



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0244 Oradell Borough - County of Bergen



Adopted



Municode: 0244

Filename: 0244_fba_2019.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.	Lyons		Llyons@oradell.org
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Chief Financial Officer

Katie	W.	Chen		Kchen@oradell.org
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Municipal Clerk

Laura	J.	Lyons		Llyons@oradell.org
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Registered Municipal Accountant

James		Cerullo		Jimmycer@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Tracy		Schoenberg	12/31/2021	Tschoenberg@oradell.org
Stephen		Carnevale	12/31/2019	Scarnevale@oradell.org
Miriam		Yu	12/31/2019	Myu@oradell.org
Robert		Jannicelli	12/31/2020	Rjannicelli@oradell.org
Thomas		Kelly	12/31/2020	Tkelly@oradell.org
Roger		Tashjian	12/31/2021	Rtashjian@oradell.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget								
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy						
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact									
Municipal Purpose Tax	0.744	\$12,388,108.68	27.11%	\$0.00	Municipal Purpose Tax	ACTUAL	\$12,750,821.68						
Municipal Library	0.037	\$610,615.00	1.34%	\$0.00	Municipal Library	ACTUAL	\$627,938.58						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space								
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	0.720	\$11,987,481.00	26.23%	\$0.00	Local School District	ESTIMATED	\$12,260,616.00						
Regional School District	0.987	\$16,424,937.00	35.95%	\$0.00	Regional School District	ESTIMATED	\$16,698,867.00						
County Purposes	0.247	\$4,107,462.33	8.99%	\$0.00	County Purposes	ESTIMATED	\$4,189,611.58						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.010	\$175,068.15	0.38%	\$0.00	County Open Space	ESTIMATED	\$175,068.15						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2018 Budget)					2.745		\$45,693,672.16	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$46,702,922.99		
Total Taxable Valuation as of October 1, 2018					\$1,675,784,675.00						Revenue Anticipated, Excluding Tax Levy	4,307,864.15	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				17,047,143.14
Current Year Average Residential Assessment					\$549,564.00						Total Non-Municipal Tax Levy	\$33,324,162.73	
<u>Prior Year to Current Year Comparison</u>									Amount to be Raised by Taxes - Before RUT				\$46,063,441.72
<u>Comparison - Municipal Purposes Tax Rate</u>									Reserve for Uncollected Taxes (RUT)				\$638,887.87
									Total Amount to be Raised by Taxes				\$46,702,329.59
									% of Tax Collections used to Calculate RUT				98.63%
									If % used exceeds the actual collection % then				
									reference the statutory exception used				
<u>Comparison - Municipal Purposes Tax Levy</u>									<u>Tax Collections - ACTUAL as of Prior Year</u>				
									Total Tax Revenue, Collections CY 2018				45,481,605.54
									Total Tax Levy, CY 2018				45,759,302.94
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>									% of Taxes Collected, CY 2018				99.39%
									Delinquent Taxes - December 31, 2018				\$242,815.25

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	28.47%	\$427,000.00	\$1,500,000.00	\$1,927,000.00	\$1,927,000.00							
08	Local Revenue	-0.95%	(\$8,570.84)	\$906,835.01	\$898,264.17	\$898,264.17							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$792,225.00	\$792,225.00	\$792,225.00							
08	Uniform Construction Code Fees	-0.14%	(\$308.00)	\$220,308.00	\$220,000.00	\$220,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	1.88%	\$767.04	\$40,863.63	\$41,630.67	\$41,630.67							
08	Other Special Items	112.02%	\$97,217.15	\$86,782.95	\$184,000.10	\$184,000.10							
15	Receipts from Delinquent Taxes	-5.44%	(\$14,088.84)	\$258,833.05	\$244,744.21	\$244,744.21							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.26%	(\$33,850.06)	\$12,784,671.74	\$12,750,821.68	\$12,750,821.68							
07	Minimum Library Tax	2.84%	\$17,323.58	\$610,615.00	\$627,938.58	\$627,938.58							
54	Open Space 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	2.82%	\$485,490.03	\$17,201,134.38	\$17,686,624.41	\$17,686,624.41	\$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	7.00	9.00	-3.87%	(\$43,631.34)	\$1,126,130.27	\$1,082,498.93	\$1,082,498.93								
21	Land-Use Administration		1.00	8.97%	\$5,550.00	\$61,900.00	\$67,450.00	\$67,450.00								
22	Uniform Construction Code	3.00	4.00	6.38%	\$14,942.83	\$234,349.42	\$249,292.25	\$249,292.25								
23	Insurance			-3.18%	(\$73,841.00)	\$2,321,757.00	\$2,247,916.00	\$2,247,916.00								
25	Public Safety	24.00	15.00	4.61%	\$167,711.64	\$3,636,118.10	\$3,803,829.74	\$3,803,829.74								
26	Public Works	16.00		5.28%	\$123,661.85	\$2,340,580.60	\$2,464,242.45	\$2,464,242.45								
27	Health and Human Services		1.00	7.22%	\$6,962.00	\$96,377.00	\$103,339.00	\$103,339.00								
28	Parks and Recreation	3.00	5.00	-2.03%	(\$6,755.96)	\$332,670.96	\$325,915.00	\$325,915.00								
29	Education (including Library)			2.80%	\$19,800.00	\$706,200.00	\$726,000.00	\$726,000.00								
30	Unclassified			320.97%	\$397,757.04	\$123,923.63	\$521,680.67	\$521,680.67								
31	Utilities and Bulk Purchases			9.83%	\$121,104.00	\$1,232,275.00	\$1,353,379.00	\$1,353,379.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$209,500.00	\$209,500.00	\$209,500.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			13.74%	\$156,678.20	\$1,140,204.90	\$1,296,883.10	\$1,296,883.10								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.91%	\$1,840.00	\$96,180.00	\$98,020.00	\$98,020.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			4.40%	\$22,000.00	\$500,000.00	\$522,000.00	\$522,000.00								
45	Debt			3.44%	\$64,965.00	\$1,889,232.00	\$1,954,197.00	\$1,954,197.00								
46	Deferred Charges			-0.25%	(\$50.00)	\$20,050.00	\$20,000.00	\$20,000.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.07%	\$25,000.00	\$614,481.27	\$639,481.27	\$639,481.27								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		53.00	35.00	6.02%	\$1,003,694.26	\$16,682,930.15	\$17,686,624.41	\$17,686,624.41	\$0.00	\$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, 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	22	\$2,820,000.00	0.17%	15A Public Schools	3	\$38,069,900.00	23.99%
2 Residential	2,638	\$1,449,748,800.00	86.51%	15B Other Schools	5	\$13,931,100.00	8.78%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	53	\$81,671,700.00	51.47%
4A Commercial	99	\$212,150,000.00	12.66%	15D Church and Charities	7	\$13,582,400.00	8.56%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$9,417,200.00	0.56%	15F Other Exempt	7	\$11,410,500.00	7.19%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,648,675.00	0.10%				
Total	2,764	\$1,675,784,675.00	100.00%	Total	75	\$158,665,600.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				9.47%			
Total # of property tax appeals filed in 2018							
Number of 2018 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 2018							

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	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	25,836.00	\$24,000.00	\$0.00	\$0.00	\$0.00	\$1,836.00
Supervisory Staff (Department Heads & Managers)	5.00		718,706.20	\$488,111.00	\$0.00	\$68,872.46	\$124,382.25	\$37,340.49
Police Officers (Including Superior Officers)	23.00		3,825,027.96	\$2,684,780.90	\$322,000.00	\$387,324.37	\$387,324.37	\$43,598.32
Fire Fighters (Including Superior Officers)	50.00		58,500.00	\$0.00	\$0.00	\$58,500.00	\$0.00	\$0.00
All Other Union Employees not listed above	21.00		2,045,774.32	\$1,209,084.49	\$115,300.00	\$170,601.82	\$458,293.05	\$92,494.96
All Other Non-Union Employees not listed above	4.00	28.00	632,138.50	\$501,063.03	\$0.00	\$43,448.03	\$49,296.12	\$38,331.32
Totals	103.00	35.00	7,305,982.99	\$4,907,039.42	\$437,300.00	\$728,746.68	\$1,019,295.79	\$213,601.10

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	17.00	\$13,810.92	\$234,785.64	16.00	\$13,067.04	\$209,072.64
Parent & Child	4.00	\$23,131.68	\$92,526.72	4.00	\$21,846.60	\$87,386.40
Employee & Spouse (or Partner)	7.00	\$29,759.52	\$208,316.64	7.00	\$28,209.48	\$197,466.36
Family	22.00	\$37,771.20	\$830,966.40	20.00	\$35,718.12	\$714,362.40
Employee Cost Sharing Contribution (enter as negative -)			(\$318,150.88)			(\$251,968.55)
Subtotal	50.00		\$1,048,444.52	47.00		\$956,319.25
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	\$0.00	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	12	\$3,996.12	\$47,953.44	13	\$6,304.08	\$81,953.04
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	22	\$9,897.78	\$217,751.16	20	\$12,608.28	\$252,165.60
Family	5	\$25,537.56	\$127,687.80	7	\$40,571.76	\$284,002.32
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	39.00		\$393,392.40	40.00		\$618,120.96
GRAND TOTAL	89.00		\$1,441,836.92	87.00		\$1,574,440.21

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)?

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

Yes
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 Chief	80.00	\$53,779.20			X
Police Lieutenant	73.00	\$43,927.56			X
Police Lieutenant	56.00	\$33,824.88			X
Borough Administrator/Municipal Clerk	38.00	\$19,585.58		X	
Chief Financial Officer	30.00	\$11,480.70		X	
Uniform Construction Code Official/Zoning Officer	28.00	\$10,456.60		X	
Superintendent	25.00	\$9,280.00			X
Recreation Director	11.25	\$2,639.70		X	
All Other Non-Union Employees	84.00	\$15,221.24		X	
PBA	705.00	\$329,487.37	X		
UPSEU	622.00	\$153,661.33	X		
Totals	1752.25	\$683,344.16			
Total Funds Reserved as of end of 2018		\$130,547.42			
Total Funds Appropriated in 2019		\$50,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt			\$2,995,000.00	\$2,995,000.00	\$0.00	
Regional School Debt			\$3,728,363.25	\$3,728,363.25	\$0.00	
Utility Fund Debt						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized				\$0.00	\$0.00	
Notes Outstanding			\$10,514,787.92	\$0.00	\$10,514,787.92	
Bonds Outstanding			\$6,567,000.00	\$0.00	\$6,567,000.00	
Loans and Other Debt			\$3,030,232.12	\$37,250.00	\$2,992,982.12	
Total (Current Year)			\$26,835,383.29	\$6,760,613.25	\$20,074,770.04	
Population (2010 census)			7,978			
Per Capita Gross Debt			\$3,363.67			
Per Capita Net Debt			\$2,516.27			
3 Yr. Average Property Valuation			\$1,812,403,148.33			
Net Debt as % of 3 Year Avg Property Valuation			1.11%			
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$139,400.00			
Bond Anticipation Notes - Interest			\$271,122.00			
Bonds - Principal			\$1,023,000.00			
Bonds - Interest			\$275,675.00			
Loans & Other Debt - Principal			\$204,000.00			
Loans & Other Debt - Interest			\$41,000.00			
Total			\$1,954,197.00	\$0.00	\$0.00	\$0.00
Total Principal			\$1,366,400.00	\$0.00	\$0.00	\$0.00
Total Interest			\$587,797.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			11.05%			
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			Aa2	AA+		
Year of Last Rating			2012	2019		
Mark "X" if Municipality has no bond rating						
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)
