



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:

State: **Zip:**

Mayor

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

Chief Administrative Officer

Timothy		Dacey		tdacey@cityofenglewood.org
---------	--	-------	--	----------------------------

Chief Financial Officer

Michael		Kaufmann		mkaufmann@cityofenglewood.org
---------	--	----------	--	-------------------------------

Municipal Clerk

Yancy		Wazirmas		ywazirmas@cityofenglewood.org
-------	--	----------	--	-------------------------------

Registered Municipal Accountant

Gary		Vinci		gvinci@whcpa.com
------	--	-------	--	------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Wayne		Hamer	12/31/2019	whamer@cityofenglewood.org
Michael		Cohen	12/31/2019	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

2016 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	1.060	\$46,402,765.00	41.46%	\$4,897.20
Municipal Library	0.036	\$1,566,805.00	1.40%	\$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	1.193	\$52,231,855.00	46.66%	\$5,511.66
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.266	\$11,611,915.86	10.37%	\$1,228.92
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	\$119,767.81	0.11%	\$13.86
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.558	\$111,933,108.67	100.00%	\$11,817.96

Total Taxable Valuation as of October 1, 2016 \$4,416,204,800.00
 (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 (+/-)
1.060	1.132	6.81%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$46,402,765.00	\$49,468,059.00	6.61%	\$3,065,294.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,897.20	\$5,230.47	6.81%	\$333.27

Sheet UFB-1

Current Year 2017 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$49,468,059.00
Municipal Library	ACTUAL	\$1,602,483.65
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$53,101,501.00
Regional School District		
County Purposes	ESTIMATED	\$11,844,154.18
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$122,163.17
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$116,138,360.99

Revenue Anticipated, Excluding Tax Levy 11,790,581.00
 Budget Appropriations, before Reserve for Uncollected Taxes 62,850,854.00
 Total Non-Municipal Tax Levy \$65,067,818.34
 Amount to be Raised by Taxes - Before RUT \$116,128,091.34
 Reserve for Uncollected Taxes (RUT) \$291,047.85
 Total Amount to be Raised by Taxes \$116,419,139.19

% of Tax Collections used to Calculate RUT 99.75%
 If % used exceeds the actual collection % then reference the statutory exception used 40A-4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year
 Total Tax Revenue, Collections CY 2016 111,892,053.00
 Total Tax Levy, CY 2016 112,262,221.00
 % of Taxes Collected, CY 2016 99.67%
 Delinquent Taxes - December 31, 2016 \$14,545.00

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

PCOA		% 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	-50.44%	(\$1,664,400.00)	\$3,300,000.00	\$1,635,600.00	\$1,635,600.00							
08	Local Revenue	-1.64%	(\$69,065.00)	\$4,214,350.00	\$4,145,285.00	\$4,145,285.00							
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	5.60%	\$64,400.00	\$1,151,000.00	\$1,215,400.00	\$1,215,400.00							
	Special Revenue Items w/ Prior Written Consent												
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	0.00%	\$0.00	\$44,000.00	\$44,000.00	\$44,000.00							
08	Other Special Items	-33.15%	(\$958,700.00)	\$2,891,700.00	\$1,933,000.00	\$1,933,000.00							
15	Receipts from Delinquent Taxes	80.00%	\$24,000.00	\$30,000.00	\$54,000.00	\$54,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	7.03%	\$3,270,024.35	\$46,487,765.00	\$49,757,789.35	\$49,757,789.35							
07	Minimum Library Tax	2.28%	\$35,678.65	\$1,566,805.00	\$1,602,483.65	\$1,602,483.65							
54	Open Space 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	1.12%	\$701,938.00	\$62,448,916.00	\$63,150,854.00	\$63,150,854.00	\$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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	1.87%	\$54,200.00	\$2,893,900.00	\$2,948,100.00	\$2,948,100.00									
21	Land-Use Administration		0.00%	\$0.00	\$64,000.00	\$64,000.00	\$64,000.00									
22	Uniform Construction Code	3.00	8.66%	\$86,450.00	\$998,000.00	\$1,084,450.00	\$1,084,450.00									
23	Insurance		4.46%	\$294,410.00	\$6,605,590.00	\$6,900,000.00	\$6,900,000.00									
25	Public Safety	34.00	1.27%	\$263,650.00	\$20,784,200.00	\$21,047,850.00	\$21,047,850.00									
26	Public Works	56.00	-0.82%	(\$48,738.00)	\$5,920,100.00	\$5,871,362.00	\$5,871,362.00									
27	Health and Human Services	13.00	1.84%	\$15,100.00	\$822,000.00	\$837,100.00	\$837,100.00									
28	Parks and Recreation	8.00	-2.90%	(\$37,220.00)	\$1,283,500.00	\$1,246,280.00	\$1,246,280.00									
29	Education (including Library)	53.00	0.00%	\$0.00	\$2,105,870.00	\$2,105,870.00	\$2,105,870.00									
30	Unclassified	27.00	-33.81%	(\$433,225.00)	\$1,281,225.00	\$848,000.00	\$848,000.00									
31	Utilities and Bulk Purchases		3.56%	\$182,000.00	\$5,114,000.00	\$5,296,000.00	\$5,296,000.00									
32	Landfill / Solid Waste Disposal		5.56%	\$50,000.00	\$900,000.00	\$950,000.00	\$950,000.00									
35	Contingency		0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00									
36	Statutory Expenditures		3.15%	\$191,096.00	\$6,066,446.00	\$6,257,542.00	\$6,257,542.00									
37	Judgements			\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services			\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	5.00	-7.69%	(\$39,000.00)	\$507,000.00	\$468,000.00	\$468,000.00									
44	Capital	3.00	-47.00%	(\$235,000.00)	\$500,000.00	\$265,000.00	\$265,000.00									
45	Debt		3.94%	\$248,800.00	\$6,317,300.00	\$6,566,100.00	\$6,566,100.00									
46	Deferred Charges		395.56%	\$71,200.00	\$18,000.00	\$89,200.00	\$89,200.00									
48	Debt - Type 1 School District			\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00									
55	Surplus General Budget			\$0.00	\$0.00	\$0.00	\$0.00									
	Total	301.00	1.06%	\$663,725.00	\$62,487,131.00	\$63,150,854.00	\$63,150,854.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	122	\$36,825,600.00	0.83%
2 Residential	6,769	\$3,127,131,000.00	70.81%
3A/3B Farm			0.00%
4A Commercial	517	\$754,651,000.00	17.09%
4B Industrial	127	\$237,852,200.00	5.39%
4C Apartments	57	\$259,745,000.00	5.88%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	7,592	\$4,416,204,800.00	100.00%

Average Ratio (%), Assessed to True Value 91.08%
 Equalized Valuation, Taxable Properties \$4,848,709,705.75

Total # of property tax appeals filed in 2016	County Tax Board	116.00
	State Tax Court	111.00
Number of 2016 County Tax Board decisions appealed to Tax Court		20.00
Number of pending property tax appeals in State Tax Court		481.00
Amount paid out by municipality for tax appeals in 2016		\$876,677.57

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$65,917,400.00	11.09%
15B Other Schools	6	\$52,747,500.00	8.88%
15C Public Property	134	\$115,709,500.00	19.48%
15D Church and Charities	53	\$75,425,900.00	12.70%
15E Cemeteries & Graveyards	3	\$21,086,500.00	3.55%
15F Other Exempt	53	\$263,232,400.00	44.31%
Total	253	\$594,119,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 13.45%

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 2016 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2016 Total Tax Rate
Western Charters	Art. Housing	\$38,577.00	\$21,190,300.00	\$542,047.87																			
MILAC Inc.	Art. Housing	\$126,850.00	\$14,692,200.00	\$325,864.85																			
GRHC	Art. Housing	\$321,250.00	\$24,886,200.00	\$628,915.00																			
Total Long Term Exemptions - Column Total					\$36,677.00	\$60,470,200.00	\$1,546,827.72	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total								Total Long Term Exemptions - GRAND TOTAL					\$336,677.00	\$60,470,200.00	\$1,546,827.72								

**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)	18.00		2,262,073.03	\$1,756,610.00	\$4,300.00	\$133,502.36	\$233,280.00	\$134,380.67
Police Officers (Including Superior Officers)	84.00		14,396,938.44	\$10,506,841.00	\$947,000.00	\$1,050,684.10	\$1,088,640.00	\$803,773.34
Fire Fighters (Including Superior Officers)	57.00		8,968,798.27	\$6,541,078.00	\$534,500.00	\$654,107.80	\$738,720.00	\$500,392.47
All Other Union Employees not listed above	109.00	29.00	8,874,768.31	\$6,168,684.00	\$117,280.00	\$468,819.98	\$1,648,080.00	\$471,904.33
All Other Non-Union Employees not listed above	33.00	91.00	3,432,258.42	\$2,516,888.00	\$32,585.00	\$191,283.49	\$498,960.00	\$192,541.93
Totals	301.00	126.00	37,969,411.46	\$27,520,101.00	\$1,635,665.00	\$2,500,677.73	\$4,207,680.00	\$2,105,287.73

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		83.00	\$11,204.39	\$929,964.24	77.00	\$11,234.16	\$865,030.32
Parent & Child		43.00	\$20,197.74	\$868,503.00	49.00	\$20,109.24	\$985,352.76
Employee & Spouse (or Partner)		25.00	\$22,526.90	\$563,172.60	27.00	\$22,468.08	\$606,638.16
Family		99.00	\$31,367.69	\$3,105,401.40	97.00	\$31,343.40	\$3,040,309.80
Employee Cost Sharing Contribution (enter as negative -)				(\$1,399,055.00)			(\$1,405,000.00)
Subtotal		250.00		\$4,067,986.24	250.00		\$4,092,331.04
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		12	\$14,151.00	\$169,812.00	13	\$12,580.99	\$163,552.92
Parent & Child		6	\$16,607.18	\$99,643.08	4	\$18,823.89	\$75,295.56
Employee & Spouse (or Partner)		18	\$29,394.99	\$529,109.88	15	\$25,063.86	\$375,957.96
Family		18	\$33,797.49	\$608,354.76	19	\$32,827.52	\$623,722.80
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		54.00		\$1,406,919.72	51.00		\$1,238,529.24
GRAND TOTAL		304.00		\$5,474,905.96	301.00		\$5,330,860.28

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)?

YES

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

	Gross Debt		Deductions		Net Debt	
Local School Debt	\$12,215,000.00	\$12,215,000.00		\$0.00		
Regional School Debt				\$0.00		
Utility Fund Debt				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
Municipal Purposes				\$0.00		
Debt Authorized	\$9,514,416.00			\$9,514,416.00		
Notes Outstanding	\$47,748,862.00			\$47,748,862.00		
Bonds Outstanding	\$28,899,590.00	\$4,076.00		\$28,895,514.00		
Loans and Other Debt				\$0.00		
Total (Current Year)	\$98,377,868.00	\$12,219,076.00		\$86,158,792.00		
Population (2010 census)	27,147					
Per Capita Gross Debt	\$3,623.89					
Per Capita Net Debt	\$3,173.79					
3 Yr. Average Property Valuation	\$4,723,112,397.67					
Net Debt as % of 3 Year Avg Property Valuation	1.82%					

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
--	---------------------	-------------	-------------	--------------------------------------

Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	\$1,080,000.00			
Bond Anticipation Notes - Interest	\$1,066,000.00			
Bonds - Principal	\$1,435,000.00	\$1,460,000.00	\$1,505,000.00	\$13,010,000.00
Bonds - Interest	\$770,000.00	\$793,000.00	\$723,000.00	\$2,990,000.00
Loans & Other Debt - Principal	\$1,354,835.40	\$1,290,336.00	\$1,219,257.00	\$2,255,260.80
Loans & Other Debt - Interest	\$860,264.60	\$924,664.00	\$990,743.00	\$2,164,739.20
Total	\$6,566,100.00	\$4,468,000.00	\$4,438,000.00	\$20,420,000.00

Total Principal	\$3,869,835.40	\$2,750,336.00	\$2,724,257.00	\$15,265,260.80
Total Interest	\$2,696,264.60	\$1,717,664.00	\$1,713,743.00	\$5,154,739.20
% of Total Current Year Budget	10.40%			

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	AA Negative	
Year of Last Rating	2014	2017	

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - Notes

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