



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 2008 Kenilworth Borough - County of Union

Adopted

Municode: 2008

Filename: 2008_fba_2017.xlsm

Website: www.kenilworthnj.com

Phone Number:

908-276-6272

Mailing Address:

567 Boulevard

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

Municipality: Kenilworth State: NJ Zip: 07033

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Deluca	12/31/2019	a.deluca@kenilworthnj.org

Chief Administrative Officer

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Chief Financial Officer

Joseph		Delorio		financeofficer@kenilworthnj.org
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Municipal Clerk

Laura		Reinertsen		boroughclerk@kenilworthnj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kay		Ceceri	12/31/2019	k.ceceri@kenilworthnj.org
Lawrence		Clementi	12/31/2017	l.clementi@kenilworthnj.org
Peter		Corvelli	12/31/2018	p.corvelli@kenilworthnj.org
Mark		David	12/31/2019	m.david@kenilworthnj.org
Gerry		Laudati	12/31/2018	g.laudati@kenilworthnj.org
Nicholas		Mascaro	12/31/2017	n.mascaro@kenilworthnj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>					
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>			
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>						
Municipal Purpose Tax			#DIV/0!	\$0.00	Municipal Purpose Tax					
Municipal Library			#DIV/0!	\$0.00	Municipal Library					
Municipal Open Space			#DIV/0!	\$0.00	Municipal Open Space					
Fire Districts (avg. rate/total levies)			#DIV/0!	\$0.00	Fire Districts (total levies)					
Other Special Districts (total levies)			#DIV/0!	\$0.00	Other Special Districts (total levies)					
Local School District			#DIV/0!	\$0.00	Local School District					
Regional School District			#DIV/0!	\$0.00	Regional School District					
County Purposes			#DIV/0!	\$0.00	County Purposes					
County Library			#DIV/0!	\$0.00	County Library					
County Board of Health			#DIV/0!	\$0.00	County Board of Health					
County Open Space			#DIV/0!	\$0.00	County Open Space					
Other County Levies (total)			#DIV/0!	\$0.00	Other County Levies (total)					
 Total (Calendar Year 2016 Budget)	0.000	\$0.00	#DIV/0!	\$0.00	Total ESTIMATED amount to be raised by taxes		\$0.00			
 Total Taxable Valuation as of	October 1, 2016				Revenue Anticipated, Excluding Tax Levy					
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes					
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$0.00			
<u>Prior Year to Current Year Comparison</u>										
<u>Comparison - Municipal Purposes Tax Rate</u>										
Prior Year	Current Year	% Change (+/-)			Amount to be Raised by Taxes - Before RUT		\$0.00			
0.000		#DIV/0!			Reserve for Uncollected Taxes (RUT)		#DIV/0!			
<u>Comparison - Municipal Purposes Tax Levy</u>										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Amount to be Raised by Taxes		#DIV/0!			
\$0.00	\$0.00	#DIV/0!	\$0.00		% of Tax Collections used to Calculate RUT					
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used					
\$0.00	\$0.00	#DIV/0!	\$0.00		<u>Tax Collections - ACTUAL as of Prior Year</u>					
<u>Total Tax Revenue, Collections CY 2016</u>										
<u>Total Tax Levy, CY 2016</u>										
<u>% of Taxes Collected, CY 2016</u>										
<u>Delinquent Taxes - December 31, 2016</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.62%	\$237,000.00	\$1,344,766.06	\$1,581,766.06	\$1,581,766.06							
08	Local Revenue	-11.57%	(\$47,493.14)	\$410,493.14	\$363,000.00	\$363,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$996,188.00	\$996,188.00	\$996,188.00							
08	Uniform Construction Code Fees	-55.41%	(\$260,963.20)	\$470,963.20	\$210,000.00	\$210,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-84.04%	(\$256,686.43)	\$305,434.38	\$48,747.95	\$48,747.95							
08	Other Special Items	-11.66%	(\$90,583.60)	\$777,184.40	\$686,600.80	\$686,600.80							
15	Receipts from Delinquent Taxes	-6.31%	(\$16,829.43)	\$266,829.43	\$250,000.00	\$250,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	2.08%	\$229,943.12	\$11,028,843.00	\$11,258,786.12	\$11,258,786.12							
07	Minimum Library Tax	0.48%	\$2,217.00	\$462,121.00	\$464,338.00	\$464,338.00							
54	Open Space 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		-1.27%	(\$203,395.68)	\$16,062,822.61	\$15,859,426.93	\$15,859,426.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility						
	Full-Time	Part-Time														
20 General Government			-6.11%	(\$58,196.00)	\$952,991.00	\$894,795.00	\$894,795.00									
21 Land-Use Administration			13.92%	\$3,000.00	\$21,550.00	\$24,550.00	\$24,550.00									
22 Uniform Construction Code			0.64%	\$1,300.00	\$204,200.00	\$205,500.00	\$205,500.00									
23 Insurance			2.13%	\$58,204.00	\$2,730,450.00	\$2,788,654.00	\$2,788,654.00									
25 Public Safety			-1.52%	(\$65,756.83)	\$4,321,565.72	\$4,255,808.89	\$4,249,924.00	\$5,884.89								
26 Public Works			-2.38%	(\$42,844.72)	\$1,799,344.72	\$1,756,500.00	\$1,756,500.00									
27 Health and Human Services			-48.82%	(\$173,143.74)	\$354,685.00	\$181,541.26	\$165,885.00	\$15,656.26								
28 Parks and Recreation			6.44%	\$4,000.00	\$62,100.00	\$66,100.00	\$66,100.00									
29 Education (including Library)			0.42%	\$2,217.00	\$522,121.00	\$524,338.00	\$524,338.00									
30 Unclassified	0.00	0.00	0.31%	\$100.00	\$32,000.00	\$32,100.00	\$32,100.00									
31 Utilities and Bulk Purchases	0.00	0.00	12.57%	\$139,829.00	\$1,112,000.00	\$1,251,829.00	\$1,251,829.00									
32 Landfill / Solid Waste Disposal	0.00	0.00	13.34%	\$36,676.80	\$275,000.00	\$311,676.80	\$280,500.00	\$31,176.80								
35 Contingency	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures	0.00	0.00	5.58%	\$71,147.00	\$1,274,000.00	\$1,345,147.00	\$1,345,147.00									
37 Judgements	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00									
43 Court and Public Defender	2.00	4.00	1.93%	\$3,740.00	\$193,345.00	\$197,085.00	\$197,085.00									
44 Capital	0.00	0.00	0.00%		\$40,000.00	\$40,000.00	\$40,000.00									
45 Debt	0.00	0.00	10.91%	\$111,126.00	\$1,019,000.00	\$1,130,126.00	\$1,130,126.00									
46 Deferred Charges	0.00	0.00	#DIV/0!		\$38,675.98	\$0.00	\$38,675.98	\$38,675.98								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes	0.00	0.00	0.00%		\$815,000.00	\$815,000.00	\$815,000.00									
55 Surplus General Budget	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00									
Total	2.00	4.00	0.83%	\$130,074.49	\$15,729,352.44	\$15,859,426.93	\$15,806,708.98	\$52,717.95	\$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

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	99	\$8,058,300.00	0.98%	15A Public Schools	2	\$17,860,200.00	22.35%
2 Residential	2,525	\$455,339,700.00	55.63%	15B Other Schools	1	\$2,883,600.00	3.61%
3A/3B Farm	174	\$87,565,800.00	10.70%	15C Public Property	77	\$40,639,700.00	50.86%
4A Commercial	158	\$266,955,100.00	32.61%	15D Church and Charities	11	\$6,575,400.00	8.23%
4B Industrial			0.00%	15E Cemeteries & Graveyards	3	\$10,221,900.00	12.79%
4C Apartments			0.00%	15F Other Exempt	10	\$1,722,500.00	2.16%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$658,767.00	0.08%				
Total	2,957	\$818,577,667.00	100.00%	Total	104	\$79,903,300.00	100.00%
Average Ratio (%), Assessed to True Value		58.85%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$1,390,956,103.65		Non-Exempt Properties			9.76%
Total # of property tax appeals filed in 2016	County Tax Board	16.00					
	State Tax Court	5.00					
Number of 2016 County Tax Board decisions appealed to Tax Court		3.00					
Number of pending property tax appeals in State Tax Court		6.00					
Amount paid out by municipality for tax appeals in 2016		\$38,681.10					

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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-6

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	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	6.00	866,606.72	\$647,676.85	\$0.00	\$86,594.39	\$82,788.20	\$49,547.28
Police Officers (Including Superior Officers)	26.00	0.00	4,184,485.44	\$2,622,333.53	\$236,465.50	\$684,694.00	\$422,294.28	\$218,698.13
Fire Fighters (Including Superior Officers)	0.00	58.00	282,464.99	\$262,392.00	\$0.00	\$0.00	\$0.00	\$20,072.99
All Other Union Employees not listed above	13.00	0.00	1,111,494.24	\$685,744.77	\$81,600.00	\$102,594.00	\$182,853.60	\$58,701.87
All Other Non-Union Employees not listed above	17.00	29.00	1,968,634.65	\$1,299,838.50	\$12,900.00	\$136,287.38	\$420,171.12	\$99,437.65
Totals	61.00	100.00	8,417,722.92	\$5,521,735.65	\$330,965.50	\$1,010,169.77	\$1,108,107.20	\$446,744.80

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	19.00	\$12,168.72	\$231,205.68	19.00	\$11,936.52	\$226,793.88
Parent & Child	5.00	\$21,675.48	\$108,377.40	1.00	\$20,664.12	\$20,664.12
Employee & Spouse (or Partner)	9.00	\$24,337.44	\$219,036.96	10.00	\$24,963.48	\$249,634.80
Family	26.00	\$34,776.72	\$904,194.72	26.00	\$32,964.36	\$857,073.36
Employee Cost Sharing Contribution (enter as negative -)			(\$306,478.12)			(\$308,855.64)
Subtotal	59.00		\$1,156,336.64	56.00		\$1,045,310.52
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$8,997.76	\$116,970.88	12	\$8,907.96	\$106,895.52
Parent & Child	1	\$1,952.29	\$1,952.29	1	\$25,199.64	\$25,199.64
Employee & Spouse (or Partner)	16	\$28,384.60	\$454,153.60	15	\$27,300.24	\$409,503.60
Family	9	\$30,665.47	\$275,989.23	8	\$44,622.60	\$356,980.80
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	39.00		\$849,066.00	36.00		\$898,579.56
GRAND TOTAL	98.00		\$2,005,402.64	92.00		\$1,943,890.08

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)?

YES

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

NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

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

USER FRIENDLY BUDGET SECTION - Notes

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