



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 0325 New Hanover Township - County of Burlington

Adopted

Municode: 0325

Filename: 0325_fba_2021.xlsm

Website: www.newhanovertwp.com

Phone Number: 609-758-7149

Mailing Address: 2 Hockamick Road

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

Municipality: Cookstown **State:** NJ **Zip:** 08511

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	D	Peterla	12/31/2023	clerk@newhanovertwp.com

Chief Administrative Officer

Donna		Mull		rmc@newhanovertwp.com
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Chief Financial Officer

Terry	W	Henry		cfo@newhanovertwp.com
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Municipal Clerk

Susan		Jackson		clerk@newhanovertwp.com
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Registered Municipal Accountant

Robert	P	Nehila, Jr.		Rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Koshak	12/31/2021	clerk@newhanovertwp.com
Patrick		Murphy	12/31/2021	clerk@newhanovertwp.com
Nicholas		Pawlyzyn	12/31/2023	clerk@newhanovertwp.com
Dennis		Roohr	12/31/2022	clerk@newhanovertwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>																								
	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
Municipal Purpose Tax	0.095	\$61,919.58	3.73%	\$170.81	Municipal Purpose Tax	ACTUAL	\$61,767.60																						
Municipal Library			0.00%	\$0.00	Municipal Library																								
Municipal Open Space			0.00%	\$0.00	Municipal Open Space																								
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)																								
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	1.878	\$1,196,985.00	72.16%	\$3,376.64	Local School District																								
Regional School District			0.00%	\$0.00	Regional School District	ESTIMATED	\$1,344,000.00																						
County Purposes	0.481	\$400,000.00	24.11%	\$864.84	County Purposes	ESTIMATED	\$405,000.00																						
County Library	0.043		0.00%	\$77.31	County Library																								
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space			0.00%	\$0.00	County Open Space																								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2020 Budget)	2.497	\$1,658,904.58	100.00%	\$4,489.61	Total ESTIMATED amount to be raised by taxes		\$1,810,767.60																						
<p>Total Taxable Valuation as of October 1, 2020 \$64,714,900.00</p> <p>(To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment \$179,800.00</p> <p style="text-align: center;"><u>Prior Year to Current Year Comparison</u></p> <p style="text-align: center;"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Prior Year</th> <th style="width: 20%;">Current Year</th> <th style="width: 20%;">% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.095</td> <td style="text-align: center;">0.095</td> <td style="text-align: center;">0.00%</td> </tr> </tbody> </table> <p style="text-align: center;"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Prior Year</th> <th style="width: 15%;">Current Year</th> <th style="width: 15%;">% Change (+/-)</th> <th style="width: 15%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$61,919.58</td> <td style="text-align: center;">\$61,767.60</td> <td style="text-align: center;">-0.25%</td> <td style="text-align: center;">(\$151.98)</td> </tr> </tbody> </table> <p style="text-align: center;"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Prior Year</th> <th style="width: 15%;">Current Year</th> <th style="width: 15%;">% Change (+/-)</th> <th style="width: 15%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$170.81</td> <td style="text-align: center;">\$170.81</td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;">\$0.00</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.095	0.095	0.00%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$61,919.58	\$61,767.60	-0.25%	(\$151.98)	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$170.81	\$170.81	0.00%	\$0.00	<p>Revenue Anticipated, Excluding Tax Levy 1,701,425.00</p> <p>Budget Appropriations, before Reserve for Uncollected Taxes 1,663,872.00</p> <p>Total Non-Municipal Tax Levy \$1,749,000.00</p> <p>Amount to be Raised by Taxes - Before RUT \$1,711,447.00</p> <p>Reserve for Uncollected Taxes (RUT) \$99,320.60</p> <p>Total Amount to be Raised by Taxes \$1,810,767.60</p> <p style="margin-top: 20px;">% of Tax Collections used to Calculate RUT 94.52%</p> <p>If % used exceeds the actual collection % then reference the statutory exception used </p> <p><u>Tax Collections - ACTUAL as of Prior Year</u></p> <p>Total Tax Revenue, Collections CY 2020 1,583,074.01</p> <p>Total Tax Levy, CY 2020 1,625,580.48</p> <p>% of Taxes Collected, CY 2020 97.39%</p> <p>Delinquent Taxes - December 31, 2020 \$35,398.14</p>		
Prior Year	Current Year	% Change (+/-)																											
0.095	0.095	0.00%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$61,919.58	\$61,767.60	-0.25%	(\$151.98)																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$170.81	\$170.81	0.00%	\$0.00																										

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.72%	\$4,900.00	\$682,600.00	\$687,500.00	\$687,500.00							
08	Local Revenue	0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$893,564.00	\$893,564.00	\$893,564.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$25,750.00	\$25,750.00	\$25,750.00							
08	Additional Revenue Offset by Appropriations	-100.00%	(\$71,444.89)	\$71,444.89	\$0.00								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$25,111.00		\$25,111.00	\$25,111.00							
15	Receipts from Delinquent Taxes	-52.50%	(\$10,500.00)	\$20,000.00	\$9,500.00	\$9,500.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.25%	(\$151.98)	\$61,919.58	\$61,767.60	\$61,767.60							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.87%	(\$52,085.87)	\$1,815,278.47	\$1,763,192.60	\$1,763,192.60	\$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 Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	7.00	28.36%	\$103,586.96	\$365,300.00	\$468,886.96									
21	Land-Use Administration			0.00%	\$0.00	\$18,500.00	\$18,500.00									
22	Uniform Construction Code		0.00	-44.78%	(\$15,000.00)	\$33,500.00	\$18,500.00									
23	Insurance			0.89%	\$3,460.00	\$388,000.00	\$391,460.00									
25	Public Safety	3.00		-31.22%	(\$114,195.40)	\$365,745.40	\$251,550.00									
26	Public Works	1.00	1.00	-6.03%	(\$8,076.24)	\$133,826.24	\$125,750.00									
27	Health and Human Services			-33.33%	(\$2,000.00)	\$6,000.00	\$4,000.00									
28	Parks and Recreation			0.00%	\$0.00	\$15,500.00	\$15,500.00									
29	Education (including Library)			-100.00%	(\$7,334.00)	\$7,334.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$7,000.00	\$7,000.00									
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$126,000.00	\$126,000.00									
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$70,000.00	\$70,000.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-98.70%	(\$84,863.96)	\$85,981.00	\$1,117.04									
37	Judgements			#DIV/0!	\$20,000.00		\$20,000.00									
42	Shared Services			#DIV/0!	\$7,445.00		\$7,445.00									
43	Court and Public Defender	1.00	4.00	1.11%	\$1,000.00	\$90,000.00	\$91,000.00									
44	Capital			#DIV/0!	\$40,000.00		\$40,000.00									
45	Debt			0.00%	\$0.00	\$7,163.00	\$7,163.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			4.08%	\$3,891.77	\$95,428.83	\$99,320.60									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	6.00	12.00	-2.87%	(\$52,085.87)	\$1,815,278.47	\$1,763,192.60	\$1,763,192.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	20	\$1,011,500.00	1.56%
2 Residential	270	\$48,720,700.00	75.15%
3A/3B Farm	50	\$4,574,200.00	7.06%
4A Commercial	26	\$10,439,900.00	16.10%
4B Industrial	1	\$88,000.00	0.14%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	367	\$64,834,300.00	100.00%

Average Ratio (%), Assessed to True Value	71.99%
Equalized Valuation, Taxable Properties	\$90,060,147.24

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	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools			0.00%
15B Other Schools			0.00%
15C Public Property	25	\$1,051,355,100.00	99.85%
15D Church and Charities	1	\$284,300.00	0.03%
15E Cemeteries & Graveyards	2	\$81,600.00	0.01%
15F Other Exempt	6	\$1,192,000.00	0.11%
Total	34	\$1,052,913,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 1624.01%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# 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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
NONE																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	24,051.00			\$3,608.00	\$20,443.00	\$0.00
Supervisory Staff (Department Heads & Managers)	1.00	4.00	32,629.70			\$4,517.70	\$28,112.00	\$0.00
Police Officers (Including Superior Officers)	3.00		39,086.00		\$10,000.00	\$0.00	\$29,086.00	\$0.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	2.00	6.00	572,818.12	\$488,050.00		\$10,952.00	\$36,480.29	\$37,335.83
Totals	6.00	15.00	668,584.82	\$488,050.00	\$10,000.00	\$19,077.70	\$114,121.29	\$37,335.83

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	1.00	\$10,904.16	\$10,904.16	2.00	\$10,719.12	\$21,438.24
Parent & Child			\$0.00	1.00	\$29,399.40	\$29,399.40
Employee & Spouse (or Partner)	1.00	\$29,943.12	\$29,943.12			\$0.00
Family	2.00	\$30,422.64	\$60,845.28	2.00	\$29,906.40	\$59,812.80
Employee Cost Sharing Contribution (enter as negative -)			(\$17,000.00)			(\$16,972.00)
Subtotal	4.00		\$84,692.56	5.00		\$93,678.44
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$21,464.64	\$21,464.64	1	\$21,074.88	\$21,074.88
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$632.00)			(\$800.00)
Subtotal	1.00		\$20,832.64	1.00		\$20,274.88
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$4,345.56	\$13,036.68	2	\$4,314.36	\$8,628.72
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$8,691.12	\$17,382.24	3	\$7,908.84	\$23,726.52
Family	1	\$25,050.96	\$25,050.96	1	\$22,468.44	\$22,468.44
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$55,469.88	6.00		\$54,823.68
GRAND TOTAL	11.00		\$160,995.08	12.00		\$168,777.00

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$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		\$0.00				
Loans and Other Debt	\$54,627.71	\$54,627.71				
Total (Current Year)	\$54,627.71	\$0.00	\$54,627.71	\$0.00	\$0.00	\$0.00
Population (2010 census)	7,385					
Per Capita Gross Debt	\$7.40					
Per Capita Net Debt	\$7.40					
3 Yr. Average Property Valuation		\$89,152,157.33				
Net Debt as % of 3 Year Avg Property Valuation		0.06%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$5,597.91			
Loans & Other Debt - Interest			\$1,064.71			
Total			\$6,662.62	\$0.00	\$0.00	\$0.00
Total Principal			\$5,597.91	\$0.00	\$0.00	\$0.00
Total Interest			\$1,064.71	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.38%			
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						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - Notes

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