



State of New Jersey Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0215 Englewood City - County of Bergen

Adopted

Municode: 0215

Filename: 0215_fba_2023.xlsm

Website: www.cityofenglewood.org

Phone Number:

Mailing Address: 2-10 N. Van Brunt Street

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Wildes	12/31/2024	mayorwildes@cityofenglewood.org

Chief Administrative Officer

Robert	S.	Hoffmann	rhoffmann@cityofenglewood.org
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Chief Financial Officer

Michael Kaufmann mkaufmann@cityofenglewood.org

Municipal Clerk

Yancy		Wazirmas	ywazirmas@cityofenglewood.org
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Registered Municipal Accountant

Gary Vinci gvinci@lvhcpa.com

Governing Body Members

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	1.282	\$58,075,673.79	43.49%	\$1,475.74
Municipal Library	0.040	\$1,831,109.00	1.37%	\$46.04
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.329	\$60,175,247.00	45.06%	\$1,529.84
Regional School District			0.00%	\$0.00
County Purposes	0.286	\$12,918,439.06	9.67%	\$329.22
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$535,483.39	0.40%	\$13.81
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.949	\$133,535,952.24	100.00%	\$3,394.65

Total Taxable Valuation as of **October 1, 2022** **\$4,529,617,800.00**

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

Current Year Average Residential Assessment **\$115,112.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.282	1.307	1.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$58,075,673.79	\$59,431,421.46	2.33%	\$1,355,747.67

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,475.74	\$1,504.51	1.95%	\$28.78

Current Year 2023 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$59,431,421.46	
Municipal Library	ACTUAL	\$1,976,789.00	
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$61,378,751.94	
Regional School District			
County Purposes	ESTIMATED	\$13,176,807.84	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$546,193.06	
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes		\$136,509,963.30	

Revenue Anticipated, Excluding Tax Levy **13,005,445.10**

Budget Appropriations, before Reserve for Uncollected Taxes **74,154,286.63**

Total Non-Municipal Tax Levy **\$75,101,752.84**

Amount to be Raised by Taxes - Before RUT **\$136,250,594.37**

Reserve for Uncollected Taxes (RUT) **\$259,368.93**

Total Amount to be Raised by Taxes **\$136,509,963.30**

% of Tax Collections used to Calculate RUT **99.81%**

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022 **133,493,296.21**

Total Tax Levy, CY 2022 **133,747,150.45**

% of Taxes Collected, CY 2022 **99.81%**

Delinquent Taxes - December 31, 2022 **\$17,076.73**

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	42.20%	\$920,000.00	\$2,180,000.00	\$3,100,000.00	\$3,100,000.00							
08	Local Revenue	-15.88%	(\$978,671.89)	\$6,161,021.89	\$5,182,350.00	\$5,182,350.00							
09	State Aid (without offsetting appropriation)	5.91%	\$163,245.00	\$2,763,296.00	\$2,926,541.00	\$2,926,541.00							
08	Uniform Construction Code Fees	-0.30%	(\$2,330.69)	\$778,130.69	\$775,800.00	\$775,800.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
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	-95.32%	(\$117,178.27)	\$122,932.37	\$5,754.10	\$5,754.10							
08	Other Special Items	302.00%	\$755,000.00	\$250,000.00	\$1,005,000.00	\$1,005,000.00							
15	Receipts from Delinquent Taxes	-34.92%	(\$5,366.77)	\$15,366.77	\$10,000.00	\$10,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	2.33%	\$1,355,747.67	\$58,075,673.79	\$59,431,421.46	\$59,431,421.46							
07	Minimum Library Tax	7.96%	\$145,680.00	\$1,831,109.00	\$1,976,789.00	\$1,976,789.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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		3.10%	\$2,236,125.05	\$72,177,530.51	\$74,413,655.56	\$74,413,655.56	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	26.00	6.00	7.08%	\$274,400.00	3,874,800.00	\$4,149,200.00	4,149,200.00								
21 Land-Use Administration		1.00	0.00%	\$0.00	87,500.00	\$87,500.00	\$87,500.00								
22 Uniform Construction Code	16.00	7.00	3.06%	\$41,100.00	\$1,343,750.00	\$1,384,850.00	\$1,384,850.00								
23 Insurance			34.30%	\$2,544,000.00	7,416,000.00	\$9,960,000.00	\$9,960,000.00								
25 Public Safety	167.00	22.00	0.50%	\$117,400.00	23,333,900.00	\$23,451,300.00	\$23,451,300.00								
26 Public Works	54.00		0.88%	\$59,650.00	\$6,770,350.00	\$6,830,000.00	\$6,830,000.00								
27 Health and Human Services	12.00	2.00	-0.11%	(\$1,057.37)	\$935,250.00	\$934,192.63	\$927,000.00	\$7,192.63							
28 Parks and Recreation	6.00	80.00	8.18%	\$132,770.00	\$1,623,580.00	\$1,756,350.00	\$1,756,350.00								
29 Education (including Library)	10.00	20.00	0.00%	\$0.00	\$2,105,870.00	\$2,105,870.00	\$2,105,870.00								
30 Unclassified			0.00%	\$0.00	\$1,250,000.00	\$1,250,000.00	\$1,250,000.00								
31 Utilities and Bulk Purchases			-0.40%	(\$19,377.00)	\$4,888,000.00	\$4,868,623.00	\$4,868,623.00								
32 Landfill / Solid Waste Disposal			-18.76%	(\$308,500.00)	\$1,644,500.00	\$1,336,000.00	\$1,336,000.00								
35 Contingency			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
36 Statutory Expenditures			7.93%	\$607,597.00	\$7,661,039.00	\$8,268,636.00	\$8,268,636.00								
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	-5.85%	(\$38,000.00)	650,000.00	\$612,000.00	612,000.00								
44 Capital			-11.11%	(\$65,000.00)	\$585,000.00	\$520,000.00	\$520,000.00								
45 Debt			5.44%	\$342,513.00	\$6,291,252.00	\$6,633,765.00	\$6,633,765.00								
46 Deferred Charges			-100.00%	(\$207,658.00)	\$207,658.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-7.04%	(\$19,630.51)	\$278,999.44	\$259,368.93	\$259,368.93								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	296.00	141.00	4.88%	\$3,460,207.12	\$70,953,448.44	\$74,413,655.56	\$74,406,462.93	\$7,192.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$34,773,200.00	0.76%	15A Public Schools	4	\$65,917,400.00	10.47%
2 Residential	6,771	\$3,193,213,700.00	70.23%	15B Other Schools	7	\$53,406,800.00	8.48%
3A/3B Farm			0.00%	15C Public Property	135	\$126,404,100.00	20.08%
4A Commercial	500	\$676,780,000.00	14.89%	15D Church and Charities	55	\$83,091,200.00	13.20%
4B Industrial	126	\$254,779,400.00	5.60%	15E Cemeteries & Graveyards	3	\$21,086,500.00	3.35%
4C Apartments	60	\$387,105,500.00	8.51%	15F Other Exempt	59	\$279,551,600.00	44.41%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,563	\$4,546,651,800.00	100.00%	Total	263	\$629,457,600.00	100.00%
Average Ratio (%), Assessed to True Value		76.38%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$5,952,673,212.88		Non-Exempt Properties			13.84%
Total # of property tax appeals filed in 2022	County Tax Board	30.00					
	State Tax Court	43.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		8.00					
Number of pending property tax appeals in State Tax Court		66.00					
Amount paid out by municipality for tax appeals in 2022		\$438,469.47					

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 2022 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	74,856.00	\$60,000.00		\$10,266.00	\$0.00	\$4,590.00
Supervisory Staff (Department Heads & Managers)	26.00		3,736,536.31	\$2,718,480.53	\$8,000.00	\$465,132.02	\$336,960.00	\$207,963.76
Police Officers (Including Superior Officers)	85.00		19,030,965.46	\$12,140,740.40	\$1,180,000.00	\$4,432,584.32	\$1,101,600.00	\$176,040.74
Fire Fighters (Including Superior Officers)	54.00		10,777,008.65	\$6,449,092.96	\$1,180,000.00	\$2,354,563.84	\$699,840.00	\$93,511.85
All Other Union Employees not listed above	111.00		10,362,271.13	\$6,652,942.55	\$623,500.00	\$1,138,318.47	\$1,438,560.00	\$508,950.11
All Other Non-Union Employees not listed above	28.00	125.00	3,521,824.56	\$2,532,017.12		\$433,228.13	\$362,880.00	\$193,699.31
Totals	304.00	131.00	47,503,462.10	\$30,553,273.56	\$2,991,500.00	\$8,834,092.78	\$3,939,840.00	\$1,184,755.76

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	75.00	\$14,539.55	\$1,090,465.92	72.00	\$11,725.44	\$844,231.68
Parent & Child	35.00	\$26,025.72	\$910,900.03	32.00	\$20,988.48	\$671,631.36
Employee & Spouse (or Partner)	24.00	\$29,078.94	\$697,894.62	23.00	\$23,450.76	\$539,367.48
Family	86.00	\$40,565.11	\$3,488,599.63	99.00	\$32,713.80	\$3,238,666.20
Employee Cost Sharing Contribution (enter as negative -)			(\$1,350,000.00)			(\$1,333,996.08)
Subtotal	220.00		\$4,837,860.20	226.00		\$3,959,900.64
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	15	\$17,075.52	\$256,132.79	17	\$13,770.58	\$234,099.86
Parent & Child	12	\$26,310.07	\$315,720.86	10	\$21,217.80	\$212,178.00
Employee & Spouse (or Partner)	18	\$28,442.97	\$511,973.48	17	\$22,937.88	\$389,943.96
Family	37	\$42,747.40	\$1,581,653.81	36	\$34,473.71	\$1,241,053.56
Employee Cost Sharing Contribution (enter as negative -)			(\$250,000.00)			(\$250,436.00)
Subtotal	82.00		\$2,415,480.95	80.00		\$1,826,839.38
GRAND TOTAL	302.00		\$7,253,341.15	306.00		\$5,786,740.02

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)**

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

	Gross Debt	Net Deductions	Net Debt		Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,470,000.00	\$3,470,000.00	\$0.00					
Regional School Debt			\$0.00					
<u>Utility Fund Debt</u>			\$0.00	Utility Fund - Principal				
			\$0.00	Utility Fund - Interest				
			\$0.00	Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest	\$351,240.00			
			\$0.00	Bonds - Principal	\$4,530,000.00	\$4,365,000.00	\$4,255,000.00	\$47,430,000.00
			\$0.00	Bonds - Interest	\$1,752,525.00	\$1,586,150.00	\$1,426,450.00	\$7,276,644.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$6,633,765.00	\$5,951,150.00	\$5,681,450.00	\$54,706,644.00
<u>Municipal Purposes</u>								
Debt Authorized (BNI)	\$60,580,000.00		\$60,580,000.00	Total Principal	\$4,530,000.00	\$4,365,000.00	\$4,255,000.00	\$47,430,000.00
Notes Outstanding	\$30,691,957.00	\$2,191,949.67	\$28,500,007.33	Total Interest	\$2,103,765.00	\$1,586,150.00	\$1,426,450.00	\$7,276,644.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	8.91%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$94,741,957.00	\$5,661,949.67	\$89,080,007.33					
Population (2020 census)	29,308							
Per Capita Gross Debt	\$3,232.63							
Per Capita Net Debt	\$3,039.44							
3 Year Average Property Valuation		\$5,537,747,659.00						
Net Debt as % of 3 Year Average Property Valuation		1.61%						
				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2	AA- Positive		
				Year of Last Rating	2010	44973		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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)
