



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
Robert		Coletti	12/31/2023	Rcolletti@elmwoodparknj.us

Chief Administrative Officer

Michael		Foligno		Mfoligno@elmwoodparknj.us
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Chief Financial Officer

Roy		Riggitano		Rriggitano@elmwoodparknj.us
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Municipal Clerk

Erin		Delaney		Edelaney@elmwoodparknj.us
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Registered Municipal Accountant

Steven		Wielkocz		sdw@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Chakib		Fakhoury	12/31/2021	Cfakhoury@elmwoodparknj.us
Francesco		Fasolo	12/31/2022	Ffasolo@elmwoodparknj.us
Doris		Wechtler	12/31/2021	Dwechtler@elmwoodparknj.us
Daniel		Golabek	12/31/2022	Dgolabek@elmwoodparknj.us
Sandra		Balistreri	12/31/2023	Sbalistreri@elmwoodparknj.us
Lorraine		Pelligrine	12/31/2023	Lpelligrine@elmwoodparknj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.904	\$18,790,315.50	30.11%	\$0.00	Municipal Purpose Tax	ACTUAL	\$1,982,400.00
Municipal Library	0.037	\$773,888.00	1.24%	\$0.00	Municipal Library	ACTUAL	\$800,960.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.781	\$37,030,661.00	59.33%	\$0.00	Local School District	ESTIMATED	\$37,030,661.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.269	\$5,580,556.08	8.94%	\$0.00	County Purposes	ESTIMATED	\$5,692,167.20
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$234,108.99	0.38%	\$0.00	County Open Space	ESTIMATED	\$234,108.99
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.002	\$62,409,529.57	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$45,740,297.19
Total Taxable Valuation as of October 1, 2020 <u>\$2,079,454,300.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$331,733.00</u>					Revenue Anticipated, Excluding Tax Levy <u>4,691,109.75</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>26,884,129.75</u> Total Non-Municipal Tax Levy <u>\$42,956,937.19</u> Amount to be Raised by Taxes - Before RUT <u>\$65,149,957.19</u> Reserve for Uncollected Taxes (RUT) <u>\$658,080.38</u> Total Amount to be Raised by Taxes <u>\$65,808,037.57</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>99.00%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		61,956,931.77
	0.904	0.941	4.09%		Total Tax Levy, CY 2020		62,533,077.99
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		99.08%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		\$576,146.22
	\$18,790,315.50	\$1,982,400.00	-89.45%	(\$16,807,915.50)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$3,121.61	#DIV/0!	\$3,121.61			

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 Water	Utility	Utility	Utility	Utility
08	Surplus	-3.77%	(\$150,000.00)	\$3,975,000.00	\$3,825,000.00	\$3,825,000.00							
08	Local Revenue	455.29%	\$3,521,610.72	\$773,489.28	\$4,295,100.00	\$840,500.00			\$3,454,600.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,461,904.00	\$1,461,904.00	\$1,461,904.00							
08	Uniform Construction Code Fees	20.77%	\$51,586.00	\$248,414.00	\$300,000.00	\$300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	10.41%	\$9,266.00	\$89,050.00	\$98,316.00	\$98,316.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-77.13%	(\$223,936.98)	\$290,326.73	\$66,389.75	\$66,389.75							
08	Other Special Items	75.86%	\$818,024.13	\$1,078,375.87	\$1,896,400.00	\$1,896,400.00							
15	Receipts from Delinquent Taxes	-9.40%	(\$59,643.10)	\$634,643.10	\$575,000.00	\$575,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.34%	(\$1,299,234.77)	\$20,481,634.77	\$19,182,400.00	\$19,182,400.00							
07	Minimum Library Tax	3.50%	\$27,072.00	\$773,888.00	\$800,960.00	\$800,960.00							
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	9.04%	\$2,694,744.00	\$29,806,725.75	\$32,501,469.75	\$29,046,869.75	\$0.00	\$0.00	\$3,454,600.00	\$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					
	Full-Time	Part-Time									Water					
20	General Government	3.00	9.00	52.07%	\$743,613.40	\$1,428,086.60	\$2,171,700.00	\$1,674,700.00								
21	Land-Use Administration		2.00	56.78%	\$53,636.84	\$94,463.16	\$148,100.00	\$148,100.00								
22	Uniform Construction Code	2.00	7.00	11.23%	\$37,365.94	\$332,634.06	\$370,000.00	\$370,000.00								
23	Insurance	0.00	0.00	20.23%	\$624,257.11	\$3,085,092.89	\$3,709,350.00	\$3,709,350.00								
25	Public Safety	48.00	101.00	-0.99%	(\$77,018.99)	\$7,758,991.49	\$7,681,972.50	\$7,681,972.50								
26	Public Works	21.00	5.00	-14.07%	(\$260,541.53)	\$1,851,541.53	\$1,591,000.00	\$1,591,000.00								
27	Health and Human Services		4.00	90.82%	\$19,371.51	\$21,328.49	\$40,700.00	\$40,700.00								
28	Parks and Recreation	3.00	33.00	44.47%	\$195,014.31	\$438,485.69	\$633,500.00	\$633,500.00								
29	Education (including Library)	5.00	12.00	3.50%	\$27,072.00	\$773,888.00	\$800,960.00	\$800,960.00								
30	Unclassified	9.00	0.00	-58.59%	(\$285,770.51)	\$487,720.51	\$201,950.00	\$201,950.00								
31	Utilities and Bulk Purchases	3.00	2.00	342.17%	\$2,344,743.77	\$685,256.23	\$3,030,000.00	\$730,000.00				\$2,300,000.00				
32	Landfill / Solid Waste Disposal	0.00	0.00	48.02%	\$1,346,022.83	\$2,803,209.42	\$4,149,232.25	\$4,149,232.25								
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			14.18%	\$352,808.25	\$2,488,150.75	\$2,840,959.00	\$2,790,959.00				\$50,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-6.79%	(\$18,289.11)	\$269,345.11	\$251,056.00	\$251,056.00								
43	Court and Public Defender	4.00	5.00	16.27%	\$39,156.28	\$240,643.72	\$279,800.00	\$279,800.00								
44	Capital	3.00	0.00	300.00%	\$300,000.00	\$100,000.00	\$400,000.00	\$100,000.00				\$300,000.00				
45	Debt			25.43%	\$401,941.66	\$1,580,658.34	\$1,982,600.00	\$1,675,000.00				\$307,600.00				
46	Deferred Charges			-36.17%	(\$4,868.50)	\$13,458.50	\$8,590.00	\$8,590.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,200,000.00	\$2,200,000.00	\$2,200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	101.00	180.00	21.90%	\$5,838,515.26	\$26,662,954.49	\$32,501,469.75	\$29,046,869.75	\$0.00	\$0.00	\$0.00	\$3,454,600.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<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
					Capital Surplus	\$254,400.00	will be replaced by current fund surplus in future

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	38	\$12,021,700.00	0.58%	15A Public Schools	11	\$59,350,600.00	38.75%	
2 Residential	4,890	\$1,626,447,500.00	78.11%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	58	\$59,266,700.00	38.70%	
4A Commercial	216	\$245,653,600.00	11.80%	15D Church and Charities	6	\$18,137,900.00	11.84%	
4B Industrial	61	\$117,300,000.00	5.63%	15E Cemeteries & Graveyards	1	\$742,500.00	0.48%	
4C Apartments	22	\$80,915,300.00	3.89%	15F Other Exempt	33	\$15,663,700.00	10.23%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	5,227	\$2,082,338,100.00	100.00%	Total	109	\$153,161,400.00	100.00%	
Average Ratio (%), Assessed to True Value		81.00%		Percentage of Exempt vs. Non-Exempt Properties				7.36%
Equalized Valuation, Taxable Properties		\$2,570,787,777.78						
Total # of property tax appeals filed in 2020		County Tax Board	18.00					
		State Tax Court	8.00					
Number of 2020 County Tax Board decisions appealed to Tax Court		2.00						
Number of pending property tax appeals in State Tax Court		4.00						
Amount paid out by municipality for tax appeals in 2020								

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 2020 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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	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		\$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		7.00	53,631.00	\$50,500.00	\$0.00	\$0.00	\$0.00	\$3,131.00
Supervisory Staff (Department Heads & Managers)	5.00	7.00	1,186,114.30	\$905,691.00	\$0.00	\$126,796.74	\$97,473.72	\$56,152.84
Police Officers (Including Superior Officers)	50.00		9,660,894.93	\$6,499,926.48	\$800,000.00	\$909,989.71	\$1,047,983.30	\$402,995.44
Fire Fighters (Including Superior Officers)	1.00	97.00	174,083.04	\$163,920.00	\$0.00	\$0.00	\$0.00	\$10,163.04
All Other Union Employees not listed above	41.00	22.00	2,703,547.15	\$1,943,921.57	\$50,000.00	\$272,149.02	\$316,953.42	\$120,523.14
All Other Non-Union Employees not listed above	11.00	201.00	786,072.91	\$583,653.00	\$60,000.00	\$81,711.42	\$24,522.00	\$36,186.49
Totals	108.00	334.00	14,564,343.32	\$10,147,612.05	\$910,000.00	\$1,390,646.89	\$1,486,932.44	\$629,151.95

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

yes

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	32.00	\$12,360.24	\$395,527.68	32.00	\$13,300.00	\$425,600.00
Parent & Child	10.00	\$22,056.00	\$220,560.00	7.00	\$23,000.00	\$161,000.00
Employee & Spouse (or Partner)	18.00	\$24,522.00	\$441,396.00	12.00	\$24,500.00	\$294,000.00
Family	32.00	\$33,088.56	\$1,058,833.92	41.00	\$33,600.00	\$1,377,600.00
Employee Cost Sharing Contribution (enter as negative -)			(\$384,000.00)			(\$310,000.00)
Subtotal	92.00		\$1,732,317.60	92.00		\$1,948,200.00
<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	21	\$4,346.00	\$91,266.00	25	\$3,960.00	\$99,000.00
Parent & Child	1	\$6,849.00	\$6,849.00	2	\$10,800.00	\$21,600.00
Employee & Spouse (or Partner)	27	\$8,692.00	\$234,684.00	27	\$11,400.00	\$307,800.00
Family	22	\$28,498.00	\$626,956.00	12	\$27,600.00	\$331,200.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	71.00		\$959,755.00	66.00		\$759,600.00
GRAND TOTAL	163.00		\$2,692,072.60	158.00		\$2,707,800.00

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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

**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
Police Department		\$1,988,649.00	x		
Department of Public Works		\$746,374.00	x		
Admin/Other		\$261,079.00		x	
Totals	0.00	\$2,996,102.00			
Total Funds Reserved as of end of 2020		\$234,062.03			
Total Funds Appropriated in 2021		\$300,000.00			

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$21,485,000.00	\$21,485,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture	\$4,032,180.58	\$4,032,180.58	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$21,391,358.32	\$21,391,358.32				
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$46,908,538.90	\$25,517,180.58	\$21,391,358.32			
Population (2010 census)	<u>18,022</u>					
Per Capita Gross Debt	<u>\$2,602.85</u>					
Per Capita Net Debt	<u>\$1,186.96</u>					
3 Yr. Average Property Valuation		<u>\$2,341,443,677.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.91%</u>				
Utility Fund - Principal			\$307,600.00	\$295,296.00	\$285,296.00	\$275,000.00
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$75,000.00			
Bonds - Principal			\$1,095,000.00	\$1,062,000.00	\$1,002,000.00	\$988,000.00
Bonds - Interest			\$250,000.00	\$240,000.00	\$230,000.00	\$220,000.00
Loans & Other Debt - Principal			\$255,000.00	\$255,000.00	\$255,000.00	\$255,000.00
Loans & Other Debt - Interest						
Total			\$1,982,600.00	\$1,852,296.00	\$1,772,296.00	\$1,738,000.00
Total Principal			\$1,657,600.00	\$1,612,296.00	\$1,542,296.00	\$1,518,000.00
Total Interest			\$325,000.00	\$240,000.00	\$230,000.00	\$220,000.00
% of Total Current Year Budget			6.10%			
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			Aaa			
Year of Last Rating			2018			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Elmwood Park BOE	Resource Officers		1/1/2021	12/31/2021	\$98,000.00
Receiving	County Bergen	Health Officer		1/1/2020	12/31/2023	\$100,000.00
Receiving	Little Falls	Ambulance Services		1/1/2121	12/31/2024	\$90,000.00
Receiving	Borough of Paramus	Mechanic	Estimate as vehicles repairs	1/1/2021	12/31/2021	\$100,000.00

USER FRIENDLY BUDGET SECTION - Notes

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