



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 2008 Kenilworth Borough - County of Union Introduced

Municode: 2008Filename: 2008_fbi_2023.xlsm

Website: www.kenilworthborough.com

Phone Number: 908-276-6272

Mailing Address: 567 Boulevard

Municipality: KenilworthState: NJZip: 07033

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Karlovitch	12/31/2023	l.karlovitch@kenilworthnj.org

Chief Administrative Officer

Vacant				
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Chief Financial Officer

Jill		Goode		financeofficer@kenilworthnj.org
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Municipal Clerk

Angela		Lazzari		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
Joseph		Finistrella	12/31/2024	j.finistrella@kenilworthnj.org
William		Mauro	12/31/2025	w.mauro@kenilworthnj.org
Scott		Pentz	12/31/2023	s.pentz@kenilworthnj.org
Fred		Pugliese	12/31/2023	f.pugliese@kenilworthnj.org
Savino		Scorese	12/31/2025	s.scorese@kenilworthn.org
John		Zimmerman	12/31/2024	j.zimmerman@kenilworthnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.578	\$13,070,165.00	29.50%	\$2,906.22	Municipal Purpose Tax	ACTUAL	\$14,275,531.68
Municipal Library	0.072	\$592,003.00	1.34%	\$132.60	Municipal Library	ACTUAL	\$711,904.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	2.715	\$22,492,367.00	50.77%	\$5,000.25	Local School District	ACTUAL	\$22,882,003.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.951	\$7,881,199.55	17.79%	\$1,751.47	County Purposes	ESTIMATED	\$8,117,635.53
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$269,461.13	0.61%	\$58.93	County Open Space	ESTIMATED	\$277,544.97
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)							\$46,264,619.18
Total Taxable Valuation as of October 1, 2022					\$804,167,524.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$184,171.26		
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year	Current Year	% Change (+/-)					
1.578	1.775	12.48%					
Comparison - Municipal Purposes Tax Levy							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$13,070,165.00	\$14,275,531.68	9.22%	\$1,205,366.68				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$2,906.22	\$3,269.04	12.48%	\$362.82				
Sheet UFB-1							
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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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-12.93%	(\$52,401.46)	\$405,201.46	\$352,800.00	\$352,800.00							
09	State Aid (without offsetting appropriation)	-4.30%	(\$45,079.04)	\$1,048,153.04	\$1,003,074.00	\$1,003,074.00							
08	Uniform Construction Code Fees	-2.72%	(\$5,585.00)	\$205,585.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	237.70%	\$196,315.48	\$82,588.50	\$278,903.98	\$278,903.98							
08	Other Special Items	-54.53%	(\$465,032.12)	\$852,763.34	\$387,731.22	\$387,731.22							
15	Receipts from Delinquent Taxes	-33.19%	(\$133,167.37)	\$401,167.37	\$268,000.00	\$268,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	9.22%	\$1,205,366.68	\$13,070,165.00	\$14,275,531.68	\$14,275,531.68							
07	Minimum Library Tax	20.25%	\$119,901.00	\$592,003.00	\$711,904.00	\$711,904.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	4.40%	\$820,318.17	\$18,657,626.71	\$19,477,944.88	\$19,477,944.88	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	10.00	0.52%	\$5,753.00	\$1,112,677.00	\$1,118,430.00	\$1,118,430.00	\$0.00						
21	Land-Use Administration	0.00	1.00	0.00%	\$0.00	\$60,400.00	\$60,400.00	\$60,400.00	\$0.00						
22	Uniform Construction Code	2.00	5.00	-13.18%	(\$31,520.00)	\$239,075.00	\$207,555.00	\$207,555.00	\$0.00						
23	Insurance	0.00	0.00	21.48%	\$668,500.00	\$3,111,500.00	\$3,780,000.00	\$3,780,000.00	\$0.00						
25	Public Safety	31.00	20.00	5.01%	\$229,586.51	\$4,580,960.14	\$4,810,546.65	\$4,808,650.00	\$1,896.65						
26	Public Works	17.00	3.00	2.53%	\$44,990.97	\$1,777,048.36	\$1,822,039.33	\$1,807,880.00	\$14,159.33						
27	Health and Human Services	1.00	9.00	134.80%	\$250,676.00	\$185,958.00	\$436,634.00	\$171,425.00	\$265,209.00						
28	Parks and Recreation	1.00	1.00	-28.96%	(\$29,316.00)	\$101,218.00	\$71,902.00	\$71,902.00	\$0.00						
29	Education (including Library)	5.00	10.00	20.25%	\$119,901.00	\$592,003.00	\$711,904.00	\$711,904.00	\$0.00						
30	Unclassified	0.00	0.00	-80.00%	(\$240,000.00)	\$300,000.00	\$60,000.00	\$60,000.00	\$0.00						
31	Utilities and Bulk Purchases	0.00	0.00	-2.83%	(\$61,049.00)	\$2,160,149.00	\$2,099,100.00	\$2,099,100.00	\$0.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
36	Statutory Expenditures	0.00	0.00	7.85%	\$128,704.00	\$1,640,478.00	\$1,769,182.00	\$1,769,182.00	\$0.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
42	Shared Services	0.00	0.00	-100.00%	(\$61,200.00)	\$61,200.00	\$0.00	\$0.00	\$0.00						
43	Court and Public Defender	3.00	2.00	2.99%	\$5,825.00	\$194,625.00	\$200,450.00	\$200,450.00	\$0.00						
44	Capital	0.00	0.00	0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00						
45	Debt	0.00	0.00	18.02%	\$196,700.01	\$1,091,637.49	\$1,288,337.50	\$1,288,337.50	\$0.00						
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$65,622.40	\$65,622.40	\$65,622.40	\$0.00						
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
50	Reserve for Uncollected Taxes	0.00	0.00	4.28%	\$37,570.00	\$878,272.00	\$915,842.00	\$915,842.00	\$0.00						
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
Total		66.00	61.00	6.95%	\$1,265,121.49	\$18,212,823.39	\$19,477,944.88	\$19,196,679.90	\$281,264.98	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	93	\$7,830,300.00	0.97%
2 Residential	2,526	\$465,216,600.00	57.85%
3A/3B Farm			0.00%
4A Commercial	176	\$91,191,200.00	11.34%
4B Industrial	153	\$238,931,600.00	29.71%
4C Apartments	1	\$538,900.00	0.07%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$458,924.00	0.06%
Total	2,950	\$804,167,524.00	100.00%
Average Ratio (%), Assessed to True Value		38.78%	
Equalized Valuation, Taxable Properties		\$2,073,665,611.14	
Total # of property tax appeals filed in 2022		County Tax Board	4.00
		State Tax Court	4.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		3.00	
Amount paid out by municipality for tax appeals in 2022		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$17,860,200.00	22.06%
15B Other Schools	1	\$2,883,600.00	3.56%
15C Public Property	75	\$40,637,100.00	50.18%
15D Church and Charities	11	\$6,575,400.00	8.12%
15E Cemeteries & Graveyards	3	\$10,221,900.00	12.62%
15F Other Exempt	15	\$2,796,600.00	3.45%
Total	107	\$80,974,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.07%	

USER FRIENDLY BUDGET SECTION

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)	6.00	2.00	837,022.47	\$604,256.54	\$15,414.88	\$46,652.08	\$133,998.20	\$36,700.77
Police Officers (Including Superior Officers)	25.00	2.00	3,993,385.19	\$2,742,900.31	\$328,198.34	\$270,351.55	\$607,404.06	\$44,530.93
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	15.00	0.00	1,499,821.81	\$915,344.18	\$177,475.81	\$68,650.81	\$254,750.28	\$83,600.73
All Other Non-Union Employees not listed above	20.00	50.00	2,179,196.19	\$1,552,140.52	\$84,150.00	\$87,613.63	\$330,502.70	\$124,789.34
Totals	66.00	61.00	8,513,462.54	\$5,818,391.55	\$605,239.03	\$473,268.07	\$1,326,655.24	\$289,908.65

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	20.00	\$19,354.70	\$387,094.00	20.00	\$17,607.44	\$352,148.80
Parent & Child	3.00	\$23,572.14	\$70,716.42	5.00	\$29,659.53	\$148,297.65
Employee & Spouse (or Partner)	11.00	\$32,376.15	\$356,137.65	11.00	\$28,462.79	\$313,090.69
Family	28.00	\$41,272.18	\$1,155,621.04	26.00	\$34,969.74	\$909,213.24
Employee Cost Sharing Contribution (enter as negative -)			(\$240,658.00)			(\$206,988.80)
Subtotal	62.00		\$1,728,911.11	62.00		\$1,515,761.58
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$14,658.80	\$219,882.00	16	\$12,868.08	\$205,889.28
Parent & Child	3	\$31,804.36	\$95,413.08	3	\$21,964.68	\$65,894.04
Employee & Spouse (or Partner)	15	\$21,460.63	\$321,909.45	15	\$22,092.32	\$331,384.80
Family	12	\$44,662.53	\$535,950.36	12	\$39,218.62	\$470,623.44
Employee Cost Sharing Contribution (enter as negative -)			(\$5,326.78)			(\$2,709.84)
Subtotal	45.00		\$1,167,828.11	46.00		\$1,071,081.72
GRAND TOTAL	107.00		\$2,896,739.22	108.00		\$2,586,843.30

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$39,008,000.00	\$39,008,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$129,980.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$126,970.00			
			\$0.00	Bonds - Principal	\$915,000.00	\$940,000.00	\$940,000.00	\$1,840,000.00
			\$0.00	Bonds - Interest	\$116,387.50	\$93,837.50	\$70,231.25	\$86,512.50
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,288,337.50	\$1,033,837.50	\$1,010,231.25	\$1,926,512.50
Municipal Purposes								
Debt Authorized (BNI)	\$6,499,000.00		\$6,499,000.00	Total Principal	\$1,044,980.00	\$940,000.00	\$940,000.00	\$1,840,000.00
Notes Outstanding	\$1,580,239.06	\$225,000.00	\$1,355,239.06	Total Interest	\$243,357.50	\$93,837.50	\$70,231.25	\$86,512.50
Bonds Outstanding	\$4,635,000.00	\$70,568.62	\$4,564,431.38	% of Total Current Year Budget	6.61%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$51,722,239.06	\$39,303,568.62	\$12,418,670.44					
Population (2020 census)	7,914							
Per Capita Gross Debt	\$6,535.54							
Per Capita Net Debt	\$1,569.20							
3 Year Average Property Valuation		\$1,846,653,864.33						
Net Debt as % of 3 Year Average Property Valuation		0.67%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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

[illegible]