



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1011_fba_2021.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
Michele		Liebttag	12/31/2023	mliebttag@frenchtownboro.com
Liz		Johnson	12/31/2022	lizjohnson@frenchtownboro.com
Kandy		Ferree	12/31/2022	kferree@frenchtownboro.com
William		O'Brien	12/31/2021	billobrien@frenchtownborough.com
Stacy		Becker	12/31/2023	sbecker@frenchtownboro.com
Megan		Fielder	12/31/2021	mfielder@frenchtownboro.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	\$1,361,793.00	25.83%	\$2,453.85	Municipal Purpose Tax	ESTIMATED	\$1,400,252.00								
Municipal Library			0.00%	\$0.00	Municipal Library										
Municipal Open Space	0.020	\$29,625.68	0.56%	\$53.11	Municipal Open Space	ESTIMATED	\$29,500.00								
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture										
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	1.521	\$2,240,413.00	42.50%	\$4,039.29	Local School District	ESTIMATED	\$2,300,000.00								
Regional School District	0.682	\$1,003,960.00	19.04%	\$1,811.17	Regional School District	ESTIMATED	\$1,010,000.00								
County Purposes	0.361	\$532,916.92	10.11%	\$958.70	County Purposes	ESTIMATED	\$541,500.00								
County Library	0.036	\$52,330.71	0.99%	\$95.60	County Library	ESTIMATED	\$52,500.00								
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.035	\$50,892.14	0.97%	\$92.95	County Open Space	ESTIMATED	\$51,000.00								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2020 Budget)	3.579	\$5,271,931.45	100.00%	\$9,504.68	Total ESTIMATED amount to be raised by taxes		\$5,384,752.00								
Total Taxable Valuation as of October 1, 2020 \$147,554,870.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 738,971.42										
Current Year Average Residential Assessment \$265,568.00					Budget Appropriations, before Reserve for Uncollected Taxes 1,914,223.42										
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$3,984,500.00										
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$5,159,752.00										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.924</td> <td style="text-align: center;">0.949</td> <td style="text-align: center;">2.71%</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.924	0.949	2.71%	Reserve for Uncollected Taxes (RUT) \$225,086.24				
Prior Year	Current Year	% Change (+/-)													
0.924	0.949	2.71%													
<u>Comparison - Municipal Purposes Tax Levy</u>					Total Amount to be Raised by Taxes \$5,384,838.24										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$1,361,793.00</td> <td style="text-align: right;">\$1,400,252.00</td> <td style="text-align: center;">2.82%</td> <td style="text-align: right;">\$38,459.00</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,361,793.00	\$1,400,252.00	2.82%	\$38,459.00	% of Tax Collections used to Calculate RUT 95.82%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$1,361,793.00	\$1,400,252.00	2.82%	\$38,459.00												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					If % used exceeds the actual collection % then reference the statutory exception used 										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$2,453.85</td> <td style="text-align: right;">\$2,520.24</td> <td style="text-align: center;">2.71%</td> <td style="text-align: right;">\$66.39</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,453.85	\$2,520.24	2.71%	\$66.39	Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$2,453.85	\$2,520.24	2.71%	\$66.39												
					Total Tax Revenue, Collections CY 2020 5,159,751.03										
					Total Tax Levy, CY 2020 5,301,498.96										
					% of Taxes Collected, CY 2020 97.33%										
					Delinquent Taxes - December 31, 2020 \$141,747.93										

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	76.03%	\$209,075.00	\$275,000.00	\$484,075.00	\$406,000.00			\$78,075.00				
08	Local Revenue	2105.77%	\$998,421.30	\$47,413.70	\$1,045,835.00	\$45,700.00			\$1,000,135.00				
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	\$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	-100.00%	(\$21,829.00)	\$21,829.00	\$0.00	\$0.00							
10	Public and Private Revenue	#DIV/0!	\$2,670.42		\$2,670.42	\$2,670.42							
08	Other Special Items	-72.73%	(\$156,854.00)	\$215,663.00	\$58,809.00	\$58,809.00							
15	Receipts from Delinquent Taxes	33.56%	\$22,550.52	\$67,189.48	\$89,740.00	\$89,740.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-4.75%	(\$69,827.41)	\$1,470,079.41	\$1,400,252.00	\$1,400,252.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	44.07%	\$984,206.83	\$2,233,226.59	\$3,217,433.42	\$2,139,223.42	\$0.00	\$0.00	\$1,078,210.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	2.00	193.61%	\$480,133.00	\$247,995.00	\$728,128.00	\$291,028.00			\$437,100.00				
21	Land-Use Administration		1.00	3.96%	\$1,623.00	\$40,966.00	\$42,589.00	\$42,589.00							
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00								
23	Insurance			20.57%	\$39,900.00	\$194,000.00	\$233,900.00	\$167,000.00			\$66,900.00				
25	Public Safety	4.00	3.00	4.96%	\$19,220.00	\$387,800.00	\$407,020.00	\$407,020.00							
26	Public Works	3.00		5.59%	\$11,140.00	\$199,110.00	\$210,250.00	\$210,250.00							
27	Health and Human Services		1.00	2.75%	\$289.00	\$10,501.00	\$10,790.00	\$10,790.00							
28	Parks and Recreation			450.00%	\$9,000.00	\$2,000.00	\$11,000.00	\$11,000.00							
29	Education (including Library)		1.00	1.65%	\$235.00	\$14,230.00	\$14,465.00	\$14,465.00							
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			3.78%	\$3,275.00	\$86,725.00	\$90,000.00	\$90,000.00							
32	Landfill / Solid Waste Disposal			-14.89%	(\$21,000.00)	\$141,000.00	\$120,000.00	\$120,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-1.35%	(\$2,065.00)	\$152,865.00	\$150,800.00	\$102,500.00			\$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			-22.47%	(\$22,710.00)	\$101,060.00	\$78,350.00	\$78,350.00							
44	Capital			200.00%	\$50,000.00	\$25,000.00	\$75,000.00	\$25,000.00			\$50,000.00				
45	Debt			149.67%	\$473,279.00	\$316,221.00	\$789,500.00	\$313,590.00			\$475,910.00				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.45%	\$1,000.00	\$224,000.00	\$225,000.00	\$225,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	10.00	8.00	48.54%	\$1,043,319.00	\$2,149,473.00	\$3,192,792.00	\$2,114,582.00	\$0.00	\$0.00	\$1,078,210.00	\$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, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	61	\$2,571,100.00	1.74%	15A Public Schools	1	\$2,832,500.00	21.48%
2 Residential	427	\$112,404,720.00	76.18%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	8	\$814,900.00	0.55%	15C Public Property	30	\$5,831,500.00	44.23%
4A Commercial	61	\$24,897,200.00	16.87%	15D Church and Charities	4	\$2,217,200.00	16.82%
4B Industrial	5	\$1,167,050.00	0.79%	15E Cemeteries & Graveyards	1	\$360,400.00	2.73%
4C Apartments	8	\$5,699,900.00	3.86%	15F Other Exempt	4	\$1,943,400.00	14.74%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	570	\$147,554,870.00	100.00%	Total	40	\$13,185,000.00	100.00%
Average Ratio (%), Assessed to True Value 86.40%				Percentage of Exempt vs. Non-Exempt Properties 8.94%			
Equalized Valuation, Taxable Properties \$170,781,099.54							
Total # of property tax appeals filed in 2020		County Tax Board					
		State Tax Court					
Number of 2020 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2020							

<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 2020 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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 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	578,067.53	\$440,996.10		\$47,929.00	\$55,453.71	\$33,688.72
Police Officers (Including Superior Officers)	4.00	1.00	248,010.60	\$181,752.00	\$3,620.00	\$15,216.00	\$27,726.66	\$19,695.94
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	180,585.06	\$132,919.37	\$5,000.00		\$27,805.20	\$14,860.49
Totals	11.00	13.00	1,009,918.04	\$758,667.47	\$8,620.00	\$63,145.00	\$110,985.57	\$68,500.00

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	6.00	\$11,209.83	\$67,258.98	5.00	\$10,996.56	\$54,982.80
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$21,808.00	\$43,616.00	2.00	\$21,438.24	\$42,876.48
Family	1.00	\$31,445.00	\$31,445.00	1.00	\$30,873.84	\$30,873.84
Employee Cost Sharing Contribution (enter as negative -)			(\$31,334.43)			(\$28,564.45)
Subtotal	9.00		\$110,985.55	8.00		\$100,168.67
<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		\$110,985.55	8.00		\$100,168.67

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 2020					
Total Funds Appropriated in 2021					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$968,000.00	\$968,000.00	\$0.00	Utility Fund - Principal	\$281,100.00	\$447,370.07	\$458,860.72	\$5,412,959.99
Regional School Debt			\$0.00	Utility Fund - Interest	\$184,810.00	\$187,999.30	\$176,758.65	\$1,367,253.85
Utility Fund Debt				Bond Anticipation Notes - Principal	\$32,060.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$4,000.00			
Sewer	\$10,437,746.31	\$10,437,746.31	\$0.00	Bonds - Principal	\$92,995.00	\$94,852.00	\$96,749.00	\$114,168.00
0			\$0.00	Bonds - Interest	\$11,735.00	\$9,872.26	\$7,975.22	\$12,160.22
0			\$0.00	Loans & Other Debt - Principal	\$160,000.00			
0			\$0.00	Loans & Other Debt - Interest	\$12,800.00	\$12,766.62	\$12,766.62	\$33,544.78
0			\$0.00	Total	\$779,500.00	\$752,860.25	\$753,110.21	\$6,940,086.84
<u>Municipal Purposes</u>				Total Principal	\$566,155.00	\$542,222.07	\$555,609.72	\$5,527,127.99
Debt Authorized	\$2,647,618.30		\$2,647,618.30	Total Interest	\$213,345.00	\$210,638.18	\$197,500.49	\$1,412,958.85
Notes Outstanding	\$612,356.00		\$612,356.00	% of Total Current Year Budget	24.41%			
Bonds Outstanding	\$586,605.00	\$297,583.71	\$289,021.29					
Loans and Other Debt	\$71,844.65		\$71,844.65					
Total (Current Year)	\$15,324,170.26	\$11,703,330.02	\$3,620,840.24	Description	Debt Not Listed Above			
Population (2010 census)	1,373			Total Guarantees - Governmental	N/A			
Per Capita Gross Debt	\$11,161.09			Total Guarantees - Other				
Per Capita Net Debt	\$2,637.17			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$170,319,885.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.13%		Bond Rating	Moody's	Standard & Poors	Fitch	
				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

USER FRIENDLY BUDGET SECTION - Notes

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