



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1415_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

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

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

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Chief Financial Officer

Charles	J.	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	12/31/2020	gsisco@kinnelonboro.org
James		Lorkowski	12/31/2019	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	12/31/2019	rroy@kinnelonboro.org



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	7.99%	\$106,515.00	\$1,333,000.00	\$1,439,515.00	\$1,315,000.00		\$47,000.00	\$77,515.00				
08	Local Revenue	202.76%	\$870,301.00	\$429,217.00	\$1,299,518.00	\$363,000.00		\$539,019.00	\$397,499.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$776,951.00	\$776,951.00	\$776,951.00							
08	Uniform Construction Code Fees	-0.16%	(\$233.00)	\$141,233.00	\$141,000.00	\$141,000.00							
	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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	-18.67%	(\$70,000.00)	\$375,000.00	\$305,000.00	\$305,000.00							
15	Receipts from Delinquent Taxes	-1.97%	(\$6,224.00)	\$316,224.00	\$310,000.00	\$310,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.13%	(\$675,742.00)	\$11,015,354.00	\$10,339,612.00	\$10,339,612.00							
07	Minimum Library Tax	1.06%	\$7,548.00	\$712,413.00	\$719,961.00	\$719,961.00							
54	Open Space Levy Tax	-0.82%	(\$875.00)	\$106,948.00	\$106,073.00		\$106,073.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	1.52%	\$231,290.00	\$15,206,340.00	\$15,437,630.00	\$14,270,524.00	\$106,073.00	\$586,019.00	\$475,014.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		Budgeted Positions	
		Full-Time	Part-Time
20	General Government	3.00	13.00
21	Land-Use Administration		
22	Uniform Construction Code		1.00
23	Insurance		
25	Public Safety	18.00	8.00
26	Public Works	16.00	3.00
27	Health and Human Services		2.00
28	Parks and Recreation	1.00	1.00
29	Education (including Library)	4.00	11.00
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	40.00

**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)	7.00	0.00	825,998.83	\$581,580.00	\$0.00	\$75,646.00	\$124,281.96	\$44,490.87
Police Officers (Including Superior Officers)	17.00	0.00	3,312,653.48	\$1,961,695.00	\$307,710.00	\$524,431.00	\$345,208.00	\$173,609.48
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	17.00	21.00	2,005,140.49	\$1,230,700.00	\$115,700.00	\$183,720.00	\$372,020.89	\$102,999.60
All Other Non-Union Employees not listed above	2.00	12.00	324,051.95	\$272,300.00	\$0.00	\$21,615.00	\$9,306.00	\$20,830.95
Totals	43.00	40.00	6,489,196.50	\$4,065,775.00	\$423,410.00	\$805,772.00	\$850,816.85	\$343,422.65

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	12.00	\$12,086.04	\$145,032.48	14.00	\$11,861.16	\$166,056.24
Parent & Child	5.00	\$21,633.96	\$108,169.80	5.00	\$21,231.60	\$106,158.00
Employee & Spouse (or Partner)	7.00	\$24,172.08	\$169,204.56	5.00	\$23,758.32	\$118,791.60
Family	15.00	\$32,269.32	\$484,039.80	21.00	\$31,826.54	\$668,357.34
Employee Cost Sharing Contribution (enter as negative -)			(\$181,289.33)			(\$211,872.64)
Subtotal	39.00		\$725,157.31	45.00		\$847,490.54
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	39.00		\$725,157.31	45.00		\$847,490.54

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	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,010,000.00	\$16,010,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$452,000.00	\$452,000.00	\$0.00			
Sewer			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding	\$3,209,348.00		\$3,209,348.00			
Bonds Outstanding	\$10,685,000.00	\$750,870.61	\$9,934,129.39			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$30,356,348.00	\$17,212,870.61	\$13,143,477.39			
Population (2010 census)	<u>10,248</u>					
Per Capita Gross Debt	<u>\$2,962.17</u>					
Per Capita Net Debt	<u>\$1,282.54</u>					
3 Yr. Average Property Valuation		<u>\$2,141,966,790.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.61%</u>				
Utility Fund - Principal			\$25,000.00	\$25,000.00	\$25,000.00	\$348,000.00
Utility Fund - Interest			\$9,058.75	\$8,675.00	\$8,260.00	\$53,805.83
Bond Anticipation Notes - Principal			\$130,000.00			
Bond Anticipation Notes - Interest			\$79,278.38			
Bonds - Principal			\$915,000.00	\$950,000.00	\$950,000.00	\$7,870,000.00
Bonds - Interest			\$294,756.25	\$285,456.00	\$275,157.00	\$1,259,450.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,453,093.38	\$1,269,131.00	\$1,258,417.00	\$9,531,255.83
Total Principal			\$1,070,000.00	\$975,000.00	\$975,000.00	\$8,218,000.00
Total Interest			\$383,093.38	\$294,131.00	\$283,417.00	\$1,313,255.83
% of Total Current Year Budget			<u>9.41%</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	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 and DPW accumulated absence amount may be decreased by the Paid Time Off (PTO) Program implemented in the collective bargaining agreements.
