



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0244 Oradell Borough - County of Bergen

Adopted

Municode: 0244

Filename: 0244 fba 2017.xlsm

Website: www.oradell.org

Phone Number:

201-261-8200

Mailing Address:

355 Kinderkamack Road

Email the UFB if not using Outlook

Municipality:

Oradell

State:

NJ

Zip:

07649

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dianne	C.	Didio	12/31/2019	Mayor@oradell.org

Chief Administrative Officer

Laura	J.	Graham		Lgraham@oradell.org
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Chief Financial Officer

Katie	W.	Chen		Kchen@oradell.org
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Municipal Clerk

Laura	J.	Graham		Lgraham@oradell.org
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Registered Municipal Accountant

Charles	J.	Ferraioli		Ferraioli@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Tracy		Schoenberg	12/31/2018	Tschoenberg@oradell.org
Andrew		Rudman	12/31/2019	Arudman@oradell.org
Edward		Pfleging	12/31/2017	Epflging@oradell.org
Michael		Staff	12/31/2017	Mstaff@oradell.org
Roger		Tashjian	12/31/2018	Rtashjian@oradell.org
Stephen		Carnevale	12/31/2019	Scarnevale@oradell.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.797	\$11,561,523.26	26.81%	\$4,275.76
Municipal Library	0.039	\$571,347.00	1.33%	\$209.23
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
Local School District	0.775	\$11,224,709.00	26.03%	\$4,157.74
Regional School District	1.074	\$15,554,073.00	36.07%	\$5,761.82
County Purposes	0.288	\$4,164,758.73	9.66%	\$1,545.07
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$42,935.88	0.10%	\$16.09
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.976	\$43,119,346.87	100.00%	\$15,965.70

Total Taxable Valuation as of October 1, 2016 \$1,638,393,362.00
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment \$536,482.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.797	0.731	-8.28%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,561,523.26	\$11,985,603.45	3.67%	\$424,080.19

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,275.76	\$3,921.68	-8.28%	(\$354.08)

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,985,603.45
Municipal Library	ACTUAL	\$575,379.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$11,782,155.00
Regional School District	ACTUAL	\$15,694,592.00
County Purposes	ESTIMATED	\$4,248,054.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$85,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes **\$44,370,783.45**

Revenue Anticipated, Excluding Tax Levy 3,553,129.30
Budget Appropriations, before Reserve for Uncollected Taxes 15,524,630.48
Total Non-Municipal Tax Levy \$31,809,801.00
Amount to be Raised by Taxes - Before RUT \$43,781,302.18
Reserve for Uncollected Taxes (RUT) \$590,140.19
Total Amount to be Raised by Taxes \$44,371,442.37

% of Tax Collections used to Calculate RUT 98.67%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016 42,715,422.60
Total Tax Levy, CY 2016 43,166,004.77
% of Taxes Collected, CY 2016 98.96%

Delinquent Taxes - December 31, 2016 \$326,987.64

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	60.00%	\$450,000.00	\$750,000.00	\$1,200,000.00	\$1,200,000.00							
08	Local Revenue	4.05%	\$29,723.00	\$734,700.81	\$764,423.81	\$764,423.81							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$792,225.00	\$792,225.00	\$792,225.00							
08	Uniform Construction Code Fees	-0.36%	(\$794.00)	\$221,794.00	\$221,000.00	\$221,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-1.03%	(\$521.02)	\$50,722.31	\$50,201.29	\$50,201.29							
08	Other Special Items	-36.56%	(\$114,254.15)	\$312,533.35	\$198,279.20	\$198,279.20							
15	Receipts from Delinquent Taxes	10.97%	\$32,316.34	\$294,683.66	\$327,000.00	\$327,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.29%	\$267,906.99	\$11,717,696.46	\$11,985,603.45	\$11,985,603.45							
07	Minimum Library Tax	0.71%	\$4,032.00	\$571,347.00	\$575,379.00	\$575,379.00							
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	4.33%	\$668,409.16	\$15,445,702.59	\$16,114,111.75	\$16,114,111.75	\$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 Full-Time	Positions Part-Time	% 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
20	General Government	6.00	10.00	1.48%	\$15,329.86	\$1,033,241.40	\$1,048,571.26	\$1,048,571.26							
21	Land-Use Administration	1.00	1.00	-27.24%	(\$21,250.00)	\$78,000.00	\$56,750.00	\$56,750.00							
22	Uniform Construction Code	2.00	3.00	-0.88%	(\$2,003.85)	\$228,405.42	\$226,401.57	\$226,401.57							
23	Insurance			9.16%	\$197,265.00	\$2,152,595.00	\$2,349,860.00	\$2,349,860.00							
25	Public Safety	22.00	23.00	6.57%	\$211,224.98	\$3,216,085.48	\$3,427,310.46	\$3,427,310.46							
26	Public Works	13.00		4.91%	\$106,024.21	\$2,161,292.69	\$2,267,316.90	\$2,267,316.90							
27	Health and Human Services		1.00	14.30%	\$8,680.00	\$60,720.00	\$69,400.00	\$69,400.00							
28	Parks and Recreation	3.00	6.00	8.04%	\$25,097.16	\$312,099.84	\$337,197.00	\$337,197.00							
29	Education (including Library)			6.29%	\$39,991.00	\$636,009.00	\$676,000.00	\$676,000.00							
30	Unclassified			-37.95%	(\$133,921.02)	\$352,922.31	\$219,001.29	\$219,001.29							
31	Utilities and Bulk Purchases			-1.66%	(\$20,900.00)	\$1,259,560.00	\$1,238,660.00	\$1,238,660.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$215,000.00	\$215,000.00	\$215,000.00							
35	Contingency			-50.00%	(\$1,000.00)	\$2,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			-1.99%	(\$22,514.00)	\$1,133,028.00	\$1,110,514.00	\$1,110,514.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			19.22%	\$15,200.00	\$79,100.00	\$94,300.00	\$94,300.00							
43	Court and Public Defender		1.00	-40.31%	(\$11,174.87)	\$27,722.87	\$16,548.00	\$16,548.00							
44	Capital			400.00%	\$400,000.00	\$100,000.00	\$500,000.00	\$500,000.00							
45	Debt			2.75%	\$44,096.11	\$1,605,703.89	\$1,649,800.00	\$1,649,800.00							
46	Deferred Charges			-47.50%	(\$19,000.00)	\$40,000.00	\$21,000.00	\$21,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			4.43%	\$25,000.00	\$564,481.27	\$589,481.27	\$589,481.27							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		47.00	45.00	5.61%	\$856,144.58	\$15,257,967.17	\$16,114,111.75	\$16,114,111.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	24	\$3,229,300.00	0.20%	15A Public Schools	4	\$38,935,600.00	25.46%
2 Residential	2,636	\$1,414,167,200.00	86.31%	15B Other Schools	5	\$13,905,700.00	9.09%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	52	\$75,700,600.00	49.50%
4A Commercial	99	\$210,872,100.00	12.87%	15D Church and Charities	7	\$13,533,800.00	8.85%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$8,484,500.00	0.52%	15F Other Exempt	6	\$10,858,400.00	7.10%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,640,262.00	0.10%				
Total	2,764	\$1,638,393,362.00	100.00%	Total	74	\$152,934,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				9.33%			
Total # of property tax appeals filed in 2016							
County Tax Board							
State Tax Court							
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016							
\$114,663.04							

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	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	24,759.50	\$23,000.00	\$0.00	\$0.00	\$0.00	\$1,759.50
Supervisory Staff (Department Heads & Managers)	5.00		656,076.34	\$454,028.58	\$0.00	\$58,615.09	\$108,699.48	\$34,733.19
Police Officers (Including Superior Officers)	21.00		3,693,671.48	\$2,367,729.27	\$253,000.00	\$604,007.74	\$430,933.90	\$38,000.57
Fire Fighters (Including Superior Officers)	0.00		46,272.22	\$0.00	\$0.00	\$46,272.22	\$0.00	\$0.00
All Other Union Employees not listed above	18.00		1,558,328.97	\$952,234.99	\$83,300.00	\$122,933.54	\$320,642.02	\$79,218.43
All Other Non-Union Employees not listed above	2.00	39.00	569,888.79	\$457,172.13	\$0.00	\$38,917.50	\$38,825.49	\$34,973.67
Totals	46.00	46.00	6,548,997.30	\$4,254,164.97	\$336,300.00	\$870,746.08	\$899,100.89	\$188,685.36

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	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	14.00	\$13,067.04	\$182,938.56	14.00	\$13,358.88	\$187,024.32
Parent & Child	4.00	\$21,846.60	\$87,386.40	2.00	\$22,246.44	\$44,492.88
Employee & Spouse (or Partner)	9.00	\$28,209.48	\$253,885.32	9.00	\$28,957.08	\$260,613.72
Family	15.00	\$35,718.12	\$535,771.80	16.00	\$36,473.40	\$583,574.40
Employee Cost Sharing Contribution (enter as negative -)			(\$183,882.68)			(\$152,735.00)
Subtotal	42.00		\$876,099.40	41.00		\$922,970.32
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$6,773.28	\$88,052.64	12	\$6,485.40	\$77,824.80
Parent & Child	1	\$23,427.48	\$23,427.48	1	\$21,565.56	\$21,565.56
Employee & Spouse (or Partner)	20	\$13,546.80	\$270,936.00	17	\$12,970.92	\$220,505.64
Family	7	\$41,500.44	\$290,503.08	8	\$38,202.24	\$305,617.92
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	41.00		\$672,919.20	38.00		\$625,513.92
GRAND TOTAL	83.00		\$1,549,018.60	79.00		\$1,548,484.24

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)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,805,000.00	\$3,805,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$4,862,682.77	\$4,862,682.77	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$256,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$51,600.00			
0			\$0.00	Bonds - Principal	\$943,000.00	\$992,000.00	\$1,023,000.00	\$5,561,000.00
0			\$0.00	Bonds - Interest	\$209,200.00	\$248,542.50	\$217,912.50	\$473,546.25
0			\$0.00	Loans & Other Debt - Principal	\$151,813.23	\$151,898.23	\$152,011.23	\$2,184,675.20
0			\$0.00	Loans & Other Debt - Interest	\$38,186.77	\$32,777.08	\$31,164.62	\$224,104.92
0			\$0.00	Total	\$1,649,800.00	\$1,425,217.81	\$1,424,088.35	\$8,443,326.37
0			\$0.00	Total Principal	\$1,350,813.23	\$1,143,898.23	\$1,175,011.23	\$7,745,675.20
Municipal Purposes				Total Interest	\$298,986.77	\$281,319.58	\$249,077.12	\$697,651.17
Debt Authorized	\$5,333,975.00		\$5,333,975.00	% of Total Current Year Budget	10.24%			
Notes Outstanding	\$7,057,400.00	\$37,250.00	\$7,020,150.00	Description	Debt Not Listed Above			
Bonds Outstanding	\$8,519,000.00		\$8,519,000.00	Total Guarantees - Governmental				
Loans and Other Debt	\$2,497,053.89		\$2,497,053.89	Total Guarantees - Other				
Total (Current Year)	\$32,075,111.66	\$8,704,932.77	\$23,370,178.89	Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	7,978			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$4,020.45			Rating	Aa2	AA		
Per Capita Net Debt	\$2,929.33			Year of Last Rating	2012	2016		
3 Yr. Average Property Valuation		\$1,692,940,715.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.38%		Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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