

State of New Jersey Local Government Services

Year:	2021	Municipal User	Friendly B	udget	
MUNICIPALITY:	1905 Frankford Township	- County of Sussex		•	Introduced T
Municode:	1905		Filename:	1905_fbi_2021.x	lsm
'	Website:	Frankfordtownship.org			
	Phone Number:		973-948-5566		
	Mailing Address:		151 US Highway Ro	ute 206	
Email the UFB if no	t using Outlook	Municipality:	Augusta	State: NJ Zij	p: 07822
	Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email	
Nicholas		Civitan	12/31/2022	clerk@frankfordtwp-nj.com	1
	Chief Administr	ative Officer	_		
Nicholas		Civitan		clerk@frankfordtwpnj.com	m
	Chief Financial	Officer			
Sharon	M	Yarosz		cfo@frankfordtwp-nj.com	
	Municipal Clerk		•		
Lori		Nienstedt		clerk@frankfordtwp-nj.com	1
	Registered Mun	icipal Accountant	•		
John	J	Mooney		jmooney@nisivoccia.com	
	Governing Body	/ Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Nicholas		Civitan	12/31/2022	clerk@frankfordtwp-nj.com	1
Edwin		Risdon, Jr	12/31/2021	clerk@frankfordtwp-nj.com	1
James		Ayers	12/31/2023	clerk@frankfordtwp-nj.com	1
David		Silverthorn	12/31/2021	clerk@frankfordtwp-nj.com	1
Emery		Castimore, Jr	12/31/2022	clerk@frankfordtwp-nj.com	1

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Propert	ty Tax Levies - ALL	entities levving prope	erty taxes		Current Year 2021 Bud	get		
<u> </u>	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy	
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact				
Municipal Purpose Tax	0.373	\$2,743,400.00		\$988.37	Municipal Purpose Tax	ACTUAL	\$2,834,201.10	
Municipal Library	0.575	Ψ2,7 13,100.00	0.00%	\$0.00	Municipal Library	TICTCIE	Ψ2,03 1,201.11	
Municipal Open Space	0.010	\$73,452.45		\$26.50	Municipal Open Space	ACTUAL	\$36,976.23	
Municipal Arts and Culture		1,12,12	0.00%	\$0.00	Municipal Arts and Culture		1 1	
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	1.049	\$7,706,525.00		\$2,779.62	Local School District	ESTIMATED	\$7,861,000.0	
Regional School District	0.574	\$4,217,341.00		\$1,520.97	Regional School District	ESTIMATED	\$4,302,000.0	
County Purposes	0.600	\$4,403,753.64		\$1,589.87	County Purposes	ESTIMATED	\$4,835,000.0	
County Library	0.044	\$316,090.71	1.62%	\$139.08	County Library			
County Board of Health		\$9.32		\$0.00	County Board of Health			
County Open Space	0.002	\$18,133.09		\$5.30	County Open Space			
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)			
Total (Calendar Year 2020 Budget) Total Taxable Valuation as of	2.652 October 1, 2020	\$19,478,705.21 \$739,153,000.00	100.00%	\$7,049.71	Total ESTIMATED amount to be raised by taxe Revenue Anticipated, Excluding Tax Levy	es	\$19,869,177.33 1,565,871.50	
(To be used to calculate the current year tax rate	· · · · · · · · · · · · · · · · · · ·	\$739,133,000.00	_		Budget Appropriations, before Reserve for Unc	allasted Towas	4,165,616.31	
Current Year Average Residential Asso	·	\$264,978.15			Total Non-Municipal Tax Levy	offected Taxes	\$17,034,976.23	
Current Tear Average Residential Asse	essineiit	\$204,976.13						
	Dutan X	7 4. C	C		Amount to be Raised by Taxes - Before RUT		\$19,634,721.04	
	Prior 1	Year to Current Year	Comparison		Reserve for Uncollected Taxes (RUT)		\$234,456.29 \$19,869,177.33	
					Total Amount to be Raised by Taxes		\$19,869,177.33	
		n - Municipal Purpose		_				
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		98.829	
	0.373	0.383	2.68%					
					If % used exceeds the actual collection % then			
	Comparison	n - Municipal Purpose	es Tax Levy		reference the statutory exception used			
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
	\$2,743,400.00	\$2,834,201.10	3.31%		Tax Collections - ACTUAL as of Prior Year	•		
	+=,,,	+-,,		+, 0,000	Total Tax Revenue, Collections CY 2020	-	19,359,651.1	
	Comparison - Impac	t on Avg. Residential	Tax Payment (Mur	nicipal Purposes Onl			19,545,016.2	
-		Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2020		99.059	
	\$988.37	\$1,014.87						
	\$700.37	\$1,014.87	2.08%	\$20.30	Delinquent Taxes - December 31, 2020		\$151,367.82	
				GI	Demiquent Taxes - December 51, 2020		φ131,307.82	
				Sheet UFB-1				

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	Utility	Utility	Utility	Utility	Utility
08 Surplus	-11.31%	(\$95,000.00)	\$840,000.00	\$745,000.00	\$745,000.00							
08 Local Revenue	-9.73%	(\$9,875.12)	\$101,475.12	\$91,600.00	\$91,600.00							
09 State Aid (without offsetting appropriation)	0.00%	\$0.01	\$478,795.99	\$478,796.00	\$478,796.00							
08 Uniform Construction Code Fees	-0.15%	(\$121.00)	\$79,121.00	\$79,000.00	\$79,000.00							
Special Revenue Items w/ Prior Written Consent												
11 Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08 Additional Revenue Offset by Appropriations	-16.78%	(\$5,336.72)	\$31,812.22	\$26,475.50	\$26,475.50							
10 Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08 Other Special Items	#DIV/0!	\$0.00		\$0.00								
15 Receipts from Delinquent Taxes	6.27%	\$8,553.30	\$136,446.70	\$145,000.00	\$145,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-0.17%	(\$4,800.29)	\$2,839,001.39	\$2,834,201.10	\$2,834,201.10							
07 Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54 Open Space Levy Tax	-49.66%	(\$36,476.22)	\$73,452.45	\$36,976.23		\$36,976.23						
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	-3.12%	(\$143,056.04)	\$4,580,104.87	\$4,437,048.83	\$4,400,072.60	\$36,976.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

USEK	FRIENDLY BUDGET SEC			IATIONS SU	MIMIAKI (ALL	OPERATING F	UNDS)		11							
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	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	7.00	-1.42%	(\$8,450.00)	\$595,550.00	\$587,100.00	\$587,100.00								
21	Land-Use Administration	0.50		5.26%	\$2,000.00	\$38,000.00	\$40,000.00	\$40,000.00								
22	Uniform Construction Code	0.50	4.00	-11.50%	(\$13,000.00)	\$113,000.00	\$100,000.00	\$100,000.00								
23	Insurance			-4.81%	(\$25,600.00)	\$531,700.00	\$506,100.00	\$506,100.00								
25	Public Safety			3.13%	\$7,000.00	\$223,500.00	\$230,500.00	\$230,500.00								
26	Public Works	9.00	1.00	11.39%	\$125,500.00	\$1,102,200.00	\$1,227,700.00	\$1,227,700.00								
27	Health and Human Services			1.90%	\$200.00	\$10,500.00	\$10,700.00	\$10,700.00								
28	Parks and Recreation		1.00	0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-40.59%	(\$27,337.72)	\$67,350.72	\$40,013.00	\$13,537.50	\$26,475.50							
31	Utilities and Bulk Purchases			-6.41%	(\$5,000.00)	\$78,000.00	\$73,000.00	\$73,000.00								
32	Landfill / Solid Waste Disposal		1.00	-16.23%	(\$2,500.00)	\$15,400.00	\$12,900.00	\$12,900.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	i		7.61%	\$17,361.00	\$228,028.00	\$245,389.00	\$245,389.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.82%	\$369.00	\$45,031.00	\$45,400.00	\$45,400.00								
43	Court and Public Defender	1.00	6.00	13.52%	\$34,000.00	\$251,500.00	\$285,500.00	\$285,500.00								
44	Capital			#DIV/0!	\$0.00		\$0.00									
45	Debt			31.49%	\$57,000.00	\$181,000.00	\$238,000.00	\$238,000.00								
46	Deferred Charges			-100.00%	(\$76,500.00)	\$76,500.00	\$0.00									
48	Debt - Type 1 School District			-16.50%	(\$96,106.19)	\$582,420.50	\$486,314.31	\$486,314.31								
50	Reserve for Uncollected Taxes			1.56%	\$3,607.29	\$230,849.00	\$234,456.29	\$234,456.29								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	16.00	20.00	-0.17%	(\$7,456.62)	\$4,407,529.22	\$4,400,072.60	\$4,373,597.10	\$26,475.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

.—				DODGET IN	
Revenues at Risk	Future V. reductions	Sirms	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. NONE	Amount	Comment/Explanation
			NONE		
			NOTE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessn	<u>nents - Taxable Prop</u>	erties (October 1, 2020 Valu	<u>e)</u>
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	362	\$14,932,800.00	2.02%
2	Residential	2,200	\$586,217,400.00	79.31%
3A/3B	Farm	581	\$71,950,500.00	9.73%
4A	Commercial	99	\$59,662,900.00	8.07%
4B	Industrial	10	\$5,529,600.00	0.75%
4C	Apartments	2	\$859,800.00	0.12%
5A/5B	Railroad	0	\$0.00	0.00%
6A/6B	Business Personal Property	0	\$0.00	0.00%
	Total	3,254	\$739,153,000.00	100.00%
=			·	
	Average Ratio (%), Assessed to True V	/alue	91.73%	
Î	Equalized Valuation, Taxable Propertion	es	\$805,791,998.26	
	Total # of property tax appeals fil	ed in 2020	County Tax Board	9.00
•			State Tax Court	3.00
	Number of 2020 County Tax Board de	cisions appealed to Ta	ax Court	0.00
	Number of pending property tax appea		3.00	
	·			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

0

N/A

PILOT

Billing/Revenue

of

Parcels

Commercial/Industrial Exemption

New Dwelling/Conversion Exemption New Dwelling/Conversion Abatement Multiple Dwelling Exemption Multiple Dwelling Abatement

Total 5 Yr Exemptions/Abatements

Dwelling Exemption Dwelling Abatement

Property Tax Assess	sments - Exempt Pr	operties (October 1, 2020 Va	<u>llue)</u>
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$9,475,500.00	14.48%
15B Other Schools	1	\$1,232,000.00	1.88%
15C Public Property	161	\$43,048,700.00	65.80%
15D Church and Charities	8	\$4,621,700.00	7.06%
15E Cemeteries & Graveyards	2	\$370,200.00	0.57%
15F Other Exempt	24	\$6,673,400.00	10.20%
_			
Total	203	\$65,421,500.00	100.00%

8.85%

Taxes if Billed in Full	
2020 Total Tax Rate	
_	

Percentage of Exempt vs. Non-Exempt Properties

0.00 0.00 0.00 **Sheet UFB-5**

Assessed Value

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Year	r's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Yea	r's Payments in Lie	eu of Tax (PILO)	Γ) - Long Term Ta	ax Exemptions	Prior Budget Yea	r's Payments in Li	eu of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budge	t Year's Payments in Li	eu of Tax (PILOT) - Long Term Tax F	xemptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		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
	,																		
																4			
																+			
		N/A																	
																+			
																+			
																_			
																4			
																+			
Total Long Term Exemptions - C	Column Total	0.00	0.00	0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total								·							Total Long Term Exemp	ions - GRAND TOTAL	\$0.00	\$0.00	

Sheet UFB-6 Sheet UFB-6C

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		5.00	36,546.00	\$13,800.00	\$11,462.00		\$10,249.00	\$1,035.00
Supervisory Staff (Department Heads & Managers)	5.00	1.00	575,292.00	\$413,386.00		\$62,463.00	\$68,439.00	\$31,004.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		631,605.00	\$405,870.00	\$34,220.00	\$61,327.00	\$97,871.00	\$32,317.00
All Other Non-Union Employees not listed above	3.00	14.00	489,404.00	\$395,108.00		\$36,312.00	\$28,351.00	\$29,633.00
Totals	16.00	20.00	1,732,847.00	\$1,228,164.00	\$45,682.00	\$160,102.00	\$204,910.00	\$93,989.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$10,867.00	\$43,468.00	4.00	\$10,670.00	\$42,680.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$19,827.00	\$59,481.00	3.00	\$21,075.00	\$63,225.00
Family	4.00	\$29,943.00	\$119,772.00	4.00	\$29,399.00	\$117,596.00
Employee Cost Sharing Contribution (enter as negative -)			(\$39,050.00)			(\$37,246.00)
Subtotal	11.00		\$183,671.00	11.00		\$186,255.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$10,732.00	\$10,732.00	1	\$10,537.00	\$10,537.00
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 -)			(\$483.00)			(\$474.00)
Subtotal	1.00		\$10,249.00	1.00		\$10,063.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$10,886.00	\$21,772.00	2	\$9,768.00	\$19,536.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$21,772.00	2.00		\$19,536.00
GRAND TOTAL	14.00		\$215,692.00	14.00		\$215,854.00

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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of								
Organization/Individuals Eligible for Benefit	Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement				
All Employees	1067.50		X	Ordinarios	X				
All Employees	1007.50	ΨΖΖΖ,009.91							
Totals	1067.50	\$222,069.97		•					
		+ ,000.0							
Total Funds Reserved	as of end of 2020	\$105,108.43							
Total Funds App	propriated in 2021	\$12,500.00							
L Total I ulius App		Ψ12,000.00							

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

	Gross		Net		Current Year	2022	2023	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$1,179,836.00	\$1,179,836.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$470,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$6,365.00			
Arts and Culture				Bonds - Principal				
0			·	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$8,698.81			
0			\$0.00	Loans & Other Debt - Interest	\$1,250.50			
0			\$0.00					
0			\$0.00	Total	\$486,314.31	\$0.00	\$0.00	\$0.00
Municipal Purposes				_				
Debt Authorized			\$0.00	Total Principal	\$478,698.81	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$734,688.91		\$734,688.91	Total Interest	\$7,615.50	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	11.05%			
Loans and Other Debt			\$0.00					
				Description Debt Not Listed Above				
Total (Current Year)	\$1,914,524.91	\$1,179,836.00	\$734,688.91	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,565			Total Other				
_								
Per Capita Gross Debt	\$344.03			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$132.02			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$806,687,850.67		[]				I
	=	, ,		 Mark "X" if Municipality has	no hond rating	X		
Net Debt as % of 3 Year Avg Property	y Valuation	0.09%		1 Municipality has	no sonu raung	1		
The Debt as 70 of 5 Teal Avg Flopetty Valuation		0.05%						

Sheet UFB-10

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
Providing	Montague/Walpack	Court	Municipal Court Expneses are	11/1/2018	Open	1/4 of Actual
Providing	Lafayette	Court	Divided by 4 Townships		_	Expensess Paid from
Providing	Sandyston	Court	•			Each Township
Providing		Sewer		8/19/2014	Open	\$30,000.00
Receiving	County of Sussex	911 Service		1/1/2020	12/31/2024	\$15,400.00
	-					

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 - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

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