



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**  Adopted

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
James	J.	Freda	12/31/2022	jfreda@kinnelonboro.org

**Chief Administrative Officer**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

**Chief Financial Officer**

Charles	J.	Daniel		cdaniel@kinnelonboro.org
---------	----	--------	--	--------------------------

**Municipal Clerk**

Karen		luele		kiuele@kinnelonboro.org
-------	--	-------	--	-------------------------

**Registered Municipal Accountant**

Raymond		Saranelli		rsaranelli@nisivoccia.com
---------	--	-----------	--	---------------------------

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Glenn		Sisco	12/31/2020	gsisco@kinnelonboro.org
James		Lorkowski	12/31/2022	jlorkowski@kinnelonboro.org
Randall		Charles	12/31/2020	rcharles@kinnelonboro.org
William		Yago	12/31/2021	wyago@kinnelonboro.org
Vincent		Russo	12/31/2021	vrusso@kinnelonboro.org
Robert		Roy	12/31/2022	rroy@kinnelonboro.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.487	\$10,339,612.20	18.85%	\$2,822.40
Municipal Library	0.034	\$719,961.00	1.31%	\$197.05
Municipal Open Space	0.005	\$106,073.00	0.19%	\$28.98
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.795	\$38,077,302.54	69.42%	\$10,402.90
Regional School District			0.00%	\$0.00
County Purposes	0.257	\$5,445,537.80	9.93%	\$1,489.44
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.008	\$161,786.77	0.29%	\$46.36
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.586</b>	<b>\$54,850,273.31</b>	<b>100.00%</b>	<b>\$14,987.14</b>

Total Taxable Valuation as of	October 1, 2019	<u>\$2,121,465,900.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$579,549.00</u>

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.487	0.504	3.49%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,339,612.20	\$10,610,651.00	2.62%	\$271,038.80

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,822.40	\$2,920.93	3.49%	\$98.52

Sheet UFB-1

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,610,651.00
Municipal Library	ACTUAL	\$717,195.00
Municipal Open Space	ACTUAL	\$105,337.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$38,838,850.00
Regional School District		
County Purposes	ESTIMATED	\$5,554,447.43
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$165,023.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$55,991,503.43</b>
Revenue Anticipated, Excluding Tax Levy		3,471,394.00
Budget Appropriations, before Reserve for Uncollected Taxes		13,123,234.00
Total Non-Municipal Tax Levy		\$44,663,657.43
Amount to be Raised by Taxes - Before RUT		\$54,315,497.43
Reserve for Uncollected Taxes (RUT)		\$1,674,088.62
Total Amount to be Raised by Taxes		\$55,989,586.05
% of Tax Collections used to Calculate RUT		<u>97.01%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2019		54,179,836.41
Total Tax Levy, CY 2019		54,891,920.18
% of Taxes Collected, CY 2019		<u>98.70%</u>
Delinquent Taxes - December 31, 2019		<u>\$407,311.45</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	22.58%	\$325,060.00	\$1,439,515.00	\$1,764,575.00	\$1,556,200.00		\$112,560.00	\$95,815.00				
08	Local Revenue	-11.62%	(\$173,399.00)	\$1,492,222.00	\$1,318,823.00	\$363,000.00		\$539,999.00	\$415,824.00				
09	State Aid (without offsetting appropriation)	12.13%	\$94,243.00	\$776,951.00	\$871,194.00	\$871,194.00							
08	Uniform Construction Code Fees	-9.82%	(\$15,347.00)	\$156,347.00	\$141,000.00	\$141,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
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%	(\$427,530.00)	\$427,530.00	\$0.00	\$0.00							
08	Other Special Items	-24.59%	(\$75,000.00)	\$305,000.00	\$230,000.00	\$230,000.00							
15	Receipts from Delinquent Taxes	-21.22%	(\$83,520.00)	\$393,520.00	\$310,000.00	\$310,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-5.05%	(\$564,475.00)	\$11,175,126.00	\$10,610,651.00	\$10,610,651.00							
07	Minimum Library Tax	-0.38%	(\$2,766.00)	\$719,961.00	\$717,195.00	\$717,195.00							
54	Open Space Levy Tax	-0.69%	(\$736.00)	\$106,073.00	\$105,337.00		\$105,337.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-5.43%</b>	<b>(\$923,470.00)</b>	<b>\$16,992,245.00</b>	<b>\$16,068,775.00</b>	<b>\$14,799,240.00</b>	<b>\$105,337.00</b>	<b>\$652,559.00</b>	<b>\$511,639.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

FCOA	Budgeted Positions		
	Full-Time	Part-Time	
20	General Government	7.00	7.00
21	Land-Use Administration		1.00
22	Uniform Construction Code		1.00
23	Insurance		
25	Public Safety	17.00	10.00
26	Public Works	16.00	3.00
27	Health and Human Services	1.00	
28	Parks and Recreation	1.00	1.00
29	Education (including Library)		
30	Unclassified		
31	Utilities and Bulk Purchases		
32	Landfill / Solid Waste Disposal		
35	Contingency		
36	Statutory Expenditures		
37	Judgements		
42	Shared Services		
43	Court and Public Defender	1.00	1.00
44	Capital		
45	Debt		
46	Deferred Charges		
48	Debt - Type 1 School District		
50	Reserve for Uncollected Taxes		
55	Surplus General Budget		
	Total	43.00	24.00

**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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

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

### Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	283	\$25,075,500.00	1.19%
2 Residential	3,410	\$1,962,828,800.00	93.17%
3A/3B Farm	26	\$8,799,400.00	0.42%
4A Commercial	94	\$79,926,100.00	3.79%
4B Industrial			0.00%
4C Apartments	2	\$30,125,000.00	1.43%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>3,815</b>	<b>\$2,106,754,800.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	97.81%
Equalized Valuation, Taxable Properties	\$2,153,925,774.46
Total # of property tax appeals filed in 2019	County Tax Board 78.00 State Tax Court 44.00
Number of 2019 County Tax Board decisions appealed to Tax Court	11.00
Number of pending property tax appeals in State Tax Court	54.00
Amount paid out by municipality for tax appeals in 2019	\$139,675.00

### Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$42,515,000.00	34.83%
15B Other Schools			0.00%
15C Public Property	84	\$52,884,600.00	43.32%
15D Church and Charities	11	\$17,629,200.00	14.44%
15E Cemeteries & Graveyards	3	\$299,700.00	0.25%
15F Other Exempt	10	\$8,739,000.00	7.16%
<b>Total</b>	<b>115</b>	<b>\$122,067,500.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties: 5.79%

### 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 2019 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 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															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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)	8.00	0.00	930,063.92	\$654,378.00	\$0.00	\$65,061.00	\$160,565.00	\$50,059.92
Police Officers (Including Superior Officers)	17.00	0.00	3,594,501.86	\$2,092,855.00	\$264,215.00	\$556,531.00	\$500,585.00	\$180,315.86
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	18.00	12.00	1,851,654.52	\$1,175,412.00	\$111,000.00	\$183,482.00	\$283,350.00	\$98,410.52
All Other Non-Union Employees not listed above	0.00	5.00	88,326.83	\$82,050.00	\$0.00	\$0.00	\$0.00	\$6,276.83
<b>Totals</b>	<b>43.00</b>	<b>24.00</b>	<b>6,485,898.87</b>	<b>\$4,024,195.00</b>	<b>\$375,215.00</b>	<b>\$805,434.00</b>	<b>\$944,500.00</b>	<b>\$336,554.87</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage						
Parent & Child	11.00	\$11,379.48	\$125,174.28	12.00	\$12,086.04	\$145,032.48
Employee & Spouse (or Partner)	5.00	\$20,369.16	\$101,845.80	5.00	\$21,633.96	\$108,169.80
Family	3.00	\$20,705.16	\$62,115.48	7.00	\$24,172.08	\$169,204.56
Employee Cost Sharing Contribution (enter as negative - )	20.00	\$31,748.64	\$634,972.80	15.00	\$32,269.32	\$484,039.80
Subtotal	39.00		(\$184,821.67)			(\$181,289.33)
			\$739,286.69	39.00		\$725,157.31
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	39.00		\$739,286.69	39.00		\$725,157.31

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	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$15,020,000.00	\$15,020,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$427,000.00	\$427,000.00	\$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	\$3,987,348.00	\$0.00	\$3,987,348.00			
Bonds Outstanding	\$9,770,000.00	\$596,902.00	\$9,173,098.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$29,204,348.00</b>	<b>\$16,043,902.00</b>	<b>\$13,160,446.00</b>			
Population (2010 census)	<u>10,248</u>					
Per Capita Gross Debt	<u>\$2,849.76</u>					
Per Capita Net Debt	<u>\$1,284.20</u>					
3 Yr. Average Property Valuation		<u>\$2,121,465,900.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.62%</u>				
Utility Fund - Principal			\$25,000.00	\$25,000.00	\$25,000.00	\$273,000.00
Utility Fund - Interest			\$9,058.75	\$8,675.00	\$8,260.00	\$53,805.83
Bond Anticipation Notes - Principal			\$300,000.00			
Bond Anticipation Notes - Interest			\$100,745.50			
Bonds - Principal			\$950,000.00	\$950,000.00	\$985,000.00	\$6,885,000.00
Bonds - Interest			\$267,250.00	\$244,612.00	\$226,887.50	\$916,294.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$1,652,054.25</b>	<b>\$1,228,287.00</b>	<b>\$1,245,147.50</b>	<b>\$8,128,099.83</b>
Total Principal			\$1,275,000.00	\$975,000.00	\$1,010,000.00	\$7,158,000.00
Total Interest			\$377,054.25	\$253,287.00	\$235,147.50	\$970,099.83
% of Total Current Year Budget			10.28%			
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 &amp; Poors</u>	<u>Fitch</u>			
Rating	Aa1					
Year of Last Rating	2015					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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

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