



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
Dianne	C.	Didio	12/31/2023	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		Jcerullo@w-cpa.com
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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
Roger		Tashjian	12/31/2021	Rtashjian@oradell.org
Stephen		Carnevale	12/31/2022	Scarnevale@oradell.org
Miriam		Yu	12/31/2022	My@oradell.org
Robert		Jannicelli	12/31/2023	Rjannicelli@oradell.org
Jonathan		Kern	12/31/2023	Jkern@oradell.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.781	\$13,283,142.77	28.27%	\$0.00
Municipal Library	0.035	\$597,516.58	1.27%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	0.741	\$12,599,597.00	26.81%	\$0.00
Regional School District	0.953	\$16,219,962.00	34.52%	\$0.00
County Purposes	0.243	\$4,116,755.22	8.76%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$175,001.82	0.37%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.763	\$46,991,975.39	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2020 \$1,713,528,557.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$567,313.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.781	0.795	1.79%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,283,142.77	\$13,616,198.05	2.51%	\$333,055.28

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$4,510.14	#DIV/0!	\$4,510.14

Current Year 2021 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$13,616,198.05
Municipal Library	ACTUAL	\$603,451.29
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$12,819,035.00
Regional School District	ACTUAL	\$16,423,598.00
County Purposes	ESTIMATED	\$4,320,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$183,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$47,965,282.34
Revenue Anticipated, Excluding Tax Levy		3,911,857.95
Budget Appropriations, before Reserve for Uncollected Taxes		17,469,201.24
Total Non-Municipal Tax Levy		\$33,745,633.00
Amount to be Raised by Taxes - Before RUT		\$47,302,976.29
Reserve for Uncollected Taxes (RUT)		\$661,915.51
Total Amount to be Raised by Taxes		\$47,964,891.80
% of Tax Collections used to Calculate RUT		98.62%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		46,860,098.22
Total Tax Levy, CY 2020		47,052,938.11
% of Taxes Collected, CY 2020		99.59%
Delinquent Taxes - December 31, 2020		\$153,817.92

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	22.53%	\$338,000.00	\$1,500,000.00	\$1,838,000.00	\$1,838,000.00							
08	Local Revenue	-1.05%	(\$7,202.93)	\$683,202.93	\$676,000.00	\$676,000.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$792,225.01	\$792,225.00	\$792,225.00							
08	Uniform Construction Code Fees	-0.70%	(\$1,341.00)	\$191,341.00	\$190,000.00	\$190,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-76.85%	(\$126,873.34)	\$165,100.58	\$38,227.24	\$38,227.24							
08	Other Special Items	-16.82%	(\$43,349.21)	\$257,713.25	\$214,364.04	\$214,364.04							
15	Receipts from Delinquent Taxes	-50.20%	(\$164,356.32)	\$327,397.99	\$163,041.67	\$163,041.67							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.38%	(\$190,175.35)	\$13,806,373.40	\$13,616,198.05	\$13,616,198.05							
07	Minimum Library Tax	0.99%	\$5,934.71	\$597,516.58	\$603,451.29	\$603,451.29							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural 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	-1.03%	(\$189,363.45)	\$18,320,870.74	\$18,131,507.29	\$18,131,507.29	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		8.89%	\$92,248.00	\$1,037,502.00	\$1,129,750.00	\$1,129,750.00									
21	Land-Use Administration		75.50%	\$34,504.00	\$45,700.00	\$80,204.00	\$80,204.00									
22	Uniform Construction Code		3.25%	\$8,896.00	\$273,615.00	\$282,511.00	\$282,511.00									
23	Insurance		1.81%	\$38,952.00	\$2,154,000.00	\$2,192,952.00	\$2,192,952.00									
25	Public Safety		4.71%	\$186,854.00	\$3,963,513.00	\$4,150,367.00	\$4,150,367.00									
26	Public Works		3.62%	\$89,120.00	\$2,460,605.00	\$2,549,725.00	\$2,549,725.00									
27	Health and Human Services		-5.05%	(\$5,274.00)	\$104,513.00	\$99,239.00	\$99,239.00									
28	Parks and Recreation		1.38%	\$3,435.00	\$248,731.00	\$252,166.00	\$252,166.00									
29	Education (including Library)		-1.38%	(\$10,000.00)	\$726,000.00	\$716,000.00	\$716,000.00									
30	Unclassified		-34.99%	(\$229,758.34)	\$656,675.58	\$426,917.24	\$426,917.24									
31	Utilities and Bulk Purchases		-8.87%	(\$132,893.97)	\$1,498,372.97	\$1,365,479.00	\$1,365,479.00									
32	Landfill / Solid Waste Disposal		-1.75%	(\$4,500.00)	\$256,500.00	\$252,000.00	\$252,000.00									
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
36	Statutory Expenditures		10.15%	\$139,095.82	\$1,370,728.18	\$1,509,824.00	\$1,509,824.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		2.03%	\$2,025.00	\$99,972.00	\$101,997.00	\$101,997.00									
43	Court and Public Defender		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
44	Capital		0.00%	\$0.00	\$62,000.00	\$62,000.00	\$62,000.00									
45	Debt		1.47%	\$32,877.49	\$2,244,192.51	\$2,277,070.00	\$2,277,070.00									
46	Deferred Charges		0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.31%	\$2,047.39	\$660,258.66	\$662,306.05	\$662,306.05									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	\$247,628.39	\$17,883,878.90	\$18,131,507.29	\$18,131,507.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item.	Amount	Comment/Explanation
				Put "X" in cell to the left that corresponds to the type of imbalance.		
X				State Aid - Energy Tax Receipts/Watershed Moratorium Aid	\$792,225.00	The Borough faces uncertainty over how much state aid is available during each budget year.
X				Cable Television Franchise Fee - Optimum & Fios	\$115,868.04	Subject to market conditions.
X				Newspaper and Other Recyclable Proceeds	\$4,000.00	Subject to market conditions.
X				Municipal Court Fines	\$32,000.00	This depends on violation ticket volume.
		X		Pension Payments (PFRS and PERS)	\$1,266,824.00	2021 total pension liability increased by 14% over 2020.
X				Library Fund Balance	\$15,000.00	This may be a one-time revenue.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	24	\$3,491,500.00	0.20%	15A Public Schools	2	\$37,625,400.00	23.28%
2 Residential	2,637	\$1,496,005,200.00	87.31%	15B Other Schools	5	\$13,964,900.00	8.64%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	53	\$81,824,500.00	50.63%
4A Commercial	98	\$201,285,300.00	11.75%	15D Church and Charities	8	\$16,281,700.00	10.07%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	5	\$11,052,600.00	0.65%	15F Other Exempt	8	\$11,919,700.00	7.38%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,693,957.00	0.10%				
Total	2,765	\$1,713,528,557.00	100.00%	Total	76	\$161,616,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,713,528,557.00

Total # of property tax appeals filed in 2020	County Tax Board	34.00
	State Tax Court	14.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		14.00

Amount paid out by municipality for tax appeals in 2020	\$568,841.01
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Percentage of Exempt vs. Non-Exempt Properties	9.43%
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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 2020 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)	4.00	0.00	675,699.54	\$476,316.36	\$0.00	\$71,971.40	\$90,973.58	\$36,438.20
Police Officers (Including Superior Officers)	23.00	0.00	5,111,270.24	\$3,063,073.57	\$344,000.00	\$991,516.91	\$452,038.63	\$260,641.13
Fire Fighters (Including Superior Officers)	0.00	55.00	60,800.00	\$0.00	\$0.00	\$60,800.00	\$0.00	\$0.00
All Other Union Employees not listed above	21.00	0.00	2,148,463.55	\$1,312,940.02	\$102,300.00	\$198,385.24	\$426,572.43	\$108,265.86
All Other Non-Union Employees not listed above	3.00	25.00	531,764.27	\$382,153.85	\$0.00	\$40,222.32	\$80,153.33	\$29,234.77
Totals	51.00	87.00	8,553,833.60	\$5,258,483.80	\$446,300.00	\$1,362,895.87	\$1,049,737.97	\$436,415.96

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	\$14,274.48	\$228,391.68	16.00	\$13,816.20	\$221,059.20
Parent & Child	2.00	\$23,697.60	\$47,395.20	4.00	\$22,982.16	\$91,928.64
Employee & Spouse (or Partner)	9.00	\$31,041.48	\$279,373.32	8.00	\$29,983.80	\$239,870.40
Family	25.00	\$38,938.20	\$973,455.00	24.00	\$37,709.76	\$905,034.24
Employee Cost Sharing Contribution (enter as negative -)			(\$378,397.92)			(\$349,390.36)
Subtotal	52.00		\$1,150,217.28	52.00		\$1,108,502.12
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
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$4,345.56	\$56,492.28	13	\$3,954.36	\$51,406.68
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	20	\$8,691.12	\$173,822.40	19	\$7,908.84	\$150,267.96
Family	5	\$28,498.20	\$142,491.00	6	\$25,560.36	\$153,362.16
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	38.00		\$372,805.68	38.00		\$355,036.80
GRAND TOTAL	90.00		\$1,523,022.96	90.00		\$1,463,538.92

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	80.00	\$59,148.80			X
Police Lieutenants	146.00	\$95,397.41			X
Borough Administrator / Municipal Clerk	40.00	\$22,696.80		X	
Chief Financial Officer	24.00	\$10,827.60		X	
Uniform Construction Code Official	31.00	\$12,651.10		X	
Superintendent	32.50	\$13,174.53		X	
All Other Non-Union Employees	17.00	\$4,685.07		X	
PBA	992.00	\$475,366.40	X		
UPSEU	663.00	\$164,954.40	X		
Totals	2025.50	\$858,902.11			
Total Funds Reserved as of end of 2020		\$206,736.93			
Total Funds Appropriated in 2021		\$50,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$2,135,000.00	\$2,135,000.00	\$0.00				
Regional School Debt	\$2,393,849.53	\$2,393,849.53	\$0.00				
Utility Fund Debt							
Arts and Culture			\$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	\$5,723,787.92		\$5,723,787.92				
Bonds Outstanding	\$9,601,000.00		\$9,601,000.00				
Loans and Other Debt	\$2,624,361.04	\$37,250.00	\$2,587,111.04				
Total (Current Year)	\$22,477,998.49	\$4,566,099.53	\$17,911,898.96	\$2,277,070.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>7,978</u>						
Per Capita Gross Debt	<u>\$2,817.50</u>						
Per Capita Net Debt	<u>\$2,245.16</u>						
3 Yr. Average Property Valuation		<u>\$1,827,269,244.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.98%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$178,600.00			
Bond Anticipation Notes - Interest				\$141,000.00			
Bonds - Principal				\$1,470,000.00			
Bonds - Interest				\$247,470.00			
Loans & Other Debt - Principal				\$204,000.00			
Loans & Other Debt - Interest				\$36,000.00			
Total				\$2,277,070.00	\$0.00	\$0.00	\$0.00
Total Principal				\$1,852,600.00	\$0.00	\$0.00	\$0.00
Total Interest				\$424,470.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				12.56%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa2	AA+					
Year of Last Rating	2012	2019					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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