



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1010_fbi_2015.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
SUSAN		SOLOWAY	12/31/2015	SOLOWAY08801@gmail.com

Chief Administrative Officer

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Chief Financial Officer

DIANE		LAUDENBACH		franklinfo@yahoo.com
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Municipal Clerk

URSULA		STRYKER		ftclerk@franklin-twp.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
KATHRYN		BLEW	12/31/2017	K_WYANT@YAHOO.COM
DANIEL		CONNOR	12/31/2015	DCONNOR.FTC@GMAIL.COM
JAMES		FANIA	12/31/2015	JFANIA5@GMAIL.COM
TIMOTHY		WINTERMUTE	12/31/2016	TWINTERMUTE5@GMAIL.COM
SUSAN		SOLOWAY	12/31/2016	SOLOWAY08801@GMAIL.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.275	\$1,483,981.24	10.88%	\$1,169.55
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.050	\$268,981.89	1.97%	\$212.65
Fire Districts (avg. rate/total levies)	0.060	\$323,620.40	2.37%	\$255.17
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.077	\$5,809,530.00	42.58%	\$4,580.37
Regional School District	0.668	\$3,606,557.00	26.43%	\$2,840.94
County Purposes	0.333	\$1,796,214.69	13.17%	\$1,416.22
County Library	0.034	\$179,821.53	1.32%	\$144.60
County Board of Health			0.00%	\$0.00
County Open Space	0.033	\$174,885.26	1.28%	\$140.35
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	2.530	\$13,643,592.01	100.00%	\$10,759.84

Total Taxable Valuation as of	October 1, 2014	<u>\$539,760,577.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$425,290.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.275	0.301	9.45%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,483,981.24	\$1,623,957.12	9.43%	\$139,975.88

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,169.55	\$1,280.12	9.45%	\$110.58

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,623,957.12
Municipal Library		
Municipal Open Space	ACTUAL	\$161,942.42
Fire Districts (total levies)	ACTUAL	\$323,455.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,925,721.00
Regional School District	ESTIMATED	\$3,678,688.00
County Purposes	ESTIMATED	\$1,832,139.07
County Library	ESTIMATED	\$183,417.96
County Board of Health		
County Open Space	ESTIMATED	\$178,382.97
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$13,907,703.54

Revenue Anticipated, Excluding Tax Levy	1,460,491.10
Budget Appropriations, before Reserve for Uncollected Taxes	2,759,448.22
Total Non-Municipal Tax Levy	\$12,283,746.42
Amount to be Raised by Taxes - Before RUT	\$13,582,703.54
Reserve for Uncollected Taxes (RUT)	\$325,000.00
Total Amount to be Raised by Taxes	\$13,907,703.54

% of Tax Collections used to Calculate RUT	<u>97.66%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	13,501,044.66
Total Tax Levy, CY 2014	13,688,371.19
% of Taxes Collected, CY 2014	<u>98.63%</u>
Delinquent Taxes - December 31, 2014	<u>\$166,878.00</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-2.47%	(\$10,300.00)	\$417,000.00	\$406,700.00	\$406,700.00							
08	Local Revenue	-2.06%	(\$5,028.10)	\$243,868.10	\$238,840.00	\$238,840.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$259,544.00	\$259,544.00	\$259,544.00							
08	Uniform Construction Code Fees	-2.27%	(\$2,671.00)	\$117,671.00	\$115,000.00	\$115,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-58.27%	(\$14,728.43)	\$25,277.77	\$10,549.34	\$10,549.34							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-14.53%	(\$44,711.24)	\$307,694.00	\$262,982.76	\$262,982.76							
15	Receipts from Delinquent Taxes	-27.10%	(\$62,019.54)	\$228,894.54	\$166,875.00	\$166,875.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.05%	(\$33,964.54)	\$1,657,921.66	\$1,623,957.12	\$1,623,957.12							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-39.98%	(\$107,885.01)	\$269,827.43	\$161,942.42	\$0.00	\$161,942.42						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.97%	(\$281,307.86)	\$3,527,698.50	\$3,246,390.64	\$3,084,448.22	\$161,942.42	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	10.25	-6.82%	(\$31,833.17)	\$466,454.17	\$434,621.00	\$434,621.00								
21	Land-Use Administration		2.00	-2.13%	(\$672.19)	\$31,518.19	\$30,846.00	\$30,846.00								
22	Uniform Construction Code	0.00	6.75	-3.10%	(\$2,720.98)	\$87,675.98	\$84,955.00	\$84,955.00								
23	Insurance			7.41%	\$18,526.64	\$250,007.00	\$268,533.64	\$268,533.64								
25	Public Safety	5.00	2.00	3.57%	\$21,182.52	\$593,636.24	\$614,818.76	\$610,397.00	\$4,421.76							
26	Public Works	3.00	5.00	-1.22%	(\$6,274.85)	\$515,509.43	\$509,234.58	\$503,107.00	\$6,127.58							
27	Health and Human Services			0.69%	\$92.00	\$13,408.00	\$13,500.00	\$13,500.00								
28	Parks and Recreation		1.00	-0.99%	(\$130.00)	\$13,130.00	\$13,000.00	\$13,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			539.81%	\$161,942.42	\$30,000.00	\$191,942.42	\$30,000.00		\$161,942.42						
31	Utilities and Bulk Purchases			-4.91%	(\$4,236.00)	\$86,236.00	\$82,000.00	\$82,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			-93.75%	(\$7,500.00)	\$8,000.00	\$500.00	\$500.00								
36	Statutory Expenditures			5.32%	\$12,157.00	\$228,508.00	\$240,665.00	\$240,665.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
44	Capital			100152.00%	\$100,152.00	\$100.00	\$100,252.00	\$100,252.00								
45	Debt			46.63%	\$27,369.00	\$58,694.00	\$86,063.00	\$86,063.00								
46	Deferred Charges			-36.39%	(\$94,660.76)	\$260,120.00	\$165,459.24	\$165,459.24								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$325,000.00	\$325,000.00	\$325,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		10.00	27.00	6.33%	\$193,393.63	\$3,052,997.01	\$3,246,390.64	\$3,073,898.88	\$10,549.34	\$161,942.42	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
					NONE	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$3,667,800.00	0.68%	15A Public Schools	8	\$4,759,300.00	13.53%
2 Residential	911	\$386,011,200.00	71.52%	15B Other Schools	0		0.00%
3A/3B Farm	606	\$108,592,377.00	20.12%	15C Public Property	60	\$14,531,700.00	41.30%
4A Commercial	24	\$36,719,300.00	6.80%	15D Church and Charities	15	\$11,452,800.00	32.55%
4B Industrial	4	\$2,328,900.00	0.43%	15E Cemeteries & Graveyards	3	\$450,300.00	1.28%
4C Apartments	3	\$1,037,400.00	0.19%	15F Other Exempt	9	\$3,992,600.00	11.35%
5A/5B Railroad	5	\$0.00	0.00%				
6A/6B Business Personal Property	4	\$1,403,600.00	0.26%				
Total	1,614	\$539,760,577.00	100.00%	Total	95	\$35,186,700.00	100.00%
Average Ratio (%), Assessed to True Value				97.52%			
Equalized Valuation, Taxable Properties				\$553,487,055.99			
Total # of property tax appeals filed in 2014				County Tax Board		7.00	
				State Tax Court		3.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2014							
				Percentage of Exempt vs. Non-Exempt Properties			
				5.56%			

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 2014 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 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 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		5.00	19,892.60	\$18,462.00				\$1,430.60
Supervisory Staff (Department Heads & Managers)	3.00	10.00	527,846.69	\$385,354.90	\$29,485.44	\$45,441.82	\$35,414.40	\$32,150.13
Police Officers (Including Superior Officers)	5.00	4.00	755,164.19	\$474,415.00	\$59,890.00	\$99,884.00	\$77,337.72	\$43,637.47
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	2.00		210,414.51	\$130,483.20	\$22,527.46		\$45,545.52	\$11,858.33
All Other Non-Union Employees not listed above		8.00	35,009.65	\$30,077.00		\$2,989.18		\$1,943.47
Totals	10.00	27.00	1,548,327.64	\$1,038,792.10	\$111,902.90	\$148,315.00	\$158,297.64	\$91,020.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	2.00	\$11,016.12	\$22,032.24
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1.00	\$22,032.12	\$22,032.12
Family	4.00	\$29,633.40	\$118,533.60
Employee Cost Sharing Contribution (enter as negative -)			(\$20,749.44)
Subtotal	7.00	\$62,681.64	\$141,848.52
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	7.00	\$62,681.64	\$141,848.52

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
Department of Public Works /Supervisor	172.00	\$54,792.32			x
Police Department	863.5	100,000.00	x		
Department of Public Works/Laborer	125.00	\$33,700.00	x		
Totals	1160.50	\$188,492.32			
Total Funds Reserved as of end of 2014		\$30,000.00			
Total Funds Appropriated in 2015		\$30,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year					
				Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets		
Local School Debt	\$5,775,000.00	\$5,775,000.00	\$0.00						
Regional School Debt	\$150,377.19	\$150,377.19	\$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	\$824,402.53		\$824,402.53						
Notes Outstanding			\$0.00						
Bonds Outstanding			\$0.00						
Loans and Other Debt			\$0.00						
Total (Current Year)	\$6,749,779.72	\$5,925,377.19	\$824,402.53						
Population (2010 census)	<u>3,195</u>								
Per Capita Gross Debt	<u>\$2,112.61</u>								
Per Capita Net Debt	<u>\$258.03</u>								
3 Yr. Average Property Valuation		<u>\$561,590,711.67</u>							
Net Debt as % of 3 Year Avg Property Valuation		<u>0.15%</u>							
Utility Fund - Principal									
Utility Fund - Interest									
Bond Anticipation Notes - Principal				\$45,000.00	\$45,000.00	\$45,000.00	\$173,500.00		
Bond Anticipation Notes - Interest				\$2,314.00	\$2,635.00	\$2,185.00	\$4,240.00		
Bonds - Principal									
Bonds - Interest									
Loans & Other Debt - Principal				\$32,882.00	\$33,543.00	\$34,217.00	\$200,863.00		
Loans & Other Debt - Interest				\$5,867.00	\$5,206.00	\$4,532.00	\$12,252.00		
Total				\$86,063.00	\$86,384.00	\$85,934.00	\$390,855.00		
Total Principal				\$77,882.00	\$78,543.00	\$79,217.00	\$374,363.00		
Total Interest				\$8,181.00	\$7,841.00	\$6,717.00	\$16,492.00		
% of Total Current Year Budget				2.65%					
Description	Debt Not Listed Above								
Total Guarantees - Governmental									
Total Guarantees - Other									
Total Capital/Equipment Leases									
Total Other									
Bond Rating	<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 - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	TOWNSHIP OF DELAWARE	DPW		1/1/1998	OPEN	IN KIND
Providing	TOWNSHIP OF KINGWOOD	DPW		4/29/1991	OPEN	IN KIND
Receiving	TOWNSHIP OF DELAWARE	DPW		1/1/1998	OPEN	IN KIND
Receiving	TOWNSHIP OF KINGWOOD	DPW		4/29/1991	OPEN	IN KIND
Receiving	East Amwell Municipal Court	Municipal		1/1/2013	12/31/2016	\$85,000.00

USER FRIENDLY BUDGET SECTION - Notes

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