



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1415\_fba\_2017.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		Iuele		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	12/31/2017	gsisco@kinnelonboro.org
Clifford		Giantonio	12/31/2017	cgiantonio@kinnelonboro.org
Carol		Sventy	12/31/2018	csventy@kinnelonboro.org
William		Yago	12/31/2018	wyago@kinnelonboro.org
James		Freda	12/31/2019	freda@kinnelonboro.org
William		Neely	12/31/2019	wneely@kinnelonboro.org



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.608	\$9,710,869.00	18.71%	\$3,551.15
Municipal Library	0.044	\$703,107.00	1.35%	\$256.99
Municipal Open Space	0.005	\$79,818.41	0.15%	\$29.20
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.242	\$36,014,066.59	69.38%	\$13,094.85
Regional School District			0.00%	\$0.00
County Purposes	0.338	\$5,399,869.00	10.40%	\$1,974.16
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.237</b>	<b>\$51,907,730.00</b>	<b>100.00%</b>	<b>\$18,906.35</b>

Total Taxable Valuation as of	October 1, 2016	<u>\$2,138,950,200.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$584,070.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.608	0.463	-23.85%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,710,869.00	\$9,895,828.00	1.90%	\$184,959.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,551.15	\$2,704.24	-23.85%	(\$846.90)

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,895,828.00
Municipal Library	ACTUAL	\$709,591.00
Municipal Open Space	ESTIMATED	\$80,631.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$36,504,054.94
Regional School District		
County Purposes	ESTIMATED	\$5,509,332.17
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$52,699,437.11</b>
Revenue Anticipated, Excluding Tax Levy		3,181,998.18
Budget Appropriations, before Reserve for Uncollected Taxes		12,111,411.79
Total Non-Municipal Tax Levy		\$42,094,018.11
Amount to be Raised by Taxes - Before RUT		\$51,023,431.72
Reserve for Uncollected Taxes (RUT)		\$1,675,836.74
Total Amount to be Raised by Taxes		\$52,699,268.46
% of Tax Collections used to Calculate RUT		<u>96.82%</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 2016		51,307,141.47
Total Tax Levy, CY 2016		51,937,544.54
% of Taxes Collected, CY 2016		<u>98.79%</u>
Delinquent Taxes - December 31, 2016		<u>\$473,352.01</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	-4.60%	(\$67,303.00)	\$1,461,818.00	\$1,394,515.00	\$1,300,000.00		\$47,000.00	\$47,515.00				
08	Local Revenue	25.25%	\$242,439.62	\$959,995.38	\$1,202,435.00	\$286,700.00		\$527,735.00	\$388,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$776,951.00	\$776,951.00	\$776,951.00							
08	Uniform Construction Code Fees	-6.92%	(\$14,873.00)	\$214,873.00	\$200,000.00	\$200,000.00							
<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	-80.08%	(\$53,655.00)	\$67,002.18	\$13,347.18	\$13,347.18							
08	Other Special Items	38.86%	\$71,356.00	\$183,644.00	\$255,000.00	\$255,000.00							
15	Receipts from Delinquent Taxes	-16.01%	(\$66,711.96)	\$416,711.96	\$350,000.00	\$350,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-7.95%	(\$854,451.56)	\$10,750,279.48	\$9,895,827.92	\$9,895,827.92							
07	Minimum Library Tax	0.92%	\$6,484.00	\$703,107.00	\$709,591.00	\$709,591.00							
54	Open Space Levy Tax	1.02%	\$813.00	\$79,818.00	\$80,631.00		\$80,631.00						
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>-4.71%</b>	<b>(\$735,901.90)</b>	<b>\$15,614,200.00</b>	<b>\$14,878,298.10</b>	<b>\$13,787,417.10</b>	<b>\$80,631.00</b>	<b>\$574,735.00</b>	<b>\$435,515.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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		-4.65%	(\$46,548.55)	\$1,001,149.84	\$954,601.29	\$954,601.29									
21	Land-Use Administration		0.00%	\$0.00	\$53,755.00	\$53,755.00	\$53,755.00									
22	Uniform Construction Code		-38.04%	(\$9,700.00)	\$25,500.00	\$15,800.00	\$15,800.00									
23	Insurance		0.17%	\$2,055.84	\$1,240,904.16	\$1,242,960.00	\$1,242,960.00									
25	Public Safety		3.57%	\$91,696.38	\$2,567,431.00	\$2,659,127.38	\$2,657,344.20	\$1,783.18								
26	Public Works		4.14%	\$95,218.62	\$2,300,187.66	\$2,395,406.28	\$2,383,842.28	\$11,564.00								
27	Health and Human Services		-3.57%	(\$37,139.00)	\$1,040,700.00	\$1,003,561.00	\$58,550.00			\$509,696.00	\$435,315.00					
28	Parks and Recreation		19.48%	\$36,288.00	\$186,330.00	\$222,618.00	\$142,800.00	\$79,818.00								
29	Education (including Library)		0.84%	\$5,879.69	\$703,711.31	\$709,591.00	\$709,591.00									
30	Unclassified		58.60%	\$11,085.00	\$18,915.00	\$30,000.00	\$30,000.00									
31	Utilities and Bulk Purchases		-7.95%	(\$18,600.00)	\$233,900.00	\$215,300.00	\$215,300.00									
32	Landfill / Solid Waste Disposal		4.23%	\$15,500.00	\$366,500.00	\$382,000.00	\$382,000.00									
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
36	Statutory Expenditures		3.12%	\$30,960.00	\$993,203.00	\$1,024,163.00	\$988,722.00			\$35,241.00	\$200.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		1.83%	\$9,206.00	\$503,090.00	\$512,296.00	\$512,296.00									
43	Court and Public Defender		-9.87%	(\$10,700.00)	\$108,450.00	\$97,750.00	\$97,750.00									
44	Capital		0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00									
45	Debt		9.43%	\$124,659.82	\$1,322,650.00	\$1,447,309.82	\$1,417,511.82			\$29,798.00						
46	Deferred Charges		-72.29%	(\$154,554.98)	\$213,796.00	\$59,241.02	\$59,241.02									
48	Debt - Type I School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		2.20%	\$36,005.31	\$1,640,000.00	\$1,676,005.31	\$1,676,005.31									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	0.00	1.23%	\$181,312.13	\$14,696,172.97	\$14,877,485.10	\$13,774,069.92	\$13,347.18	\$79,818.00	\$574,735.00	\$435,515.00	\$0.00	\$0.00	\$0.00	\$0.00



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

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	290	\$27,103,200.00	1.27%	15A Public Schools	7	\$42,515,000.00	34.87%
2 Residential	3,407	\$1,989,936,000.00	93.03%	15B Other Schools			0.00%
3A/3B Farm	27	\$8,401,300.00	0.39%	15C Public Property	80	\$52,072,900.00	42.71%
4A Commercial	94	\$83,384,700.00	3.90%	15D Church and Charities	12	\$19,144,100.00	15.70%
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	6.46%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>3,820</b>	<b>\$2,138,950,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>112</b>	<b>\$121,909,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$2,138,950,200.00			
Total # of property tax appeals filed in 2016				County Tax Board	41.00		
				State Tax Court	7.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				14.00			
Amount paid out by municipality for tax appeals in 2016				\$53,564.35			
				Percentage of Exempt vs. Non-Exempt Properties			
				5.70%			

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 2016 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  
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	3.00	726,388.60	\$542,400.00	\$10,000.00	\$50,930.00	\$80,800.00	\$42,258.60
Police Officers (Including Superior Officers)	16.00	0.00	3,044,725.05	\$1,898,400.00	\$273,300.00	\$484,090.00	\$222,800.00	\$166,135.05
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	23.00	18.00	1,797,484.15	\$1,141,100.00	\$100,000.00	\$82,640.00	\$378,800.00	\$94,944.15
All Other Non-Union Employees not listed above	5.00	13.00	374,690.95	\$272,300.00	\$0.00	\$9,760.00	\$71,800.00	\$20,830.95
<b>Totals</b>	<b>52.00</b>	<b>41.00</b>	<b>5,964,640.50</b>	<b>\$3,873,700.00</b>	<b>\$383,300.00</b>	<b>\$627,780.00</b>	<b>\$754,200.00</b>	<b>\$325,660.50</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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	12.00	\$11,785.54	\$141,426.48	11.00	\$11,868.00	\$130,548.00
Parent & Child	6.00	\$21,231.60	\$127,389.60	5.00	\$21,252.84	\$106,264.20
Employee & Spouse (or Partner)	8.00	\$23,608.89	\$188,871.12	5.00	\$23,745.84	\$118,729.20
Family	17.00	\$32,943.80	\$560,044.60	16.00	\$33,125.88	\$530,014.08
Employee Cost Sharing Contribution (enter as negative - )			(\$233,534.88)			(\$190,556.00)
<b>Subtotal</b>	<b>43.00</b>		<b>\$784,196.92</b>	<b>37.00</b>		<b>\$694,999.48</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>43.00</b>		<b>\$784,196.92</b>	<b>37.00</b>		<b>\$694,999.48</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$19,735,000.00	\$19,735,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
Water	\$443,000.00	\$443,000.00	\$0.00			
Sewer		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized		\$0.00				
Notes Outstanding	\$3,130,850.00	\$3,130,850.00				
Bonds Outstanding	\$12,475,000.00	\$12,475,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$35,783,850.00</b>	<b>\$20,178,000.00</b>	<b>\$15,605,850.00</b>			
Population (2010 census)	100,248					
Per Capita Gross Debt	\$356.95					
Per Capita Net Debt	\$155.67					
3 Yr. Average Property Valuation		\$2,118,305,647.00				
Net Debt as % of 3 Year Avg Property Valuation		0.74%				
Utility Fund - Principal			\$20,000.00	\$25,000.00	\$25,000.00	\$373,000.00
Utility Fund - Interest			\$9,798.00	\$9,434.00	\$9,059.00	\$62,432.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$880,000.00	\$910,000.00	\$915,000.00	\$9,770,000.00
Bonds - Interest			\$346,068.75	\$321,162.50	\$294,756.25	\$1,610,575.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$1,255,866.75</b>	<b>\$1,265,596.50</b>	<b>\$1,243,815.25</b>	<b>\$11,816,007.00</b>
<b>Total Principal</b>			<b>\$900,000.00</b>	<b>\$935,000.00</b>	<b>\$940,000.00</b>	<b>\$10,143,000.00</b>
<b>Total Interest</b>			<b>\$355,866.75</b>	<b>\$330,596.50</b>	<b>\$303,815.25</b>	<b>\$1,673,007.00</b>
<b>% of Total Current Year Budget</b>			<b>8.44%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<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**

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UFB-1 Tax Impact: Change in prior year vs. current year Tax Rate was impacted by the prior year revaluation. The average assessed household was \$438,800 in 2016. Based on the revaluation, increased to \$584,070 for 2017. Hence the decrease in the tax rate.

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.
