



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1905 Frankford Township - County of Sussex

Introduced

Municode: 1905

Filename: 1905_fbi_2021.xlsm

Website: Frankfordtownship.org

Phone Number: 973-948-5566

Mailing Address: 151 US Highway Route 206

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

Municipality: Augusta **State:** NJ **Zip:** 07822

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Nicholas		Civitan	12/31/2022	clerk@frankfordtwp-nj.com

Chief Administrative Officer

Nicholas		Civitan		clerk@frankfordtwp--nj.com
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Chief Financial Officer

Sharon	M	Yarosz		cfo@frankfordtwp-nj.com
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Municipal Clerk

Lori		Nienstedt		clerk@frankfordtwp-nj.com
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Registered Municipal Accountant

John	J	Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Nicholas		Civitan	12/31/2022	clerk@frankfordtwp-nj.com
Edwin		Risdon, Jr	12/31/2021	clerk@frankfordtwp-nj.com
James		Ayers	12/31/2023	clerk@frankfordtwp-nj.com
David		Silverthorn	12/31/2021	clerk@frankfordtwp-nj.com
Emery		Castimore, Jr	12/31/2022	clerk@frankfordtwp-nj.com



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							
<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	-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							
<i>Amount to be raised by taxation</i>													
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

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	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	\$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	\$0.00	\$0.00								
36	Statutory Expenditures			7.61%	\$17,361.00	\$228,028.00	\$245,389.00	\$245,389.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$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	\$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	\$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	\$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

**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 - **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	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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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)?

YES

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

YES

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,179,836.00	\$1,179,836.00				
Regional School Debt						
Utility Fund Debt						
Arts and Culture						
0						
0						
0						
0						
0						
0						
<u>Municipal Purposes</u>						
Debt Authorized						
Notes Outstanding	\$734,688.91	\$734,688.91				
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)	\$1,914,524.91	\$1,179,836.00	\$486,314.31	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>5,565</u>					
Per Capita Gross Debt	<u>\$344.03</u>					
Per Capita Net Debt	<u>\$132.02</u>					
3 Yr. Average Property Valuation		<u>\$806,687,850.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.09%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$470,000.00			
Bond Anticipation Notes - Interest			\$6,365.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$8,698.81			
Loans & Other Debt - Interest			\$1,250.50			
Total			\$486,314.31	\$0.00	\$0.00	\$0.00
Total Principal			\$478,698.81	\$0.00	\$0.00	\$0.00
Total Interest			\$7,615.50	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>11.05%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<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 - Notes

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