



State of New Jersey Local Government Services

Year: **2016** Municipal User Friendly Budget

MUNICIPALITY: 0215 Englewood City - County of Bergen

Adopted

Municode: 0215

Filename: 0215_fba_2016.xlsm

Website: www.cityofenglewood.org

Phone Number:

201-871-6636

Mailing Address:

2-10 N. Van Brunt Street

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

Municipality: Englewood **State:** NJ **Zip:** 07631

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Huttle III	12/31/2018	frankhuttle@englewoodmayor.com

Chief Administrative Officer

Timothy		Dacey		tdacey@cityofenglewood.org
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Chief Financial Officer

Ronald	J.	Amorino		ramorino@cityofenglewood.org
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Municipal Clerk

Yancy		Wazirmas		ywazirmas@cityofenglewood.org
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Registered Municipal Accountant

Scott		Clelland		scllland@wiss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Wayne		Hamer	12/31/2016	whamer@cityofenglewood.org
Michael		Cohen	12/31/2016	mcohen@cityofenglewood.org
Charles		Cobb	12/31/2018	ccobb@cityofenglewood.org
Marc		Forman	12/31/2017	mforman@cityofenglewood.org
Eugene		Skurnick	12/31/2017	eskurnick@cityofenglewood.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.054	\$45,764,122.00	41.62%	\$4,869.48
Municipal Library	0.036	\$1,558,282.00	1.42%	\$166.32
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.184	\$51,362,222.00	46.71%	\$5,470.08
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.258	\$11,151,645.07	10.14%	\$1,191.96
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$118,231.76	0.11%	\$13.86
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
 Total (Calendar Year 2015 Budget)	2.535	\$109,954,502.83	100.00%	\$11,711.70

Total Taxable Valuation as of October 1, 2015 \$4,378,630,700.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$462,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.054	1.062	0.76%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$45,764,122.00	\$46,402,765.00	1.40%	\$638,643.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,869.48	\$4,906.44	0.76%	\$36.96

Current Year 2016 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$46,402,765.00	
Municipal Library	ESTIMATED	\$1,566,805.00	
Municipal Open Space		\$0.00	
Fire Districts (total levies)		\$0.00	
Other Special Districts (total levies)		\$0.00	
Local School District	ESTIMATED	\$52,389,466.00	
Regional School District		\$0.00	
County Purposes	ESTIMATED	\$11,374,678.00	
County Library		\$0.00	
County Board of Health		\$0.00	
County Open Space	ESTIMATED	\$120,596.00	
Other County Levies (total)		\$0.00	
 Total ESTIMATED amount to be raised by taxes		\$111,854,310.00	

Revenue Anticipated, Excluding Tax Levy	14,394,346.00
Budget Appropriations, before Reserve for Uncollected Taxes	62,063,916.00
Total Non-Municipal Tax Levy	\$63,884,740.00
Amount to be Raised by Taxes - Before RUT	\$111,554,310.00
Reserve for Uncollected Taxes (RUT)	\$134,026.00
Total Amount to be Raised by Taxes	\$111,688,336.00

% of Tax Collections used to Calculate RUT	99.88%
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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 2015	110,053,814.00
Total Tax Levy, CY 2015	110,185,840.00
% of Taxes Collected, CY 2015	99.88%
 Delinquent Taxes - December 31, 2015	\$19,015.00

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	-23.26%	(\$1,000,000.00)	\$4,300,000.00	\$3,300,000.00	\$3,300,000.00							
08	Local Revenue	-3.38%	(\$147,587.00)	\$4,361,937.00	\$4,214,350.00	\$4,214,350.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,763,296.00	\$2,763,296.00	\$2,763,296.00							
08	Uniform Construction Code Fees	-0.40%	(\$4,577.00)	\$1,155,577.00	\$1,151,000.00	\$1,151,000.00							
<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	-81.86%	(\$198,584.00)	\$242,584.00	\$44,000.00	\$44,000.00							
08	Other Special Items	289.72%	\$2,149,705.00	\$741,995.00	\$2,891,700.00	\$2,891,700.00							
15	Receipts from Delinquent Taxes	-50.56%	(\$30,679.00)	\$60,679.00	\$30,000.00	\$30,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	0.53%	\$246,514.00	\$46,241,251.00	\$46,487,765.00	\$46,487,765.00							
07	Minimum Library Tax	0.55%	\$8,523.00	\$1,558,282.00	\$1,566,805.00	\$1,566,805.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		1.67%	\$1,023,315.00	\$61,425,601.00	\$62,448,916.00	\$62,448,916.00	\$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	20.00	5.00	7.73%	\$205,000.00	\$2,653,000.00	\$2,858,000.00	\$2,858,000.00									
21 Land-Use Administration			16.36%	\$9,000.00	\$55,000.00	\$64,000.00	\$64,000.00									
22 Uniform Construction Code	11.00	7.00	8.01%	\$74,000.00	\$924,000.00	\$998,000.00	\$998,000.00									
23 Insurance			1.36%	\$88,000.00	\$6,464,000.00	\$6,552,000.00	\$6,552,000.00									
25 Public Safety	171.00	18.00	1.30%	\$267,700.00	\$20,566,500.00	\$20,834,200.00	\$20,834,200.00									
26 Public Works	55.00	2.00	7.25%	\$409,100.00	\$5,639,000.00	\$6,048,100.00	\$6,048,100.00									
27 Health and Human Services	13.00		7.22%	\$55,000.00	\$762,000.00	\$817,000.00	\$817,000.00									
28 Parks and Recreation	7.00	53.00	13.62%	\$140,000.00	\$1,028,000.00	\$1,168,000.00	\$1,168,000.00									
29 Education (including Library)	18.00	24.00	0.00%	\$0.00	\$2,105,870.00	\$2,105,870.00	\$2,105,870.00									
30 Unclassified			156.45%	\$1,856,416.00	\$1,186,584.00	\$3,043,000.00	\$3,043,000.00									
31 Utilities and Bulk Purchases			-35.71%	(\$1,875,000.00)	\$5,251,000.00	\$3,376,000.00	\$3,376,000.00									
32 Landfill / Solid Waste Disposal			2.86%	\$25,000.00	\$875,000.00	\$900,000.00	\$900,000.00									
35 Contingency			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00									
36 Statutory Expenditures			3.74%	\$216,446.00	\$5,790,000.00	\$6,006,446.00	\$6,006,446.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			#DIV/0!	\$0.00		\$0.00										
43 Court and Public Defender	5.00	3.00	4.97%	\$21,400.00	\$430,600.00	\$452,000.00	\$452,000.00									
44 Capital			42.86%	\$150,000.00	\$350,000.00	\$500,000.00	\$500,000.00									
45 Debt			5.07%	\$305,000.00	\$6,012,300.00	\$6,317,300.00	\$6,317,300.00									
46 Deferred Charges			-73.53%	(\$50,000.00)	\$68,000.00	\$18,000.00	\$18,000.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			-25.00%	(\$100,000.00)	\$400,000.00	\$300,000.00	\$300,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	300.00	112.00	2.97%	\$1,797,062.00	\$60,566,854.00	\$62,363,916.00	\$62,363,916.00	\$0.00	\$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

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Surplus is depleting temporarily (utilized \$4.3MM in 2015; utilized \$2.8MM in 2016)		Increase in rateables due to ongoing construction in following years will be added to surplus
		X		Partial proceed of sale of municipal asset utilized to supplement decrease in surplus	\$2,150,000.00	New rateable will mitigate the need in following years

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	120	\$39,584,900.00	0.90%	15A Public Schools	4	\$65,917,400.00	11.00%
2 Residential	6,778	\$3,131,452,500.00	71.52%	15B Other Schools	6	\$52,747,500.00	8.81%
3A/3B Farm			0.00%	15C Public Property	136	\$122,357,000.00	20.43%
4A Commercial	515	\$749,430,700.00	17.12%	15D Church and Charities	51	\$74,207,700.00	12.39%
4B Industrial	128	\$240,535,000.00	5.49%	15E Cemeteries & Graveyards	3	\$21,086,500.00	3.52%
4C Apartments	56	\$217,627,500.00	4.97%	15F Other Exempt	51	\$262,732,100.00	43.86%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	7,598	\$4,378,630,700.00	100.00%	Total	251	\$599,048,200.00	100.00%
Average Ratio (%), Assessed to True Value		92.58%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,729,564,376.76		Non-Exempt Properties			13.68%
Total # of property tax appeals filed in 2015	County Tax Board	98.00					
	State Tax Court	129.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		27.00					
Number of pending property tax appeals in State Tax Court		594.00					
Amount paid out by municipality for tax appeals in 2015		\$782,290.00					

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 2015 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		6.00	34,575.00	\$30,000.00	\$0.00	\$2,280.00	\$0.00	\$2,295.00
Supervisory Staff (Department Heads & Managers)	20.00		2,980,372.50	\$2,329,000.00	\$37,000.00	\$177,004.00	\$259,200.00	\$178,168.50
Police Officers (Including Superior Officers)	86.00		14,559,583.00	\$10,782,000.00	\$760,000.00	\$1,078,200.00	\$1,114,560.00	\$824,823.00
Fire Fighters (Including Superior Officers)	57.00		8,739,025.00	\$6,370,000.00	\$506,000.00	\$637,000.00	\$738,720.00	\$487,305.00
All Other Union Employees not listed above	98.00		8,813,010.00	\$6,100,000.00	\$301,000.00	\$463,600.00	\$1,481,760.00	\$466,650.00
All Other Non-Union Employees not listed above	39.00	106.00	3,898,680.00	\$2,800,000.00	\$82,000.00	\$212,800.00	\$589,680.00	\$214,200.00
Totals	300.00	112.00	39,025,245.50	\$28,411,000.00	\$1,686,000.00	\$2,570,884.00	\$4,183,920.00	\$2,173,441.50

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	77.00	\$11,234.16	\$865,030.32	75.00	\$9,731.88	\$729,891.00
Parent & Child	49.00	\$20,109.24	\$985,352.76	45.00	\$16,066.56	\$722,995.20
Employee & Spouse (or Partner)	27.00	\$22,468.08	\$606,638.16	26.00	\$19,013.52	\$494,351.52
Family	97.00	\$31,343.40	\$3,040,309.80	111.00	\$25,573.44	\$2,838,651.84
Employee Cost Sharing Contribution (enter as negative -)			(\$1,600,000.00)			(\$1,500,000.00)
Subtotal	250.00		\$3,897,331.04	257.00		\$3,285,889.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$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	\$12,580.99	\$163,552.92	13	\$12,426.48	\$161,544.24
Parent & Child	4	\$18,823.89	\$75,295.56	3	\$14,058.72	\$42,176.16
Employee & Spouse (or Partner)	15	\$25,063.86	\$375,957.96	14	\$24,164.04	\$338,296.56
Family	19	\$32,827.52	\$623,722.80	16	\$30,900.72	\$494,411.52
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	51.00		\$1,238,529.24	46.00		\$1,036,428.48
GRAND TOTAL	301.00		\$5,135,860.28	303.00		\$4,322,318.04

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)
