



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1807\_fba\_2018.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
Paul	J	Vallone	12/31/2018	pvallone@farhillsnj.org

**Chief Administrative Officer**

N/A				
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**Chief Financial Officer**

Debra	M	Stern		dstern@arhillsnj.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	12/31/2020	jcarty@farhillsnj.org
Mary		Chimenti	12/31/2018	mchimenti@farhillsnj.org
Richard		Hand	12/31/2018	rhand@farhillsnj.org
David		Karner	12/31/2019	dkarner@farhillsnj.org
David		Surks	12/31/2019	dsurks@farhillsnj.org
Sheila		Tweedie	12/31/2020	stweedie@farhillsnj.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2017 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.495	\$2,231,122.53	37.83%	\$5,591.93
Municipal Library	0.034	\$151,704.00	2.57%	\$384.09
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	0.425	\$1,914,515.00	32.47%	\$4,801.15
County Purposes	0.324	\$1,461,239.32	24.78%	\$3,660.17
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$138,436.17	2.35%	\$350.20
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>1.309</b>	<b>\$5,897,017.02</b>	<b>100.00%</b>	<b>\$14,787.55</b>

Total Taxable Valuation as of	October 1, 2017	<u>\$438,638,860.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$1,129,683.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.495	0.494	-0.20%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,231,122.53	\$2,167,740.88	-2.84%	(\$63,381.65)

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,591.93	\$5,580.63	-0.20%	(\$11.30)

Sheet UFB-1

**Current Year 2018 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$2,167,740.88
Municipal Library	ACTUAL	\$154,099.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$1,952,805.30
County Purposes	ESTIMATED	\$1,657,933.73
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$5,932,578.91</b>

Revenue Anticipated, Excluding Tax Levy	711,318.06
Budget Appropriations, before Reserve for Uncollected Taxes	2,906,200.75
Total Non-Municipal Tax Levy	\$3,610,739.03
Amount to be Raised by Taxes - Before RUT	\$5,805,621.72
Reserve for Uncollected Taxes (RUT)	\$126,957.19
<b>Total Amount to be Raised by Taxes</b>	<b>\$5,932,578.91</b>

% of Tax Collections used to Calculate RUT	97.86%
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If % used exceeds the actual collection % then  
reference the statutory exception used 40A:4-41c(1) 3 yr avg

<b>Tax Collections - ACTUAL as of Prior Year</b>	
Total Tax Revenue, Collections CY 2017	5,827,265.08
Total Tax Levy, CY 2017	5,991,800.98
% of Taxes Collected, CY 2017	97.25%

Delinquent Taxes - December 31, 2017	\$164,535.90
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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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.08%	\$5,230.00	\$484,733.00	\$489,963.00	\$435,000.00		\$54,963.00					
08	Local Revenue	-18.15%	(\$65,485.56)	\$360,885.56	\$295,400.00	\$70,800.00		\$224,600.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$64,992.00	\$64,992.00	\$64,992.00							
08	Uniform Construction Code Fees	-65.27%	(\$37,580.00)	\$57,580.00	\$20,000.00	\$20,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-48.70%	(\$12,839.29)	\$26,365.35	\$13,526.06	\$13,526.06							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-47.95%	(\$52,506.42)	\$109,506.42	\$57,000.00	\$57,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.82%	(\$86,043.96)	\$2,253,784.84	\$2,167,740.88	\$2,167,740.88							
07	Minimum Library Tax	1.57%	\$2,385.00	\$151,714.00	\$154,099.00	\$154,099.00							
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								
	<b>Total</b>	<b>-6.93%</b>	<b>(\$246,840.23)</b>	<b>\$3,559,561.17</b>	<b>\$3,312,720.94</b>	<b>\$3,033,157.94</b>	<b>\$0.00</b>	<b>\$279,563.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		5.68%	\$22,699.00	\$399,631.00	\$422,330.00	\$422,330.00									
21	Land-Use Administration		2.17%	\$2,030.00	\$93,360.00	\$95,390.00	\$95,390.00									
22	Uniform Construction Code		1.49%	\$972.94	\$65,198.06	\$66,171.00	\$66,171.00									
23	Insurance		-6.15%	(\$15,139.12)	\$245,997.12	\$230,858.00	\$230,858.00									
25	Public Safety		4.00%	\$34,840.90	\$869,998.59	\$904,839.49	\$896,280.00	\$8,559.49								
26	Public Works		-9.09%	(\$18,343.03)	\$201,683.28	\$183,340.25	\$178,695.38	\$4,644.87								
27	Health and Human Services		7.26%	\$978.00	\$13,464.00	\$14,442.00	\$14,442.00									
28	Parks and Recreation		0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00									
29	Education (including Library)		1.57%	\$2,385.00	\$151,714.00	\$154,099.00	\$154,099.00									
30	Unclassified		4.56%	\$425.00	\$9,317.26	\$9,742.26	\$9,500.00	\$242.26								
31	Utilities and Bulk Purchases		-1.53%	(\$4,442.00)	\$291,095.00	\$286,653.00	\$72,446.00			\$214,207.00						
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		9.79%	\$21,875.50	\$223,544.13	\$245,419.63	\$245,419.63									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		8.20%	\$3,379.00	\$41,219.00	\$44,598.00	\$39,242.00			\$5,356.00						
43	Court and Public Defender		22.75%	\$13,535.84	\$59,485.86	\$73,021.70	\$72,700.00	\$321.70								
44	Capital		-22.97%	(\$100,000.00)	\$435,400.00	\$335,400.00	\$275,400.00			\$60,000.00						
45	Debt		1.04%	\$763.42	\$73,696.00	\$74,459.42	\$74,459.42									
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		7.29%	\$8,623.13	\$118,334.06	\$126,957.19	\$126,957.19									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	0.00	-0.76%	(\$25,416.42)	\$3,338,137.36	\$3,312,720.94	\$3,019,389.62	\$13,768.32	\$0.00	\$279,563.00	\$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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	14	\$3,302,500.00	0.75%	15A Public Schools	0		0.00%	
2 Residential	296	\$273,550,100.00	62.36%	15B Other Schools	1	\$1,012,100.00	6.02%	
3A/3B Farm	134	\$129,083,520.00	29.43%	15C Public Property	15	\$11,255,150.00	66.97%	
4A Commercial	30	\$28,610,400.00	6.52%	15D Church and Charities	1	\$937,000.00	5.58%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	0		0.00%	
4C Apartments	2	\$3,068,400.00	0.70%	15F Other Exempt	9	\$3,600,900.00	21.43%	
5A/5B Railroad	2	\$608,800.00	0.14%					
6A/6B Business Personal Property	1	\$415,140.00	0.09%					
<b>Total</b>	<b>479</b>	<b>\$438,638,860.00</b>	<b>100.00%</b>	<b>Total</b>	<b>26</b>	<b>\$16,805,150.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		97.52%		Percentage of Exempt vs. Non-Exempt Properties				3.83%
Equalized Valuation, Taxable Properties		\$449,793,744.87						
Total # of property tax appeals filed in 2017		County Tax Board	0.00					
		State Tax Court	2.00					
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00						
Number of pending property tax appeals in State Tax Court		2.00						
Amount paid out by municipality for tax appeals in 2017		\$0.00						

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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	4.00	286,641.94	\$205,775.00		\$22,402.63	\$41,884.07	\$16,580.24
Police Officers (Including Superior Officers)	6.00	0.00	909,142.17	\$545,909.00	\$83,200.00	\$117,923.00	\$112,567.93	\$49,542.24
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	0.00	16.00	304,281.52	\$260,310.00		\$20,297.37	\$0.00	\$23,674.15
<b>Totals</b>	<b>7.00</b>	<b>20.00</b>	<b>1,500,065.63</b>	<b>\$1,011,994.00</b>	<b>\$83,200.00</b>	<b>\$160,623.00</b>	<b>\$154,452.00</b>	<b>\$89,796.63</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$10,207.20	\$30,621.60	4.00	\$9,975.76	\$39,903.04
Parent & Child	0.00		\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	1.00	\$21,373.82	\$21,373.82	1.00	\$22,445.86	\$22,445.86
Family	5.00	\$28,909.38	\$144,546.90	5.00	\$29,726.58	\$148,632.90
Employee Cost Sharing Contribution (enter as negative - )			(\$42,090.32)			(\$40,760.68)
<b>Subtotal</b>	<b>9.00</b>		<b>\$154,452.00</b>	<b>10.00</b>		<b>\$170,221.12</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>9.00</b>		<b>\$154,452.00</b>	<b>10.00</b>		<b>\$170,221.12</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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	7.00	\$2,274.46		X	
Chief Financial Officer	8.00	\$2,027.82		X	
Tax Assessor					
Court Administrator	5.00	\$288.45		X	
Chief of Police	5.00	\$2,552.08			X
All Other Non-Union Employees	4.00	\$370.26		X	
PBA Local 139	18.00	\$4,357.44	X		
<b>Totals</b>	47.00	\$11,870.51			
<b>Total Funds Reserved as of end of 2017</b>		\$10,000.00			
<b>Total Funds Appropriated in 2018</b>		\$0.00			

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$3,769,313.21	\$0.00				
Utility Fund Debt						
Sewer		\$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	\$202,328.00	\$202,328.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$3,971,641.21</b>	<b>\$202,328.00</b>				
Population (2010 census)	<u>919</u>					
Per Capita Gross Debt	<u>\$4,321.70</u>					
Per Capita Net Debt	<u>\$220.16</u>					
3 Yr. Average Property Valuation	<u>\$452,880,910.00</u>					
Net Debt as % of 3 Year Avg Property Valuation	<u>0.04%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$71,121.00			
Bond Anticipation Notes - Interest			\$3,338.42			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$74,459.42	\$0.00	\$0.00	\$0.00
Total Principal			\$71,121.00	\$0.00	\$0.00	\$0.00
Total Interest			\$3,338.42	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			2.25%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>					





**USER FRIENDLY BUDGET SECTION - Notes**

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