



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: ▼

▼

Municode:

Filename: 0326_fbi_2021.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Doyle	12/31/2022	cdoyle@northhanovertwp.com

Chief Administrative Officer

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Chief Financial Officer

John	A.	Bruno, Jr.		jbruno@northhanovertwp.com
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Municipal Clerk

Maryalice		Picariello		clerk@northhanovertwp.com
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Registered Municipal Accountant

Michael		Holt		mholt@hmacpains.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		DeBaecke, Jr.	12/31/2022	rdebaecke@northhanovertwp.com
David	L	Forsyth, Jr.	12/31/2023	dforsyth@northhanovertwp.com
John	S.	Kocubinski	12/31/2021	jkocubinski@northhanovertwp.com
Brendan	J.	O'Donnell	12/31/2021	bodonnell@northhanovertwp.com



USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.54%	\$75,000.00	\$650,000.00	\$725,000.00	\$725,000.00							
08	Local Revenue	-10.43%	(\$74,725.89)	\$716,716.61	\$641,990.72	\$641,990.72							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$765,714.01	\$765,714.00	\$765,714.00							
08	Uniform Construction Code Fees	-13.56%	(\$7,296.98)	\$53,796.98	\$46,500.00	\$46,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-89.37%	(\$275,742.12)	\$308,537.40	\$32,795.28	\$32,795.28							
08	Other Special Items	-100.00%	(\$45,493.21)	\$45,493.21	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-0.64%	(\$899.44)	\$140,899.44	\$140,000.00	\$140,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.89%	(\$82,845.03)	\$1,692,845.03	\$1,610,000.00	\$1,610,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-9.42%	(\$412,002.68)	\$4,374,002.68	\$3,962,000.00	\$3,962,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
20	General Government	3.00	7.00	2.75%	\$10,000.00	\$363,139.00	\$373,139.00	\$373,139.00								
21	Land-Use Administration	1.00		0.00%	\$0.00	\$9,250.00	\$9,250.00	\$9,250.00								
22	Uniform Construction Code		5.00	0.00%	\$0.00	\$88,405.00	\$88,405.00	\$88,405.00								
23	Insurance			-2.29%	(\$10,000.00)	\$437,350.00	\$427,350.00	\$427,350.00								
25	Public Safety	10.00	5.00	-4.42%	(\$40,000.00)	\$905,285.00	\$865,285.00	\$865,285.00								
26	Public Works		2.00	1.56%	\$5,000.00	\$319,756.00	\$324,756.00	\$324,756.00								
27	Health and Human Services			0.00%	\$0.00	\$1,350.00	\$1,350.00	\$1,350.00								
28	Parks and Recreation		1.00	0.00%	\$0.00	\$33,171.00	\$33,171.00	\$33,171.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-65.96%	(\$242,592.12)	\$367,782.40	\$125,190.28	\$34,500.00	\$90,690.28							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$119,600.00	\$119,600.00	\$119,600.00								
32	Landfill / Solid Waste Disposal		2.00	0.00%	\$0.00	\$35,800.00	\$35,800.00	\$35,800.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			25.02%	\$67,909.00	\$271,457.00	\$339,366.00	\$339,366.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00								
43	Court and Public Defender	2.00	1.00	0.00%	\$0.00	\$125,295.00	\$125,295.00	\$125,295.00								
44	Capital			0.00%	\$0.00	\$275,000.00	\$275,000.00	\$275,000.00								
45	Debt			-1.33%	(\$7,000.00)	\$525,000.00	\$518,000.00	\$518,000.00								
46	Deferred Charges			0.00%	\$0.00	\$2,560.00	\$2,560.00	\$2,560.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-15.69%	(\$42,516.88)	\$270,999.60	\$228,482.72	\$228,482.72								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	16.00	23.00	-4.56%	(\$189,200.00)	\$4,151,200.00	\$3,962,000.00	\$3,871,309.72	\$90,690.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	108	\$7,200,600.00	1.65%	15A Public Schools	2	\$25,939,900.00	13.31%
2 Residential	972	\$301,586,800.00	68.95%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	284	\$46,069,040.00	10.53%	15C Public Property	21	\$153,648,220.00	78.85%
4A Commercial	73	\$67,307,200.00	15.39%	15D Church and Charities	9	\$9,395,900.00	4.82%
4B Industrial	1	\$327,800.00	0.07%	15E Cemeteries & Graveyards	1	\$168,800.00	0.09%
4C Apartments	8	\$13,919,400.00	3.18%	15F Other Exempt	17	\$5,714,100.00	2.93%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$992,556.00	0.23%				
Total	1,447	\$437,403,396.00	100.00%	Total	50	\$194,866,920.00	100.00%

Average Ratio (%), Assessed to True Value	95.91%
Equalized Valuation, Taxable Properties	\$456,056,090.08

Total # of property tax appeals filed in 2020	County Tax Board	
	State Tax Court	
Number of 2020 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2020	
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Percentage of Exempt vs. Non-Exempt Properties	44.55%
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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	28,044.39	\$25,494.90				\$2,549.49
Supervisory Staff (Department Heads & Managers)	3.00	1.00	271,003.66	\$203,414.75		\$21,131.86	\$26,115.57	\$20,341.48
Police Officers (Including Superior Officers)	10.00	3.00	1,031,130.76	\$669,422.68		\$145,198.10	\$149,567.71	\$66,942.27
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	13.00	419,286.47	\$294,770.13		\$23,565.57	\$59,022.12	\$41,928.65
Totals	17.00	22.00	1,749,465.27	\$1,193,102.46	\$0.00	\$189,895.53	\$234,705.40	\$131,761.88

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	8.00	\$10,719.12	\$85,752.96	8.00	\$10,694.34	\$85,554.72
Parent & Child			\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	1.00	\$22,132.00	\$22,132.00	1.00	\$22,131.84	\$22,131.84
Family	5.00	\$34,387.60	\$171,938.00	6.00	\$28,656.28	\$171,937.68
Employee Cost Sharing Contribution (enter as negative -)			(\$46,122.36)			(\$45,218.84)
Subtotal	14.00		\$233,700.60	15.00		\$234,405.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1	\$21,438.00	\$21,438.00
Employee Cost Sharing Contribution (enter as negative -)						(\$750.00)
Subtotal	0.00		\$0.00	1.00		\$20,688.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	14.00		\$233,700.60	16.00		\$255,093.40

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2022	2023	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00				
Regional School Debt	\$7,129,101.30	\$7,129,101.30	\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$5,800,000.00	\$0.00	\$5,800,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$12,929,101.30	\$7,129,101.30	\$5,800,000.00				
Population (2010 census)	<u>7,678</u>						
Per Capita Gross Debt	<u>\$1,683.92</u>						
Per Capita Net Debt	<u>\$755.41</u>						
3 Yr. Average Property Valuation		<u>\$443,604,400.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.31%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$250,000.00	\$260,000.00	\$275,000.00	\$5,015,000.00			
Bonds - Interest	\$268,000.00	\$255,200.00	\$242,200.00	\$1,676,050.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$518,000.00	\$515,200.00	\$517,200.00	\$6,691,050.00			
Total Principal	\$250,000.00	\$260,000.00	\$275,000.00	\$5,015,000.00			
Total Interest	\$268,000.00	\$255,200.00	\$242,200.00	\$1,676,050.00			
% of Total Current Year Budget				<u>13.07%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	A2						
Year of Last Rating	2010						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
