



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1415_fbi_2018.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Collins	12/31/2018	rcollins@kinnelonboro.org

Chief Administrative Officer

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Chief Financial Officer

Charles		Daniel		cdaniel@kinnelonboro.org
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Municipal Clerk

Karen		luele		kiuele@kinnelonboro.org
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Registered Municipal Accountant

Raymond		Saranelli		rsaranelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Glenn		Sisco	12/31/2020	gsisco@kinnelonboro.org
James		Lorkowski	12/31/20018	jlorkowski@kinnelonboro.org
Randall		Charles	12/31/2020	rcharles@kinnelonboro.org
William		Yago	12/31/2018	wyago@kinnelonboro.org
Vincent		Russo	12/31/2018	vrusso@kinnelonboro.org
William		Neely	12/31/2019	wneely@kinnelonboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.463	\$9,895,828.00	18.58%	\$2,704.26	Municipal Purpose Tax	ACTUAL	\$9,992,843.00
Municipal Library	0.033	\$709,591.00	1.33%	\$192.74	Municipal Library	ACTUAL	\$712,413.00
Municipal Open Space	0.005	\$106,948.00	0.20%	\$29.20	Municipal Open Space	ESTIMATED	\$106,948.00
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	1.731	\$37,014,983.00	69.50%	\$10,110.30	Local School District	ESTIMATED	\$37,755,283.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.250	\$5,344,577.00	10.03%	\$1,460.18	County Purposes	ESTIMATED	\$5,451,468.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$187,456.00	0.35%	\$52.57	County Open Space	ESTIMATED	\$191,205.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.491	\$53,259,383.00	100.00%	\$14,549.26	Total ESTIMATED amount to be raised by taxes		\$54,210,160.00
Total Taxable Valuation as of October 1, 2017 <u>\$2,129,646,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,381,951.00</u>		
Current Year Average Residential Assessment <u>\$584,073.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,411,202.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$43,504,904.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$52,534,155.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,675,064.89</u>		
0.463	0.469	1.30%			Total Amount to be Raised by Taxes <u>\$54,209,219.89</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.91%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,895,828.00	\$9,992,843.00	0.98%	\$97,015.00		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>52,702,872.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>52,403,642.00</u>		
\$2,704.26	\$2,739.30	1.30%	\$35.04		% of Taxes Collected, CY 2017 <u>100.57%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$332,857.00</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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	9.81%	\$127,515.00	\$1,300,000.00	\$1,427,515.00	\$1,333,000.00		\$47,000.00	\$47,515.00				
08	Local Revenue	244.81%	\$915,903.00	\$374,127.00	\$1,290,030.00	\$327,000.00		\$548,642.00	\$414,388.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$776,951.00	\$776,951.00	\$776,951.00							
08	Uniform Construction Code Fees	-3.10%	(\$6,394.00)	\$206,394.00	\$200,000.00	\$200,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$136,312.00)	\$136,312.00	\$0.00	\$0.00							
08	Other Special Items	47.06%	\$120,000.00	\$255,000.00	\$375,000.00	\$375,000.00							
15	Receipts from Delinquent Taxes	-22.07%	(\$104,776.00)	\$474,776.00	\$370,000.00	\$370,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.20%	(\$1,012,092.00)	\$11,004,935.00	\$9,992,843.00	\$9,992,843.00							
07	Minimum Library Tax	0.40%	\$2,822.00	\$709,591.00	\$712,413.00	\$712,413.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$106,948.00	\$106,948.00		\$106,948.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.61%	(\$93,334.00)	\$15,345,034.00	\$15,251,700.00	\$14,087,207.00	\$106,948.00	\$595,642.00	\$461,903.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		8.64%	\$77,003.71	\$890,811.29	\$967,815.00	\$967,815.00									
21	Land-Use Administration		48.16%	\$17,220.00	\$35,755.00	\$52,975.00	\$52,975.00									
22	Uniform Construction Code		4.53%	\$875.00	\$19,300.00	\$20,175.00	\$20,175.00									
23	Insurance		-1.55%	(\$20,495.00)	\$1,322,960.00	\$1,302,465.00	\$1,302,465.00									
25	Public Safety		4.05%	\$108,245.37	\$2,674,544.20	\$2,782,789.57	\$2,782,789.57									
26	Public Works		45.55%	\$1,065,150.71	\$2,338,392.29	\$3,403,543.00	\$2,415,765.00			\$526,075.00	\$461,703.00					
27	Health and Human Services		-3.74%	(\$2,280.00)	\$60,950.00	\$58,670.00	\$58,670.00									
28	Parks and Recreation		76.78%	\$105,798.00	\$137,800.00	\$243,598.00	\$136,650.00	\$106,948.00								
29	Education (including Library)		0.40%	\$2,821.76	\$709,591.00	\$712,412.76	\$712,412.76									
30	Unclassified		-80.76%	(\$134,312.09)	\$166,312.09	\$32,000.00	\$32,000.00									
31	Utilities and Bulk Purchases		14.18%	\$29,600.00	\$208,700.00	\$238,300.00	\$238,300.00									
32	Landfill / Solid Waste Disposal		-8.38%	(\$32,000.00)	\$382,000.00	\$350,000.00	\$350,000.00									
35	Contingency		-100.00%	(\$1,000.00)	\$1,000.00	\$0.00	\$0.00									
36	Statutory Expenditures		8.28%	\$83,789.69	\$1,011,722.00	\$1,095,511.69	\$1,060,177.69			\$35,134.00	\$200.00					
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		1.75%	\$9,206.86	\$525,297.00	\$534,503.86	\$534,503.86									
43	Court and Public Defender		2.03%	\$1,981.00	\$97,489.00	\$99,470.00	\$99,470.00									
44	Capital		0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00									
45	Debt		2.61%	\$36,954.14	\$1,417,511.81	\$1,454,465.95	\$1,420,032.73			\$34,433.22						
46	Deferred Charges		-12.22%	(\$7,241.02)	\$59,241.02	\$52,000.00	\$52,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$1,676,005.31	\$1,676,005.31	\$1,676,005.31									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	9.64%	\$1,341,318.13	\$13,910,382.01	\$15,251,700.14	\$14,087,206.92	\$0.00	\$106,948.00	\$595,642.22	\$461,903.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	284	\$25,580,000.00	1.20%	15A Public Schools	7	\$42,515,000.00	35.11%
2 Residential	3,411	\$1,983,379,600.00	93.13%	15B Other Schools			0.00%
3A/3B Farm	25	\$8,742,400.00	0.41%	15C Public Property	83	\$52,782,700.00	43.58%
4A Commercial	94	\$81,819,800.00	3.84%	15D Church and Charities	11	\$17,629,200.00	14.56%
4B Industrial			0.00%	15E Cemeteries & Graveyards	3	\$299,700.00	0.25%
4C Apartments	2	\$30,125,000.00	1.41%	15F Other Exempt	10	\$7,877,300.00	6.50%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,816	\$2,129,646,800.00	100.00%	Total	114	\$121,103,900.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$2,129,646,800.00		5.69%			
Total # of property tax appeals filed in 2017		County Tax Board	195.00				
		State Tax Court	28.00				
Number of 2017 County Tax Board decisions appealed to Tax Court				25.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2017				\$314,096.07			

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 2017 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
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		7.00	21,351.75	\$19,500.00	\$0.00	\$360.00	\$0.00	\$1,491.75
Supervisory Staff (Department Heads & Managers)	5.00	0.00	658,170.54	\$502,713.00	\$0.00	\$33,000.00	\$84,000.00	\$38,457.54
Police Officers (Including Superior Officers)	16.00	0.00	3,143,998.61	\$1,952,636.00	\$320,470.00	\$430,000.00	\$267,000.00	\$173,892.61
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	26.00	14.00	1,940,644.15	\$1,141,100.00	\$100,000.00	\$171,600.00	\$433,000.00	\$94,944.15
All Other Non-Union Employees not listed above	7.00	9.00	455,330.95	\$272,300.00	\$0.00	\$46,200.00	\$116,000.00	\$20,830.95
Totals	54.00	30.00	6,219,496.00	\$3,888,249.00	\$420,470.00	\$681,160.00	\$900,000.00	\$329,617.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	14.00	\$11,861.16	\$166,056.24	12.00	\$11,861.16	\$142,333.92
Parent & Child	5.00	\$21,231.60	\$106,158.00	6.00	\$21,231.60	\$127,389.60
Employee & Spouse (or Partner)	5.00	\$23,758.32	\$118,791.60	8.00	\$23,758.32	\$190,066.56
Family	21.00	\$31,826.64	\$668,359.44	17.00	\$31,826.54	\$541,051.18
Employee Cost Sharing Contribution (enter as negative -)			(\$211,873.06)			(\$200,168.25)
Subtotal	45.00		\$847,492.22	43.00		\$800,673.01
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	45.00		\$847,492.22	43.00		\$800,673.01

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
YES

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

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,950,000.00	\$16,950,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$477,000.00	\$477,000.00	\$0.00			
Sewer			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding	\$3,328,348.00	\$3,328,348.00				
Bonds Outstanding	\$11,595,000.00	\$1,041,182.61	\$10,553,817.39			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$32,350,348.00	\$18,468,182.61	\$13,882,165.39			
Population (2010 census)	<u>10,248</u>					
Per Capita Gross Debt	<u>\$3,156.75</u>					
Per Capita Net Debt	<u>\$1,354.62</u>					
3 Yr. Average Property Valuation		<u>\$2,125,112,791.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.65%</u>				
Utility Fund - Principal			\$25,000.00	\$25,000.00	\$25,000.00	\$348,000.00
Utility Fund - Interest			\$9,433.22	\$9,434.00	\$9,059.00	\$53,805.83
Bond Anticipation Notes - Principal			\$129,000.00			
Bond Anticipation Notes - Interest			\$59,870.23			
Bonds - Principal			\$910,000.00	\$915,000.00	\$950,000.00	\$8,820,000.00
Bonds - Interest			\$321,162.50	\$305,862.50	\$296,568.75	\$1,259,450.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,454,465.95	\$1,255,296.50	\$1,280,627.75	\$10,481,255.83
Total Principal			\$1,064,000.00	\$940,000.00	\$975,000.00	\$9,168,000.00
Total Interest			\$390,465.95	\$315,296.50	\$305,627.75	\$1,313,255.83
% of Total Current Year Budget			9.54%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa1					
Year of Last Rating	2015					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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UFB-9 Accum. Absence Liability: The Police accumulated absence amount may be decreased by the Paid Time Off (PTO) Program implemented in the 2017 collective bargaining agreement.
