



State of New Jersey  
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1808 Franklin Township - County of Somerset Adopted

Municode: 1808 Filename: 1808\_fba\_2023.xlsm

Website: Franklintwpnj.org

Phone Number: 732-873-2500

Mailing Address: 475 DeMott Lane

Municipality: Somerset State: NJ Zip: 08873

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Phillip		Kramer	12/31/2023	mayor.kramer@twp.franklin.nj.us

Chief Administrative Officer

Robert		Vornlocker		Robert.Vornlocker@twp.franklin.nj.us
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Chief Financial Officer

Kathleen	D	Moody		<a href="mailto:Kathleen.Moody@twp.franklin.nj.us">Kathleen.Moody@twp.franklin.nj.us</a>
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Municipal Clerk

Ann Marie		McCarthy		AnnMarie.McCarthy@twp.franklin.nj.us
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Registered Municipal Accountant

Robert		Swisher		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sivaraman		Anbarasan	12/31/2023	councilman.anbarasan@twp.franklin.nj.us
Kimberly		Francois	12/31/2023	councilwoman.francois@twp.franklin.nj.us
Shepa		Uddin	12/31/2025	councilwoman.uddin@twp.franklin.nj.us
Edward		Potosnak	12/31/2025	counciman.potasnak@franklinnj.gov
Crystal		Pruitt	12/31/2023	councilwoman.pruitt@twp.franklin.nj.us
Charles		Onyejiaka	12/31/2025	councilman.onyejiaka@twp.franklin.nj.us
James		Vassanella	12/31/2025	councilman.vassanella@twp.franklin.nj.us
Carl	R.A.	Wright	12/31/2025	councilman.wright@twp.franklin.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.283	\$35,487,867.00	13.91%	\$1,236.31	Municipal Purpose Tax	ACTUAL	\$35,842,745.76
Municipal Library	0.034	\$4,319,914.00	1.69%	\$148.53	Municipal Library	ACTUAL	\$4,478,588.58
Municipal Open Space	0.050	\$6,262,340.39	2.45%	\$218.43	Municipal Open Space	ACTUAL	\$6,883,059.20
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.061	\$8,448,841.63	3.31%	\$266.48	Fire Districts (total levies)	ESTIMATED	\$8,702,306.88
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.141	\$157,101,265.00	61.58%	\$4,984.57	Local School District	ESTIMATED	\$161,814,302.95
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.289	\$39,635,634.15	15.54%	\$1,262.53	County Purposes	ESTIMATED	\$40,942,808.37
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$3,854,846.58	1.51%	\$122.32	County Open Space	ESTIMATED	\$3,852,386.78
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	1.886	\$255,110,708.75	100.00%	\$8,239.18	Total ESTIMATED amount to be raised by taxes		\$262,516,198.52
Total Taxable Valuation as of	October 1, 2022	\$13,766,118,400.00			Revenue Anticipated, Excluding Tax Levy		25,985,003.46
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		61,106,337.80
Current Year Average Residential Assessment		\$436,860.00			Total Non-Municipal Tax Levy		\$222,194,864.18
					Amount to be Raised by Taxes - Before RUT		\$257,316,198.52
					Reserve for Uncollected Taxes (RUT)		\$5,200,000.00
					Total Amount to be Raised by Taxes		\$262,516,198.52
					% of Tax Collections used to Calculate RUT		98.02%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		253,149,819.55
					Total Tax Levy, CY 2022		255,738,148.96
					% of Taxes Collected, CY 2022		98.99%
					Delinquent Taxes - December 31, 2022		\$2,494,537.99
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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	-27.82%	(\$4,840,444.21)	\$17,397,007.34	\$12,556,563.13	\$9,635,116.13			\$2,921,447.00				
08	Local Revenue	-0.68%	(\$116,507.46)	\$17,160,507.46	\$17,044,000.00	\$2,734,000.00			\$14,310,000.00				
09	State Aid (without offsetting appropriation)	#VALUE!	#VALUE!	hg	\$4,687,091.00	\$4,687,091.00							
08	Uniform Construction Code Fees	-0.06%	(\$1,482.00)	\$2,311,482.00	\$2,310,000.00	\$2,310,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	(\$0.37)	\$494,103.37	\$494,103.00	\$494,103.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-98.21%	(\$9,170,236.64)	\$9,337,236.64	\$167,000.00	\$167,000.00							
08	Other Special Items	70.24%	\$1,592,950.67	\$2,267,742.66	\$3,860,693.33	\$3,860,693.33							
15	Receipts from Delinquent Taxes	-0.02%	(\$398.86)	\$2,097,398.86	\$2,097,000.00	\$2,097,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.26%	(\$2,803,876.82)	\$38,646,622.58	\$35,842,745.76	\$35,842,745.76							
07	Minimum Library Tax	3.67%	\$158,674.58	\$4,319,914.00	\$4,478,588.58	\$4,478,588.58							
54	Open Space Levy Tax	9.91%	\$620,718.81	\$6,262,340.39	\$6,883,059.20		\$6,883,059.20						
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	-9.84%	(\$9,873,511.30)	\$100,294,355.30	\$90,420,844.00	\$66,306,337.80	\$6,883,059.20	\$0.00	\$17,231,447.00	\$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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	39.00	10.00	7.29%	\$300,938.65	\$4,130,042.24	\$4,430,980.89	\$4,430,980.89								
21	Land-Use Administration	4.00		79.41%	\$211,210.93	\$265,964.90	\$477,175.83	\$477,175.83								
22	Uniform Construction Code	17.00		17.24%	\$231,998.46	\$1,345,693.37	\$1,577,691.83	\$1,577,691.83								
23	Insurance			-0.46%	(\$48,276.41)	\$10,593,815.41	\$10,545,539.00	\$9,177,850.00				\$1,367,689.00				
25	Public Safety	141.00	33.00	2.98%	\$511,876.17	\$17,204,137.51	\$17,716,013.68	\$17,716,013.68								
26	Public Works	60.00	3.00	3.36%	\$593,484.30	\$17,661,402.86	\$18,254,887.16	\$3,971,192.96		\$1,193,347.20		\$13,090,347.00				
27	Health and Human Services	3.00		-26.47%	(\$92,421.60)	\$349,177.40	\$256,755.80	\$256,755.80								
28	Parks and Recreation	12.00	16.00	8.19%	\$97,265.43	\$1,187,946.57	\$1,285,212.00	\$1,285,212.00								
29	Education (including Library)			3.67%	\$158,675.00	\$4,319,914.00	\$4,478,589.00	\$4,478,589.00								
30	Unclassified			-43.48%	(\$744,514.00)	\$1,712,200.00	\$967,686.00	\$967,686.00								
31	Utilities and Bulk Purchases			8.64%	\$200,000.00	\$2,315,000.00	\$2,515,000.00	\$2,515,000.00								
32	Landfill / Solid Waste Disposal			16.02%	\$119,256.19	\$744,478.00	\$863,734.19	\$863,734.19								
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures			3.57%	\$276,956.00	\$7,765,779.00	\$8,042,735.00	\$7,512,505.00				\$530,230.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-84.18%	(\$9,220,899.01)	\$10,953,993.64	\$1,733,094.63	\$1,561,094.63	\$172,000.00							
43	Court and Public Defender	3.00	5.00	-3.61%	(\$16,560.52)	\$458,292.85	\$441,732.33	\$441,732.33								
44	Capital			-19.57%	(\$960,083.00)	\$4,905,758.00	\$3,945,675.00	\$540,675.00		\$2,775,000.00		\$630,000.00				
45	Debt			-19.19%	(\$1,348,906.98)	\$7,029,099.14	\$5,680,192.16	\$3,158,448.66		\$908,562.50		\$1,613,181.00				
46	Deferred Charges			-15.28%	(\$361,709.99)	\$2,367,859.49	\$2,006,149.50			\$2,006,149.50						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$5,200,000.00	\$5,200,000.00	\$5,200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		279.00	67.00	-10.04%	(\$10,091,710.38)	\$100,512,554.38	\$90,420,844.00	\$66,134,337.80	\$172,000.00	\$6,883,059.20	\$0.00	\$17,231,447.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

	<div>Revenues at Risk</div>	<div>Non-recurring appropriation reductions</div>	<div>Future Year Appropriation Increases</div>	<div>Structural Imbalance Offsets</div>	<div>Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</div>	<div>Amount</div>	<div>Comment/Explanation</div>
X					Surplus Anticipated (\$9,635,116.13) Current Fund	\$9,635,116.13	Council choice to use more of built up Fund Balance to ease taxpayers' burden since COVID-19 pandemic
X					Surplus Anticipated (\$2,921,447.00) Water Utility	\$2,921,447.00	Council choice to use more of built up Fund Balance to ease taxpayers' burden since COVID-19 pandemic

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	729	\$83,883,300.00	0.61%
2 Residential	20,282	\$8,860,401,500.00	64.36%
3A/3B Farm	288	\$56,437,700.00	0.41%
4A Commercial	538	\$1,860,367,600.00	13.51%
4B Industrial	176	\$1,985,353,800.00	14.42%
4C Apartments	34	\$901,370,000.00	6.55%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	9	\$18,304,500.00	0.13%
Total	22,056	\$13,766,118,400.00	100.00%

Average Ratio (%), Assessed to True Value	93.21%
Equalized Valuation, Taxable Properties	\$14,768,928,655.72

Total # of property tax appeals filed in 2022	County Tax Board	62.00
	State Tax Court	30.00
Number of 2022 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		30.00

Amount paid out by municipality for tax appeals in 2022	\$11,320.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	23	\$64,419,700.00	9.55%
15B Other Schools	5	\$14,244,700.00	2.11%
15C Public Property	400	\$229,645,500.00	34.04%
15D Church and Charities	133	\$154,842,900.00	22.96%
15E Cemeteries & Graveyards	11	\$2,910,800.00	0.43%
15F Other Exempt	325	\$208,485,500.00	30.91%
Total	897	\$674,549,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 4.90%			

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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		9.00	288,001.50	\$100,743.42			\$179,551.21	\$7,706.87
Supervisory Staff (Department Heads & Managers)	18.00	1.00	2,878,282.73	\$2,168,798.33		\$374,081.39	\$169,489.94	\$165,913.07
Police Officers (Including Superior Officers)	108.00	14.00	21,204,848.08	\$12,615,571.22	\$1,740,000.00	\$4,057,489.00	\$1,693,586.66	\$1,098,201.20
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	147.00	0.00	14,479,987.36	\$9,202,948.92	\$758,825.00	\$1,421,164.61	\$2,334,973.13	\$762,075.70
All Other Non-Union Employees not listed above	6.00	43.00	981,975.34	\$912,192.61				\$69,782.73
Totals	279.00	67.00	39,833,095.01	\$25,000,254.50	\$2,498,825.00	\$5,852,735.00	\$4,377,600.94	\$2,103,679.57

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	78.00	\$14,747.81	\$1,150,329.18	80.00	\$10,181.38	\$814,510.40
Parent & Child	20.00	\$25,546.03	\$510,920.60	28.00	\$17,732.55	\$496,511.40
Employee & Spouse (or Partner)	27.00	\$32,360.65	\$873,737.55	34.00	\$21,421.18	\$728,320.12
Family	81.00	\$36,131.69	\$2,926,666.89	113.00	\$24,170.22	\$2,731,234.86
Employee Cost Sharing Contribution (enter as negative - )			(\$1,078,403.68)			(\$1,224,479.89)
Subtotal	206.00		\$4,383,250.54	255.00		\$3,546,096.89
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$15,919.44	\$15,919.44	1	\$11,797.73	\$11,797.73
Parent & Child	1	\$26,429.88	\$26,429.88	1	\$19,620.62	\$19,620.62
Employee & Spouse (or Partner)	2	\$35,636.28	\$71,272.56	2	\$26,382.20	\$52,764.40
Family	2	\$40,847.70	\$81,695.40	1	\$31,969.25	\$31,969.25
Employee Cost Sharing Contribution (enter as negative - )			(\$29,297.59)			(\$20,497.41)
Subtotal	6.00		\$166,019.69	5.00		\$95,654.59
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	47	\$13,080.72	\$614,793.84	42	\$12,783.04	\$536,887.68
Parent & Child	10	\$26,262.48	\$262,624.80	10	\$24,189.80	\$241,898.00
Employee & Spouse (or Partner)	80	\$28,311.24	\$2,264,899.20	69	\$30,091.77	\$2,076,332.13
Family	35	\$40,742.52	\$1,425,988.20	39	\$39,738.29	\$1,549,793.31
Employee Cost Sharing Contribution (enter as negative - )			(\$80,356.79)			(\$77,144.83)
Subtotal	172.00		\$4,487,949.25	160.00		\$4,327,766.29
<b>GRAND TOTAL</b>	<b>384.00</b>		<b>\$9,037,219.48</b>	<b>420.00</b>		<b>\$7,969,517.77</b>

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)?
 

NO

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

NO

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Blue Collar Bargaining Unit	882.01	\$291,991.51	x		
White Collar Bargaining Unit	2684.01	\$662,669.73	x		
AFSCME Senior Management	802.04	\$385,420.34	x		
FMBA Bargaining Unit	1685.42	\$528,702.62	x		
PBA/SOA	7690.63	\$3,934,481.57	x		
Exempt Employees	760.54	\$318,426.58		x	
<b>Totals</b>	14504.65	\$6,121,692.35			
<b>Total Funds Reserved as of end of 2022</b>		\$2,192,546.88			
<b>Total Funds Appropriated in 2023</b>		\$910,000.00			

### UFB-9 Accumulated Absence Liability

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

				Current Year					2024	2025	All Additional Future						
Gross Debt		Deductions		Net Debt		Budget		Budget		Budget		Years' Budgets					
Local School Debt		\$70,290,000.00		\$70,290,000.00		\$0.00		Utility Fund - Principal		\$1,265,000.00		\$1,315,000.00					
Regional School Debt						\$0.00		Utility Fund - Interest		\$348,181.26		\$408,175.00					
				Bond Anticipation Notes - Principal													
				Bond Anticipation Notes - Interest													
Utility Fund Debt								Bonds - Principal		\$2,210,000.00		\$2,210,000.00					
Water		\$30,216,641.89		\$30,216,641.89		\$0.00		Bonds - Interest		\$836,925.00		\$714,125.00					
						\$0.00		Loans & Other Debt - Principal		\$847,746.67		\$855,246.65					
						\$0.00		Loans & Other Debt - Interest		\$172,339.49		\$221,524.85					
						\$0.00											
				Total		\$5,680,192.42		\$5,724,071.50		\$0.00		\$0.00					
Municipal Purposes								Total Principal		\$4,322,746.67		\$4,380,246.65		\$0.00		\$0.00	
Debt Authorized (BNI)		\$25,685,218.89				\$25,685,218.89		Total Interest		\$1,357,445.75		\$1,343,824.85		\$0.00		\$0.00	
Notes Outstanding						\$0.00		% of Total Current Year Budget		6.28%							
Bonds Outstanding		\$30,610,000.00				\$30,610,000.00											
Loans and Other Debt		\$5,653,076.22				\$5,653,076.22											
				Description		Debt Not Listed Above											
Total (Current Year)		\$162,454,937.00		\$100,506,641.89		\$61,948,295.11		Total Guarantees - Governmental									
								Total Guarantees - Other									
								Total Capital/Equipment Leases									
								Total Other									
Population (2020 census)		68,364															
Per Capita Gross Debt		\$2,376.32															
Per Capita Net Debt		\$906.15															
3 Year Average Property Valuation		\$12,556,596,931.67															
Net Debt as % of 3 Year Average Property Valuation		0.49%															
				Bond Rating		Moody's		Standard & Poors		Fitch							
				Rating				AA+/Stable									
				Year of Last Rating				2020									
				Mark "X" if Municipality has no bond rating													
				Sheet UFB-10													

[illegible]

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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