



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Michael		Wildes	12/31/2021	mayorwildes@cityofenglewood.org

Chief Administrative Officer

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

Chief Financial Officer

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

Municipal Clerk

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

Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
------	--	-------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Cobb	12/31/2021	ccobb@cityofenglewood.org
Katharine		Glynn	12/31/2020	kglynn@cityofenglewood.org
Cheryl		Rosenberg	12/31/2020	croserberg@cityofenglewood.org
Wayne		Hamer	12/31/2022	whamer@cityofenglewood.org
Michael		Cohen	12/31/2022	mcohen@cityofenglewood.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.209	\$53,681,647.00	43.31%	\$0.00	Municipal Purpose Tax	ACTUAL	\$55,315,389.34
Municipal Library	0.038	\$1,679,090.00	1.35%	\$0.00	Municipal Library	ACTUAL	\$1,705,054.00
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	1.265	\$56,169,236.00	45.32%	\$0.00	Local School District	ACTUAL	\$57,292,620.72
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.277	\$12,409,928.79	10.01%	\$0.00	County Purposes	ESTIMATED	\$12,658,127.37
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.789	\$123,939,901.79	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$126,971,191.43
Total Taxable Valuation as of October 1, 2019 <u>\$4,486,356,200.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>11,336,296.00</u>		
Current Year Average Residential Assessment <u>\$466,249.82</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>68,001,220.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$69,950,748.09</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$126,615,672.09</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$355,519.34</u>		
1.209	1.233	1.99%			Total Amount to be Raised by Taxes <u>\$126,971,191.43</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.72%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$53,681,647.00	\$55,315,389.34	3.04%	\$1,633,742.34		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>124,731,033.31</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>125,071,131.07</u>		
\$0.00	\$5,748.86	#DIV/0!	\$5,748.86		% of Taxes Collected, CY 2019 <u>99.73%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$9,959.90</u>		

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	-78.55%	(\$7,928,440.00)	\$10,093,440.00	\$2,165,000.00	\$2,165,000.00							
08	Local Revenue	-8.63%	(\$455,254.26)	\$5,272,254.26	\$4,817,000.00	\$4,817,000.00							
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	-4.47%	(\$45,227.82)	\$1,011,227.82	\$966,000.00	\$966,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-70.02%	(\$102,742.36)	\$146,742.36	\$44,000.00	\$44,000.00							
08	Other Special Items	-34.39%	(\$301,435.19)	\$876,435.19	\$575,000.00	\$575,000.00							
15	Receipts from Delinquent Taxes	-5.88%	(\$374.99)	\$6,374.99	\$6,000.00	\$6,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.11%	\$608,480.82	\$54,706,908.52	\$55,315,389.34	\$55,315,389.34							
07	Minimum Library Tax	1.55%	\$25,964.00	\$1,679,090.00	\$1,705,054.00	\$1,705,054.00							
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	-10.71%	(\$8,199,029.80)	\$76,555,769.14	\$68,356,739.34	\$68,356,739.34	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	20.00	6.00	15.22%	\$491,960.00	\$3,231,290.00	\$3,723,250.00	\$3,723,250.00							
21	Land-Use Administration			36.72%	\$23,500.00	\$64,000.00	\$87,500.00	\$87,500.00							
22	Uniform Construction Code	14.00	7.00	6.00%	\$68,700.00	\$1,144,800.00	\$1,213,500.00	\$1,213,500.00							
23	Insurance			2.97%	\$220,000.00	\$7,410,000.00	\$7,630,000.00	\$7,630,000.00							
25	Public Safety	160.00	13.00	5.59%	\$1,181,700.00	\$21,151,650.00	\$22,333,350.00	\$22,333,350.00							
26	Public Works	54.00		1.04%	\$62,800.00	\$6,051,200.00	\$6,114,000.00	\$6,114,000.00							
27	Health and Human Services	12.00	1.00	-0.53%	(\$4,500.00)	\$849,500.00	\$845,000.00	\$845,000.00							
28	Parks and Recreation	7.00	39.00	8.99%	\$130,000.00	\$1,446,500.00	\$1,576,500.00	\$1,576,500.00							
29	Education (including Library)	12.00	25.00	0.00%	\$0.00	\$2,105,870.00	\$2,105,870.00	\$2,105,870.00							
30	Unclassified			5.64%	\$98,207.00	\$1,740,793.00	\$1,839,000.00	\$1,839,000.00							
31	Utilities and Bulk Purchases			-10.45%	(\$523,000.00)	\$5,004,000.00	\$4,481,000.00	\$4,481,000.00							
32	Landfill / Solid Waste Disposal			2.75%	\$30,000.00	\$1,090,000.00	\$1,120,000.00	\$1,120,000.00							
35	Contingency			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00							
36	Statutory Expenditures			0.14%	\$10,000.00	\$7,131,750.00	\$7,141,750.00	\$7,141,750.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	7.00	3.00	0.78%	\$4,000.00	\$510,500.00	\$514,500.00	\$514,500.00							
44	Capital			27.87%	\$88,265.00	\$316,735.00	\$405,000.00	\$405,000.00							
45	Debt			-55.36%	(\$8,265,748.00)	\$14,930,748.00	\$6,665,000.00	\$6,665,000.00							
46	Deferred Charges			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			51.85%	\$121,389.34	\$234,130.00	\$355,519.34	\$355,519.34							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	286.00	94.00	-8.39%	(\$6,262,726.66)	\$74,619,466.00	\$68,356,739.34	\$68,356,739.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	114	\$37,379,500.00	0.83%	15A Public Schools	4	\$65,917,400.00	10.51%
2 Residential	6,769	\$3,156,045,000.00	70.35%	15B Other Schools	7	\$53,406,800.00	8.52%
3A/3B Farm			0.00%	15C Public Property	135	\$126,404,100.00	20.15%
4A Commercial	505	\$782,849,600.00	17.45%	15D Church and Charities	53	\$81,763,200.00	13.04%
4B Industrial	126	\$250,878,900.00	5.59%	15E Cemeteries & Graveyards	3	\$21,086,500.00	3.36%
4C Apartments	58	\$259,203,200.00	5.78%	15F Other Exempt	52	\$278,594,500.00	44.42%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,572	\$4,486,356,200.00	100.00%	Total	254	\$627,172,500.00	100.00%
Average Ratio (%), Assessed to True Value				86.79%			
Equalized Valuation, Taxable Properties				\$5,169,208,664.59			
Total # of property tax appeals filed in 2019		County Tax Board				139.00	
		State Tax Court				105.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				25.00			
Number of pending property tax appeals in State Tax Court				271.00			
Amount paid out by municipality for tax appeals in 2019							

Percentage of Exempt vs.
Non-Exempt Properties 13.98%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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
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	36,402.00	\$30,000.00	\$0.00	\$4,107.00	\$0.00	\$2,295.00
Supervisory Staff (Department Heads & Managers)	19.00		2,395,781.06	\$1,771,502.44	\$0.00	\$242,518.68	\$246,240.00	\$135,519.94
Police Officers (Including Superior Officers)	83.00		17,543,108.00	\$11,071,246.27	\$1,250,000.00	\$3,299,231.39	\$1,075,680.00	\$846,950.34
Fire Fighters (Including Superior Officers)	63.00		10,539,851.02	\$6,273,823.95	\$1,100,000.00	\$1,869,599.54	\$816,480.00	\$479,947.53
All Other Union Employees not listed above	86.00	27.00	10,659,668.96	\$7,317,742.67	\$480,000.00	\$1,001,798.97	\$1,300,320.00	\$559,807.31
All Other Non-Union Employees not listed above	35.00	61.00	2,717,819.71	\$1,803,708.35		\$246,927.67	\$529,200.00	\$137,983.69
Totals	286.00	94.00	43,892,630.75	\$28,268,023.68	\$2,830,000.00	\$6,664,183.25	\$3,967,920.00	\$2,162,503.81

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	71.00	\$11,065.92	\$785,680.32	73.00	\$10,245.00	\$747,885.00
Parent & Child	34.00	\$19,807.92	\$673,469.28	42.00	\$18,340.92	\$770,318.64
Employee & Spouse (or Partner)	26.00	\$18,707.40	\$486,392.40	26.00	\$20,490.00	\$532,740.00
Family	101.00	\$30,873.84	\$3,118,257.84	98.00	\$28,583.52	\$2,801,184.96
Employee Cost Sharing Contribution (enter as negative -)			(\$1,280,595.84)			(\$1,314,959.62)
Subtotal	232.00		\$3,783,204.00	239.00		\$3,537,168.98
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	20	\$10,306.44	\$206,128.80	15	\$10,297.32	\$154,459.80
Parent & Child	7	\$14,429.16	\$101,004.12	8	\$14,416.44	\$115,331.52
Employee & Spouse (or Partner)	18	\$22,468.44	\$404,431.92	17	\$22,448.40	\$381,622.80
Family	29	\$25,560.36	\$741,250.44	29	\$25,529.16	\$740,345.64
Employee Cost Sharing Contribution (enter as negative -)			(\$136,631.88)			(\$12,238.86)
Subtotal	74.00		\$1,316,183.40	69.00		\$1,379,520.90
GRAND TOTAL	306.00		\$5,099,387.40	308.00		\$4,916,689.88

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Local 216 (includes SOA)-Police	6185.00	\$3,090,599.99			
IAFF Local 3260 (includes Suo.)-Firefighters	2982.00	\$1,146,909.89			
IAFF Local 3260 (includes Suo.)-Fire Officers	2904.00	\$1,182,590.47			
DPW Local 11-Public Works	3516.00	\$402,771.07			
City Hall Unit of Local 108-Dispatchers, Health & certain others	1174.00	\$235,129.88			
Library-Local 108	1289.00	\$87,500.00			
Local 11 Inspecors Union	426.00	\$118,855.61			
Exempt/Unclassified-includes Court & Supervisory	4484.00	\$723,105.65			
Totals	22960.00	\$6,987,462.56			
Total Funds Reserved as of end of 2019		\$485,175.64			
Total Funds Appropriated in 2020		\$650,000.00			

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,125,000.00	\$8,125,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$43,955,260.90	\$43,955,260.90				
Notes Outstanding	\$39,517,961.00	\$39,517,961.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$91,598,221.90	\$8,125,000.00	\$83,473,221.90			
Population (2010 census)	<u>27,147</u>					
Per Capita Gross Debt	<u>\$3,374.16</u>					
Per Capita Net Debt	<u>\$3,074.86</u>					
3 Yr. Average Property Valuation		<u>\$5,037,970,036.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.66%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$490,000.00			
Bond Anticipation Notes - Interest			\$595,000.00			
Bonds - Principal			\$1,880,000.00	\$2,255,000.00	\$2,455,000.00	\$35,110,000.00
Bonds - Interest			\$1,490,000.00	\$1,390,775.00	\$1,286,450.00	\$8,300,543.75
Loans & Other Debt - Principal			\$1,156,448.80	\$1,098,812.00		
Loans & Other Debt - Interest			\$1,053,551.20	\$1,111,188.00		
Total			\$6,665,000.00	\$5,855,775.00	\$3,741,450.00	\$43,410,543.75
Total Principal			\$3,526,448.80	\$3,353,812.00	\$2,455,000.00	\$35,110,000.00
Total Interest			\$3,138,551.20	\$2,501,963.00	\$1,286,450.00	\$8,300,543.75
% of Total Current Year Budget			<u>9.75%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA Negative				
Year of Last Rating	2014	2019				
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)
