



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

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
Nicholas		Giordano	12/31/2019	ngiordano@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**

Darlene		Tremont		dtremont@franklinborough.org
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**Registered Municipal Accountant**

Thomas		Ferry		Tomcparma@verizon.net
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Limon	12/31/2020	jlimon@franklinborough.org
John		Postas	12/31/2020	jpostas@franklinborough.org
Stephen		Skellenger	12/31/2019	sskellenger@franklinborough.org
Gilbert		Snyder	12/31/2021	gsnyder@franklinborough.org
Glenn		Soules	12/31/2019	gsoules@franklinborough.org
Stephan		Zydon	12/31/2021	szydon@franklinborough.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.173	\$4,665,185.00	31.46%	\$2,047.73	Municipal Purpose Tax	ACTUAL	\$4,684,173.58
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	1.382	\$5,493,122.00	37.04%	\$2,412.58	Local School District	ESTIMATED	\$5,602,984.44
Regional School District	0.575	\$2,286,825.00	15.42%	\$1,003.79	Regional School District	ESTIMATED	\$2,332,561.50
County Purposes	0.561	\$2,229,750.31	15.03%	\$979.35	County Purposes	ESTIMATED	\$2,285,979.46
County Library	0.037	\$146,152.70	0.99%	\$64.59	County Library	ESTIMATED	\$141,107.08
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.002	\$9,559.59	0.06%	\$3.49	County Open Space	ESTIMATED	\$9,992.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>3.730</b>	<b>\$14,830,594.60</b>	<b>100.00%</b>	<b>\$6,511.53</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$15,056,798.06</b>
Total Taxable Valuation as of October 1, 2018 <u>\$397,568,420.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,325,934.05</u>		
Current Year Average Residential Assessment <u>\$174,572.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>6,561,415.05</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$10,372,624.48</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$14,608,105.48</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$448,692.58</u>		
1.173	1.177	0.38%			Total Amount to be Raised by Taxes <u>\$15,056,798.06</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.02%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$4,665,185.00	\$4,684,173.58	0.41%	\$18,988.58		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>14,412,429.84</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>14,853,769.45</u>		
\$2,047.73	\$2,055.41	0.38%	\$7.68		% of Taxes Collected, CY 2018 <u>97.03%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2018 <u>\$665,865.56</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	33.10%	\$253,153.00	\$764,700.00	\$1,017,853.00	\$650,000.00		\$367,853.00					
08	Local Revenue	0.56%	\$13,722.00	\$2,439,480.00	\$2,453,202.00	\$309,537.00		\$2,143,665.00					
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								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$2,700.00		\$2,700.00	\$2,700.00							
08	Additional Revenue Offset by Appropriations	95.81%	\$40,681.26	\$42,459.79	\$83,141.05	\$83,141.05							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	20.82%	\$50,628.86	\$243,192.14	\$293,821.00	\$293,821.00							
15	Receipts from Delinquent Taxes	21.04%	\$72,507.99	\$344,538.01	\$417,046.00	\$417,046.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.86%	\$40,157.43	\$4,644,016.57	\$4,684,174.00	\$4,684,174.00							
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								
	<b>Total</b>	<b>5.20%</b>	<b>\$473,550.54</b>	<b>\$9,098,075.51</b>	<b>\$9,571,626.05</b>	<b>\$7,060,108.05</b>	<b>\$0.00</b>	<b>\$2,511,518.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	11.12%	\$285,491.00	\$2,566,564.00	\$2,852,055.00	\$739,182.00	\$65,000.00		\$2,047,873.00					
21 Land-Use Administration	0.50		3.48%	\$2,292.00	\$65,779.00	\$68,071.00	\$68,071.00								
22 Uniform Construction Code		1.00	-47.43%	(\$34,875.00)	\$73,525.00	\$38,650.00	\$38,650.00								
23 Insurance			4.80%	\$34,243.00	\$712,826.00	\$747,069.00	\$747,069.00								
25 Public Safety	17.00	21.00	0.63%	\$13,353.92	\$2,110,409.73	\$2,123,763.65	\$2,119,358.00	\$4,405.65							
26 Public Works	10.00	4.00	-4.97%	(\$29,997.94)	\$603,573.67	\$573,575.73	\$562,257.00	\$11,318.73							
27 Health and Human Services		1.00	493.62%	\$34,060.00	\$6,900.00	\$40,960.00	\$40,960.00								
28 Parks and Recreation	0.50		144.11%	\$28,190.00	\$19,561.00	\$47,751.00	\$47,751.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			10.14%	\$1,400.00	\$13,800.00	\$15,200.00	\$15,200.00								
31 Utilities and Bulk Purchases			1.32%	\$1,500.00	\$113,700.00	\$115,200.00	\$115,200.00								
32 Landfill / Solid Waste Disposal			-1.20%	(\$5,000.00)	\$415,000.00	\$410,000.00	\$410,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			8.93%	\$65,783.00	\$736,794.00	\$802,577.00	\$723,252.00			\$79,325.00					
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			17.65%	\$32,299.00	\$182,981.00	\$215,280.00	\$215,280.00								
43 Court and Public Defender	1.00	2.00	2.10%	\$3,316.28	\$157,931.39	\$161,247.67	\$158,831.00	\$2,416.67							
44 Capital			-41.32%	(\$154,776.00)	\$374,536.00	\$219,760.00	\$104,200.00			\$115,560.00					
45 Debt			11.27%	\$70,073.00	\$621,700.00	\$691,773.00	\$423,013.00			\$268,760.00					
46 Deferred Charges			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			12.08%	\$48,371.00	\$400,322.00	\$448,693.00	\$448,693.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
<b>Total</b>	<b>35.00</b>	<b>39.00</b>	<b>4.26%</b>	<b>\$390,723.26</b>	<b>\$9,180,902.79</b>	<b>\$9,571,626.05</b>	<b>\$6,976,967.00</b>	<b>\$83,141.05</b>	<b>\$0.00</b>	<b>\$2,511,518.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## 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	114	\$12,628,900.00	3.17%	15A Public Schools	2	\$20,770,300.00	37.84%
2 Residential	1,428	\$248,081,900.00	62.35%	15B Other Schools	2	\$1,284,400.00	2.34%
3A/3B Farm	46	\$4,189,800.00	1.05%	15C Public Property	82	\$16,594,600.00	30.23%
4A Commercial	130	\$110,923,500.00	27.88%	15D Church and Charities	15	\$6,767,400.00	12.33%
4B Industrial	10	\$9,428,000.00	2.37%	15E Cemeteries & Graveyards	2	\$161,700.00	0.29%
4C Apartments	16	\$10,587,700.00	2.66%	15F Other Exempt	14	\$9,312,000.00	16.96%
5A/5B Railroad	12	\$60,000.00	0.02%				
6A/6B Business Personal Property	2	\$2,007,431.00	0.50%				
<b>Total</b>	<b>1,758</b>	<b>\$397,907,231.00</b>	<b>100.00%</b>	<b>Total</b>	<b>117</b>	<b>\$54,890,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				98.39%			
Equalized Valuation, Taxable Properties				\$404,418,366.70			
Total # of property tax appeals filed in 2018				County Tax Board		17.00	
				State Tax Court		4.00	
Number of 2018 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2018				\$78,495.00			
Percentage of Exempt vs. Non-Exempt Properties				13.79%			

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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	40,972.00	\$15,385.00			\$24,214.00	\$1,373.00
Supervisory Staff (Department Heads & Managers)	6.00	4.00	765,393.00	\$555,490.00	\$5,385.00	\$77,650.00	\$82,200.00	\$44,668.00
Police Officers (Including Superior Officers)	16.00	21.00	2,758,838.00	\$1,550,941.00	\$300,350.00	\$435,447.00	\$326,672.00	\$145,428.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		657,550.00	\$344,850.00	\$84,450.00	\$48,660.00	\$151,000.00	\$28,590.00
All Other Non-Union Employees not listed above	5.00	7.00	725,481.00	\$499,980.00	\$5,000.00	\$35,311.00	\$143,800.00	\$41,390.00
<b>Totals</b>	<b>35.00</b>	<b>39.00</b>	<b>4,948,234.00</b>	<b>\$2,966,646.00</b>	<b>\$395,185.00</b>	<b>\$597,068.00</b>	<b>\$727,886.00</b>	<b>\$261,449.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	6.00	\$12,627.00	\$75,762.00	7.00	\$11,441.00	\$80,087.00
Parent & Child	1.00	\$22,554.00	\$22,554.00	1.00	\$22,133.00	\$22,133.00
Employee & Spouse (or Partner)	9.00	\$25,092.00	\$225,828.00	7.00	\$24,366.00	\$170,562.00
Family	15.00	\$35,245.00	\$528,675.00	15.00	\$34,177.00	\$512,655.00
Employee Cost Sharing Contribution (enter as negative - )			(\$149,122.00)			(\$153,738.00)
<b>Subtotal</b>	<b>31.00</b>		<b>\$703,697.00</b>	<b>30.00</b>		<b>\$631,699.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$25,092.00	\$25,092.00	1	\$24,624.00	\$24,624.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$878.00)			(\$862.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$24,214.00</b>	<b>1.00</b>		<b>\$23,762.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>32.00</b>		<b>\$727,911.00</b>	<b>31.00</b>		<b>\$655,461.00</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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
POLICE CHIEF	94.00	\$15,000.00			X
COURT ADMINISTRATOR	53.00	\$13,448.00			X
CLERK	28.50	\$6,890.00		X	
CFO	24.50	\$8,427.00		X	
DPW, WATER SEWER DIRECTOR	22.50	\$8,995.00			X
ADMINISTRATOR	22.00	\$8,627.00			X
NON UNION EMPLOYEES	64.50	\$10,730.00		x	
FOP	897.00	\$175,123.00	X		
DPW	196.00	\$41,087.00	X		
PART TIMERS	10.00	\$845.00		X	
<b>Totals</b>	1412.00	\$289,172.00			
<b>Total Funds Reserved as of end of 2018</b>			\$152,450.44		
<b>Total Funds Appropriated in 2019</b>			\$0.00		

**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	Utility Fund - Principal	\$70,000.00	\$70,000.00	\$75,000.00	\$1,685,000.00																			
Regional School Debt	\$506,761.84	\$506,761.84	Utility Fund - Interest	\$72,300.00	\$70,200.00	\$68,100.00	\$621,250.00																			
Utility Fund Debt			Bond Anticipation Notes - Principal	\$447,100.00																						
Water Sewer	\$2,331,598.19	\$2,331,598.19	Bond Anticipation Notes - Interest	\$74,733.00																						
0		\$0.00	Bonds - Principal																							
0		\$0.00	Bonds - Interest																							
0		\$0.00	Loans & Other Debt - Principal	\$33,115.00	\$32,487.97																					
0		\$0.00	Loans & Other Debt - Interest	\$2,545.00	\$1,050.00																					
0		\$0.00	Total	\$699,793.00	\$173,737.97	\$143,100.00	\$2,306,250.00																			
<b>Municipal Purposes</b>			Total Principal	\$550,215.00	\$102,487.97	\$75,000.00	\$1,685,000.00																			
Debt Authorized		\$0.00	Total Interest	\$149,578.00	\$71,250.00	\$68,100.00	\$621,250.00																			
Notes Outstanding	\$2,433,199.00	\$2,433,199.00	% of Total Current Year Budget	7.31%																						
Bonds Outstanding		\$0.00	<table border="1"> <thead> <tr> <th>Description</th> <th colspan="3">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Description	Debt Not Listed Above			Total Guarantees - Governmental				Total Guarantees - Other				Total Capital/Equipment Leases				Total Other			
Description	Debt Not Listed Above																									
Total Guarantees - Governmental																										
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Total Other																										
Loans and Other Debt		\$0.00	<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard &amp; Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td>Aa3</td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td>2015</td> <td></td> <td></td> </tr> </tbody> </table>				Bond Rating	Moody's	Standard & Poors	Fitch	Rating	Aa3			Year of Last Rating	2015										
Bond Rating	Moody's	Standard & Poors	Fitch																							
Rating	Aa3																									
Year of Last Rating	2015																									
<b>Total (Current Year)</b>	<b>\$5,271,559.03</b>	<b>\$2,838,360.03</b>	<b>Mark "X" if Municipality has no bond rating</b>																							
Population (2010 census)	5,045																									
Per Capita Gross Debt	\$1,044.91																									
Per Capita Net Debt	\$482.30																									
3 Yr. Average Property Valuation		\$408,979,831.67																								
Net Debt as % of 3 Year Avg Property Valuation		0.59%																								

**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
<b>Providing</b>	Borough of Hamburg	Zoning Officer		1/15/2019	4/15/2019	\$2,700.00
<b>Providing</b>	County of Sussex	Rental of Sr Ctr Nutrition Site		1/1/2019	12/31/2022	\$27,700.00
<b>Receiving</b>	Sparta Township	911 Emergency Dispatch		1/1/2018	12/31/2022	\$91,757.00
<b>Receiving</b>	Hardyston Township	Municipal Drug Alliance Program		1/1/2016	1/1/2020	\$1,600.00
<b>Receiving</b>	Hardyston Township	Construction Office		1/1/2019	12/31/2023	\$65,723.00
<b>Receiving</b>	Haryston Township	Community Center		1/1/2019	12/31/2019	\$26,000.00
<b>Receiving</b>	Wantage Township	Animal Control Officer	for Dog Trust Fund	1/1/2019	12/31/2019	\$12,225.00



**USER FRIENDLY BUDGET SECTION - Notes**

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

UFB - 8, Plan cost represented are averages of the plans offered.