



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.xlsx

Website: www.kenilworthborough.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

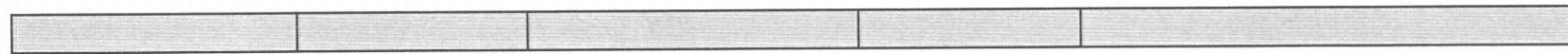
Laura		Reinertsen		boroughclerk@kenilworthnj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@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		Clementti	12/31/2020	l.clementti@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		Karlovitch	12/31/2020	l.karlovitch@kenilworthnj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential 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

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
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	
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<u>Tax Collections - ACTUAL as of Prior Year</u>	
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
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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						
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	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Positions Full-Time	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

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 Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$7,859,600.00			0.96%
2 Residential	2,524	\$457,857,700.00			55.96%
3A/3B Farm					0.00%
4A Commercial	174	\$87,248,700.00			10.66%
4B Industrial	156	\$264,284,900.00			32.30%
4C Apartments	1	\$405,600.00			0.05%
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%
Average Ratio (%), Assessed to True Value		58.09%			
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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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 -)						\$0.00
Subtotal	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)**

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)
