



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
Robert		Colletti	12/31/2017	Rrcolletti@elmwoodparknj.us

Chief Administrative Officer

Keith		Kazmark		Kkazmark@elmwoodparknj.us
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Chief Financial Officer

Roy		Riggitano		Rriggitano@elmwoodparknj.us
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Municipal Clerk

Keith		Kazmark		Kkazmazrk@elmwoodparknj.us
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Registered Municipal Accountant

Paul		Lerch		plerch@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Chirdo	12/31/2018	Achirdo@elmwoodparknj.us
Joseph		Dombrowski	12/31/2019	Jdombrowski@elmwoodparknj.us
Magdalena		Giandomenico	12/31/2018	mggiandomenico@elmwoodparknj.us
Keith		Work	12/31/2017	kwork@elmwoodparknj.us
Louis		Vuoncino	12/31/2017	lvuoncino@elmwoodparknj.us
Daniel		Golabek	12/31/2019	Dgolabek@elmwoodparknj.us

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.861	\$18,104,777.00	30.86%	\$2,831.11
Municipal Library	0.034	\$692,843.00	1.18%	\$111.80
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00
Local School District	1.684	\$34,724,466.00	59.20%	\$5,537.26
Regional School District		\$0.00	0.00%	\$0.00
County Purposes	0.247	\$5,085,809.75	8.67%	\$812.18
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$52,633.89	0.09%	\$9.86
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.829	\$58,660,529.64	100.00%	\$9,302.20

Total Taxable Valuation as of	October 1, 2016	<u>\$2,072,358,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$328,816.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.861	0.865	0.46%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$18,104,777.00	\$17,774,777.00	-1.82%	(\$330,000.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,831.11	\$2,844.26	0.46%	\$13.15

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		\$17,774,777.00
Municipal Library		\$697,297.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		\$35,624,466.00
Regional School District		
County Purposes		\$5,285,809.75
County Library		
County Board of Health		
County Open Space		\$52,633.89
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$59,434,983.64
Revenue Anticipated, Excluding Tax Levy		9,077,460.00
Budget Appropriations, before Reserve for Uncollected Taxes		25,416,524.88
Total Non-Municipal Tax Levy		\$40,962,909.64
Amount to be Raised by Taxes - Before RUT		\$57,301,974.52
Reserve for Uncollected Taxes (RUT)		\$684,237.30
Total Amount to be Raised by Taxes		\$57,986,211.82
% of Tax Collections used to Calculate RUT		<u>98.82%</u>
If % used exceeds the actual collection % then reference the statutory exception used		<u>40A:4-41c(2) Levy net of Appeals</u>
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2016		57,768,111.00
Total Tax Levy, CY 2016		58,457,458.00
% of Taxes Collected, CY 2016		<u>98.82%</u>
Delinquent Taxes - December 31, 2016		<u>\$537,957.00</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	0.00%	\$0.00	\$3,575,000.00	\$3,575,000.00	\$3,575,000.00							
08	Local Revenue	-21.74%	(\$243,609.00)	\$1,120,609.00	\$877,000.00	\$877,000.00							
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	-8.05%	(\$26,272.00)	\$326,272.00	\$300,000.00	\$300,000.00							
	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	-29.71%	(\$53,730.00)	\$180,863.00	\$127,133.00	\$127,133.00							
08	Other Special Items	1707.44%	\$2,417,785.00	\$141,603.00	\$2,559,388.00	\$2,559,388.00							
15	Receipts from Delinquent Taxes	-25.59%	(\$171,939.00)	\$671,939.00	\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.18%	(\$1,192,926.00)	\$19,297,703.00	\$18,104,777.00	\$18,104,777.00							
07	Minimum Library Tax	0.64%	\$4,444.00	\$692,843.00	\$697,287.00	\$697,287.00							
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	2.67%	\$733,753.00	\$27,468,736.00	\$28,202,489.00	\$28,202,489.00	\$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	20.00	6.00	19.39%	\$235,048.00	\$1,212,152.00	\$1,447,200.00	\$1,447,200.00								
21	Land-Use Administration	4.00	2.00	62.85%	\$41,297.00	\$65,703.00	\$107,000.00	\$107,000.00								
22	Uniform Construction Code	3.00	6.00	9.84%	\$30,184.00	\$306,766.00	\$336,950.00	\$336,950.00								
23	Insurance	0.00		11.73%	\$408,847.00	\$3,486,333.00	\$3,895,180.00	\$3,895,180.00								
25	Public Safety	42.00	69.00	5.60%	\$340,041.00	\$6,070,950.00	\$6,410,991.00	\$6,410,991.00								
26	Public Works	18.00	2.00	10.27%	\$164,727.00	\$1,604,273.00	\$1,769,000.00	\$1,769,000.00								
27	Health and Human Services	1.00	1.00	10.39%	\$10,466.00	\$100,734.00	\$111,200.00	\$111,200.00								
28	Parks and Recreation	3.00	38.00	3.95%	\$22,939.00	\$580,561.00	\$603,500.00	\$603,500.00								
29	Education (including Library)	5.00	8.00	0.64%	\$4,444.00	\$692,843.00	\$697,287.00	\$697,287.00								
30	Unclassified	0.00		-12.34%	(\$20,860.00)	\$168,993.00	\$148,133.00	\$148,133.00								
31	Utilities and Bulk Purchases	3.00	3.00	50.71%	\$327,072.00	\$645,007.00	\$972,079.00	\$972,079.00								
32	Landfill / Solid Waste Disposal			71.48%	\$1,883,634.00	\$2,635,045.00	\$4,518,679.00	\$4,518,679.00								
35	Contingency			#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			2.26%	\$42,856.00	\$1,895,233.00	\$1,938,089.00	\$1,938,089.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		2.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	4.00	2.00	41.06%	\$88,145.00	\$214,655.00	\$302,800.00	\$302,800.00								
44	Capital			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
45	Debt			1.31%	\$23,630.00	\$1,803,250.00	\$1,826,880.00	\$1,826,880.00								
46	Deferred Charges			61.21%	\$325,583.00	\$531,938.00	\$857,521.00	\$857,521.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.76%	\$100,000.00	\$2,100,000.00	\$2,200,000.00	\$2,200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	103.00	139.00	16.71%	\$4,038,053.00	\$24,164,436.00	\$28,202,489.00	\$28,202,489.00	\$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	38	\$11,813,900.00	0.57%
2 Residential	4,882	\$1,605,280,300.00	77.46%
3A/3B Farm			0.00%
4A Commercial	215	\$258,841,400.00	12.49%
4B Industrial	59	\$114,292,500.00	5.52%
4C Apartments	22	\$82,130,300.00	3.96%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,216	\$2,072,358,400.00	100.00%

Average Ratio (%), Assessed to True Value	98.59%
Equalized Valuation, Taxable Properties	\$2,101,996,551.37

Total # of property tax appeals filed in 2016	County Tax Board	93.00
	State Tax Court	23.00
Number of 2016 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		27.00

Amount paid out by municipality for tax appeals in 2016	\$95,434.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$59,471,100.00	38.96%
15B Other Schools	0		0.00%
15C Public Property	58	\$59,266,700.00	38.83%
15D Church and Charities	6	\$18,116,600.00	11.87%
15E Cemeteries & Graveyards	1	\$742,500.00	0.49%
15F Other Exempt	31	\$15,039,900.00	9.85%
Total	108	\$152,636,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.37%

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
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	0.00	7.00	44,640.00	\$36,000.00	\$0.00	\$5,040.00	\$0.00	\$3,600.00
Supervisory Staff (Department Heads & Managers)	5.00	7.00	1,778,667.96	\$1,345,100.00	\$0.00	\$188,314.00	\$83,563.96	\$161,690.00
Police Officers (Including Superior Officers)	41.00	5.00	7,047,332.00	\$5,125,000.00	\$62,098.00	\$717,500.00	\$898,734.00	\$244,000.00
Fire Fighters (Including Superior Officers)	0.00	97.00	0.00	\$0.00	\$0.00		\$0.00	\$0.00
All Other Union Employees not listed above	41.00	22.00	2,341,822.40	\$1,280,260.00	\$15,500.00	\$179,236.40	\$852,216.00	\$14,610.00
All Other Non-Union Employees not listed above	11.00	192.00	2,325,874.42	\$866,733.70	\$37,300.00	\$121,342.72	\$1,265,813.00	\$34,685.00
Totals	98.00	330.00	13,538,336.78	\$8,653,093.70	\$114,898.00	\$1,211,433.12	\$3,100,326.96	\$458,585.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	31.00	\$13,985.00	\$433,535.00	25.00	\$12,480.00	\$312,000.00
Parent & Child	8.00	\$23,100.00	\$184,800.00	9.00	\$22,284.00	\$200,556.00
Employee & Spouse (or Partner)	9.00	\$24,796.00	\$223,164.00	9.00	\$24,780.00	\$223,020.00
Family	37.00	\$36,000.00	\$1,332,000.00	42.00	\$34,776.00	\$1,460,592.00
Employee Cost Sharing Contribution (enter as negative -)			(\$384,000.00)			(\$456,000.00)
Subtotal	85.00		\$1,789,499.00	85.00		\$1,740,168.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0		\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	25	\$9,516.00	\$237,900.00	27	\$9,515.84	\$256,927.68
Parent & Child	2	\$23,800.00	\$47,600.00	3	\$21,564.00	\$64,692.00
Employee & Spouse (or Partner)	29	\$18,270.00	\$529,830.00	31	\$16,352.00	\$506,912.00
Family	12	\$40,296.00	\$483,552.00	10	\$33,543.83	\$335,438.30
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	68.00		\$1,298,882.00	71.00		\$1,163,969.98
GRAND TOTAL	153.00		\$3,088,381.00	156.00		\$2,904,137.98

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		Net Debt	Current Year Budget				
	Deductions			Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$27,705,000.00	\$27,705,000.00	\$0.00	Utility Fund - Principal	\$246,644.00	\$251,644.00	\$254,100.00	\$2,066,374.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$63,506.00	\$58,506.00	\$55,000.00	\$192,552.00
Utility Fund Debt			\$0.00	Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$1,325,000.00	\$1,360,000.00	\$1,500,000.00	\$13,470,000.00
0			\$0.00	Bonds - Interest	\$203,825.00	\$156,059.00	\$212,000.00	\$1,015,000.00
0			\$0.00	Loans & Other Debt - Principal	\$205,083.00	\$210,086.00	\$225,000.00	\$1,932,169.00
0			\$0.00	Loans & Other Debt - Interest	\$63,188.00	\$58,188.00	\$61,000.00	\$217,800.00
0			\$0.00	Total	\$2,107,246.00	\$2,094,483.00	\$2,307,100.00	\$18,893,895.00
Municipal Purposes				Total Principal	\$1,776,727.00	\$1,821,730.00	\$1,979,100.00	\$17,468,543.00
Debt Authorized	\$16,164,492.00	\$1,102,921.00	\$15,061,571.00	Total Interest	\$330,519.00	\$272,753.00	\$328,000.00	\$1,425,352.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	7.47%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$43,869,492.00	\$28,807,921.00	\$15,061,571.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>18,022</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$2,434.22</u>			Rating	aa2			
Per Capita Net Debt	<u>\$835.73</u>			Year of Last Rating	2013			
3 Yr. Average Property Valuation		<u>\$2,072,538,400.00</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.73%</u>						

USER FRIENDLY BUDGET SECTION - Notes

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