



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1807_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin		Welsh	12/31/2026	kwelsh@farhillsnj.org

Chief Administrative Officer

N/A				
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Chief Financial Officer

Debra	M	Stern		dstern@farhillsnj.org
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Municipal Clerk

Dorothy	S	Hicks		dhicks@farhillsnj.org
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Registered Municipal Accountant

Kathryn	L	Mantell		kmantell@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Carty	12/31/2023	jcarty@farhillsnj.org
Mary		Chimenti	12/31/2024	mchimenti@farhillsnj.org
Peter		Cocoziello	11/25/2023	pcocoziello@farhillsnj.org
David		Karner	12/31/2025	dkarner@farhillsnj.org
Rick		Rinzler	12/31/2025	rrinzler@farhillsnj.org
Sheila		Tweedie	12/31/2023	stweedie@farhillsnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.520	\$2,247,848.00	39.18%	\$5,944.28	Municipal Purpose Tax	ACTUAL	\$2,316,383.59
Municipal Library	0.033	\$140,385.44	2.45%	\$377.23	Municipal Library	ACTUAL	\$145,517.84
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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			0.00%	\$0.00	Local School District		
Regional School District	0.438	\$1,895,932.00	33.05%	\$5,006.91	Regional School District	ESTIMATED	\$1,933,850.64
County Purposes	0.306	\$1,323,806.60	23.08%	\$3,497.98	County Purposes	ESTIMATED	\$1,350,282.73
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$128,749.56	2.24%	\$342.94	County Open Space	ESTIMATED	\$131,324.55
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	1.327	\$5,736,721.60	100.00%	\$15,169.34	Total ESTIMATED amount to be raised by taxes		\$5,877,359.35
Total Taxable Valuation as of October 1, 2022 <u>\$445,261,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,004,415.36</u>		
Current Year Average Residential Assessment <u>\$1,143,130.17</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,340,541.30</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$3,415,457.92</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$5,751,583.86</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$125,775.49</u>		
0.520	0.520	0.00%			Total Amount to be Raised by Taxes <u>\$5,877,359.35</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.86%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,247,848.00	\$2,316,383.59	3.05%	\$68,535.59				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2022 <u>5,683,871.15</u>		
\$5,944.28	\$5,944.28	0.00%	\$0.00		Total Tax Levy, CY 2022 <u>5,741,140.56</u>		
					% of Taxes Collected, CY 2022 <u>99.00%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$57,269.41</u>		

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	5.03%	\$39,475.00	\$784,450.00	\$823,925.00	\$720,000.00			\$103,925.00				
08	Local Revenue	-12.54%	(\$38,051.18)	\$303,451.18	\$265,400.00	\$66,500.00			\$198,900.00				
09	State Aid (without offsetting appropriation)	5.22%	\$3,390.24	\$64,992.00	\$68,382.24	\$68,382.24							
08	Uniform Construction Code Fees	-4.18%	(\$1,746.32)	\$41,746.32	\$40,000.00	\$40,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
10	Public and Private Revenue	-90.49%	(\$90,745.62)	\$100,278.74	\$9,533.12	\$9,533.12							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-34.26%	(\$26,053.16)	\$76,053.16	\$50,000.00	\$50,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.66%	\$15,133.96	\$2,301,249.63	\$2,316,383.59	\$2,316,383.59							
07	Minimum Library Tax	3.66%	\$5,132.40	\$140,385.44	\$145,517.84	\$145,517.84							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-2.42%	(\$93,464.68)	\$3,862,606.47	\$3,769,141.79	\$3,466,316.79	\$0.00	\$0.00	\$302,825.00	\$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	1.75	6.00	-11.94%	(\$69,142.70)	\$579,113.70	\$509,971.00	\$509,971.00							
21	Land-Use Administration		2.00	-0.29%	(\$377.00)	\$131,719.00	\$131,342.00	\$131,342.00							
22	Uniform Construction Code		4.00	0.09%	\$62.04	\$71,493.96	\$71,556.00	\$71,556.00							
23	Insurance			12.11%	\$24,818.00	\$204,990.00	\$229,808.00	\$229,808.00							
25	Public Safety	7.00	4.00	6.37%	\$68,875.96	\$1,081,784.50	\$1,150,660.46	\$1,145,817.00	\$4,843.46						
26	Public Works			-12.86%	(\$23,972.54)	\$186,432.54	\$162,460.00	\$158,460.00	\$4,000.00						
27	Health and Human Services	0.25		1.25%	\$196.00	\$15,705.00	\$15,901.00	\$15,901.00							
28	Parks and Recreation			-11.11%	(\$5,000.00)	\$45,000.00	\$40,000.00	\$40,000.00							
29	Education (including Library)			3.66%	\$5,132.40	\$140,385.44	\$145,517.84	\$145,517.84							
30	Unclassified			4.48%	\$600.00	\$13,400.00	\$14,000.00	\$14,000.00							
31	Utilities and Bulk Purchases			6.04%	\$18,277.00	\$302,369.00	\$320,646.00	\$83,146.00			\$237,500.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.18%	\$29,182.46	\$356,636.88	\$385,819.34	\$385,819.34							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			3.83%	\$1,142.00	\$29,795.00	\$30,937.00	\$25,612.00			\$5,325.00				
43	Court and Public Defender		3.00	7.14%	\$6,646.66	\$93,101.00	\$99,747.66	\$98,958.00	\$789.66						
44	Capital			-0.12%	(\$400.00)	\$335,400.00	\$335,000.00	\$275,000.00			\$60,000.00				
45	Debt			#DIV/0!	\$0.00		\$0.00								
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			1.90%	\$2,346.95	\$123,428.54	\$125,775.49	\$125,775.49							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	9.00	19.00	1.57%	\$58,387.23	\$3,710,754.56	\$3,769,141.79	\$3,456,683.67	\$9,633.12	\$0.00	\$0.00	\$302,825.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	13	\$2,785,400.00	0.62%	15A Public Schools	0	\$0.00	0.00%
2 Residential	291	\$268,941,500.00	60.32%	15B Other Schools	1	\$1,014,900.00	4.87%
3A/3B Farm	145	\$140,780,400.00	31.57%	15C Public Property	15	\$13,754,000.00	65.98%
4A Commercial	31	\$31,943,800.00	7.16%	15D Church and Charities	2	\$1,464,800.00	7.03%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	1	\$358,000.00	0.08%	15F Other Exempt	10	\$4,612,300.00	22.13%
5A/5B Railroad	2	\$608,800.00	0.14%				
6A/6B Business Personal Property	1	\$452,400.00	0.10%				
Total	484	\$445,870,300.00	100.00%	Total	28	\$20,846,000.00	100.00%
Average Ratio (%), Assessed to True Value		99.06%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$450,101,251.77		4.68%			
Total # of property tax appeals filed in 2022		County Tax Board		5.00			
		State Tax Court					
Number of 2022 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 2022		\$12,050.95					

<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 2022 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	
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			0.00					
Supervisory Staff (Department Heads & Managers)	1.00	5.00	323,984.10	\$244,739.00		\$31,060.34	\$27,672.24	\$20,512.52
Police Officers (Including Superior Officers)	7.00		1,241,938.34	\$717,355.00	\$107,100.00	\$224,199.00	\$129,309.76	\$63,974.58
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	1.00	13.00	372,138.90	\$326,066.00		\$14,120.50		\$31,952.40
Totals	9.00	18.00	1,938,061.34	\$1,288,160.00	\$107,100.00	\$269,379.84	\$156,982.00	\$116,439.50

Is the Local Government required to comply with N.J.S.A. 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	6.00	\$12,888.91	\$77,333.46	6.00	\$10,624.28	\$63,745.68
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$21,419.04	\$21,419.04	1.00	\$18,089.91	\$18,089.91
Family	2.00	\$51,163.05	\$102,326.10	2.00	\$39,862.03	\$79,724.06
Employee Cost Sharing Contribution (enter as negative -)			(\$49,096.60)			(\$38,185.65)
Subtotal	9.00		\$151,982.00	9.00		\$123,374.00
<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			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<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	9.00		\$151,982.00	9.00		\$123,374.00

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 ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Municipal Clerk	10.00	\$3,588.46		X	
Chief Financial Officer	5.00	\$1,399.84		X	
Chief of Police	7.50	\$4,523.40			X
Police Lieutenant	7.50	\$4,102.20			X
PBA Local 139	12.50	\$5,131.69	X		
Totals	42.50	\$18,745.59			
Total Funds Reserved as of end of 2022		\$10,000.00			
Total Funds Appropriated in 2023		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$1,624,594.72	\$1,624,594.72	\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
Total				\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$1,624,594.72	\$1,624,594.72	\$0.00				
Population (2020 census)	924						
Per Capita Gross Debt	\$1,758.22						
Per Capita Net Debt	\$0.00						
3 Year Average Property Valuation		\$423,663,615.67					
Net Debt as % of 3 Year Average Property Valuation		0.00%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				0.00%			
Description				Debt Not Listed Above			
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating				Moody's	Standard & Poors	Fitch	
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating					X		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	Municipality	Bedminster Township, Somerset County	Tax Collector/Sewer Collector	Accounting / Finance		6/14/2014	12/31/2023	\$15,716.64
Recipient	Municipality	Bedminster Township, Somerset County	DPW	Public Works		1/1/2007	30 day notice	As needed
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$15,716.64
	Page Total							\$15,716.64

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$0.00
	Amount Paid Total							\$15,716.64
	Total							\$15,716.64

