



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1011 Frenchtown Borough - County of Hunterdon Introduced ▼

Municode: 1011 Filename: 1011_fbi_2017.xlsm

Website: www.frenchtownboro.com

Phone Number: 908-996-4524

Mailing Address: BOROUGH OF FRENCHTOWN

29 SECOND STREET

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

Municipality: FRENCHTOWN **State:** NJ **Zip:** 08825

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
BRAD		MYHRE	12/31/2019	mayor@frenchtownboro.com

Chief Administrative Officer

BRENDA	S	SHEPHERD		frenchtownboroclerk@yahoo.com
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Chief Financial Officer

DIANE		LAUDENBACH		frenchtownboro@yahoo.com
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Municipal Clerk

BRENDA	S	SHEPHERD		frenchtownboroclerk@yahoo.com
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Registered Municipal Accountant

WARREN	M	KORECKY		wmkorecky@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MICHELE		LIEBTAG	12/31/2017	mliebtag@frenchtownboro.com
CAROLINE		SCUTT	12/31/2017	CSCUTT@FRENCHTOWNBOROUGH.COM
JOHN		HINDMAN	12/31/2018	jhindman@frenchtownborough.com
WILLIAM		SULLIVAN		westconllc@aol.com
LIZ		JOHNSON		lizjohnson@frenchtownborough.com
HOLLY		LOW		hollylow@frenchtownboro.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.849	\$1,289,262.58	25.72%	\$2,213.30
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$29,888.00	0.60%	\$51.31
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.307	\$1,983,476.00	39.57%	\$3,405.07
Regional School District	0.695	\$1,054,431.00	21.04%	\$1,810.16
County Purposes	0.360	\$547,057.06	10.91%	\$939.14
County Library	0.036	\$54,766.92	1.09%	\$94.02
County Board of Health			0.00%	\$0.00
County Open Space	0.035	\$53,265.34	1.06%	\$91.44
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.302	\$5,012,146.90	100.00%	\$8,604.44

Total Taxable Valuation as of	October 1, 2016	<u><u>\$151,839,964.00</u></u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u><u>\$260,606.00</u></u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.849	0.869	2.32%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,289,262.58	\$1,319,789.06	2.37%	\$30,526.48

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,213.30	\$2,264.67	2.32%	\$51.37

Sheet UFB-1

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$1,319,789.06
Municipal Library		
Municipal Open Space	ESTIMATED	\$30,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,985,000.00
Regional School District	ESTIMATED	\$1,055,000.00
County Purposes	ESTIMATED	\$551,700.00
County Library	ESTIMATED	\$54,800.00
County Board of Health		
County Open Space	ESTIMATED	\$53,500.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$5,049,789.06

Revenue Anticipated, Excluding Tax Levy	793,030.11
Budget Appropriations, before Reserve for Uncollected Taxes	1,892,817.17
Total Non-Municipal Tax Levy	\$3,730,000.00
Amount to be Raised by Taxes - Before RUT	\$4,829,787.06
Reserve for Uncollected Taxes (RUT)	\$219,999.93
Total Amount to be Raised by Taxes	\$5,049,786.99

% of Tax Collections used to Calculate RUT	<u><u>95.64%</u></u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	4,820,067.23
Total Tax Levy, CY 2016	5,018,725.52
% of Taxes Collected, CY 2016	<u><u>96.04%</u></u>
Delinquent Taxes - December 31, 2016	<u><u>\$174,630.94</u></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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-29.48%	(\$148,422.00)	\$503,422.00	\$355,000.00	\$255,000.00		\$100,000.00					
08	Local Revenue	-19.85%	(\$240,714.48)	\$1,212,491.48	\$971,777.00	\$100,950.00		\$870,827.00					
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	-93.14%	(\$20,488.97)	\$21,998.46	\$1,509.49	\$1,509.49							
10	Public and Private Revenue	#DIV/0!	\$119,518.62		\$119,518.62	\$119,518.62							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-11.23%	(\$22,760.75)	\$202,760.75	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.37%	\$30,526.48	\$1,289,262.58	\$1,319,789.06	\$1,319,789.06							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	10.41%	\$3,112.00	\$29,888.00	\$33,000.00	\$33,000.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.22%	(\$279,229.10)	\$3,395,875.27	\$3,116,646.17	\$2,145,819.17	\$0.00	\$970,827.00	\$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	4.00	2.00	-20.46%	(\$153,399.44)	\$749,894.50	\$596,495.06	\$208,745.06			\$387,750.00					
21		1.00	16.59%	\$7,689.30	\$46,360.70	\$54,050.00	\$54,050.00								
22			#DIV/0!	\$3,000.00		\$3,000.00	\$3,000.00								
23			27.38%	\$59,114.00	\$215,907.00	\$275,021.00	\$218,146.00			\$56,875.00					
25	3.00	3.00	1.53%	\$5,836.65	\$381,416.35	\$387,253.00	\$387,253.00								
26	2.00		3.10%	\$5,739.25	\$185,166.51	\$190,905.76	\$190,905.76								
27		1.00	1.07%	\$82.85	\$7,742.50	\$7,825.35	\$7,825.35								
28			7.14%	\$400.00	\$5,600.00	\$6,000.00	\$6,000.00								
29		1.00	-0.21%	(\$26.00)	\$12,470.00	\$12,444.00	\$12,444.00								
30			#DIV/0!	\$8,009.49		\$8,009.49	\$8,009.49								
31			3.95%	\$3,327.36	\$84,272.64	\$87,600.00	\$87,600.00								
32			1.87%	\$2,000.00	\$107,000.00	\$109,000.00	\$109,000.00								
35			#DIV/0!	\$0.00		\$0.00	\$0.00								
36			41.57%	\$47,353.51	\$113,925.00	\$161,278.51	\$116,234.51			\$45,044.00					
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	1.00	5.00	-1.21%	(\$1,231.00)	\$101,771.00	\$100,540.00	\$100,540.00								
44			312.00%	\$78,000.00	\$25,000.00	\$103,000.00	\$78,000.00			\$25,000.00					
45			23.40%	\$142,458.00	\$608,766.00	\$751,224.00	\$305,066.00			\$446,158.00					
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$220,000.00	\$220,000.00	\$220,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	10.00	13.00	7.27%	\$208,353.97	\$2,865,292.20	\$3,073,646.17	\$2,112,819.17	\$0.00	\$0.00	\$960,827.00	\$0.00	\$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.	Amount	Comment/Explanation
					Put "X" in cell to the left that corresponds to the type of imbalance.		
				N/A			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	66	\$4,261,200.00	2.81%	15A Public Schools	1	\$2,832,500.00	22.50%
2 Residential	424	\$110,497,100.00	72.77%	15B Other Schools	0		0.00%
3A/3B Farm	6	\$460,800.00	0.30%	15C Public Property	30	\$5,831,500.00	46.33%
4A Commercial	62	\$26,563,300.00	17.49%	15D Church and Charities	3	\$1,619,800.00	12.87%
4B Industrial	6	\$3,726,350.00	2.45%	15E Cemeteries & Graveyards	1	\$360,400.00	2.86%
4C Apartments	8	\$5,682,600.00	3.74%	15F Other Exempt	4	\$1,943,400.00	15.44%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$648,614.00	0.43%				
Total	573	\$151,839,964.00	100.00%	Total	39	\$12,587,600.00	100.00%
Average Ratio (%), Assessed to True Value				91.83%			
Equalized Valuation, Taxable Properties				\$165,348,975.28			
Total # of property tax appeals filed in 2016				County Tax Board		7.00	
				State Tax Court			
Number of 2016 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 2016							
				Percentage of Exempt vs. Non-Exempt Properties			
				8.29%			

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 2016 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

<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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 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	3,232.50	\$3,000.00				\$232.50
Supervisory Staff (Department Heads & Managers)	4.00	7.00	426,035.59	\$358,701.10	\$8,309.84	\$28,407.77		\$30,616.88
Police Officers (Including Superior Officers)	3.00	3.00	323,919.50	\$230,822.76	\$36,177.24	\$36,227.00		\$20,692.50
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	2.00	232,935.09	\$180,523.39	\$8,309.84	\$27,293.74		\$16,808.12
Totals	10.00	13.00	986,122.68	\$773,047.25	\$52,796.92	\$91,928.51	\$0.00	\$68,350.00

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	2.00	\$11,608.08	\$23,216.16	2.00	\$12,328.32	\$24,656.64
Parent & Child	2.00	\$20,899.72	\$41,799.44	2.00	\$22,041.60	\$44,083.20
Employee & Spouse (or Partner)	3.00	\$23,050.68	\$69,152.04	3.00	\$23,670.24	\$71,010.72
Family	1.00	\$31,155.36	\$31,155.36	2.00	\$33,426.76	\$66,853.52
Employee Cost Sharing Contribution (enter as negative -)			(\$31,029.96)			(\$29,113.24)
Subtotal	8.00		\$134,293.04	9.00		\$177,490.84
<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		\$134,293.04	9.00		\$177,490.84

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			

UFB-9 Accumulated Absence Liability

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,278,000.00	\$1,278,000.00	\$0.00	Utility Fund - Principal	\$234,954.00	\$241,084.00	\$252,250.00	\$7,483,566.00
Regional School Debt	\$113,582.56	\$113,582.36	\$0.20	Utility Fund - Interest	\$211,204.00	\$169,301.00	\$162,467.00	\$724,009.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$11,692,200.63	\$11,692,200.63	\$0.00	Bond Anticipation Notes - Interest	\$2,998.00			
0			\$0.00	Bonds - Principal	\$86,218.00	\$87,628.00	\$89,391.00	\$677,763.00
0			\$0.00	Bonds - Interest	\$18,507.00	\$17,095.64	\$15,343.08	\$55,294.59
0			\$0.00	Loans & Other Debt - Principal	\$194,518.00	\$170,726.00	\$170,942.00	\$243,007.00
0			\$0.00	Loans & Other Debt - Interest	\$2,825.00	\$2,040.00	\$1,824.00	\$11,070.00
0			\$0.00					
0			\$0.00	Total	\$751,224.00	\$687,874.64	\$692,217.08	\$9,194,709.59
<u>Municipal Purposes</u>								
Debt Authorized	\$1,233,628.54	\$636,887.99	\$596,740.55	Total Principal	\$515,690.00	\$499,438.00	\$512,583.00	\$8,404,336.00
Notes Outstanding	\$239,786.00		\$239,786.00	Total Interest	\$235,534.00	\$188,436.64	\$179,634.08	\$790,373.59
Bonds Outstanding	\$941,000.00		\$941,000.00	% of Total Current Year Budget	24.44%			
Loans and Other Debt	\$139,193.34		\$139,193.34					
Total (Current Year)	\$15,637,391.07	\$13,720,670.98	\$1,916,720.09					
Population (2010 census)	1,373			Description	Debt Not Listed Above			
Per Capita Gross Debt	\$11,389.21			Total Guarantees - Governmental	\$0.00			
Per Capita Net Debt	\$1,396.01			Total Guarantees - Other	\$0.00			
3 Yr. Average Property Valuation		\$166,804,651.00		Total Capital/Equipment Leases	\$0.00			
Net Debt as % of 3 Year Avg Property Valuation		1.15%		Total Other	\$0.00			
				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
Receiving	JOINT MUNICIPAL COURT OF DELAWARE VALLEY	MUNICIPAL COURT		03/01/015	2/28/2020	53% OF THE COST
Receiving	LAMBERTVILLE BUILDING DEPARTMENT	UCC		1/1/2015	12/31/2018	RECEIVE 10% OF FI
Receiving	INTERLOCAL PUBLIC HEARING SERVICES	HEALTH SERVICES		3/10/2009	N/A	N/A
Receiving	CITY OF LAMBERTVILLE	CODE ENFORCEMENT				\$3,700.00

USER FRIENDLY BUDGET SECTION - Notes

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