

# State of New Jersey Local Government Services

Year:	2020	Municipal User Friendly Budget										
MUNICIPALITY:	1016 Kingwood Township	- County of Hunterdon		•	Adopted							
Municode:	1016		Filename:	1016_fba_202	0.xlsm							
	Website:	www.kingwoodtownship.cor	m									
	Phone Number:		908-996-4276									
	Mailing Address:		599 Oak Grove Roa	d								
			Frenchtown, NJ 08	825								
Email the UFB if no	t using Outlook	Municipality:	Kingwood	State: NJ	<b>Zip:</b> 08825							
	Mayor											
First Name	Middle Name	Last Name	Term Expires	Business Email								
Thomas		Ciacciarelli	12/31/2022	tciacciarellia@kingwood	dtownship.com							
	Chief Administr		1									
Cynthia		Keller		ckeller@kingwoodtown	ship.com							
	Chief Financial	Officer	•									
Diane		Laudenbach		dlaudenbach@kingwo	odtownship.com							
	Municipal Clerk		•									
Cynthia		Keller		ckeller@kingwoodtown	ship.com							
	Registered Mun	icipal Accountant	•									
William		Colantano, Jr.		wmc@bkc-cpa.com								
	Governing Body	/ Members										
First Name	Middle Name	Last Name	Term Expires	Business Email								
Richard		Dodds	12/31/2021	rdodds@kingwood tow	nship.com							
Maureen		Syrnick	12/31/2020	msyrnick@kingwoodto	wnship.com							

## **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

		<u> </u>					
2019 Calendar Year Prope	rty Tax Levies - ALI	entities levying prope	erty taxes		Current Year 2020 Budge		
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>		
	Tax Rate	Tax Levy	<b>Total Levy</b>	Taxpayer Impact			
Municipal Purpose Tax	0.294	\$1,816,150.00	12.71%	\$1,064.47	Municipal Purpose Tax		
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$185,156.00	1.30%	\$108.62	Municipal Open Space		
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	0.981	\$6,050,612.00		\$3,551.84	Local School District		
Regional School District	0.634	\$3,912,741.00	27.39%	\$2,295.48	Regional School District		
County Purposes	0.315	\$1,945,198.37	13.62%	\$1,140.50	County Purposes		
County Library	0.031	\$191,011.07	1.34%	\$112.24	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$185,774.34	1.30%	\$108.62	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.315	\$14,286,642.78	100.00%	\$8,381.77	Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of (To be used to calculate the current year tax ra Current Year Average Residential As		\$619,331,695.00 \$362,063.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Uncol Total Non-Municipal Tax Levy		
Current Teat Average Residential As		Year to Current Year	Comparison		Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
	Compariso	on - Municipal Purpos	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		
	0.294	0.310	5.44%				
			•	•	If % used exceeds the actual collection % then		
	Compariso	on - Municipal Purpos	es Tax Levy		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	, 1		
	\$1,816,150.00	\$1,919,900.00	5.71%		Tax Collections - ACTUAL as of Prior Year		
	\$1,810,130.00	\$1,919,900.00	3.7170	\$103,730.00	Total Tax Revenue, Collections CY 2019		
		ct on Avg. Residential			· ·		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019		
	\$1,064.47	\$1,122.40	5.44%	\$57.93			
	Ψ1,001.17	ψ1,122.10	370		Delinquent Taxes - December 31, 2019		
				Sheet UFB-1			

<u>xt</u> <u>Actual/Estimated</u>	Tax Levy
ACTUAL	\$1,919,900.00
A COTTY A Y	#40 c #00 00
ACTUAL	\$186,500.00
ESTIMATED	\$6,111,118.00
ESTIMATED	\$3,951,868.00
ESTIMATED	\$1,975,358.00
ESTIMATED	\$193,972.00
ESTIMATED	\$188,655.00
	\$14,527,371.00
	1,437,775.17
lected Taxes	2,791,375.17
	\$12,607,471.00
	\$13,961,071.00
	\$566,578.32
	\$14,527,649.32
	96.10%
	13,942,053.58
	14,286,642.78
	97.59%
	\$364,357.25

### 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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-21.69%	(\$141,550.00)	\$652,500.00	\$510,950.00	\$510,950.00							
08	Local Revenue	-18.75%	(\$26,070.79)	\$139,070.79	\$113,000.00	\$113,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$332,268.00	\$332,268.00	\$332,268.00							
08	Uniform Construction Code Fees	-14.46%	(\$12,676.00)	\$87,676.00	\$75,000.00	\$75,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-30.64%	(\$7,009.27)	\$22,876.39	\$15,867.12	\$15,867.12							
08	Other Special Items	-0.21%	(\$74.52)	\$34,798.52	\$34,724.00	\$34,724.00							
15	Receipts from Delinquent Taxes	-3.41%	(\$12,550.04)	\$368,516.09	\$355,966.05	\$355,966.05							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	5.71%	\$103,750.00	\$1,816,150.00	\$1,919,900.00	\$1,919,900.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.18%	\$330.45	\$186,169.55	\$186,500.00	\$186,500.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		·						
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.63%	(\$95,850.17)	\$3,640,025.34	\$3,544,175.17	\$3,544,175.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			-	Sheet III	FD 2								

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

USEK	FRIENDLY BUDGET SEC			IATIONS SUI	WIMAKI (ALL	OPERATING F	UNDS)									
FCOA			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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	4.00	3.14%	\$13,713.90	\$436,626.10	\$450,340.00	\$450,340.00								
21	Land-Use Administration		3.00	4.96%	\$4,179.00	\$84,261.00	\$88,440.00	\$88,440.00								
22	Uniform Construction Code		4.00	-7.34%	(\$5,365.00)	\$73,080.00	\$67,715.00	\$67,715.00								
23	Insurance			-5.27%	(\$12,700.00)	\$240,937.00	\$228,237.00	\$228,237.00								
25	Public Safety	5.00	3.00	-0.34%	(\$516.90)	\$150,486.90	\$149,970.00	\$149,970.00								
26	Public Works			-1.89%	(\$15,494.00)	\$818,994.00	\$803,500.00	\$803,500.00								
27	Health and Human Services		2.00	-13.14%	(\$2,325.00)	\$17,700.00	\$15,375.00	\$15,375.00								
28	Parks and Recreation		3.00	5.54%	\$1,210.00	\$21,840.00	\$23,050.00	\$23,050.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-2.42%	(\$5,209.27)	\$215,676.39	\$210,467.12	\$23,967.12		\$186,500.00						
31	Utilities and Bulk Purchases			-2.97%	(\$2,500.00)	\$84,050.00	\$81,550.00	\$81,550.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			-7.07%	(\$13,136.00)	\$185,732.00	\$172,596.00	\$172,596.00								
37	Judgements			#DIV/0!	\$100.00	\$0.00	\$100.00	\$100.00								
42	Shared Services			#DIV/0!	\$6,000.00		\$6,000.00	\$6,000.00								
43	Court and Public Defender		5.00	5.33%	\$3,188.00	\$59,762.00	\$62,950.00	\$62,950.00								
44	Capital			24.96%	\$102,350.00	\$410,100.00	\$512,450.00	\$512,450.00								
45	Debt			-51.73%	(\$102,415.00)	\$197,965.00	\$95,550.00	\$95,550.00								
46	Deferred Charges			0.00%	\$0.05	\$15,485.00	\$15,485.05	\$15,485.05								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$566,300.00	\$566,300.00	\$566,300.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	7.00	24.00	-0.81%	(\$28,920.22)	\$3,579,095.39	\$3,550,175.17	\$3,363,675.17	\$0.00	\$186,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	mes at Risk	ing appropriation ductions	Proprietion for	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	Non-record	Future y	String	corresponds to the type of infloatiance.		

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

ty Tax Assessn	nents - Taxable Prop	oerties (October 1, 2019 Valu	<u>e)</u>	Property Tax Asses	ssments - Exempt Pro	perties (October 1, 2019 Va	llue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
	145	\$18,674,100.00	3.02%	15A Public Schools	1	\$3,978,650.00	10.18%
	1,192	\$432,643,895.00	70.00%	15B Other Schools			0.00%
	833	\$120,402,000.00	19.48%	15C Public Property	52	\$13,440,300.00	34.39%
	54	\$35,389,300.00	5.73%	15D Church and Charities	8	\$5,564,400.00	14.24%
	4	\$8,972,900.00	1.45%	15E Cemeteries & Graveyards	5	\$333,900.00	0.85%
	4	\$2,009,500.00	0.33%	15F Other Exempt	40	\$15,763,200.00	40.34%
			0.00%				
erty			0.00%				
	2,232	\$618,091,695.00	100.00%	Total	106	\$39,080,450.00	100.00%
sessed to True V	/alue	98.79%					
axable Properti	es	\$625,662,207.71		Percentage of Exempt vs.			
	-			Non-Exempt Properties	6.32%		
y tax appeals fil	ed in 2019	County Tax Board	17.00				
		State Tax Court					
y Tax Board de	cisions appealed to T	ax Court	1.00	ll .			
perty tax appea	ls in State Tax Court		1.00				
_		-					
inicipality for ta	x appeals in 2019						
	erty sessed to True V axable Propertion y tax appeals fil y Tax Board de perty tax appea	# of Parcels  145  1,192  833  54  4  4  2,232  sessed to True Value axable Properties  y tax appeals filed in 2019	# of Parcels	145	# of Parcels	# of Parcels	# of Parcels Assessed Value

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements													
		# of	PILOT		Taxes if Billed in Full									
		Parcels	Billing/Revenue	Assessed Value	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													
О	Multiple Dwelling Abatement													
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00									

### USER FRIENDLY BUDGET SECTION

									Long Term	Tax Exemptions									
Prior Budget Year	's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year'	s Payments in Lie	u of Tax (PILO)	() - Long Term Ta	x Exemptions	<u>Prior Budget Yea</u>	r's Pavments in Lie	u of Tax (PILOT)	) - Long Term Tax	Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		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 - C	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		Total Long Term Exemptions		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptio	ns - GRAND TOTAL	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Total Long Term Exemptions - GRAND TOTAL S0.00 S0.00 S0.00 Sheet UFB-6C

### 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		3.00	9,688.59	\$9,000.00				\$688.59
Supervisory Staff (Department Heads & Managers)	2.00	15.00	567,184.76	\$467,480.28		\$41,919.00	\$22,018.56	\$35,766.92
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	5.00		651,662.34	\$363,791.16	\$106,208.84	\$49,746.56	\$95,956.08	\$35,959.70
All Other Non-Union Employees not listed above		6.00	28,000.03	\$26,010.00				\$1,990.03
Totals	7.00	24.00	1,256,535.72	\$866,281.44	\$106,208.84	\$91,665.56	\$117,974.64	\$74,405.24

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	<b>Total Current</b>		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$11,543.52	\$11,543.52	1.00	\$12,086.00	\$12,086.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4.00	\$22,252.92	\$89,011.68	4.00	\$22,299.14	\$89,196.56
Family	2.00	\$29,568.84	\$59,137.68	2.00	\$30,971.94	\$61,943.88
Employee Cost Sharing Contribution (enter as negative - )			(\$41,718.24)			(\$39,572.93)
Subtotal	7.00		\$117,974.64	7.00		\$123,653.51
<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 - )						
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	7.00		\$117,974.64	7.00		\$123,653.51

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

Yes Yes

# USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

Gross Days of				eck applicable	Individual
	Accumulated	Dellar Value of Companyated	Approved Labor	Local	
Organization/Individuals Eligible for Benefit	Accumulated	Dollar Value of Compensated Absences	Agreement	Ordinance	Employment Agreement
W. Cotier	60.00	\$18,727.00	X	Ordinance	Agreement
M. Ewing	60.00	\$19,584.00	X		
C. Keller	54.00	\$17,714.00			Х
D. Laudenbach	60.00	\$29,979.00			Х
J. Kertesz	60.00	\$17,518.50	X		
J. McNally	33.00	\$7,711.00	X		
Totals	327.00	\$111,233.50			
Total Funds Reserved	\$600.00				
Total Funds App	ropriated in 2020	\$100.00			

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

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt	\$900,000.00	\$900,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$82,500.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$13,050.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$95,550.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$82,500.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$435,000.00		\$435,000.00	Total Interest	\$13,050.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$1,575,000.00		\$1,575,000.00	% of Total Current Year Budget	2.69%			
Loans and Other Debt	\$78,908.61		\$78,908.61			•		
_	-	-		Description		Debt Not Lis	ted Above	
Total (Current Year)	\$2,988,908.61	\$900,000.00	\$2,088,908.61	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	3,845			Total Other				
						r		,
Per Capita Gross Debt	\$777.35			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$543.28			Rating	Aa3			
				Year of Last Rating	2011			
3 Yr. Average Property Valuation		\$618,560,381.33						
	_			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Propert	ty Valuation	0.34%				•		
				Sheet UFB-10				

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

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Franklin	DPW		5/28/192	NA	NA
Providing	Township of Delaware	DPW		8/28/1992	NA	NA
Receiving	Township of Franklin	DPW		5/28/1992	NA	NA
Providing	Township of Delaware	DPW		8/28/1992	NA	NA
Providing	Borough of Milford	Municipal Court		1/1/2016	12/31/2022	\$25,000.00
Receiving	Township of Raritan	Fire Inspection Services		1/1/2020	12/31/2023	\$6,000.00

## 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				

# **USER FRIENDLY BUDG**

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



# **ET SECTION - Notes**