



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1413 Harding Twp. Township - County of Morris Introduced

Municode: 1413 Filename: 1413_fbi_2024.xlsm

Website: www.hardingnj.org

Phone Number: (973) 267-8000

Mailing Address: PO Box 666

Municipality: New Vernon State: NJ Zip: 07976

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Timothy		Jones	12/31/2024	tjones@hardingnj.org

Chief Administrative Officer

Robert		Falzarano		rfalzarano@hardingnj.org
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Chief Financial Officer

Andrew		Fiore		afiore@hardingnj.org
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Municipal Clerk

Lisa		Sharp		lsharp@hardingnj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Chris		Yates	12/31/2026	
Nicolas		Platt	12/31/2025	
Rita		Chipperson	12/31/2026	
Nicole		Lacz	12/31/2024	

Government Type:

Township Committee

Election Type:

Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.290	\$6,130,913.00	25.16%	\$333.82	Municipal Purpose Tax	ESTIMATED	\$6,774,521.45
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$843,356.00	3.46%	\$46.04	Municipal Open Space	ESTIMATED	\$418,853.00
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	0.543	\$11,440,619.00	46.94%	\$625.06	Local School District	ESTIMATED	\$11,669,431.38
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.276	\$5,809,898.66	23.84%	\$317.71	County Purposes	ESTIMATED	\$5,926,096.63
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$146,488.41	0.60%	\$8.06	County Open Space	ESTIMATED	\$149,418.18
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	1.156	\$24,371,275.07	100.00%	\$1,330.69	Total ESTIMATED amount to be raised by taxes		\$24,938,320.64
Total Taxable Valuation as of October 1, 2023					\$2,094,267,488.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$115,112.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
<u>Comparison - Municipal Purposes Tax Levy</u>							
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	4.07%	\$95,296.86	\$2,342,617.11	\$2,437,913.97	\$2,380,013.97			\$57,900.00				
08	Local Revenue	32.71%	\$130,437.61	\$398,712.39	\$529,150.00	\$324,150.00	\$5,000.00		\$200,000.00				
09	State Aid (without offsetting appropriation)	13.51%	\$63,216.00	\$467,866.00	\$531,082.00	\$531,082.00							
08	Uniform Construction Code Fees	-21.42%	(\$109,056.00)	\$509,056.00	\$400,000.00	\$400,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$34,000.00)	\$34,000.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	36.04%	\$67,917.56	\$188,457.31	\$256,374.87	\$256,374.87							
08	Other Special Items	-0.22%	(\$1,169.00)	\$533,576.89	\$532,407.89	\$532,407.89							
15	Receipts from Delinquent Taxes	-59.77%	(\$133,726.91)	\$223,726.91	\$90,000.00	\$90,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.55%	(\$37,268.31)	\$6,811,789.76	\$6,774,521.45	\$6,774,521.45							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$418,853.00		\$418,853.00		\$418,853.00						
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	4.00%	\$460,500.81	\$11,509,802.37	\$11,970,303.18	\$11,288,550.18	\$423,853.00	\$0.00	\$257,900.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	11.00	-0.78%	(\$11,834.00)	\$1,526,350.00	\$1,514,516.00	\$1,504,516.00	\$10,000.00							
21	Land-Use Administration	1.00	0.00	-3.76%	(\$6,000.00)	\$159,500.00	\$153,500.00	\$153,500.00								
22	Uniform Construction Code	2.00	3.00	-0.56%	(\$1,701.00)	\$306,025.00	\$304,324.00	\$304,324.00								
23	Insurance	0.00	0.00	0.67%	\$10,250.00	\$1,536,104.00	\$1,546,354.00	\$1,546,354.00								
25	Public Safety	16.00	3.00	7.40%	\$149,653.68	\$2,022,606.14	\$2,172,259.82	\$2,166,800.00	\$5,459.82							
26	Public Works	8.00	1.00	7.39%	\$89,692.97	\$1,213,538.87	\$1,303,231.84	\$1,096,900.00	\$206,331.84							
27	Health and Human Services	0.00	0.00	221.28%	\$237,650.00	\$107,400.00	\$345,050.00	\$109,150.00				\$235,900.00				
28	Parks and Recreation	0.00	0.00	156.92%	\$154,380.26	\$98,381.95	\$252,762.21	\$52,500.00	\$44,583.21	\$155,679.00						
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
30	Unclassified	0.00	0.00	7.89%	\$16,305.00	\$206,695.00	\$223,000.00	\$223,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$98,000.00	\$98,000.00	\$98,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
36	Statutory Expenditures	0.00	0.00	5.85%	\$64,184.65	\$1,097,629.35	\$1,161,814.00	\$1,159,814.00				\$2,000.00				
37	Judgements	0.00	0.00	0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
42	Shared Services	0.00	0.00	-6.22%	(\$16,968.00)	\$272,600.00	\$255,632.00	\$255,632.00								
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
44	Capital	0.00	0.00	1.11%	\$5,000.00	\$450,000.00	\$455,000.00	\$435,000.00				\$20,000.00				
45	Debt	0.00	0.00	149.57%	\$622,219.26	\$416,000.00	\$1,038,219.26	\$825,285.31		\$212,933.95						
46	Deferred Charges	0.00	0.00	#DIV/0!	\$80,000.00		\$80,000.00	\$80,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	2.00%	\$18,800.00	\$940,000.00	\$958,800.00	\$958,800.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$55,240.05		\$55,240.05			\$55,240.05						
Total		33.00	18.00	13.97%	\$1,466,872.87	\$10,503,430.31	\$11,970,303.18	\$11,022,175.31	\$266,374.87	\$423,853.00	\$0.00	\$257,900.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	182	\$29,435,200.00	1.41%	15A Public Schools	1	\$16,701,500.00	5.94%
2 Residential	1,418	\$1,758,738,600.00	83.98%	15B Other Schools			0.00%
3A/3B Farm	284	\$209,659,500.00	10.01%	15C Public Property	100	\$180,157,200.00	64.05%
4A Commercial	44	\$84,428,600.00	4.03%	15D Church and Charities	9	\$17,766,400.00	6.32%
4B Industrial	3	\$10,740,700.00	0.51%	15E Cemeteries & Graveyards	2	\$561,200.00	0.20%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	36	\$66,069,400.00	23.49%
5A/5B Railroad	1	\$1,264,888.00	0.06%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	1,932	\$2,094,267,488.00	100.00%				
Average Ratio (%), Assessed to True Value				Total			
				148			
Equalized Valuation, Taxable Properties				\$281,255,700.00			
				100.00%			
Percentage of Exempt vs. Non-Exempt Properties				13.43%			
Total # of property tax appeals filed in 2023				County Tax Board			
				State Tax Court			
Number of 2023 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				26.00			
Amount paid out by municipality for tax appeals in 2023				\$27,428.24			

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 2023 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				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total				

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 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
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	5.00	3,875.40	\$3,600.00	\$0.00	\$0.00	\$0.00	\$275.40
Supervisory Staff (Department Heads & Managers)	6.00	2.00	1,181,828.29	\$916,914.84	\$0.00	\$114,328.49	\$80,440.97	\$70,143.99
Police Officers (Including Superior Officers)	16.00	3.00	3,066,835.91	\$1,750,841.00	\$260,500.00	\$567,240.17	\$354,315.40	\$133,939.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	11.00	8.00	1,441,662.36	\$946,853.43	\$114,000.00	\$149,928.78	\$158,445.87	\$72,434.29
Totals	33.00	18.00	5,694,201.95	\$3,618,209.27	\$374,500.00	\$831,497.44	\$593,202.24	\$276,793.01

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	9.00	\$12,191.67	\$109,725.00	13.00	\$11,733.23	\$152,531.99
Parent & Child	0.00	\$0.00	\$0.00	1.00	\$15,804.00	\$15,804.00
Employee & Spouse (or Partner)	5.00	\$24,933.60	\$124,668.00	4.00	\$24,906.00	\$99,624.00
Family	13.00	\$35,621.00	\$463,073.00	13.00	\$31,316.31	\$407,112.03
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	27.00		\$697,466.00	31.00		\$675,072.02
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	3	\$21,412.00	\$64,236.00	3	\$6,832.00	\$20,496.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	8	\$33,276.00	\$266,208.00	8	\$22,081.50	\$176,652.00
Family	7	\$38,168.00	\$267,176.00	6	\$42,228.00	\$253,368.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	18.00		\$597,620.00	17.00		\$450,516.00
GRAND TOTAL	45.00		\$1,295,086.00	48.00		\$1,125,588.02

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)?

NO

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Legal basis for benefit ("X" applicable items)												
	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
Police - Union	1,519.66	\$279,438.42	54.69	\$22,223.44	21.47	\$8,943.23			260.84	\$149,092.00	X		
Administrator	76.14	\$3,000.00	20.00	\$6,283.79									
Assistant Administrator	11.00	\$1,500.00	11.00	\$6,283.79									
Finance/Tax Clerk	21.14	\$1,500.00	15.64	\$3,609.83									
CMFO	4.04	\$1,796.64	2.21	\$985.77									
Zoning Official	89.86	\$3,000.00	8.71	\$2,287.03									
Construction Official	63.29	\$1,500.00	16.71	\$8,276.79									
Construction Secretary	50.00	\$3,000.00	7.86	\$1,863.02									
Construction Subcode Official	4.29	\$441.64	-	\$0.00									
Construction Subcode Official	4.29	\$441.81	-	\$0.00									
Construction Subcode Official	4.29	\$356.54	-	\$0.00									
Clerk	93.07	\$7,000.00	5.29	\$2,297.25									
Board Secretary	26.75	\$3,000.00	7.79	\$1,846.08									
Administration Assistant	6/7	\$156.18	5/7	\$130.15									
Police Administration	6.07	\$1,360.00	-	\$0.00									
Police Administration	0.50	\$122.87	0.25	\$8.78									
Public Works Director	9.25	\$5,605.22	100.00	\$10,000.00									
Pubic Works Employee	16.29	\$4,666.38	100.00	\$10,000.00									
Pubic Works Employee	16.50	\$4,577.73	100.00	\$10,000.00									
Pubic Works Employee	20.00	\$5,548.77	32.75	\$1,500.00									
Pubic Works Employee	4.19	\$1,230.27	19.50	\$1,500.00									
Pubic Works Employee	3.00	\$636.46	2.00	\$424.31									
Pubic Works Employee	6.00	\$1,160.79	16.50	\$1,500.00									
Pubic Works Employee													

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt Deductions Net Debt			Current Year Budget 2025 Budget 2026 Budget All Additional Future Years' Budgets					
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$404,905.00			
				Bond Anticipation Notes - Interest	\$72,680.31			
Utility Fund Debt				Bonds - Principal	\$279,100.00	\$291,447.00	\$306,949.50	\$660,406.50
Sewer			\$0.00	Bonds - Interest	\$68,600.00	\$55,653.98	\$40,694.06	\$33,407.89
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$825,285.31	\$347,100.98	\$347,643.56	\$693,814.39
Municipal Purposes				Total Principal	\$684,005.00	\$291,447.00	\$306,949.50	\$660,406.50
Debt Authorized (BNI)			\$0.00	Total Interest	\$141,280.31	\$55,653.98	\$40,694.06	\$33,407.89
Notes Outstanding	\$1,619,617.00		\$1,619,617.00	% of Total Current Year Budget	6.89%			
Bonds Outstanding	\$2,799,750.00		\$2,799,750.00					
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$4,419,367.00	\$0.00	\$4,419,367.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	AAA			
				Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				
			</					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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