



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	J	Vallone	12/31/2022	pvallone@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

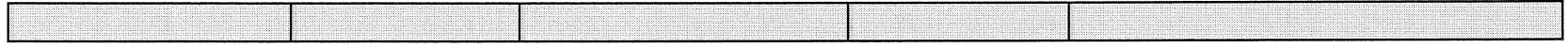
Dorothy	S	Hicks		dhicks@farhillsnj.org
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Registered Municipal Accountant

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	12/31/2020	jcarty@farhillsnj.org
Mary		Chimenti	12/31/2021	mchimenti@farhillsnj.org
Richard		Hand	12/31/2021	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 - 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	17.24%	\$84,482.00	\$489,963.00	\$574,445.00	\$500,000.00		\$74,445.00					
08	Local Revenue	-27.17%	(\$104,712.92)	\$385,412.92	\$280,700.00	\$70,800.00		\$209,900.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$64,992.00	\$64,992.00	\$64,992.00							
08	Uniform Construction Code Fees	-43.34%	(\$15,295.60)	\$35,295.60	\$20,000.00	\$20,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	53.92%	\$26,960.14	\$50,000.00	\$76,960.14	\$76,960.14							
10	Public and Private Revenue	-66.91%	(\$28,582.61)	\$42,716.06	\$14,133.45	\$14,133.45							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-65.36%	(\$107,535.90)	\$164,535.90	\$57,000.00	\$57,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	0.47%	\$10,253.25	\$2,192,196.05	\$2,202,449.30	\$2,202,449.30							
07	Minimum Library Tax	-6.84%	(\$10,541.00)	\$154,099.00	\$143,558.00	\$143,558.00							
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	-4.05%	(\$144,972.64)	\$3,579,210.53	\$3,434,237.89	\$3,149,892.89	\$0.00	\$284,345.00	\$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	6.00	12.08%	\$48,612.55	\$402,330.00	\$450,942.55	\$450,942.55								
21	Land-Use Administration		1.50	11.47%	\$13,239.00	\$115,390.00	\$128,629.00	\$128,629.00								
22	Uniform Construction Code		5.00	-4.88%	(\$3,229.64)	\$66,171.00	\$62,941.36	\$62,941.36								
23	Insurance			6.74%	\$15,565.86	\$230,858.00	\$246,423.86	\$246,423.86								
25	Public Safety	6.00	4.00	-0.09%	(\$834.42)	\$934,029.49	\$933,195.07	\$924,568.08	\$8,626.99							
26	Public Works			-2.89%	(\$5,301.48)	\$183,340.25	\$178,038.77	\$173,337.87	\$4,700.90							
27	Health and Human Services		0.50	2.14%	\$309.00	\$14,442.00	\$14,751.00	\$14,751.00								
28	Parks and Recreation			0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00								
29	Education (including Library)			-6.84%	(\$10,541.00)	\$154,099.00	\$143,558.00	\$143,558.00								
30	Unclassified			-8.21%	(\$800.00)	\$9,742.26	\$8,942.26	\$8,942.26								
31	Utilities and Bulk Purchases			3.41%	\$9,782.00	\$286,653.00	\$296,435.00	\$77,446.00		\$218,989.00						
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			12.54%	\$30,766.06	\$245,419.63	\$276,185.69	\$276,185.69								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-33.54%	(\$14,959.00)	\$44,598.00	\$29,639.00	\$24,283.00		\$5,356.00						
43	Court and Public Defender		3.00	1.51%	\$1,102.86	\$73,021.70	\$74,124.56	\$73,319.00	\$805.56							
44	Capital			0.00%	\$0.00	\$335,400.00	\$335,400.00	\$275,400.00		\$60,000.00						
45	Debt			10.17%	\$7,573.58	\$74,459.42	\$82,033.00	\$82,033.00								
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			0.82%	\$1,041.58	\$126,957.19	\$127,998.77	\$127,998.77								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	7.00	20.00	2.76%	\$92,326.95	\$3,341,910.94	\$3,434,237.89	\$3,135,759.44	\$14,133.45	\$0.00	\$284,345.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	13	\$2,700,400.00	0.62%	15A Public Schools	0	\$0.00	0.00%
2 Residential	294	\$262,353,200.00	60.43%	15B Other Schools	1	\$999,500.00	6.11%
3A/3B Farm	138	\$136,775,520.00	31.51%	15C Public Property	15	\$11,488,350.00	70.26%
4A Commercial	31	\$28,632,499.00	6.60%	15D Church and Charities	1	\$944,000.00	5.77%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	2	\$2,652,400.00	0.61%	15F Other Exempt	8	\$2,919,200.00	17.85%
5A/5B Railroad	2	\$608,800.00	0.14%				
6A/6B Business Personal Property	1	\$415,140.00	0.10%				
Total	481	\$434,137,959.00	100.00%	Total	25	\$16,351,050.00	100.00%
Average Ratio (%), Assessed to True Value		101.71%		Percentage of Exempt vs. Non-Exempt Properties		3.77%	
Equalized Valuation, Taxable Properties		\$426,839,011.90					
Total # of property tax appeals filed in 2018		County Tax Board	0.00				
		State Tax Court	1.00				
Number of 2018 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 2018							

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 2018 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			0.00					
Supervisory Staff (Department Heads & Managers)	1.00	4.00	292,936.13	\$209,615.00		\$23,510.09	\$42,921.94	\$16,889.10
Police Officers (Including Superior Officers)	6.00		973,809.16	\$557,672.08	\$88,000.00	\$151,183.00	\$126,115.36	\$50,838.72
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		16.00	310,049.25	\$270,513.91		\$13,177.69		\$26,357.65
Totals	7.00	20.00	1,576,794.54	\$1,037,800.99	\$88,000.00	\$187,870.78	\$169,037.30	\$94,085.47

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	5.00	\$10,619.00	\$53,095.00	3.00	\$10,207.20	\$30,621.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1.00	\$21,373.82	\$21,373.82
Family	5.00	\$31,796.94	\$158,984.70	5.00	\$28,909.38	\$144,546.90
Employee Cost Sharing Contribution (enter as negative -)			(\$43,042.40)			(\$42,090.32)
Subtotal	10.00		\$169,037.30	9.00		\$154,452.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	10.00		\$169,037.30	9.00		\$154,452.00

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	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$3,470,968.41	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized		\$0.00				
Notes Outstanding	\$131,207.00	\$131,207.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$3,602,175.41	\$131,207.00	\$82,033.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	919					
Per Capita Gross Debt	\$3,919.67					
Per Capita Net Debt	\$142.77					
3 Yr. Average Property Valuation		\$448,957,138.67				
Net Debt as % of 3 Year Avg Property Valuation		0.03%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$79,082.00			
Bond Anticipation Notes - Interest			\$2,951.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$82,033.00	\$0.00	\$0.00	\$0.00
Total Principal			\$79,082.00	\$0.00	\$0.00	\$0.00
Total Interest			\$2,951.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			2.39%			
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)
