



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1011_fba_2020.xlsm

Website: frenchtownboro.com

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: Frenchtown **State:** NJ **Zip:** 08825

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Bradley		Myhere	2/31/2022	MAYOR@FRENCHTOWNBORO.COM

Chief Administrative Officer

Brenda	S	Shepard		FRENCHTOWNBOROCLERK@YAHOO.COM
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Chief Financial Officer

Andrew	K	Bernath		abernath@frenchtownboro.com
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Municipal Clerk

Brenda	S	Shepard		FRENCHTOWNBOROCLERK@YAHOO.COM
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Registered Municipal Accountant

Warren	M	Korecky		WKORECKY@SCNCO.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Tami		Peterson	12/31/2021	tpeterson@frenchtownboro.com
William	E	Sullivan	12/31/2021	wsullivan@frenchtownboro.com
Caroline		Scutt	12/31/2020	cscutt@frenchtownboro.com
Michele		Liebttag	12/31/2020	mliettag@frenchtownboro.com
Liz		Johnson	12/31/2022	lizjohnson@frenchtownboro.com
Kandy		Ferree	12/31/2022	kferree@frenchtownboro.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.924	\$1,369,534.23	26.72%	\$2,425.33	Municipal Purpose Tax	ESTIMATED	\$1,361,793.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$30,017.00	0.59%	\$52.50	Municipal Open Space	ESTIMATED	\$29,462.00
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	1.438	\$2,130,286.00	41.56%	\$3,774.48	Local School District	ESTIMATED	\$2,150,000.00
Regional School District	0.651	\$965,161.00	18.83%	\$1,708.75	Regional School District	ESTIMATED	\$966,000.00
County Purposes	0.356	\$528,106.36	10.30%	\$934.43	County Purposes	ESTIMATED	\$547,000.00
County Library	0.035	\$51,850.36	1.01%	\$91.87	County Library	ESTIMATED	\$52,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.035	\$50,428.63	0.98%	\$91.87	County Open Space	ESTIMATED	\$51,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.459	\$5,125,383.58	100.00%	\$9,079.23	Total ESTIMATED amount to be raised by taxes		\$5,157,255.00
<p>Total Taxable Valuation as of October 1, 2019 <u>\$147,310,050.00</u> (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment <u>\$262,481.41</u></p>					<p>Revenue Anticipated, Excluding Tax Levy 812,527.50</p> <p>Budget Appropriations, before Reserve for Uncollected Taxes 1,950,320.50</p> <p>Total Non-Municipal Tax Levy \$3,795,462.00</p> <p>Amount to be Raised by Taxes - Before RUT \$4,933,255.00</p> <p>Reserve for Uncollected Taxes (RUT) \$223,816.92</p> <p>Total Amount to be Raised by Taxes \$5,157,071.92</p>		
<u>Prior Year to Current Year Comparison</u>					<p>% of Tax Collections used to Calculate RUT <u>95.66%</u></p> <p>If % used exceeds the actual collection % then reference the statutory exception used</p>		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2019		5,037,138.64
	0.924	0.924	0.05%		Total Tax Levy, CY 2019		5,129,941.74
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2019		98.19%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2019		\$92,803.10
	\$1,369,534.23	\$1,361,793.00	-0.57%	(\$7,741.23)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,425.33	\$2,426.48	0.05%	\$1.15			

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	6.67%	\$25,000.00	\$375,000.00	\$400,000.00	\$275,000.00		\$125,000.00					
08	Local Revenue	-6.64%	(\$67,300.97)	\$1,014,010.97	\$946,710.00	\$68,600.00		\$878,110.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$136,052.00	\$136,052.00	\$136,052.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-59.52%	(\$17,954.88)	\$30,167.38	\$12,212.50	\$12,212.50							
08	Other Special Items	-7.56%	(\$17,648.97)	\$233,311.97	\$215,663.00	\$215,663.00							
15	Receipts from Delinquent Taxes	-24.23%	(\$33,572.95)	\$138,572.95	\$105,000.00	\$105,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.50%	(\$142,952.64)	\$1,504,745.64	\$1,361,793.00	\$1,361,793.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-1.85%	(\$554.96)	\$30,016.96	\$29,462.00	\$29,462.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.37%	(\$254,985.37)	\$3,461,877.87	\$3,206,892.50	\$2,203,782.50	\$0.00	\$1,003,110.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	2.00	167.32%	\$415,045.00	\$248,050.00	\$663,095.00	\$259,870.00		\$403,225.00					
21	Land-Use Administration		1.00	-10.23%	(\$4,684.00)	\$45,800.00	\$41,116.00	\$41,116.00							
22	Uniform Construction Code			-100.00%	(\$3,000.00)	\$3,000.00	\$0.00	\$0.00							
23	Insurance			25.11%	\$46,905.00	\$186,805.00	\$233,710.00	\$194,000.00		\$39,710.00					
25	Public Safety	3.00	3.00	2.07%	\$8,300.00	\$400,500.00	\$408,800.00	\$408,800.00							
26	Public Works	3.00		-6.92%	(\$22,930.00)	\$331,200.00	\$308,270.00	\$308,270.00							
27	Health and Human Services		1.00	0.77%	\$76.00	\$9,900.00	\$9,976.00	\$9,976.00							
28	Parks and Recreation			-47.37%	(\$1,800.00)	\$3,800.00	\$2,000.00	\$2,000.00							
29	Education (including Library)		1.00	1.64%	\$230.00	\$14,000.00	\$14,230.00	\$14,230.00							
30	Unclassified			20.00%	\$1,000.00	\$5,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			7.21%	\$6,500.00	\$90,200.00	\$96,700.00	\$96,700.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			41.52%	\$59,019.00	\$142,146.00	\$201,165.00	\$152,865.00		\$48,300.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	1.00	5.00	1.49%	\$1,510.00	\$101,550.00	\$103,060.00	\$103,060.00							
44	Capital			141.67%	\$34,000.00	\$24,000.00	\$58,000.00	\$25,000.00		\$33,000.00					
45	Debt			158.29%	\$487,431.00	\$307,935.00	\$795,366.00	\$316,221.00		\$479,145.00					
46	Deferred Charges			-100.00%	(\$96,213.00)	\$96,213.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00		\$0.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	10.00	13.00	46.34%	\$931,389.00	\$2,010,099.00	\$2,941,488.00	\$1,938,108.00	\$0.00	\$0.00	\$1,003,380.00	\$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

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	63	\$2,850,200.00	1.93%	15A Public Schools	1	\$2,832,500.00	17.50%
2 Residential	425	\$111,554,600.00	75.73%	15B Other Schools			0.00%
3A/3B Farm	8	\$815,600.00	0.55%	15C Public Property	30	\$5,831,500.00	36.03%
4A Commercial	61	\$24,897,200.00	16.90%	15D Church and Charities	4	\$2,217,200.00	13.70%
4B Industrial	5	\$1,492,550.00	1.01%	15E Cemeteries & Graveyards	1	\$360,400.00	2.23%
4C Apartments	8	\$5,699,900.00	3.87%	15F Other Exempt	4	\$4,943,400.00	30.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	570	\$147,310,050.00	100.00%	Total	40	\$16,185,000.00	100.00%
Average Ratio (%), Assessed to True Value				87.62%			
Equalized Valuation, Taxable Properties				\$168,123,773.11			
Total # of property tax appeals filed in 2019				County Tax Board 11.00			
				State Tax Court			
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2019				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 10.99%			

<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 2019 Total Tax Rate
G Commercial/Industrial Exemption		N/A		
I Dwelling Exemption		N/A		
J Dwelling Abatement		N/A		
K New Dwelling/Conversion Exemption		N/A		
L New Dwelling/Conversion Abatement		N/A		
N Multiple Dwelling Exemption		N/A		
O Multiple Dwelling Abatement		N/A		
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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 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		1.00	3,254.85	\$3,000.00				\$254.85
Supervisory Staff (Department Heads & Managers)	4.00	7.00	654,291.17	\$502,719.75	\$4,000.00	\$58,015.00	\$55,221.02	\$34,335.40
Police Officers (Including Superior Officers)	3.00	1.00	277,166.95	\$191,000.00	\$8,500.00	\$42,350.00	\$18,369.43	\$16,947.52
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	4.00	237,912.00	\$193,787.25			\$27,662.52	\$16,462.23
Totals	10.00	13.00	1,172,624.97	\$890,507.00	\$12,500.00	\$100,365.00	\$101,252.97	\$68,000.00

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	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	5.00	\$11,065.92	\$55,329.60	4.00	\$11,225.00	\$44,900.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$21,438.24	\$42,876.48	3.00	\$22,450.00	\$67,350.00
Family	1.00	\$30,873.84	\$30,873.84	1.00	\$32,251.00	\$32,251.00
Employee Cost Sharing Contribution (enter as negative -)			(\$27,826.95)			(\$32,959.48)
Subtotal	8.00		\$101,252.97	8.00		\$111,541.52
<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	8.00		\$101,252.97	8.00		\$111,541.52

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
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,048,000.00	\$1,048,000.00	\$0.00	Utility Fund - Principal	\$218,875.00	\$440,922.73	\$447,370.51	\$6,759,753.51
Regional School Debt			\$0.00	Utility Fund - Interest	\$260,000.00	\$188,266.64	\$177,319.30	\$1,930,958.44
Utility Fund Debt				Bond Anticipation Notes - Principal	\$25,960.00			
Sewer	\$10,483,453.76	\$10,483,453.76	\$0.00	Bond Anticipation Notes - Interest	\$12,767.00			
0			\$0.00	Bonds - Principal	\$91,168.00	\$92,992.00	\$94,852.00	\$398,761.00
0			\$0.00	Bonds - Interest	\$13,556.00	\$11,732.10	\$8,972.26	\$20,135.44
0			\$0.00	Loans & Other Debt - Principal	\$160,000.00			
0			\$0.00	Loans & Other Debt - Interest	\$12,770.00	\$12,766.63	\$12,766.62	\$51,066.47
0			\$0.00					
0			\$0.00	Total	\$795,096.00	\$746,680.10	\$741,280.69	\$9,160,674.86
<u>Municipal Purposes</u>								
Debt Authorized	\$2,108,065.00		\$2,108,065.00	Total Principal	\$496,003.00	\$533,914.73	\$542,222.51	\$7,158,514.51
Notes Outstanding	\$638,313.00		\$638,313.00	Total Interest	\$299,093.00	\$212,765.37	\$199,058.18	\$2,002,160.35
Bonds Outstanding	\$677,773.00	\$313,265.98	\$364,507.02	% of Total Current Year Budget	27.03%			
Loans and Other Debt	\$83,006.67		\$83,006.67					
Total (Current Year)	\$15,038,611.43	\$11,844,719.74	\$3,193,891.69	Description	Debt Not Listed Above			
Population (2010 census)	1,373			Total Guarantees - Governmental	N/A			
Per Capita Gross Debt	\$10,953.10			Total Guarantees - Other				
Per Capita Net Debt	\$2,326.21			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$171,952,637.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.86%		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	Lambertville Building Department	UCC	Construction Code Enforcement/ Zoning C	1/1/2019	12/31/2022	10% of FEES
Providing	Joint Municipal Court of Delaware Valley	Municipal Court		1/1/2019	12/31/2022	72% of Cost
Receiving	Interlocal Public Health Services	Health Services		3/10/2009	N/A	N/A

USER FRIENDLY BUDGET SECTION - Notes

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