OF THE STATE OF NEW IER	Lo	State of New ocal Governme		es		
Year:	2023	Municipal User	Friendly B	udget		
MUNICIPALITY:	1016 Kingwood Townshi	o - County of Hunterdon		-		Adopted 🗸
Municode:			Filename:	1016_fba_	_2023.x	Ism
	Website:	www.townshipofkingwood.c	om			
	Phone Number:		908-996-4276			
	Mailing Address:		599 OAK GROVE RO	DAD		
			FRENCHTOWN, NJ	08825		
		Municipality:	KINGWOOD	State:	NJ Zip	: 08825
	Mayor			• •		
First Name	Middle Name	Last Name	Term Expires	Business En	nail	
Andrew		Russano	12/31/2024	arussano@kingv	woodtownsh	lip.com
	Chief Administr	ative Officer	_			
Tiffany		Crivelli		clerk@kingwood	dtownship.co	om
	<b>Chief Financial</b>	Officer				
Diane		Laudenbach		dlaudenbach@	kingwoodto	wnship.com
	<b>Municipal Clerk</b>					
Tiffany		Crivelli		clerk@kingwood	dtownship.co	om
	<b>Registered Mun</b>	icipal Accountant				
William		Colantano		wmc@bkc-cpa.c	om	
	Governing Body	y Members	_			
First Name	Middle Name	Last Name	Term Expires	Business En	nail	
Maureen		Syrnick	12/31/2023	msyrnick@kingv	woodtownsh	ip.com
Lance		Riggio	12/31/2025	lriggio@kingwoo	odtownship.	com

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Proper	tv Tax Levies - ALL	entities levving prope	rty taxes		Current Year 2023	8 Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			<u></u>
Municipal Purpose Tax	0.325	\$2,038,200.00		\$1,184.43	Municipal Purpose Tax	ACTUAL	\$2,038,200.00
Municipal Library	0.000	\$0.00		\$0.00	Municipal Library		, , , ,
Municipal Open Space	0.030	\$187,600.00	1.20%	\$109.33	Municipal Open Space	ACTUAL	\$187,600.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.024	\$6,403,984.00	41.08%	\$3,731.87	Local School District	ACTUAL	\$6,468,024.00
Regional School District	0.696	\$4,358,734.00	27.96%	\$2,536.50	Regional School District	ESTIMATED	\$4,402,321.00
County Purposes	0.348	\$2,178,771.00	13.98%	\$1,268.25	County Purposes	ESTIMATED	\$2,220,277.79
County Library	0.035	\$213,948.44	1.37%	\$127.55	County Library	ESTIMATED	\$213,948.44
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$208,082.77	1.33%	\$123.91	County Open Space	ESTIMATED	\$208,082.7
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.492	\$15,589,320.21	100.00%	\$9,081.84	Total ESTIMATED amount to be raised b	by taxes	\$15,738,454.00
Total Taxable Valuation as of	October 1, 2022	\$626,423,941.00			Revenue Anticipated, Excluding Tax Levy		1,734,172.56
(To be used to calculate the current year tax rate	· · · · ·	\$020,423,941.00				-	
•		<b>**</b> • • • • • • • • •			Budget Appropriations, before Reserve for	r Uncollected Taxes	3,206,072.56
Current Year Average Residential Ass	sessment	\$364,440.00			Total Non-Municipal Tax Levy		\$13,700,254.00
					Amount to be Raised by Taxes - Before R	UT	\$15,172,154.00
	Prior Y	ear to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$566,300.00
					Total Amount to be Raised by Taxes		\$15,738,454.00
	Compariso	n - Municipal Purpose	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)	7	% of Tax Collections used to Calculate R	IJT	96.40%
	0.325		-100.00%	-		=	201107
	0.323		-100.0070		If % used exceeds the actual collection %	then	
	Compania	n Municipal Dumpor	Tor I or				
		n - Municipal Purpose			reference the statutory exception used		
		Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,038,200.00	\$2,038,200.00	0.00%	\$0.00	Tax Collections - ACTUAL as of Prior	· Year	
					Total Tax Revenue, Collections CY 2022		15,304,784.22
					Total Tax Levy, CY 2022		15,871,084.22
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2022	<u> </u>	96.43%
	\$1,184.43	\$0.00	-100.00%	(\$1,184.43)		_	
					Delinquent Taxes - December 31, 2022		\$364,365.03
				Sheet UFB-1	· · · · · · · · · · · · · · · · · · ·	=	
				Sheet UF D-1			

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.45%	\$62,000.00	\$541,600.00	\$603,600.00	\$603,600.00							
08	Local Revenue	-5.70%	(\$6,500.00)	\$114,000.00	\$107,500.00	\$107,500.00							
09	State Aid (without offsetting appropriation)	-2.20%	(\$7,809.54)	\$355,195.00	\$347,385.46	\$347,385.46							
08	Uniform Construction Code Fees	13.33%	\$10,000.00	\$75,000.00	\$85,000.00	\$85,000.00							
	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	-94.83%	(\$75,700.17)	\$79,830.20	\$4,130.03	\$4,130.03							
08	Other Special Items	0.81%	\$1,900.00	\$233,682.53	\$235,582.53	\$235,582.53							
15	Receipts from Delinquent Taxes	13.37%	\$41,397.54	\$309,577.00	\$350,974.54	\$350,974.54							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$187,600.00	\$187,600.00		\$187,600.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	1.33%	\$25,287.83	\$1,896,484.73	\$1,921,772.56	\$1,734,172.56	\$187,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
-				Sheet U	FB-2								

\$0.00

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government			-0.96%	(\$4,397.00)	\$456,175.00	\$451,778.00	\$451,778.00								
21	Land-Use Administration			28.52%	\$19,654.00	\$68,905.00	\$88,559.00	\$88,559.00								
22	Uniform Construction Code			15.13%	\$11,500.00	\$76,000.00	\$87,500.00	\$87,500.00								
23	Insurance			13.39%	\$34,963.00	\$261,192.00	\$296,155.00	\$296,155.00								
25	Public Safety			29.40%	\$45,850.00	\$155,960.00	\$201,810.00	\$201,810.00								
26	Public Works			0.62%	\$5,506.00	\$883,850.00	\$889,356.00	\$889,356.00								
27	Health and Human Services			5.38%	\$1,145.00	\$21,281.00	\$22,426.00	\$22,426.00								
28	Parks and Recreation			24.75%	\$5,222.00	\$21,100.00	\$26,322.00	\$26,322.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			23.97%	\$1,433.07	\$5,978.96	\$7,412.03	\$7,412.03								
31	Utilities and Bulk Purchases			-6.07%	(\$5,500.00)	\$90,550.00	\$85,050.00	\$85,050.00								
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			9.49%	\$18,434.00	\$194,234.00	\$212,668.00	\$212,668.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			66.67%	\$4,000.00	\$6,000.00	\$10,000.00	\$10,000.00								
43	Court and Public Defender			1.76%	\$1,155.00	\$65,800.00	\$66,955.00	\$66,955.00								
44	Capital			-6.16%	(\$42,000.00)	\$681,482.53	\$639,482.53	\$639,482.53								
45	Debt			5.76%	\$5,400.00	\$93,800.00	\$99,200.00	\$99,200.00								
46	Deferred Charges			0.00%	\$0.00	\$21,200.00	\$21,200.00	\$21,200.00								
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	0.00	0.00	2.79%	\$102,365.07	\$3,669,908.49	\$3,772,273.56	\$3,772,273.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	Revenues at Rist	Future V Techoching appropriation	Str.	But "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

				KOPERTY - PROPERTY			
Property Tax Assess		erties (October 1, 2022 Valu		Property Tax Asses		<u>berties (October 1, 2022 Va</u>	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	137	\$17,825,680.00	2.85%	15A Public Schools	1	\$3,978,650.00	9.95%
2 Residential	1,205	\$438,761,621.00	70.04%	15B Other Schools		<b>*12</b> 10 1 000 00	0.00%
3A/3B Farm	827	\$124,495,240.00	19.87%	15C Public Property	52	\$13,194,800.00	33.01%
4A Commercial	54	\$34,359,000.00	5.48%	15D Church and Charities	9	\$6,108,800.00	15.28%
4B Industrial	4	\$8,972,900.00	1.43%	15E Cemeteries & Graveyards	5	\$333,900.00	0.84%
4C Apartments	4	\$2,009,500.00	0.32%	15F Other Exempt	41	\$16,353,000.00	40.91%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,231	\$626,423,941.00	100.00%	Total	108	\$39,969,150.00	100.00%
Average Ratio (%), Assessed to True	Value	84.23%					
Equalized Valuation, Taxable Properti	ies	\$743,706,447.82		Percentage of Exempt vs.			
	=			Non-Exempt Properties	6.38%		
Total # of property tax appeals fi	led in 2022	County Tax Board	0.00				
		State Tax Court	3.00				
Number of 2022 County Tax Board de	ecisions appealed to Ta	ax Court					
Number of pending property tax appea							
rumber of pending property tax apper							
Amount paid out by municipality for ta	ax appeals in 2022		\$0.00				
The art part out by maneiparty for a	ax appears in 2022						
				11			
Prior Budget Year's Payn	<u>nents in Lieu of Tax (</u>	PILOT) - 5 Year Exemption	ns/Abatements				
	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate			
G Commercial/Industrial Exemption		-			]		
I Dwelling Exemption					1		
J Dwelling Abatement							
K New Dwelling/Conversion Exemption					1		
L New Dwelling/Conversion Abatement					1		
N Multiple Dwelling Exemption					1		
O Multiple Dwelling Abatement					1		
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00	1		
T	u °	0.000	Sheet UFF		4		

## ASSESSED DOODEDTV VALUATIONS EVEMDT DOODEDTV DOODEDTV TAV ADDEAL DATA

#### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu 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	DI OT D'II'		Taxes if Billed In Full	Project	Type of Project (use drop-down			Taxes if Billed In Full	Project Name	Type of Project (use drop-down	DI OT D'II'		Taxes if Billed In Full	Project Name	Type of Project (use drop-down	DI OT D'II'		Taxes if Bill In Full
Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax
																			_
																			_
																			-
																			-
																			-
																			_
																			-
ng Term Exemptions - O	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 Exemption	- Column Total	\$0.00	\$0.00	)
K" if Grand Total							40100							+ 010 0	Total Long Term Exemption				

Sheet UFB-6

## USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		3.00	10,593.38	\$9,750.00		\$0.00		\$843.38
Supervisory Staff (Department Heads & Managers)	2.00	20.00	541,874.30	\$494,995.80		\$46,878.50		
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		643,579.25	\$490,235.20	\$70,464.80	\$82,879.25		
All Other Non-Union Employees not listed above		3.00	26,746.00	\$26,746.00				
Totals	8.00	26.00	1,222,792.93	\$1,021,727.00	\$70,464.80	\$129,757.75	\$0.00	\$843.38

# Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO



Note - **<u>Base Pav</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 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	(Meulcal & KX)	Employee	Teal Cost	(Medical & KX)	(Average)	Cost
Single Coverage	1.00	\$14,449.32	\$14,449.32	1.00	\$11,969.28	\$11,969.28
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$27,694.56	\$55,389.12	2.00	\$22,968.00	\$45,936.00
Family	4.00	\$38,484.39	\$153,937.56	4.00	\$32,523.15	\$130,092.60
Employee Cost Sharing Contribution (enter as negative - )			(\$58,672.56)			(\$48,460.80)
Subtotal	7.00		\$165,103.44	7.00		\$139,537.08
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
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	7.00		\$165,103.44	7.00		\$139,537.08

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

			(che	e items)	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
W. Cotier	60.00		X		
M. Ewing	60.00	\$20,980.80	X		
M. Walters	6.67	\$2,139.07			x
D. Laudenbach	60.00	\$32,424.00			X
J. Kertesz	60.00	\$18,739.20	X		
J. McNally	19.34	\$5,752.49	х		
J. Burk	25.72	\$7,650.16	х		
E. Bentzinger	5.75		X		
Totals	297.48	\$109,268.00			
Total Funds Reserved	as of end of 2022				
Total Funds Apr	propriated in 2023				
			l		

UFB-9 Accumulated Absence Liability

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	1				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes						· · · · · ·		
Debt Authorized (BNI)			\$0.00	_	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt			\$0.00		1			
	1			Description		Debt Not Li	sted Above	
Total (Current Year)	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)				Total Other				
Per Capita Gross Debt	#DIV/0!			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	#DIV/0!			Rating				
				Year of Last Rating				
3 Year Average Property Valuation	1							
	-			Mark ''X'' if Municipality has	no bond rating			
Net Debt as % of 3 Year Average I	Property Valuation	#DIV/0!			0			
				Sheet UFB-10				

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

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

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	-	-						
	-	-						
	-							
	-							
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$0.00
	Page Total							\$0.00

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

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
								-
								·
								+ o
	Amount Received Total					l		\$0.00
	Amount Paid Total							\$0.00
	Total							\$0.00

## **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 BUDGET SECTION - Notes**

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