



# State of New Jersey Local Government Services

Year: **2025** Municipal User Friendly Budget

**MUNICIPALITY:** 2008 Kenilworth Borough - County of Union

Adopted

**Municode:** 2008

**Filename:** 2008\_fba\_2025.xlsm

**Website:** [www.kenilworthborough.com](http://www.kenilworthborough.com)

**Phone Number:** 908-276-6272

**Mailing Address:**  
567 Boulevard

**Municipality:** Kenilworth      **State:** NJ      **Zip:** 07033

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Karlovitch	12/31/2027	<a href="mailto:l.karlovitch@kenilworthnj.org">l.karlovitch@kenilworthnj.org</a>

## Chief Administrative Officer

Laura		Reinertsen		<a href="mailto:boroughclerk@kenilworthnj.org">boroughclerk@kenilworthnj.org</a>
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## Chief Financial Officer

Cert. Number

Kenneth		Blum	N-0553	<a href="mailto:financeofficer@kenilworthnj.org">financeofficer@kenilworthnj.org</a>
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## Municipal Clerk

Laura		Reinertsen	C-1294	<a href="mailto:boroughclerk@kenilworthnj.org">boroughclerk@kenilworthnj.org</a>
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## Registered Municipal Accountant

Robert		Swisher		<a href="mailto:rswisher@scnco.com">rswisher@scnco.com</a>
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Finistrella	12/31/2027	<a href="mailto:j.finistrella@kenilworthnj.org">j.finistrella@kenilworthnj.org</a>
Douglas		Piper	12/31/2027	<a href="mailto:d.piper@kenilworthnj.org">d.piper@kenilworthnj.org</a>
Toni		Giodano Picerno	12/31/2026	<a href="mailto:t.picerno@kenilworthnj.org">t.picerno@kenilworthnj.org</a>
Patrick		Boyle	12/31/2026	<a href="mailto:p.boyle@kenilworthnj.org">p.boyle@kenilworthnj.org</a>
William		Mauro	12/31/2025	<a href="mailto:w.mauro@kenilworthnj.org">w.mauro@kenilworthnj.org</a>
Savino		Scorese	12/31/2025	<a href="mailto:s.scorese@kenilworthnj.org">s.scorese@kenilworthnj.org</a>

**Government Type:** Borough

**Election Type:** Partisan

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.923	\$14,998,362.77	30.12%	\$3,552.71
Municipal Library	0.105	\$819,928.37	1.65%	\$193.99
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.175	\$24,766,164.00	49.74%	\$5,865.76
Regional School District			0.00%	\$0.00
County Purposes	1.134	\$8,845,353.63	17.77%	\$2,095.05
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.046	\$361,006.62	0.73%	\$84.98
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2024 Budget)	 6.383	 \$49,790,815.39	 100.00%	 \$11,792.48

Total Taxable Valuation as of      October 1, 2024      \$777,659,795.00

(To be used to calculate the current year tax rate)

Current Year (2025) Average Residential Assessment      \$184,887.97

Prior Year (2024) Average Residential Assessment      \$184,748.28

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.923	1.996	3.80%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,998,362.77	\$15,522,849.55	3.50%	\$524,486.78

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,552.71	\$3,690.36	3.87%	\$137.65

### Current Year 2025 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$15,522,849.55	
Municipal Library	ACTUAL	\$853,165.00	
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ACTUAL	\$25,865,584.00	
Regional School District			
County Purposes	ESTIMATED	\$9,199,167.78	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$375,446.88	
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			 \$51,816,213.21

Revenue Anticipated, Excluding Tax Levy      4,497,034.60

Budget Appropriations, before Reserve for Uncollected Taxes      19,849,241.15

Total Non-Municipal Tax Levy      \$35,440,198.66

Amount to be Raised by Taxes - Before RUT      \$50,792,405.21

Reserve for Uncollected Taxes (RUT)      \$1,023,808.00

Total Amount to be Raised by Taxes      \$51,816,213.21

% of Tax Collections used to Calculate RUT      98.02%

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024      49,451,861.40

Total Tax Levy, CY 2024      49,892,347.68

% of Taxes Collected, CY 2024      99.12%

Delinquent Taxes - December 31, 2024      \$402,968.57

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.00%	\$100,000.00	\$2,000,000.00	\$2,100,000.00	\$2,100,000.00							
08	Local Revenue	-35.26%	(\$227,708.73)	\$645,708.73	\$418,000.00	\$418,000.00							
09	State Aid (without offsetting appropriation)	-9.34%	(\$103,907.91)	\$1,111,974.91	\$1,008,067.00	\$1,008,067.00							
08	Uniform Construction Code Fees	-0.86%	(\$1,605.00)	\$186,605.00	\$185,000.00	\$185,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$58,000.00		\$58,000.00	\$58,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-86.12%	(\$98,684.74)	\$114,595.91	\$15,911.17	\$15,911.17							
08	Other Special Items	-13.31%	(\$65,593.56)	\$492,649.99	\$427,056.43	\$427,056.43							
15	Receipts from Delinquent Taxes	-15.02%	(\$50,380.07)	\$335,380.07	\$285,000.00	\$285,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-0.50%	(\$77,769.21)	\$15,600,618.76	\$15,522,849.55	\$15,522,849.55							
07	Minimum Library Tax	#VALUE!	#VALUE!		\$853,165.00	\$853,165.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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		1.88%	\$385,515.78	\$20,487,533.37	\$20,873,049.15	\$20,873,049.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted 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	Utility	
20 General Government	6.00	11.00	-2.83%	(\$33,949.00)	\$1,199,650.00	\$1,165,701.00	\$1,165,701.00										
21 Land-Use Administration	0.00	1.00	0.00%	\$0.00	\$60,400.00	\$60,400.00	\$60,400.00										
22 Uniform Construction Code	2.00	4.00	1.87%	\$4,568.00	\$244,132.00	\$248,700.00	\$248,700.00										
23 Insurance			-8.39%	(\$344,691.00)	\$4,110,000.00	\$3,765,309.00	\$3,765,309.00										
25 Public Safety	31.00	20.00	10.91%	\$532,111.64	\$4,878,927.53	\$5,411,039.17	\$5,408,794.00	\$2,245.17									
26 Public Works	17.00	3.00	7.89%	\$151,543.62	\$1,919,856.38	\$2,071,400.00	\$2,071,400.00										
27 Health and Human Services		11.00	3.14%	\$5,799.00	\$184,894.00	\$190,693.00	\$173,610.00	\$17,083.00									
28 Parks and Recreation	1.00	1.00	-47.36%	(\$66,580.00)	\$140,585.00	\$74,005.00	\$74,005.00										
29 Education (including Library)	5.00	6.00	4.05%	\$33,236.63	\$819,928.37	\$853,165.00	\$853,165.00										
30 Unclassified			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00										
31 Utilities and Bulk Purchases			-3.99%	(\$84,841.00)	\$2,126,406.00	\$2,041,565.00	\$2,041,565.00										
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00											
35 Contingency			#DIV/0!	\$0.00		\$0.00											
36 Statutory Expenditures			8.60%	\$141,826.00	\$1,648,911.00	\$1,790,737.00	\$1,790,737.00										
37 Judgements			#DIV/0!	\$0.00		\$0.00											
42 Shared Services			#DIV/0!	\$133,000.00		\$133,000.00											
43 Court and Public Defender	2.00	3.00	3.39%	\$6,928.00	\$204,422.00	\$211,350.00	\$211,350.00										
44 Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00										
45 Debt			5.32%	\$83,185.08	\$1,563,369.50	\$1,646,554.58	\$1,646,554.58										
46 Deferred Charges			0.00%	\$0.00	\$65,622.40	\$65,622.40	\$65,622.40										
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00											
50 Reserve for Uncollected Taxes			7.04%	\$67,311.46	\$956,496.54	\$1,023,808.00	\$1,023,808.00										
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00											
Total	64.00	60.00	3.11%	\$629,448.43	\$20,243,600.72	\$20,873,049.15	\$20,853,720.98	\$19,328.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	91	\$7,444,800.00	0.96%	15A Public Schools	2	\$17,860,200.00	21.82%
2 Residential	2,526	\$467,027,000.00	60.06%	15B Other Schools	1	\$2,883,600.00	3.52%
3A/3B Farm			0.00%	15C Public Property	75	\$40,637,100.00	49.64%
4A Commercial	176	\$88,695,000.00	11.41%	15D Church and Charities	11	\$6,575,400.00	8.03%
4B Industrial	152	\$213,591,500.00	27.47%	15E Cemeteries & Graveyards	3	\$10,221,900.00	12.49%
4C Apartments	1	\$538,900.00	0.07%	15F Other Exempt	19	\$3,683,100.00	4.50%
5A/5B Railroad			0.00%	Total	111	\$81,861,300.00	100.00%
6A/6B Business Personal Property	1	\$362,595.00	0.05%				
Total	2,947	\$777,659,795.00	100.00%				
Average Ratio (%), Assessed to True Value		30.47%					
Equalized Valuation, Taxable Properties		\$2,552,214,620.94					
Total # of property tax appeals filed in 2024		County Tax Board	12.00	Percentage of Exempt vs.			
		State Tax Court	4.00	Non-Exempt Properties			
Number of 2024 County Tax Board decisions appealed to Tax Court			6.00				
Number of pending property tax appeals in State Tax Court			14.00				
Amount paid out by municipality for tax appeals in 2024			\$0.00				

### 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 2024 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

Sheet UFB-6 (2)

**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	0.00	7.00	4,036.88	\$3,750.00	\$0.00	\$0.00	\$0.00	\$286.88
Supervisory Staff (Department Heads & Managers)	5.00	2.00	897,577.41	\$614,790.48	\$65,600.00	\$53,286.51	\$124,594.96	\$39,305.46
Police Officers (Including Superior Officers)	25.00	2.00	4,438,307.07	\$2,933,994.46	\$397,955.56	\$284,081.05	\$773,962.72	\$48,313.28
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	13.00	0.00	1,508,785.85	\$831,991.68	\$210,062.30	\$62,399.38	\$324,615.36	\$79,717.13
All Other Non-Union Employees not listed above	21.00	49.00	2,714,851.11	\$1,861,424.99	\$94,155.50	\$103,103.19	\$506,565.52	\$149,601.91
<b>Totals</b>	<b>64.00</b>	<b>60.00</b>	<b>9,563,558.32</b>	<b>\$6,245,951.61</b>	<b>\$767,773.36</b>	<b>\$502,870.13</b>	<b>\$1,729,738.56</b>	<b>\$317,224.66</b>

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	25.00	\$16,291.86	\$407,296.50	20.00	\$22,427.47	\$448,549.40
Parent & Child	1.00	\$34,032.96	\$34,032.96	1.00	\$34,568.25	\$34,568.25
Employee & Spouse (or Partner)	11.00	\$31,246.54	\$343,711.94	9.00	\$37,371.57	\$336,344.13
Family	27.00	\$46,663.16	\$1,259,905.32	30.00	\$46,668.46	\$1,400,053.80
Employee Cost Sharing Contribution (enter as negative - )			(\$255,870.00)			(\$279,904.80)
<b>Subtotal</b>	<b>64.00</b>		<b>\$1,789,076.72</b>	<b>60.00</b>		<b>\$1,939,610.78</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	12	\$10,307.50	\$123,690.00	10	\$17,437.11	\$174,371.10
Parent & Child	3	\$31,864.92	\$95,594.76	3	\$33,946.85	\$101,840.55
Employee & Spouse (or Partner)	18	\$25,506.57	\$459,118.26	17	\$26,349.09	\$447,934.53
Family	14	\$48,768.25	\$682,755.50	16	\$49,215.38	\$787,446.08
Employee Cost Sharing Contribution (enter as negative - )			(\$12,839.94)			(\$10,937.85)
<b>Subtotal</b>	<b>47.00</b>		<b>\$1,348,318.58</b>	<b>46.00</b>		<b>\$1,500,654.41</b>
<b>GRAND TOTAL</b>	<b>111.00</b>		<b>\$3,137,395.30</b>	<b>106.00</b>		<b>\$3,440,265.19</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)?**

YES

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

YES

## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Total Funds Reserved as of end of 2024

Total Funds Appropriated in 2025

Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 82:

Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:

## 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
<b>Lead</b>	School District	Kenilworth Board of Education	Police	Police	School Resource Officer	1/1/2025	12/31/2025	\$57,640.50
<b>Lead</b>	School District	Kenilworth Board of Education	Police	Police	Special Law Enforcement Officer	1/1/2025	12/31/2025	Full Reimbursement
<b>Lead</b>	Municipality	Borough of Roselle Park	Dept. of Public Works	Public Works	Dept. of Public Works Superintendant	1/1/2025	12/31/2025	\$58,000.00
<b>Recipient</b>	Municipality	Township of Union	Animal Control	Animal Control	Animal Control	1/1/2025	12/31/2025	\$12,238.00
<b>Recipient</b>	Municipality	Borough of Madison	IT Department	Information Technology	IT Services	1/1/2025	12/31/2025	\$15,000.00
<b>Recipient</b>	Municipality	City of Elizabeth	Medical Services	Health and Human Services	Medical Services	1/1/2025	12/31/2025	\$5,000.00
<b>Recipient</b>	County	County of Union	EMS Dispatch	EMS / Dispatch	EMS Dispatch	1/1/2025	12/31/2025	\$8,082.00
<b>Recipient</b>	Municipality	Township of Union	Construction Department	Uniform Construction Code	Const Code,Zoning Off,Bldg Sub Code Of	1/1/2025	12/31/2025	\$38,734.09
<b>Recipient</b>	Municipality	Township of Union	Health	Health and Human Services	Health Services-REHS	1/1/2025	12/31/2025	\$20,800.00
<b>Recipient</b>	Municipality	Township of Union	Health	Health and Human Services	Health Services	1/1/2025	12/31/2025	\$9,594.84
<b>Recipient</b>	Municipality	Borough of Kenilworth	Finance	Accounting / Finance	Chief Financial Officer	1/1/2025	12/31/2025	\$75,000.00
	<b>Amount Received Page Total</b>							\$115,640.50
	<b>Amount Paid Page Total</b>							\$184,448.93
	<b>Page Total</b>							\$300,089.43

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

## 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**

Rahway Valley Sewerage Authority

**USER FRIENDLY BUDGET SECTION - Notes**

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