



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
Joseph		Parisi, Jr.	12/31/2015	jparisi@englewoodcliffsnj.org

Chief Administrative Officer

Lisette	M.	Duffy		lduffy@englewoodcliffsnj.org
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Chief Financial Officer

Chris		Battaglia		finance@englewoodcliffsnj.org
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Municipal Clerk

Lisette	M.	Duffy		lduffy@englewoodcliffsnj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Zhi		Liang	12/31/2016	zliang@englewoodcliffsnj.org
Nunzio		Consalvo	12/31/2016	nconsalvo@englewoodcliffsnj.org
Lauren		Eastwood	12/31/2015	leastwood@englewoodcliffsnj.org
Gloria		Oh	12/31/2017	goh@englewoodcliffsnj.org
Joseph		Favaro	12/31/2015	jfavaro@englewoodcliffsnj.org
Edward		Aversa	12/31/2017	eaversa@englewoodcliffsnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	0.339	\$11,431,031.35	39.06%	\$4,306.15
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.003	\$78,573.47	0.27%	\$38.11
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	0.313	\$10,540,381.00	36.02%	\$3,975.88
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.215	\$7,215,767.99	24.66%	\$2,731.04
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	0.000	\$0.00	0.00%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2014 Budget)	0.870	\$29,265,753.81	100.00%	\$11,051.17

Total Taxable Valuation as of October 1, 2014 \$3,367,987,844.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$1,270,249.82

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.339	0.371	9.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,431,031.35	\$12,466,818.00	9.06%	\$1,035,786.65

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,306.15	\$4,712.63	9.44%	\$406.48

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$12,466,818.00
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$10,600,000.00
Regional School District	ACTUAL	\$0.00
County Purposes	ESTIMATED	\$7,319,855.06
County Library	ACTUAL	\$0.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$80,144.94
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes \$30,466,818.00

Revenue Anticipated, Excluding Tax Levy	3,724,768.29
Budget Appropriations, before Reserve for Uncollected Taxes	15,695,586.29
Total Non-Municipal Tax Levy	18,000,000.00
Amount to be Raised by Taxes - Before RUT	29,970,818.00
Reserve for Uncollected Taxes (RUT)	496,000.00
Total Amount to be Raised by Taxes	\$30,466,818.00

% of Tax Collections used to Calculate RUT 98.37%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	28,895,075.77
Total Tax Levy, CY 2014	29,314,176.10
% of Taxes Collected, CY 2014	98.57%

Delinquent Taxes - December 31, 2014 \$231,159.48

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	\$850,000.00	\$850,000.00	\$850,000.00	\$0.00						
08	Local Revenue	-39.56%	(\$537,118.94)	\$1,357,877.94	\$820,759.00	\$820,759.00	\$0.00						
09	State Aid (without offsetting appropriation)	0.96%	\$6,580.60	\$684,393.40	\$691,474.00	\$691,474.00	\$0.00						
08	Uniform Construction Code Fees	-5.42%	(\$20,922.00)	\$385,922.00	\$365,000.00	\$365,000.00	\$0.00						
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
10	Public and Private Revenue	81.15%	\$62,526.54	\$77,047.75	\$139,574.29	\$139,574.29	\$0.00						
08	Other Special Items	318.31%	\$477,841.00	\$150,120.00	\$627,961.00	\$627,961.00	\$0.00						
15	Receipts from Delinquent Taxes	-51.57%	(\$244,947.41)	\$474,947.41	\$230,000.00	\$230,000.00	\$0.00						
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	7.97%	\$920,390.33	\$11,546,427.67	\$12,466,818.00	\$12,466,818.00	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$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	\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	4.28%	\$664,350.12	\$15,527,236.17	\$16,191,586.29	\$16,191,586.29	\$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	9.00	7.00	11.92%	\$86,221.00	\$723,119.00	\$809,340.00	\$ -								
21	Land-Use Administration	0.00	1.00	-70.41%	(\$81,750.00)	\$116,100.00	\$34,350.00	\$ -								
22	Uniform Construction Code	1.00	9.00	-5.62%	(\$11,459.00)	\$203,960.00	\$192,501.00	\$ -								
23	Insurance	0.00	0.00	3.87%	\$70,947.00	\$1,832,933.00	\$1,903,880.00	\$ -								
25	Public Safety	27.00	2.00	-2.32%	(\$109,204.23)	\$4,697,359.31	\$4,588,155.08	\$43,758.08								
26	Public Works	13.00	0.00	1.07%	\$19,398.73	\$1,212,303.24	\$1,831,702.57	\$97,059.57								
27	Health and Human Services	0.00	0.00	-11.61%	(\$8,833.00)	\$76,062.00	\$67,229.00	\$ -								
28	Parks and Recreation	0.00	4.00	0.35%	\$501.00	\$142,800.00	\$143,301.00	\$ -								
29	Education (including Library)	0.00	0.99	0.00%	\$0.00	\$225,000.00	\$225,000.00	\$ -								
30	Unclassified	0.00	0.00	-78.57%	(\$27,500.00)	\$35,000.00	\$7,500.00	\$ -								
31	Utilities and Bulk Purchases	0.00	0.00	10.75%	\$159,000.00	\$1,479,709.00	\$1,638,709.00	\$ -								
32	Landfill / Solid Waste Disposal	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
35	Contingency	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
36	Statutory Expenditures	0.00	0.00	12.50%	\$141,641.14	\$1,133,199.86	\$1,274,841.00	\$ -								
37	Judgements	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
42	Shared Services	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
43	Court and Public Defender	1.00	4.00	-76.50%	(\$417,762.96)	\$546,115.60	\$128,352.64	\$472.64								
44	Capital	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$ -								
45	Debt	0.00	0.00	31.10%	\$571,682.00	\$1,238,166.00	\$2,409,848.00	\$ -								
46	Deferred Charges	0.00	0.00	-62.21%	(\$643,369.49)	\$1,034,246.49	\$390,877.00	\$ -								
48	Debt - Type 1 School District	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$496,000.00	\$496,000.00	\$ -								
55	Surplus General Budget	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -								
	Total	51.00	27.00	-1.52%	(\$250,487.81)	\$16,442,074.10	\$16,191,586.29	\$16,050,296.00	\$141,290.29	\$0.00						

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$40,944,400.00	1.22%	15A Public Schools	3	\$82,935,300.00	9.00%
2 Residential	1,925	\$2,445,230,900.00	72.60%	15B Other Schools	4	\$76,519,400.00	8.31%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	35	\$753,499,000.00	81.81%
4A Commercial	124	\$878,792,500.00	26.09%	15D Church and Charities	0	\$0.00	0.00%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$2,628,500.00	0.29%
4C Apartments	1	\$1,750,000.00	0.05%	15F Other Exempt	3	\$5,473,200.00	0.59%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0	\$1,270,044.00	0.04%				
Total	2,106	\$3,367,987,844.00	100.00%	Total	46	\$921,055,400.00	100.00%
Average Ratio (%), Assessed to True Value				105.47%			
Equalized Valuation, Taxable Properties				\$3,193,313,590.59			
Total # of property tax appeals filed in 2014				County Tax Board 40.00			
				State Tax Court			
Number of 2014 County Tax Board decisions appealed to Tax Court				6.00			
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2014				\$591,165.83			
				Percentage of Exempt vs. Non-Exempt Properties 2.14%			

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 2014 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	5.00	0.00	13,456.25	\$12,500.00	\$ -	\$ -	\$ -	\$956.25
Supervisory Staff (Department Heads & Managers)	3.00	6.00	528,979.17	\$404,435.00	\$ -	\$36,610.89	\$56,994.00	\$30,939.28
Police Officers (Including Superior Officers)	26.00	0.00	5,193,609.16	\$2,443,290.45	\$475,961.55	\$882,822.00	\$324,706.01	\$66,829.15
Fire Fighters (Including Superior Officers)	0.00	0.00	59,855.50	\$ -	\$59,000.00	\$ -	\$ -	\$855.50
All Other Union Employees not listed above	11.00	0.00	1,172,159.33	\$661,323.46	\$155,369.54	\$78,215.20	\$204,774.12	\$72,477.01
All Other Non-Union Employees not listed above	6.00	21.00	780,104.67	\$414,965.44	\$165,111.56	\$35,210.91	\$116,873.95	\$47,942.81
Totals	51.00	27.00	7,748,164.08	\$4,936,514.35	\$855,442.65	\$1,032,859.00	\$703,348.08	\$220,000.00

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	12.00	\$11,386.11	\$136,633.32
Parent & Child	17.00	\$30,708.35	\$522,041.95
Employee & Spouse (or Partner)	9.00	\$22,901.76	\$206,115.84
Family	4.00	\$19,352.16	\$77,408.64
Employee Cost Sharing Contribution (enter as negative -)			(\$238,851.72)
Subtotal	42.00	\$84,348.38	\$703,348.03
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	11	\$9,200.90	\$101,209.90
Parent & Child	5	\$36,251.64	\$181,258.20
Employee & Spouse (or Partner)	20	\$15,484.18	\$309,683.60
Family	1	\$19,499.64	\$19,499.64
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	37.00	\$80,436.36	\$611,651.34
GRAND TOTAL	79.00	\$164,784.74	\$1,314,999.37

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	Current Year				
				Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$2,191,190.00	\$2,191,190.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$648,333.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$36,000.00			
0			\$0.00	Bonds - Principal	\$1,180,000.00	\$1,220,000.00	\$1,435,000.00	\$12,115,000.00
0			\$0.00	Bonds - Interest	\$472,515.00	\$436,455.00	\$397,637.50	\$2,046,100.00
0			\$0.00	Loans & Other Debt - Principal	\$55,000.00	\$59,000.00	\$67,000.00	\$560,000.00
0			\$0.00	Loans & Other Debt - Interest	\$18,000.00	\$17,184.59	\$16,271.28	\$55,285.68
0			\$0.00					
0			\$0.00	Total	\$2,409,848.00	\$1,732,639.59	\$1,915,908.78	\$14,776,385.68
Municipal Purposes				Total Principal	\$1,883,333.00	\$1,279,000.00	\$1,502,000.00	\$12,675,000.00
Debt Authorized	\$2,092,983.16	\$0.00	\$2,092,983.16	Total Interest	\$526,515.00	\$453,639.59	\$413,908.78	\$2,101,385.68
Notes Outstanding	\$1,562,083.00	\$0.00	\$1,562,083.00	% of Total Current Year Budget	14.88%			
Bonds Outstanding	\$15,950,000.00	\$0.00	\$15,950,000.00					
Loans and Other Debt	\$0.00	\$0.00	\$0.00					
Total (Current Year)	\$21,796,256.16	\$2,191,190.00	\$19,605,066.16	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	5,291			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$4,119.50			Rating	Aa2			
Per Capita Net Debt	\$3,705.36			Year of Last Rating	2014			
3 Yr. Average Property Valuation		\$3,187,452,522.67		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.62%						

USER FRIENDLY BUDGET SECTION - Notes

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