



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0244 Oradell Borough - County of Bergen

Adopted

Municode:

Filename: 0244_fba_2020.xlsm

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
Dianne	C.	Didio	12/31/2023	Mayor@oradell.org

Chief Administrative Officer

Laura	J.	Lyons		Llyons@oradell.org
-------	----	-------	--	--------------------

Chief Financial Officer

Katie	W.	Chen		Kchen@oradell.org
-------	----	------	--	--

Municipal Clerk

Laura	J.	Lyons		Llyons@oradell.org
-------	----	-------	--	--------------------

Registered Municipal Accountant

James		Cerullo		Jcerullo@w-cpa.com
-------	--	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Tracy		Schoenberg	12/31/2021	Tschoenberg@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
Stephen		Carnevale	12/31/2022	Scarnevale@oradell.org
Miriam		Yu	12/31/2022	My@oradell.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.760	\$12,750,821.68	27.32%	\$0.00
Municipal Library	0.037	\$627,938.58	1.35%	\$0.00
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	0.732	\$12,260,616.00	26.27%	\$0.00
Regional School District	0.997	\$16,698,867.00	35.78%	\$0.00
County Purposes	0.249	\$4,160,325.08	8.91%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$178,398.81	0.38%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.786	\$46,676,967.15	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$1,700,929,625.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$561,154.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.760	0.780	2.63%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$12,750,821.68	\$13,283,142.77	4.17%	\$532,321.09

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$4,377.00	#DIV/0!	\$4,377.00

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$13,283,142.77
Municipal Library	ACTUAL	\$597,516.58
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$12,599,597.00
Regional School District	ACTUAL	\$16,219,962.00
County Purposes	ESTIMATED	\$4,326,738.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$185,535.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$47,212,491.35
Revenue Anticipated, Excluding Tax Levy		3,903,138.03
Budget Appropriations, before Reserve for Uncollected Taxes		17,123,538.72
Total Non-Municipal Tax Levy		\$33,331,832.00
Amount to be Raised by Taxes - Before RUT		\$46,552,232.69
Reserve for Uncollected Taxes (RUT)		\$660,257.23
Total Amount to be Raised by Taxes		\$47,212,489.92
% of Tax Collections used to Calculate RUT		<u>98.60%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2019		46,335,994.82
Total Tax Levy, CY 2019		46,732,721.38
% of Taxes Collected, CY 2019		<u>99.15%</u>
Delinquent Taxes - December 31, 2019		<u>\$343,394.46</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	-22.16%	(\$427,000.00)	\$1,927,000.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-3.71%	(\$30,145.59)	\$812,145.59	\$782,000.00	\$782,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$792,225.00	\$792,225.00	\$792,225.00							
08	Uniform Construction Code Fees	-0.70%	(\$1,237.00)	\$176,237.00	\$175,000.00	\$175,000.00							
	<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	56.18%	\$23,388.39	\$41,630.67	\$65,019.06	\$65,019.06							
08	Other Special Items	-18.39%	(\$59,759.52)	\$324,969.87	\$265,210.35	\$265,210.35							
15	Receipts from Delinquent Taxes	33.30%	\$80,868.37	\$242,815.25	\$323,683.62	\$323,683.62							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.82%	\$238,045.39	\$13,045,097.38	\$13,283,142.77	\$13,283,142.77							
07	Minimum Library Tax	-4.84%	(\$30,422.00)	\$627,938.58	\$597,516.58	\$597,516.58							
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	-1.15%	(\$206,261.96)	\$17,990,059.34	\$17,783,797.38	\$17,783,797.38	\$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	7.00	9.00	1.60%	\$17,003.08	\$1,059,498.92	\$1,076,502.00	\$1,076,502.00								
21		1.00	-6.31%	(\$3,750.00)	\$59,450.00	\$55,700.00	\$55,700.00								
22	3.00	4.00	6.00%	\$15,475.74	\$258,139.26	\$273,615.00	\$273,615.00								
23			-0.63%	(\$13,916.00)	\$2,192,916.00	\$2,179,000.00	\$2,179,000.00								
25	24.00	15.00	4.94%	\$188,063.26	\$3,804,329.74	\$3,992,393.00	\$3,992,393.00								
26	16.00		1.18%	\$28,362.55	\$2,408,242.45	\$2,436,605.00	\$2,436,605.00								
27		1.00	1.14%	\$1,174.00	\$103,339.00	\$104,513.00	\$104,513.00								
28	3.00	3.00	-6.66%	(\$21,184.00)	\$317,915.00	\$296,731.00	\$296,731.00								
29			0.00%	\$0.00	\$726,000.00	\$726,000.00	\$726,000.00								
30			-27.23%	(\$176,086.61)	\$646,680.67	\$470,594.06	\$470,594.06								
31			10.26%	\$139,820.15	\$1,362,879.00	\$1,502,699.15	\$1,502,699.15								
32			2.39%	\$5,000.00	\$209,500.00	\$214,500.00	\$214,500.00								
35			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36			4.95%	\$64,485.90	\$1,303,036.10	\$1,367,522.00	\$1,367,522.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			1.99%	\$1,952.00	\$98,020.00	\$99,972.00	\$99,972.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44			-88.12%	(\$460,000.00)	\$522,000.00	\$62,000.00	\$62,000.00								
45			14.84%	\$289,995.51	\$1,954,197.00	\$2,244,192.51	\$2,244,192.51								
46			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			3.25%	\$20,777.39	\$639,481.27	\$660,258.66	\$660,258.66								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	53.00	33.00	0.55%	\$97,172.97	\$17,686,624.41	\$17,783,797.38	\$17,783,797.38	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	24	\$3,470,500.00	0.20%	15A Public Schools	2	\$37,625,400.00	23.30%
2 Residential	2,638	\$1,480,325,100.00	87.03%	15B Other Schools	5	\$13,950,300.00	8.64%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	53	\$81,754,600.00	50.62%
4A Commercial	98	\$205,642,100.00	12.09%	15D Church and Charities	8	\$16,269,700.00	10.07%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$9,831,400.00	0.58%	15F Other Exempt	8	\$11,902,900.00	7.37%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,660,525.00	0.10%				
Total	2,765	\$1,700,929,625.00	100.00%	Total	76	\$161,502,900.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,700,929,625.00			
Total # of property tax appeals filed in 2019				County Tax Board		41.00	
				State Tax Court		16.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				16.00			
Amount paid out by municipality for tax appeals in 2019				\$46,953.77			
				Percentage of Exempt vs. Non-Exempt Properties			
				9.49%			

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 2019 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
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	25,836.00	\$24,000.00	\$0.00	\$0.00	\$0.00	\$1,836.00
Supervisory Staff (Department Heads & Managers)	5.00	0.00	751,391.09	\$520,311.00	\$0.00	\$71,230.58	\$120,045.72	\$39,803.79
Police Officers (Including Superior Officers)	23.00	0.00	4,523,935.71	\$2,930,323.10	\$263,000.00	\$873,236.28	\$411,073.15	\$46,303.18
Fire Fighters (Including Superior Officers)	0.00	55.00	59,611.00	\$0.00	\$0.00	\$59,611.00	\$0.00	\$0.00
All Other Union Employees not listed above	21.00	0.00	2,055,399.58	\$1,269,081.04	\$85,500.00	\$173,737.19	\$423,455.90	\$103,625.45
All Other Non-Union Employees not listed above	3.00	30.00	611,237.90	\$488,575.90	\$0.00	\$38,177.31	\$47,108.63	\$37,376.06
Totals	52.00	92.00	8,027,411.28	\$5,232,291.04	\$348,500.00	\$1,215,992.36	\$1,001,683.40	\$228,944.48

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	16.00	\$13,816.20	\$221,059.20	17.00	\$13,810.92	\$234,785.64
Parent & Child	4.00	\$22,982.16	\$91,928.64	4.00	\$23,131.68	\$92,526.72
Employee & Spouse (or Partner)	8.00	\$29,983.80	\$239,870.40	7.00	\$29,759.52	\$208,316.64
Family	24.00	\$37,709.76	\$905,034.24	22.00	\$37,771.20	\$830,966.40
Employee Cost Sharing Contribution (enter as negative -)			(\$349,390.36)			(\$318,150.88)
Subtotal	52.00		\$1,108,502.12	50.00		\$1,048,444.52
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	13	\$3,954.36	\$51,406.68	12	\$3,996.12	\$47,953.44
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	19	\$7,908.84	\$150,267.96	22	\$7,992.24	\$175,829.28
Family	6	\$25,560.36	\$153,362.16	5	\$25,537.56	\$127,687.80
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	38.00		\$355,036.80	39.00		\$351,470.52
GRAND TOTAL	90.00		\$1,463,538.92	89.00		\$1,399,915.04

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
No

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

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,570,000.00	\$2,570,000.00	\$0.00			
Regional School Debt	\$3,056,729.82	\$3,056,729.82	\$0.00			
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized		\$0.00				
Notes Outstanding	\$5,882,387.92	\$5,882,387.92				
Bonds Outstanding	\$11,040,000.00	\$11,040,000.00				
Loans and Other Debt	\$2,827,372.58	\$2,790,122.58				
Total (Current Year)	\$25,376,490.32	\$5,663,979.82	\$19,712,510.50			
Population (2010 census)	<u>7,978</u>					
Per Capita Gross Debt	<u>\$3,180.81</u>					
Per Capita Net Debt	<u>\$2,470.86</u>					
3 Yr. Average Property Valuation		<u>\$1,834,439,478.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.07%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$138,600.00			
Bond Anticipation Notes - Interest			\$131,257.51			
Bonds - Principal			\$1,439,000.00			
Bonds - Interest			\$293,335.00			
Loans & Other Debt - Principal			\$203,000.00			
Loans & Other Debt - Interest			\$39,000.00			
Total			\$2,244,192.51	\$0.00	\$0.00	\$0.00
Total Principal			\$1,780,600.00	\$0.00	\$0.00	\$0.00
Total Interest			\$463,592.51	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			#DIV/0!			
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	<input type="checkbox"/>					

USER FRIENDLY BUDGET SECTION - Notes

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