



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1906_fba_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
Paul		Crowley	12/31/2015	mayor@franklinborough.org

Chief Administrative Officer

Alison	Littell	McHose		admin@franklinborough.org
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Chief Financial Officer

Monica		Miebach		cfo@franklinborough.org
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Municipal Clerk

Robin		Hough		clerk@franklinborough.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frederick		Babcock	12/31/2015	fbabcock@franklinborough.org
Robert		Dabinett	12/31/2017	rdabinett@franklinborough.org
Nick		Giordano	12/31/2016	ngiordano@franklinborough.org
Joe		Limon	12/31/2017	jlimon@franklinborough.org
Joseph		Martinez	12/31/2016	jmartinez@franklinborough.org
Gilbert		Snyder	12/31/2015	gsnyder@franklinborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.182	\$4,640,247.00	33.97%	\$2,061.41	Municipal Purpose Tax	ACTUAL	\$4,742,292.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.196	\$4,696,438.00	34.39%	\$2,085.82	Local School District	ACTUAL	\$4,900,435.00
Regional School District	0.565	\$2,218,228.00	16.24%	\$985.88	Regional School District	ESTIMATED	\$2,168,294.00
County Purposes	0.482	\$1,887,939.00	13.82%	\$840.61	County Purposes	ESTIMATED	\$1,931,532.00
County Library	0.037	\$141,890.00	1.04%	\$64.53	County Library	ESTIMATED	\$144,728.00
County Board of Health	0.017	\$64,288.00	0.47%	\$29.65	County Board of Health	ESTIMATED	\$65,574.00
County Open Space	0.002	\$9,264.00	0.07%	\$3.49	County Open Space	ESTIMATED	\$9,449.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	3.481	\$13,658,294.00	100.00%	\$6,071.39	Total ESTIMATED amount to be raised by taxes		\$13,962,304.00
Total Taxable Valuation as of October 1, 2014 <u>\$391,758,530.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,583,962.00</u>		
Current Year Average Residential Assessment <u>\$174,400.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>5,950,506.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$9,220,012.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$13,586,556.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$377,016.46</u>		
1.182	1.210	2.37%			Total Amount to be Raised by Taxes <u>\$13,963,572.46</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$4,640,247.00	\$4,742,292.00	2.20%	\$102,045.00		Total Tax Revenue, Collections CY 2014 <u>13,363,300.00</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2014 <u>13,658,401.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2014 <u>97.84%</u>		
\$2,061.41	\$2,110.24	2.37%	\$48.83		Delinquent Taxes - December 31, 2014 <u>\$342,749.00</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	151.52%	\$112,128.00	\$74,000.00	\$186,128.00	\$151,360.00		\$34,768.00					
08	Local Revenue	1.62%	\$41,634.00	\$2,575,893.00	\$2,617,527.00	\$284,673.00		\$2,332,854.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$619,689.00	\$619,689.00	\$619,689.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-49.00%	(\$7,137.00)	\$14,566.00	\$7,429.00	\$7,429.00							
08	Additional Revenue Offset by Appropriations	-41.01%	(\$20,373.00)	\$49,683.00	\$29,310.00	\$29,310.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-51.12%	(\$192,138.00)	\$375,839.00	\$183,701.00	\$183,701.00							
15	Receipts from Delinquent Taxes	6.28%	\$18,187.00	\$289,613.00	\$307,800.00	\$307,800.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.20%	(\$9,666.00)	\$4,751,958.00	\$4,742,292.00	\$4,742,292.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-0.66%	(\$57,365.00)	\$8,751,241.00	\$8,693,876.00	\$6,326,254.00	\$0.00	\$2,367,622.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	10.00	0.20%	\$4,836.00	\$2,402,385.00	\$2,407,221.00	\$591,711.00		\$1,815,510.00					
21	Land-Use Administration		1.00	3.65%	\$3,300.00	\$90,450.00	\$93,750.00	\$93,750.00							
22	Uniform Construction Code			36.28%	\$15,200.00	\$41,900.00	\$57,100.00	\$57,100.00							
23	Insurance			10.23%	\$63,635.00	\$622,265.00	\$685,900.00	\$685,900.00							
25	Public Safety	15.00	17.00	0.08%	\$1,457.99	\$1,851,822.78	\$1,853,280.77	\$1,846,716.00	\$6,564.77						
26	Public Works	9.00	4.00	4.63%	\$30,436.90	\$657,677.14	\$688,114.04	\$667,200.00	\$20,914.04						
27	Health and Human Services		1.00	-3.53%	(\$150.00)	\$4,250.00	\$4,100.00	\$4,100.00							
28	Parks and Recreation		1.00	1.71%	\$180.00	\$10,500.00	\$10,680.00	\$10,680.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			-18.52%	(\$5,000.00)	\$27,000.00	\$22,000.00	\$22,000.00							
31	Utilities and Bulk Purchases			-2.66%	(\$3,900.00)	\$146,600.00	\$142,700.00	\$142,700.00							
32	Landfill / Solid Waste Disposal			5.00%	\$18,600.00	\$372,000.00	\$390,600.00	\$390,600.00							
35	Contingency			-100.00%	(\$50,000.00)	\$50,000.00	\$0.00								
36	Statutory Expenditures			-18.71%	(\$146,835.00)	\$784,692.00	\$637,857.00	\$562,757.00		\$75,100.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			-3.07%	(\$5,740.00)	\$187,203.00	\$181,463.00	\$181,463.00							
43	Court and Public Defender	1.00	3.00	-0.09%	(\$121.79)	\$137,013.27	\$136,891.48	\$135,060.00	\$1,831.48						
44	Capital			22.51%	\$70,047.00	\$311,153.00	\$381,200.00	\$182,100.00		\$199,100.00					
45	Debt			3.44%	\$20,197.00	\$586,765.00	\$606,962.00	\$329,050.00		\$277,912.00					
46	Deferred Charges			-63.16%	(\$31,390.24)	\$49,699.24	\$18,309.00	\$18,309.00							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-8.89%	(\$36,677.00)	\$412,425.00	\$375,748.00	\$375,748.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	31.00	37.00	-0.59%	(\$51,924.14)	\$8,745,800.43	\$8,693,876.29	\$6,296,944.00	\$29,310.29	\$0.00	\$2,367,622.00	\$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>	Line Item. 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

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	124	\$13,861,600.00	3.54%	15A Public Schools	2	\$21,466,500.00	37.00%
2 Residential	1,427	\$247,749,100.00	63.24%	15B Other Schools	1	\$1,082,500.00	1.87%
3A/3B Farm	49	\$4,485,600.00	1.14%	15C Public Property	75	\$14,817,200.00	25.54%
4A Commercial	129	\$107,220,100.00	27.37%	15D Church and Charities	19	\$8,265,200.00	14.25%
4B Industrial	10	\$9,924,600.00	2.53%	15E Cemeteries & Graveyards	2	\$161,700.00	0.28%
4C Apartments	13	\$6,657,700.00	1.70%	15F Other Exempt	16	\$12,223,700.00	21.07%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,859,830.00	0.47%				
Total	1,753	\$391,758,530.00	100.00%	Total	115	\$58,016,800.00	100.00%
Average Ratio (%), Assessed to True Value				94.06%			
Equalized Valuation, Taxable Properties				\$416,498,543.48			
Total # of property tax appeals filed in 2014				County Tax Board		11.00	
				State Tax Court		5.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2014				\$9,468.32			
				Percentage of Exempt vs. Non-Exempt Properties 6.16%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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 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		7.00	37,791.00	\$14,566.00			\$22,111.00	\$1,114.00
Supervisory Staff (Department Heads & Managers)	6.00	4.00	804,938.00	\$561,367.00		\$66,915.00	\$121,127.00	\$55,529.00
Police Officers (Including Superior Officers)	14.00		2,324,351.00	\$1,333,500.00	\$260,930.00	\$324,307.00	\$264,400.00	\$141,214.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		748,868.00	\$430,316.00	\$118,025.00	\$51,294.00	\$116,134.00	\$33,099.00
All Other Non-Union Employees not listed above	3.00	26.00	454,892.00	\$329,865.00		\$18,954.00	\$83,428.00	\$22,645.00
Totals	31.00	37.00	4,370,840.00	\$2,669,614.00	\$378,955.00	\$461,470.00	\$607,200.00	\$253,601.00

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	7.00	\$11,963.00	\$83,741.00
Parent & Child	3.00	\$20,224.00	\$60,672.00
Employee & Spouse (or Partner)	5.00	\$23,774.00	\$118,870.00
Family	14.00	\$32,248.00	\$451,472.00
Employee Cost Sharing Contribution (enter as negative -)			(\$138,337.00)
Subtotal	29.00	\$88,209.00	\$576,418.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$23,774.00	\$23,774.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,663.00)
Subtotal	1.00	\$23,774.00	\$22,111.00
Retirees - Health Benefits - Annual Cost			
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	30.00	\$111,983.00	\$598,529.00

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
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
Chief of Police	175.00	\$15,000.00			X
Court Administrator	53.50	\$12,403.00		X	
Borough Clerk	52.50	\$11,940.00		X	
Tax Collector	42.00	\$8,238.00		X	
DPW, Water Sewer Manager	13.50	\$4,606.00			X
CFO	9.00	\$2,875.00		X	
Non- Union Employees	21.00	\$2,531.00		X	
FOP	675.00	\$128,544.00	X		
DPW Bargaining Group	244.00	\$46,874.00	X		
Totals	1285.50	\$233,011.00			
Total Funds Reserved as of end of 2014		\$39,235.42			
Total Funds Appropriated in 2015		\$10,000.00			

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

	Gross Debt	Deductions	Net Debt		Current Year	2016	2017	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$212,207.00	\$164,714.00	\$164,106.00	\$2,335,942.00
Regional School Debt	\$770,607.70	\$770,607.70	\$0.00	Utility Fund - Interest	\$51,212.00	\$86,480.00	\$84,250.00	\$956,900.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$307,850.00	\$255,818.00	\$255,818.00	\$895,100.00
Water/Sewer	\$3,120,177.35	\$3,120,177.35	\$0.00	Bond Anticipation Notes - Interest	\$21,200.00	\$18,112.00	\$15,554.00	\$51,847.00
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
			\$0.00	Total	\$592,469.00	\$525,124.00	\$519,728.00	\$4,239,789.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$520,057.00	\$420,532.00	\$419,924.00	\$3,231,042.00
Notes Outstanding	\$2,119,085.00		\$2,119,085.00	Total Interest	\$72,412.00	\$104,592.00	\$99,804.00	\$1,008,747.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	6.81%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$6,009,870.05	\$3,890,785.05	\$2,119,085.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	5,045			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,191.25			Rating	Aa3			
Per Capita Net Debt	\$420.04			Year of Last Rating	2015			
3 Yr. Average Property Valuation		\$423,460,788.33						
Net Debt as % of 3 Year Avg Property Valuation		0.50%		Mark "X" if Municipality has no bond rating				

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	To the County of Sussex	Financial Assistant		1/1/2015	6/30/2015	\$7,429.00
Providing	To the County of Sussex	Rental of Senior Center Nutrition Site		1/1/2015	12/31/2015	\$22,700.00
Receiving	Sparta Township	911 Emergency Dispatch		1/1/2013	12/31/2017	\$86,456.00
Receiving	Hardyston Township	Municipal Drug Alliance Program		1/1/2013	12/31/2015	\$1,700.00
Receiving	Hardyston Township	Construction Office		1/1/2015	12/31/2018	\$61,100.00
Receiving	Hardyston Township	Joint Community Center		1/1/2014	12/31/2015	\$24,778.00
Receiving	Hardyston Township	Commodity Resale Agreement, Gasoline and Diesel		1/1/2013	12/31/2015	Morris Cty Coop Price

USER FRIENDLY BUDGET SECTION - Notes

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

On UFB-9, the balance on the page does not agree to the Budget Sheet 3c because the Administrator was replaced in January 2015. His benefit was paid out according to the Borough's Employee Handbook.

On Sheet UFB-8, The total does not tie to Sheet 13 and Sheet 20 of the Current Fund Budget, also, part of the OE number of sheet 35 of the Water-Sewer Budget, because certain employees were budgeted a partial year with Single Coverage, followed with Employee and Spouse Coverage, also Employee and Spouse Coverage for part of the year, followed by Family Coverage.

On UFB-7, Health Benefit total net of Cost Share does not equal UFB-8 Grand total of Health Benefits because on UFB-8, the Annual Cost estimate on the plans are an average of the plans offered. Also, UFB-8 does not take into account employees budgeted for partial year under one type of coverage such as single, then changing in the year to employee and spouse coverage, or family.