



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

State: **Zip:**

[Email the UFB if not using Outlook](#)

Municipality:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Francesco	A	Caramana	12/31/2019	Fcaramagna@elmwoodparknj.us

Chief Administrative Officer

Michael		Folligno		Mfolligno@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

Steve		Wielkocz		Swielkocz
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Denise		Ingui	12/31/2021	Dingui@elmwoodparknj.us
Joseph		Dombrowski	12/31/2019	Jdombrowski@elmwoodparknj.us
Doris		Wechtler	12/31/2021	Dwechtler@elmwoodparknj.us
Daniel		Golabek	12/31/2019	Dgolabek@elmwoodparknj.us
Sandra		Balistreri	12/31/2020	Sbalistreri@elmwoodparknj.us
Lorraine		Pelligrine	12/31/2020	Lpelligrine@elmwoodparknj.us



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.883	\$18,321,957.00	30.22%	\$0.00
Municipal Library	0.037	\$763,974.00	1.26%	\$0.00
Municipal Open Space		\$0.00	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	1.730	\$35,896,232.00	59.20%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.262	\$5,421,149.72	8.94%	\$0.00
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$230,977.49	0.38%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.923	\$60,634,290.21	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2018 \$2,075,093,390.00

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

Current Year Average Residential Assessment \$330,115.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.883	0.885	0.23%	

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$18,321,957.00	\$18,313,582.00	-0.05%	(\$8,375.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,921.52	#DIV/0!	\$2,921.52

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$18,313,582.00
Municipal Library	ACTUAL	\$766,974.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$36,614,157.00
Regional School District		
County Purposes	ESTIMATED	\$5,529,573.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$230,977.49
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$61,454,883.49

Revenue Anticipated, Excluding Tax Levy 8,793,623.13

Budget Appropriations, before Reserve for Uncollected Taxes 25,673,799.13

Total Non-Municipal Tax Levy \$42,374,707.49

Amount to be Raised by Taxes - Before RUT \$59,254,883.49

Reserve for Uncollected Taxes (RUT) \$1,999,971.00

Total Amount to be Raised by Taxes \$61,254,854.49

% of Tax Collections used to Calculate RUT 96.74%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018 60,009,330.74

Total Tax Levy, CY 2018 60,779,776.00

% of Taxes Collected, CY 2018 98.73%

Delinquent Taxes - December 31, 2018 \$593,231.41

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

RCOA		% 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	Water	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	306.97%	\$3,095,641.29	\$1,008,442.71	\$4,104,084.00	\$949,100.00		\$3,154,984.00					
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	-6.14%	(\$21,595.00)	\$351,595.00	\$330,000.00	\$330,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00							
08	Additional Revenue Offset by Appropriations	-13.31%	(\$19,944.18)	\$149,816.31	\$129,872.13	\$129,872.13							
10	Public and Private Revenue	-31.25%	(\$769,421.02)	\$2,462,168.02	\$1,692,747.00	\$1,692,747.00							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	0.52%	\$3,035.00	\$581,965.00	\$585,000.00	\$585,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.82%	(\$1,340,866.07)	\$19,654,448.07	\$18,313,582.00	\$18,313,582.00							
07	Minimum Library Tax	0.34%	\$2,620.00	\$763,974.00	\$766,594.00	\$766,594.00							
54	Open Space Levy Tax	-100.00%	(\$230,977.49)	\$230,977.49	\$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	2.37%	\$78,492.53	\$30,310,290.60	\$31,028,783.13	\$27,873,799.13	\$0.00	\$3,154,984.00	\$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	Water	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	9.00	135.70%	\$2,391,128.00	\$4,153,200.00	\$1,656,200.00									
21	Land-Use Administration	0.00	2.00	-6.90%	(\$6,000.00)	\$81,000.00	\$81,000.00									
22	Uniform Construction Code	2.00	7.00	0.00%	\$0.00	\$284,880.00	\$284,880.00									
23	Insurance	0.00	0.00	5.84%	\$208,048.00	\$3,564,299.00	\$3,772,347.00									
25	Public Safety	39.00	108.00	3.38%	\$246,879.36	\$7,298,111.31	\$7,544,990.67									
26	Public Works	19.00	5.00	-21.28%	(\$395,000.00)	\$1,856,000.00	\$1,461,000.00									
27	Health and Human Services	0.00	4.00	#DIV/0!	\$34,500.00	\$34,500.00	\$34,500.00									
28	Parks and Recreation	2.00	33.00	-10.50%	(\$67,303.00)	\$640,803.00	\$573,500.00									
29	Education (including Library)	5.00	12.00	0.40%	\$3,026.00	\$763,974.00	\$573,500.00									
30	Unclassified	9.00		317.68%	\$453,684.00	\$142,810.00	\$767,000.00									
31	Utilities and Bulk Purchases	3.00	2.00	10.17%	\$59,506.00	\$880,494.00	\$596,494.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	-31.82%	(\$1,437,359.54)	\$4,517,433.00	\$970,000.00									
35	Contingency			-100.00%	(\$10,000.00)	\$4,517,433.00	\$3,080,073.46									
36	Statutory Expenditures			12.19%	\$257,051.00	\$2,190,944.00	\$2,407,995.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$2,407,995.00									
42	Shared Services	4.00		3.91%	\$8,508.00	\$217,517.00	\$226,025.00									
43	Court and Public Defender	3.00	5.00	-10.90%	(\$33,000.00)	\$302,800.00	\$269,800.00									
44	Capital			300.00%	\$300,000.00	\$100,000.00	\$100,000.00									
45	Debt			16.77%	\$309,645.00	\$1,846,333.00	\$1,847,994.00									
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$2,200,000.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,200,000.00	\$2,200,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$2,200,000.00	\$0.00									
	Total	89.00	187.00	8.24%	\$2,363,312.82	\$28,665,470.31	\$31,028,783.13	\$27,873,799.13	\$0.00	\$3,154,984.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	44	\$13,299,200.00	0.64%	15A Public Schools	12	\$59,471,100.00	38.99%
2 Residential	4,884	\$1,612,285,000.00	77.65%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	58	\$59,266,700.00	38.86%
4A Commercial	215	\$255,198,700.00	12.29%	15D Church and Charities	6	\$18,116,600.00	11.88%
4B Industrial	60	\$114,568,400.00	5.52%	15E Cemeteries & Graveyards	1	\$742,500.00	0.49%
4C Apartments	22	\$80,915,300.00	3.90%	15F Other Exempt	31	\$14,930,900.00	9.79%
5A/5B Railroad	14		0.00%				
6A/6B Business Personal Property	1	\$90.00	0.00%				
Total	5,240	\$2,076,266,690.00	100.00%	Total	108	\$152,527,800.00	100.00%
Average Ratio (%), Assessed to True Value		91.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$2,281,611,747.25		7.35%			
Total # of property tax appeals filed in 2018		County Tax Board	43.00				
		State Tax Court	13.00				
Number of 2018 County Tax Board decisions appealed to Tax Court			3.00				
Number of pending property tax appeals in State Tax Court			20.00				
Amount paid out by municipality for tax appeals in 2018			\$72,720.45				

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 2018 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		7.00	34,869.00	\$31,269.00		\$0.00		\$3,600.00
Supervisory Staff (Department Heads & Managers)	5.00	7.00	1,994,163.93	\$1,369,442.04	\$75,000.00	\$191,721.89	\$210,000.00	\$148,000.00
Police Officers (Including Superior Officers)	41.00	26.00	8,762,072.00	\$6,330,000.00	\$434,112.00	\$858,200.00	\$831,720.00	\$308,040.00
Fire Fighters (Including Superior Officers)		97.00	210,000.00	\$210,000.00				
All Other Union Employees not listed above	41.00	22.00	2,533,862.60	\$1,323,362.60	\$25,000.00	\$200,000.00	\$967,500.00	\$18,000.00
All Other Non-Union Employees not listed above	11.00	192.00	2,188,700.00	\$988,000.00	\$45,600.00	\$170,000.00	\$930,000.00	\$55,100.00
Totals	98.00	351.00	15,723,667.53	\$10,252,073.64	\$579,712.00	\$1,419,921.89	\$2,939,220.00	\$532,740.00

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	34.00	\$13,284.00	\$451,656.00	24.00	\$12,500.00	\$300,000.00
Parent & Child	9.00	\$22,834.00	\$205,506.00	6.00	\$22,000.00	\$132,000.00
Employee & Spouse (or Partner)	12.00	\$25,372.00	\$304,464.00	8.00	\$25,000.00	\$200,000.00
Family	38.00	\$32,940.00	\$1,251,720.00	40.00	\$38,000.00	\$1,520,000.00
Employee Cost Sharing Contribution (enter as negative -)						(\$310,000.00)
Subtotal	93.00		\$2,213,346.00	78.00		\$1,842,000.00
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	23	\$3,996.00	\$91,908.00	25	\$6,300.00	\$157,500.00
Parent & Child	2	\$4,824.00	\$9,648.00	2	\$19,500.00	\$39,000.00
Employee & Spouse (or Partner)	27	\$11,803.00	\$318,681.00	28	\$15,600.00	\$436,800.00
Family	12	\$25,536.00	\$306,432.00	12	\$39,600.00	\$475,200.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	64.00		\$726,669.00	67.00		\$1,108,500.00
GRAND TOTAL	157.00		\$2,940,015.00	145.00		\$2,950,500.00

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

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
Police Department		\$178,902.00	<input checked="" type="checkbox"/>		
Department of Public Works		\$75,170.87	<input checked="" type="checkbox"/>		
Admin/Other		\$373,196.22		<input checked="" type="checkbox"/>	
Totals		\$627,269.09			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

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

	Gross Debt	Deductions	Net Debt
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Local School Debt	\$24,700,000.00	\$24,700,000.00	\$0.00
Regional School Debt			\$0.00

Utility Fund Debt			
0	\$3,034,576.20	\$3,034,576.20	\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
Municipal Purposes			
Debt Authorized	\$15,701,354.37	\$204,522.60	\$15,496,831.77
Notes Outstanding			\$0.00
Bonds Outstanding			\$0.00
Loans and Other Debt			\$0.00
Total (Current Year)	\$43,435,930.57	\$27,939,098.80	\$15,496,831.77

Population (2010 census)	18,022
Per Capita Gross Debt	\$2,410.16
Per Capita Net Debt	\$859.88
3 Yr. Average Property Valuation	\$2,227,856,892.67
Net Debt as % of 3 Year Avg Property Valuation	0.70%

	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
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Utility Fund - Principal	\$307,600.00	\$307,600.00	\$307,600.00	\$1,502,130.00
Utility Fund - Interest	\$51,000.00			
Bond Anticipation Notes - Principal	\$0.00			
Bond Anticipation Notes - Interest	\$0.00			
Bonds - Principal	\$700,000.00	\$700,000.00	\$1,365,000.00	\$11,405,000.00
Bonds - Interest	\$127,994.00	\$127,994.00	\$127,994.00	\$730,947.00
Loans & Other Debt - Principal	\$752,963.00	\$210,086.00	\$210,086.00	\$1,511,997.00
Loans & Other Debt - Interest	\$255,000.00	\$100,000.00	\$95,000.00	\$54,612.00
Total	\$2,194,557.00	\$1,445,680.00	\$2,105,680.00	\$15,204,686.00

Total Principal	\$1,760,563.00	\$1,217,686.00	\$1,882,686.00	\$14,419,127.00
Total Interest	\$433,994.00	\$227,994.00	\$222,994.00	\$785,559.00
% of Total Current Year Budget	7.07%			

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	School Resource Officer				\$70,000.00
Receiving	County of Bergen	Health Officer/Animal Control				\$97,760.00
Receiving	Borough of Fair Lawn	Construction Code Services				\$58,265.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
