



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 2008\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**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
Robert		Schielke	12/31/2018	r.schielke@kenilworthnj.org
Mark		David	12/31/2019	m.david@kenilworthnj.org
Gerry		Laudati	12/31/2018	g.laudati@kenilworthnj.org
Linda		Karlovitch	12/31/2020	l.karlovitch@kenilworthnj.org



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<b>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>					<b>Current Year 2018 Budget</b>		
	<b>Calendar Year Tax Rate</b>	<b>Calendar Year Tax Levy</b>	<b>% of Total Levy</b>	<b>Avg Residential Taxpayer Impact</b>	<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
Municipal Purpose Tax	1.376	\$11,258,786.12	28.23%	\$0.00	Municipal Purpose Tax	ACTUAL	\$11,258,786.12
Municipal Library	0.057	\$464,338.00	1.16%	\$0.00	Municipal Library	ACTUAL	\$464,338.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	2.514	\$20,573,725.00	51.58%	\$0.00	Local School District	ESTIMATED	\$20,573,725.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.902	\$7,381,532.81	18.51%	\$0.00	County Purposes	ESTIMATED	\$7,381,532.81
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$210,967.64	0.53%	\$0.00	County Open Space	ESTIMATED	\$210,967.64
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>4.874</b>	<b>\$39,889,349.57</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$39,889,349.57</b>
Total Taxable Valuation as of	October 1, 2017	\$816,824,870.00			Revenue Anticipated, Excluding Tax Levy		4,740,543.85
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		15,918,523.83
Current Year Average Residential Assessment		\$180,948.00			Total Non-Municipal Tax Levy		\$28,166,225.45
<u><b>Prior Year to Current Year Comparison</b></u>					Amount to be Raised by Taxes - Before RUT		\$39,344,205.43
<u><b>Comparison - Municipal Purposes Tax Rate</b></u>					Reserve for Uncollected Taxes (RUT)		\$823,436.66
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes		\$40,167,642.09
1.376	1.414	2.76%			 		
<u><b>Comparison - Municipal Purposes Tax Levy</b></u>					% of Tax Collections used to Calculate RUT		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$11,258,786.12	\$11,258,786.12	0.00%	\$0.00				
<u><b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b></u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$0.00	\$2,558.60	#DIV/0!	\$2,558.60				
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2017		39,648,986.50
					Total Tax Levy, CY 2017		40,074,496.76
					% of Taxes Collected, CY 2017		98.94%
					Delinquent Taxes - December 31, 2017		\$412,218.17

**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	5.62%	\$88,923.00	\$1,581,766.06	\$1,670,689.06	\$1,670,689.06							
08	Local Revenue	-30.37%	(\$158,311.28)	\$521,311.28	\$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	-8.31%	(\$19,032.00)	\$229,032.00	\$210,000.00	\$210,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-3.25%	(\$18,941.04)	\$583,007.03	\$564,065.99	\$564,065.99							
08	Other Special Items	-12.49%	(\$97,959.74)	\$784,560.54	\$686,600.80	\$686,600.80							
15	Receipts from Delinquent Taxes	-21.33%	(\$67,783.11)	\$317,783.11	\$250,000.00	\$250,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.15%	(\$253,879.29)	\$11,802,300.10	\$11,548,420.81	\$11,548,420.81							
07	Minimum Library Tax	1.12%	\$5,221.17	\$464,338.00	\$469,559.17	\$469,559.17							
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								
	<b>Total</b>	<b>-3.02%</b>	<b>(\$521,762.29)</b>	<b>\$17,280,286.12</b>	<b>\$16,758,523.83</b>	<b>\$16,758,523.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	1.09%	\$9,192.00	\$841,263.00	\$850,455.00	\$850,455.00							
21	Land-Use Administration	0.00	1.00	0.00%	\$0.00	\$24,550.00	\$24,550.00	\$24,550.00							
22	Uniform Construction Code	2.00	5.00	5.46%	\$11,250.00	\$206,100.00	\$217,350.00	\$217,350.00							
23	Insurance	0.00	0.00	-1.10%	(\$31,466.00)	\$2,861,654.00	\$2,830,188.00	\$2,830,188.00							
25	Public Safety	31.00	16.00	-0.64%	(\$27,250.10)	\$4,254,872.10	\$4,227,622.00	\$4,227,622.00							
26	Public Works	18.00	0.00	8.11%	\$174,765.04	\$2,154,784.96	\$2,329,550.00	\$1,839,550.00	\$490,000.00						
27	Health and Human Services	1.00	3.00	0.60%	\$1,267.74	\$209,962.26	\$211,230.00	\$171,275.00	\$39,955.00						
28	Parks and Recreation	0.00	1.00	38.53%	\$25,470.00	\$66,100.00	\$91,570.00	\$66,100.00	\$25,470.00						
29	Education (including Library)	6.00	10.00	1.00%	\$5,221.00	\$524,338.00	\$529,559.00	\$529,559.00							
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	1.72%	\$27,637.28	\$1,610,025.71	\$1,637,662.99	\$1,621,022.00	\$16,640.99						
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	6.40%	\$82,469.31	\$1,289,147.00	\$1,371,616.31	\$1,371,616.31							
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	\$0.00							
43	Court and Public Defender	2.00	4.00	7.87%	\$15,515.00	\$197,085.00	\$212,600.00	\$212,600.00							
44	Capital	0.00	0.00	-25.00%	(\$20,000.00)	\$80,000.00	\$60,000.00	\$60,000.00							
45	Debt	0.00	0.00	6.81%	\$76,986.81	\$1,130,128.00	\$1,207,114.81	\$1,207,114.81							
46	Deferred Charges	0.00	0.00	-29.01%	(\$11,220.26)	\$38,675.98	\$27,455.72	\$27,455.72							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	3.07%	\$25,000.00	\$815,000.00	\$840,000.00	\$840,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>67.00</b>	<b>48.00</b>	<b>2.23%</b>	<b>\$364,837.82</b>	<b>\$16,393,686.01</b>	<b>\$16,758,523.83</b>	<b>\$16,186,457.84</b>	<b>\$572,065.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	100	\$7,897,200.00	0.97%	15A Public Schools	2	\$17,860,200.00	22.35%
2 Residential	2,523	\$456,530,900.00	55.89%	15B Other Schools	1	\$2,883,600.00	3.61%
3A/3B Farm			0.00%	15C Public Property	76	\$40,637,400.00	50.86%
4A Commercial	174	\$86,825,700.00	10.63%	15D Church and Charities	11	\$6,575,400.00	8.23%
4B Industrial	157	\$264,920,500.00	32.43%	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	\$650,570.00	0.08%				
<b>Total</b>	<b>2,955</b>	<b>\$816,824,870.00</b>	<b>100.00%</b>	<b>Total</b>	<b>103</b>	<b>\$79,901,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				58.85%			
Equalized Valuation, Taxable Properties				\$1,387,977,689.04			
Total # of property tax appeals filed in 2017				County Tax Board	11.00		
				State Tax Court	3.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2017				\$16,221.96			
				Percentage of Exempt vs. Non-Exempt Properties			
				9.78%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
				NONE															
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$0.00	\$0.00	\$0.00



**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)	4.00	9.00	1,068,722.08	\$802,927.38	\$0.00	\$107,351.39	\$97,019.37	\$61,423.94
Police Officers (Including Superior Officers)	24.00	0.00	4,008,057.83	\$2,571,283.14	\$130,000.00	\$703,245.94	\$564,360.14	\$39,168.61
Fire Fighters (Including Superior Officers)	0.00	61.00	313,403.60	\$291,132.00	\$0.00	\$0.00	\$0.00	\$22,271.60
All Other Union Employees not listed above	15.00	0.00	1,242,892.28	\$735,217.60	\$90,492.00	\$98,298.59	\$255,717.31	\$63,166.78
All Other Non-Union Employees not listed above	17.00	29.00	2,137,191.78	\$1,368,361.28	\$13,000.00	\$182,949.90	\$467,206.46	\$105,674.14
<b>Totals</b>	<b>60.00</b>	<b>106.00</b>	<b>8,774,304.45</b>	<b>\$5,772,671.40</b>	<b>\$233,492.00</b>	<b>\$1,091,845.82</b>	<b>\$1,384,303.28</b>	<b>\$291,991.95</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	19.00	\$12,168.70	\$231,205.30	19.00	\$12,168.72	\$231,205.68
Parent & Child	4.00	\$21,675.48	\$86,701.92	5.00	\$21,675.48	\$108,377.40
Employee & Spouse (or Partner)	12.00	\$24,337.44	\$292,049.28	9.00	\$24,337.44	\$219,036.96
Family	27.00	\$34,337.44	\$927,110.88	26.00	\$34,776.72	\$904,194.72
Employee Cost Sharing Contribution (enter as negative - )			(\$298,062.56)			(\$306,478.12)
<b>Subtotal</b>	<b>62.00</b>		<b>\$1,239,004.82</b>	<b>59.00</b>		<b>\$1,156,336.64</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	15	\$8,259.24	\$123,888.60	13	\$8,997.76	\$116,970.88
Parent & Child	1	\$27,565.68	\$27,565.68	1	\$1,952.29	\$1,952.29
Employee & Spouse (or Partner)	15	\$17,936.88	\$269,053.20	16	\$28,384.60	\$454,153.60
Family	10	\$46,096.56	\$460,965.60	9	\$30,665.47	\$275,989.23
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>41.00</b>		<b>\$881,473.08</b>	<b>39.00</b>		<b>\$849,066.00</b>
<b>GRAND TOTAL</b>	<b>103.00</b>		<b>\$2,120,477.90</b>	<b>98.00</b>		<b>\$2,005,402.64</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)?**

**NO**



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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$11,690,000.00	\$11,690,000.00	\$0.00	Utility Fund - Principal	\$0.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$112,100.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$85,577.31		
0			\$0.00	Bonds - Principal	\$876,000.00	\$750,000.00	\$750,000.00
0			\$0.00	Bonds - Interest	\$133,437.50	\$106,497.50	\$86,297.50
0			\$0.00	Loans & Other Debt - Principal	\$0.00		
0			\$0.00	Loans & Other Debt - Interest	\$0.00		
0			\$0.00				
0			\$0.00	<b>Total</b>	<b>\$1,207,114.81</b>	<b>\$856,497.50</b>	<b>\$836,297.50</b>
<u>Municipal Purposes</u>							
Debt Authorized	\$692,233.31		\$692,233.31	Total Principal	\$988,100.00	\$750,000.00	\$750,000.00
Notes Outstanding	\$2,587,920.00		\$2,587,920.00	Total Interest	\$219,014.81	\$106,497.50	\$86,297.50
Bonds Outstanding	\$5,575,000.00	\$26,671.23	\$5,548,328.77	% of Total Current Year Budget	<u>7.20%</u>		
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$20,545,153.31</b>	<b>\$11,716,671.23</b>	<b>\$8,828,482.08</b>	<b>Description</b>	<b>Debt Not Listed Above</b>		
Population (2010 census)	<u>7,914</u>			Total Guarantees - Governmental			
Per Capita Gross Debt	<u>\$2,596.05</u>			Total Guarantees - Other			
Per Capita Net Debt	<u>\$1,115.55</u>			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		<u>\$1,395,370,240.00</u>		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.63%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
				Rating	Aa2		
				Year of Last Rating	2013		
				<b>Mark "X" if Municipality has no bond rating</b>			





**USER FRIENDLY BUDGET SECTION - Notes**

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