



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY:

2008 Kenilworth Borough - County of Union

Adopted

Municode: 2008

Filename: 2008_fba_2019.xlsm

Website: www.kenilworthborough.com

Phone Number:

908-276-6272

Mailing Address:

567 Bouelvard

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@scno.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		Clemnenti	12/31/2020	l.clementi@kenilworthnj.org
Robert		Schielke	12/31/2021	r.schielke@kenilworthnj.org
Mark		David	12/31/2019	m.david@kenilworthnj.org
Gerry		Laudati	12/31/2021	g.laudati@kenilworthnj.org
Linda		Karlovitich	12/31/2020	l.karlovitich@kenilworthnj.org

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.414	\$11,548,420.81	28.81%	\$2,557.93
Municipal Library	0.058	\$469,559.17	1.17%	\$104.92
Municipal Open Space			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	2.512	\$20,516,115.00	51.18%	\$4,544.21
Regional School District			0.00%	\$0.00
County Purposes	0.899	\$7,342,503.55	18.32%	\$1,626.29
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.026	\$213,212.25	0.53%	\$47.03
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	4.909	\$40,089,810.78	100.00%	\$8,880.38

Total Taxable Valuation as of	October 1, 2018	\$818,248,070.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$181,401.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.414	1.446	2.26%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,548,420.81	\$11,830,087.77	2.44%	\$281,666.96

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,557.93	\$2,623.06	2.55%	\$65.13

Current Year 2019 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$11,830,087.77
Municipal Library	ESTIMATED	\$508,166.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$20,953,739.00
Regional School District		
County Purposes	ESTIMATED	\$7,788,157.82
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$231,456.34
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$41,311,606.93

Revenue Anticipated, Excluding Tax Levy	4,456,744.57
Budget Appropriations, before Reserve for Uncollected Taxes	15,947,498.34
Total Non-Municipal Tax Levy	\$28,973,353.16
Amount to be Raised by Taxes - Before RUT	\$40,464,106.93
Reserve for Uncollected Taxes (RUT)	\$830,011.79
Total Amount to be Raised by Taxes	\$41,294,118.72

% of Tax Collections used to Calculate RUT	97.99%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	39,769,702.81
Total Tax Levy, CY 2018	40,175,884.92
% of Taxes Collected, CY 2018	98.99%
Delinquent Taxes - December 31, 2018	\$382,224.00

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	7.78%	\$130,000.00	\$1,670,689.06	\$1,800,689.06	\$1,800,689.06							
08	Local Revenue	-53.08%	(\$410,545.07)	\$773,445.07	\$362,900.00	\$362,900.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$996,188.00	\$996,188.00	\$996,188.00							
08	Uniform Construction Code Fees	-2.65%	(\$5,712.60)	\$215,712.60	\$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								
10	Public and Private Revenue	-89.03%	(\$661,468.81)	\$743,009.65	\$81,540.84	\$81,540.84							
08	Other Special Items	-1.76%	(\$13,556.68)	\$768,983.35	\$755,426.67	\$755,426.67							
15	Receipts from Delinquent Taxes	-43.93%	(\$195,853.77)	\$445,853.77	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.53%	(\$692,511.64)	\$12,525,098.91	\$11,832,587.27	\$11,832,587.27							
07	Minimum Library Tax	#DIV/0!	\$508,166.50		\$508,166.50	\$508,166.50							
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	-7.40%	(\$1,341,482.07)	\$18,138,980.41	\$16,797,498.34	\$16,797,498.34	\$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 Full-Time	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	7.00	8.00	1.83%	\$16,350.00	\$894,755.00	\$911,105.00	\$911,105.00								
21	Land-Use Administration		1.00	-1.74%	(\$550.00)	\$31,550.00	\$31,000.00	\$31,000.00								
22	Uniform Construction Code	2.00	5.00	0.07%	\$150.00	\$217,350.00	\$217,500.00	\$217,500.00								
23	Insurance			0.74%	\$20,912.00	\$2,824,188.00	\$2,845,100.00	\$2,845,100.00								
25	Public Safety	31.00	16.00	5.83%	\$247,442.00	\$4,242,277.00	\$4,489,719.00	\$4,489,719.00								
26	Public Works	18.00	2.00	-1.02%	(\$18,393.19)	\$1,812,033.19	\$1,793,640.00	\$1,793,640.00								
27	Health and Human Services	1.00	3.00	14.87%	\$26,255.00	\$234,730.00	\$202,840.00	\$176,585.00	\$26,255.00							
28	Parks and Recreation	1.00	1.00	-8.17%	(\$11,684.16)	\$143,070.00	\$131,385.84	\$68,100.00	\$63,285.84							
29	Education (including Library)	6.00	10.00	-4.04%	(\$21,393.00)	\$529,559.00	\$508,166.00	\$508,166.00								
30	Unclassified			0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00								
31	Utilities and Bulk Purchases			14.09%	\$226,056.00	\$1,604,022.00	\$1,830,078.00	\$1,830,078.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.37%	\$33,250.69	\$1,401,616.31	\$1,434,867.00	\$1,434,867.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	4.00	11.49%	\$19,853.54	\$172,746.46	\$192,600.00	\$192,600.00								
44	Capital			-90.23%	(\$600,000.00)	\$665,000.00	\$65,000.00	\$65,000.00								
45	Debt			-1.46%	(\$17,617.31)	\$1,207,114.81	\$1,189,497.50	\$1,189,497.50								
46	Deferred Charges			-45.37%	(\$12,455.72)	\$27,455.72	\$15,000.00	\$15,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.19%	\$10,000.00	\$840,000.00	\$850,000.00	\$850,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		68.00	50.00	-0.83%	(\$139,969.15)	\$16,937,467.49	\$16,797,498.34	\$16,707,957.50	\$89,540.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$7,859,600.00	0.96%	15A Public Schools	2	\$17,860,200.00	22.27%
2 Residential	2,524	\$457,857,700.00	55.96%	15B Other Schools	1	\$2,883,600.00	3.59%
3A/3B Farm			0.00%	15C Public Property	75	\$40,637,100.00	50.66%
4A Commercial	174	\$87,248,700.00	10.66%	15D Church and Charities	11	\$6,575,400.00	8.20%
4B Industrial	156	\$264,284,900.00	32.30%	15E Cemeteries & Graveyards	3	\$10,221,900.00	12.74%
4C Apartments	1	\$405,600.00	0.05%	15F Other Exempt	12	\$2,035,600.00	2.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$599,570.00	0.07%				
Total	2,954	\$818,256,070.00	100.00%	Total	104	\$80,213,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
58.09%				9.80%			
Equalized Valuation, Taxable Properties							
\$1,408,600,568.08							
Total # of property tax appeals filed in 2018							
County Tax Board							
4.00							
State Tax Court							
4.00							
Number of 2018 County Tax Board decisions appealed to Tax Court							
3.00							
Number of pending property tax appeals in State Tax Court							
1.00							
Amount paid out by municipality for tax appeals in 2018							
\$22,326.13							

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 2018 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

Long Term Tax Exemptions

[illegible]

**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	8.00	872,298.32	\$563,801.00	\$0.00	\$79,552.32	\$185,815.00	\$43,130.00
Police Officers (Including Superior Officers)	26.00	1.00	4,422,587.33	\$2,794,334.00	\$133,000.00	\$823,490.23	\$606,542.00	\$65,221.10
Fire Fighters (Including Superior Officers)	0.00	65.00	443,608.00	\$412,084.00	\$0.00	\$0.00	\$0.00	\$31,524.00
All Other Union Employees not listed above	15.00	0.00	1,168,745.96	\$678,802.00	\$96,546.00	\$95,778.96	\$238,305.00	\$59,314.00
All Other Non-Union Employees not listed above	19.00	74.00	2,226,743.27	\$1,472,121.00	\$15,000.00	\$207,716.27	\$418,141.00	\$113,765.00
Totals	65.00	155.00	9,138,019.77	\$5,924,892.00	\$244,546.00	\$1,206,537.79	\$1,448,803.00	\$313,240.98

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	16.00	\$12,612.00	\$201,792.00	19.00	\$12,168.72	\$231,205.68
Parent & Child	3.00	\$22,476.00	\$67,428.00	4.00	\$21,675.48	\$86,701.92
Employee & Spouse (or Partner)	13.00	\$25,224.00	\$327,912.00	12.00	\$24,337.44	\$292,049.28
Family	30.00	\$35,953.00	\$1,078,590.00	27.00	\$34,337.44	\$927,110.88
Employee Cost Sharing Contribution (enter as negative -)			(\$261,300.07)			(\$298,062.56)
Subtotal	62.00		\$1,414,421.93	62.00		\$1,239,005.20
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	\$4,869.00	\$63,297.00	15	\$8,259.24	\$123,888.60
Parent & Child	2	\$14,416.00	\$28,832.00	1	\$27,565.68	\$27,565.68
Employee & Spouse (or Partner)	16	\$11,048.00	\$176,768.00	15	\$17,936.88	\$269,053.20
Family	8	\$24,035.00	\$192,280.00	10	\$46,096.56	\$460,965.60
Employee Cost Sharing Contribution (enter as negative -)			(\$1,420.12)			
Subtotal	39.00		\$459,756.88	41.00		\$881,473.08
GRAND TOTAL	101.00		\$1,874,178.81	103.00		\$2,120,478.28

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
General Government	193.00	\$37,080.14		x	
Police	1058.50	\$498,424.73	x		
Public Works/Sanitation	443.00	\$116,940.51	x		
Library	583.00	\$90,623.25			
Totals	2277.50	\$743,068.63			
Total Funds Reserved as of end of 2018		\$143,227.92			
Total Funds Appropriated in 2019		\$100.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2020	2021	All Additional Future
			Budget	Budget	Budget	Years' Budgets
	Gross Debt	Deductions	Net Debt			
Local School Debt	\$10,915,000.00	\$10,915,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$2,055,280.31		\$2,055,280.31			
Notes Outstanding	\$0.00		\$0.00			
Bonds Outstanding	\$8,549,000.00	\$55,290.23	\$8,493,709.77			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$21,519,280.31	\$10,970,290.23	\$10,548,990.08			
Population (2010 census)	7,914					
Per Capita Gross Debt	\$2,719.14					
Per Capita Net Debt	\$1,332.95					
3 Yr. Average Property Valuation	\$1,441,403,199.33					
Net Debt as % of 3 Year Avg Property Valuation	0.73%					
Utility Fund - Principal	\$0.00					
Utility Fund - Interest	\$0.00					
Bond Anticipation Notes - Principal	\$0.00					
Bond Anticipation Notes - Interest	\$0.00					
Bonds - Principal	\$975,000.00	\$1,000,000.00	\$1,024,000.00	\$5,550,000.00		
Bonds - Interest	\$214,497.50	\$187,797.50	\$164,597.50	\$505,906.25		
Loans & Other Debt - Principal	\$0.00					
Loans & Other Debt - Interest	\$0.00					
Total	\$1,189,497.50	\$1,187,797.50	\$1,188,597.50	\$6,055,906.25		
Total Principal	\$975,000.00	\$1,000,000.00	\$1,024,000.00	\$5,550,000.00		
Total Interest	\$214,497.50	\$187,797.50	\$164,597.50	\$505,906.25		
% of Total Current Year Budget	7.08%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa2					
Year of Last Rating	2018					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

Please set forth below the names of all authorities and fire districts that serve your municipality.
 NONE

USER FRIENDLY BUDGET SECTION - Notes

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