



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1010 Franklin Township - County of Hunterdon

Introduced

Municode:

Filename: 1010_fbi_2016.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	12/31/2016	soloway08801@gmail.com

Chief Administrative Officer

Ursula		Stryker		ustryker@franklin-twp.org
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Chief Financial Officer

Diane		Laudenbach		franklincfo@yahoo.com
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Municipal Clerk

Ursula		Stryker		ustryker@franklin-twp.org
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Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Soloway	12/31/2016	soloway08801@gmail.com
Kathryn		Blew	12/31/2017	katie_wyant@yahoo.com
Joseph		Darocha	12/31/2018	jgeneral115@yahoo.com
Craig		Repmann	12/31/2018	repmann2000@yahoo.com
Timothy		Wintermute	12/31/2016	twintermute5@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.300	\$1,623,957.12	12.14%	\$1,276.16
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$161,942.42	1.21%	\$127.62
Fire Districts (avg. rate/total levies)	0.060	\$323,455.00	2.42%	\$255.23
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.096	\$5,913,817.00	44.20%	\$4,662.22
Regional School District	0.612	\$3,301,485.00	24.68%	\$2,603.36
County Purposes	0.318	\$1,715,154.65	12.82%	\$1,352.72
County Library	0.032	\$171,703.11	1.28%	\$136.12
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$166,995.83	1.25%	\$131.87
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.479	\$13,378,510.13	100.00%	\$10,545.29

Total Taxable Valuation as of October 1, 2015	<u>\$541,537,997.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$425,385.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.300	0.306	2.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,623,957.12	\$1,656,435.97	2.00%	\$32,478.85

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,276.16	\$1,301.68	2.00%	\$25.52

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,656,435.97
Municipal Library		
Municipal Open Space	ACTUAL	\$162,461.40
Fire Districts (total levies)	ACTUAL	\$331,843.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,032,093.00
Regional School District	ESTIMATED	\$3,367,515.00
County Purposes	ESTIMATED	\$1,757,694.93
County Library	ESTIMATED	\$175,909.84
County Board of Health		
County Open Space	ESTIMATED	\$171,087.23
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$13,655,040.37

Revenue Anticipated, Excluding Tax Levy	1,333,113.00
Budget Appropriations, before Reserve for Uncollected Taxes	2,664,548.97
Total Non-Municipal Tax Levy	\$11,998,604.40
Amount to be Raised by Taxes - Before RUT	\$13,330,040.37
Reserve for Uncollected Taxes (RUT)	\$325,000.00
Total Amount to be Raised by Taxes	\$13,655,040.37

% of Tax Collections used to Calculate RUT	<u>97.62%</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 2015	13,240,322.14
Total Tax Levy, CY 2015	13,440,705.95
% of Taxes Collected, CY 2015	<u>98.51%</u>
Delinquent Taxes - December 31, 2015	<u>\$188,943.80</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	11.36%	\$46,200.00	\$406,700.00	\$452,900.00	\$452,900.00							
08	Local Revenue	-0.28%	(\$719.53)	\$252,659.53	\$251,940.00	\$251,940.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$259,544.00	\$259,544.00	\$259,544.00							
08	Uniform Construction Code Fees	-0.38%	(\$326.00)	\$86,326.00	\$86,000.00	\$86,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-66.23%	(\$19,074.85)	\$28,799.29	\$9,724.44	\$9,724.44							
08	Other Special Items	-65.31%	(\$171,753.76)	\$262,982.76	\$91,229.00	\$91,229.00							
15	Receipts from Delinquent Taxes	12.66%	\$21,125.00	\$166,875.00	\$188,000.00	\$188,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.98%	(\$143,617.55)	\$1,800,053.52	\$1,656,435.97	\$1,656,435.97							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.38%	(\$626.43)	\$163,087.83	\$162,461.40		\$162,461.40						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.84%	(\$268,793.12)	\$3,427,027.93	\$3,158,234.81	\$2,995,773.41	\$162,461.40	\$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		14.00	-0.91%	(\$3,930.00)	\$431,721.00	\$427,791.00	\$427,791.00								
21		1.00	1.00%	\$320.00	\$31,846.00	\$32,166.00	\$32,166.00								
22		5.00	1.88%	\$1,600.00	\$84,955.00	\$86,555.00	\$86,555.00								
23			9.04%	\$24,458.36	\$270,433.64	\$294,892.00	\$294,892.00								
25	6.00	2.00	0.93%	\$5,802.23	\$621,162.77	\$626,965.00	\$623,465.00	\$3,500.00							
26	4.00	4.00	6.48%	\$33,757.89	\$521,140.52	\$554,898.41	\$548,673.97	\$6,224.44							
27		1.00	1.19%	\$160.00	\$13,500.00	\$13,660.00	\$13,660.00								
28			0.00%	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-1.31%	(\$2,554.46)	\$195,015.86	\$192,461.40	\$30,000.00		\$162,461.40						
31			0.00%	\$0.00	\$82,000.00	\$82,000.00	\$82,000.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36			6.99%	\$16,832.00	\$240,665.00	\$257,497.00	\$257,497.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
44			-50.13%	(\$50,252.00)	\$100,252.00	\$50,000.00	\$50,000.00								
45			6.00%	\$5,166.00	\$86,063.00	\$91,229.00	\$91,229.00								
46			-85.12%	(\$140,839.24)	\$165,459.24	\$24,620.00	\$24,620.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.00%	\$0.00	\$325,000.00	\$325,000.00	\$325,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	10.00	27.00	-3.35%	(\$109,479.22)	\$3,267,714.03	\$3,158,234.81	\$2,986,048.97	\$9,724.44	\$162,461.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$3,383,900.00	0.62%	15A Public Schools	7	\$4,289,700.00	12.19%
2 Residential	913	\$387,268,600.00	71.51%	15B Other Schools	0		0.00%
3A/3B Farm	608	\$109,703,697.00	20.26%	15C Public Property	60	\$14,238,600.00	40.46%
4A Commercial	23	\$36,411,900.00	6.72%	15D Church and Charities	14	\$11,287,900.00	32.07%
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	11	\$4,929,500.00	14.01%
5A/5B Railroad	5		0.00%				
6A/6B Business Personal Property	2	\$1,403,600.00	0.26%				
Total	1,614	\$541,537,997.00	100.00%	Total	95	\$35,196,000.00	100.00%
Average Ratio (%), Assessed to True Value				97.46%			
Equalized Valuation, Taxable Properties				\$555,651,546.28			
Total # of property tax appeals filed in 2015				County Tax Board	7.00		
				State Tax Court	3.00		
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2015							
				Percentage of Exempt vs. Non-Exempt Properties			
				6.50%			

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 2015 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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 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	20,234.75	\$18,832.00		\$0.00	\$0.00	\$1,402.75
Supervisory Staff (Department Heads & Managers)	2.00	8.00	371,633.01	\$258,806.60	\$23,490.00	\$27,490.26	\$30,063.15	\$31,783.00
Police Officers (Including Superior Officers)	6.00	2.00	797,948.40	\$521,591.00	\$15,722.20	\$133,892.41	\$87,101.04	\$39,641.75
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	3.00		284,519.76	\$164,923.00	\$43,623.00	\$17,715.94	\$45,631.20	\$12,626.62
All Other Non-Union Employees not listed above	2.00	7.00	184,888.74	\$158,592.20	\$0.00	\$15,883.26		\$10,413.28
Totals	13.00	22.00	1,659,224.66	\$1,122,744.80	\$82,835.20	\$194,981.87	\$162,795.39	\$95,867.40

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	4.00	\$11,680.44	\$46,721.76	2.00	\$11,267.64	\$22,535.28
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$23,634.24	\$23,634.24	1.00	\$22,828.80	\$22,828.80
Family	4.00	\$33,161.76	\$132,647.04	4.00	\$30,936.60	\$123,746.40
Employee Cost Sharing Contribution (enter as negative -)			(\$32,582.12)			(\$20,891.52)
Subtotal	9.00		\$170,420.92	7.00		\$148,218.96
<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		\$170,420.92	7.00		\$148,218.96

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,335,000.00	\$5,335,000.00	\$0.00				
Regional School Debt	\$102,907.34	\$102,907.34	\$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			\$0.00				
Notes Outstanding	\$312,882.73		\$312,882.73				
Bonds Outstanding			\$0.00				
Loans and Other Debt	\$268,622.31		\$268,622.31				
Total (Current Year)	\$6,019,412.38	\$5,437,907.34	\$581,505.04				
Population (2010 census)	3,195						
Per Capita Gross Debt	\$1,884.01						
Per Capita Net Debt	\$182.00						
3 Yr. Average Property Valuation		\$561,200,803.00					
Net Debt as % of 3 Year Avg Property Valuation		0.10%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$50,500.00			
Bond Anticipation Notes - Interest				\$1,980.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal				\$33,543.00	\$34,217.00	\$34,905.00	\$165,959.00
Loans & Other Debt - Interest				\$5,206.00	\$4,532.00	\$3,844.00	\$8,408.00
Total				\$91,229.00	\$38,749.00	\$38,749.00	\$174,367.00
Total Principal				\$84,043.00	\$34,217.00	\$34,905.00	\$165,959.00
Total Interest				\$7,186.00	\$4,532.00	\$3,844.00	\$8,408.00
% of Total Current Year Budget				2.89%			
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
Receiving	Township of East Amwell	Municipal Court		1/1/2013	12/31/2016	\$36,934.20
Receiving	Township of Delaware	Municipal Court		1/1/2013	12/31/2016	\$30,691.80
Providing	Township of Delaware	DPW		1/1/1998	Open	In Kind
Providing	Township of Kingwood	DPW		1/1/1998	Open	In Kind
Receiving	Township of Delaware	DPW		1/1/1998	Open	In Kind
Receiving	Township of Kingwood	DPW		1/1/1998	Open	In Kind

USER FRIENDLY BUDGET SECTION - Notes

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