



State of New Jersey Local Government Services

Year: 2020 **Municipal User Friendly Budget**

MUNICIPALITY: 1906 Franklin Borough - County of Sussex

Municode: 1906

Website: www.franklinborough.org

Filename: 1906_fba_2020.xlsm

Adopted

Phone Number:

46 Main Street

Franklin State: NJ Zip: 07416

Mailing Address:

Municipality:

Franklin

State: NJ Zip: 07416

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

John		Sowden, IV	12/31/2023	jsowden@franklinborough.org
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Chief Administrative Officer

Deborah		Bonanno		dbonanno@franklinborough.org
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Chief Financial Officer

Deborah		Bonanno		dbonanno@franklinborough.org
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Municipal Clerk

Darlene		Tremont		dtremont@franklinborough.org
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Registered Municipal Accountant

Thomas		Ferry		Tferry@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Concetto		Formica	12/31/2022	cformica@franklinborough.org
Joseph		Limon	12/31/2020	jlimon@franklinborough.org
John		Postas	12/31/2020	jpostas@franklinborough.org
Stephen		Skellenger	12/31/2022	sskellenger@franklinborough.org
Gilbert		Snyder	12/31/2021	gsnyder@franklinborough.org
Stephan		Zydon	12/31/2021	szydon@franklinborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	1.177	\$4,684,174.00	31.03%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.440	\$5,731,001.00	37.97%	\$0.00
Regional School District	0.588	\$2,340,594.00	15.51%	\$0.00
County Purposes	0.549	\$2,180,373.56	14.44%	\$0.00
County Library	0.038	\$150,261.99	1.00%	\$0.00
County Board of Health	0.000	-\$89,86	0.00%	\$0.00
County Open Space	0.003	\$9,157.82	0.06%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.795	\$15,095,472.51	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$397,847,231.00
 (*to be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$173,726.82

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.177	1.226	4.16%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,684,174.00	\$4,851,200.00	3.57%	\$167,026.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,129.89	#DIV/0!	\$2,129.89

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,851,200.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,896,042.00
Regional School District	ESTIMATED	\$2,507,665.00
County Purposes	ESTIMATED	\$2,291,186.00
County Library	ESTIMATED	\$164,462.00
County Board of Health		
County Open Space	ESTIMATED	\$9,430.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$15,719,985.00

Revenue Anticipated, Excluding Tax Levy	2,281,840.25
Budget Appropriations, before Reserve for Uncollected Taxes	6,641,373.25
Total Non-Municipal Tax Levy	\$10,868,785.00
Amount to be Raised by Taxes - Before RUT	\$15,228,318.00
Reserve for Uncollected Taxes (RUT)	\$491,667.00
Total Amount to be Raised by Taxes	\$15,719,985.00
% of Tax Collections used to Calculate RUT	96.87%

If % used exceeds the actual collection % then reference the statutory exception used 40A-4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	14,624,017.81
Total Tax Levy, CY 2019	15,111,317.65
% of Taxes Collected, CY 2019	96.78%
Delinquent Taxes - December 31, 2019	\$407,156.43

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FOOA		% 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	0.00%	\$0.00	\$1,017,853.00	\$1,017,853.00	\$650,000.00		\$367,853.00					
08	Local Revenue	21.30%	\$532,333.53	\$2,499,435.47	\$3,031,769.00	\$280,192.00		\$2,751,577.00					
09	State Aid (without offsetting appropriation)	0.69%	\$4,302.00	\$619,689.00	\$623,991.00	\$623,991.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$2,700.00)	\$2,700.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	45.15%	(\$40,022.80)	\$88,641.05	\$48,618.25	\$48,618.25							
08	Other Special Items	-3.63%	(\$10,000.60)	\$275,144.60	\$265,144.00	\$265,144.00							
15	Receipts from Delinquent Taxes	18.17%	\$63,642.33	\$350,252.67	\$413,895.00	\$413,895.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.12%	\$191,811.60	\$4,659,388.40	\$4,851,200.00	\$4,851,200.00							
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	7.77%	\$739,366.06	\$9,513,104.19	\$10,252,470.25	\$7,133,040.25	\$0.00	\$3,119,430.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCCA	Budgeted Full-Time	Part-Time Positions	% 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	Utility	
20	General Government	6.00	10.00	-1.86%	(\$53,569.00)	\$2,884,305.00	\$2,830,736.00	\$776,861.00			\$2,053,875.00						
21	Land-Use Administration	0.50		-18.62%	(\$12,677.00)	\$68,071.00	\$55,394.00	\$55,394.00									
22	Uniform Construction Code			#DIV/0!	\$0.00	\$729,069.00	\$751,340.00	\$751,340.00									
23	Insurance			3.05%	\$22,271.00	\$2,096,263.65	\$2,124,683.49	\$2,115,797.00									
25	Public Safety	17.00	21.00	1.36%	\$28,419.84	\$563,575.73	\$569,363.19	\$556,730.00			\$8,886.49						
26	Public Works	10.00	4.00	1.03%	\$5,787.46	\$41,969.00	\$53,930.00	\$53,930.00			\$12,633.19						
27	Health and Human Services		1.00	28.53%	\$11,970.00	\$47,751.00	\$32,050.00	\$32,050.00									
28	Parks and Recreation			-32.88%	(\$15,701.00)	\$0.00	\$0.00	\$67,402.00									
29	Education (including Library)			#DIV/0!	\$0.00	\$34,900.00	\$67,402.00	\$67,402.00									
30	Unclassified			22.77%	\$12,502.00	\$117,000.00	\$117,000.00	\$117,000.00									
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$410,000.00	\$485,232.08	\$460,000.00			\$25,232.08						
32	Landfill / Solid Waste Disposal			18.35%	\$75,232.08	\$0.00	\$0.00	\$460,000.00									
35	Contingency			#DIV/0!	\$0.00	\$797,977.00	\$838,758.00	\$758,648.00			\$80,110.00						
36	Statutory Expenditures			5.11%	\$40,781.00	\$215,280.00	\$210,138.00	\$210,138.00									
37	Judgements			#DIV/0!	\$0.00	\$182,247.67	\$189,112.49	\$187,246.00			\$1,866.49						
42	Shared Services			-2.39%	(\$5,142.00)	\$228,260.00	\$189,719.00	\$42,219.00			\$147,500.00						
43	Court and Public Defender	1.00	3.00	3.77%	\$6,864.82	\$691,773.00	\$700,195.00	\$408,000.00			\$292,195.00						
44	Capital			-16.88%	(\$38,541.00)	\$0.00	\$0.00	\$0.00									
45	Debt			1.22%	\$8,422.00	\$448,693.00	\$491,667.00	\$491,667.00									
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00	\$448,693.00	\$491,667.00	\$491,667.00									
50	Reserve for Unallocated Taxes			9.58%	\$42,974.00	\$0.00	\$0.00	\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$9,577,126.05	\$9,706,720.25	\$7,084,422.00			\$48,618.25						
	Total	35.00	39.00	1.35%	\$129,594.20	\$9,577,126.05	\$9,706,720.25	\$7,084,422.00			\$2,573,680.00						

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	116	\$12,639,300.00	3.19%
2 Residential	1,429	\$248,772,600.00	62.88%
3A/3B Farm	47	\$4,448,900.00	1.12%
4A Commercial	129	\$109,576,200.00	27.70%
4B Industrial	10	\$9,375,900.00	2.37%
4C Apartments	16	\$10,737,700.00	2.71%
5A/5B Railroad	12	\$60,000.00	0.02%
6A/6B Business Personal Property	2	\$2,214.00	0.00%
Total	1,761	\$395,612,814.00	100.00%

Average Ratio (%), Assessed to True Value 94.15%
 Equalized Valuation, Taxable Properties \$420,194,173.13

Total # of property tax appeals filed in 2019 County Tax Board 18.00
State Tax Court 1.00
 Number of 2019 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 2019 \$0.00

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$20,770,300.00	38.09%
15B Other Schools			0.00%
15C Public Property	83	\$16,643,700.00	30.52%
15D Church and Charities	16	\$7,849,900.00	14.40%
15E Cemeteries & Graveyards	2	\$161,700.00	0.30%
15F Other Exempt	13	\$9,100,700.00	16.69%
Total	116	\$54,526,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 13.78%

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 2019 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
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	39,748.40	\$15,074.00			\$23,167.00	\$1,507.40
Supervisory Staff (Department Heads & Managers)	6.00	4.00	912,125.67	\$652,277.03	\$5,493.00	\$115,366.93	\$73,761.00	\$65,227.70
Police Officers (Including Superior Officers)	15.00		2,750,205.92	\$1,458,318.11	\$283,600.00	\$450,000.00	\$384,096.00	\$174,191.81
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00		629,454.45	\$325,966.00	\$86,139.00	\$57,652.95	\$118,486.00	\$41,210.50
All Other Non-Union Employees not listed above	4.00	28.00	575,741.82	\$371,539.00	\$5,100.00	\$38,654.92	\$122,784.00	\$37,663.90
Totals	35.00	39.00	4,907,276.26	\$2,823,174.14	\$380,332.00	\$661,674.81	\$722,294.00	\$319,801.31

Is the Local Government required to comply with NJSIA 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		9.00	\$11,589.49	\$104,305.41	6.00	\$12,627.00	\$75,762.00
Parent & Child		1.00	\$21,582.80	\$21,582.80	1.00	\$22,554.00	\$22,554.00
Employee & Spouse (or Partner)		4.00	\$24,007.04	\$96,028.16	9.00	\$25,092.00	\$225,828.00
Family		17.00	\$32,933.06	\$559,862.02	15.00	\$35,245.00	\$528,675.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		31.00		\$781,778.39	31.00		\$852,819.00
Elected Officials - Health Benefits - Annual Cost							
Single Coverage				\$0.00			\$0.00
Parent & Child				\$0.00			\$0.00
Employee & Spouse (or Partner)	1		\$24,007.04	\$24,007.04	1	\$25,092.00	\$25,092.00
Family				\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		1.00		\$24,007.04	1.00		\$25,092.00
Retirees - Health Benefits - Annual Cost							
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		32.00		\$805,785.43	32.00		\$877,911.00

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 - Notes

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

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