

State of New Jersey Local Government Services

Year:	2023	Municipal User	Friendly B	udget
MUNICIPALITY:	0257 Saddle Brook Towns	ship - County of Bergen		▼ Adopted ▼
Municode:			Filename:	0257_fba_2023.xlsm
		www.saddlebrooknj.gov		
	Phone Number:		201-587-2906	
	Mailing Address:		93 Market St	
Email the UFB if no	t using Outlook	Municipality:	Saddle Brook	State: NJ Zip: 07663
	Mayor			• • • •
First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		White	12/31/2018	rwhite@saddlebrooknj.gov
	Chief Administr	ative Officer	-	
Maureen		Ruane		mruane@saddlebrooknj.gov
	Chief Financial	Officer		
Vince		Buono		vbuono@saddlebrooknj.gov
	Municipal Clerk			
Peter		LoDico		plodico@saddlebrooknj.gov
	Registered Mun	icipal Accountant		
Steven		Wielkotz		swielkotz@fwcc-cpa.com
	Governing Body	/ Members		
First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Accomando	12/31/2026	taccomando@saddlebrooknj.gov
Andrew		Cimiluca	12/31/2024	acimiluca@saddlebrooknj.gov
Sarah Sanchez		D'Arminio	12/31/2026	kd'arminio@saddlebrooknj.gov
Florence		Mazzer	12/31/2024	fmazzer@saddlebrooknj.gov
David		Gierek	12/31/2024	dgierek@saddlebrooknj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	1 <u>23 Budget</u> Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Avg Kesidential Taxpayer Impact	1 475	Actual/Estimateu	Lax Levy
Municipal Purpose Tax	0.756	\$20,115,986.66	<u>10tal Levy</u> 31.52%	\$2,697.02	Municipal Purpose Tax	ACTUAL	\$21,244,075.22
Municipal Library	0.037	\$974,373.00	1.53%	\$121.21	Municipal Library	ACTUAL	\$1,004,949.00
Municipal Open Space	0.037	\$774,575.00	0.00%	\$0.00	Municipal Open Space	ACTUAL	\$1,004,949.0
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	1.354	\$35,987,037.00	56.38%	\$4,983.26	Local School District	ESTIMATED	\$36,600,000.0
Regional School District	1.001	400,901,001100	0.00%	\$0.00	Regional School District		<i>\\\\\\\\\\\\\\</i>
County Purposes	0.244	\$6,481,891.39	10.16%	\$845.13	County Purposes	ESTIMATED	\$6,650,000.0
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$268,087.68	0.42%	\$40.40	County Open Space	ESTIMATED	\$300,000.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
otal (Calendar Year 2022 Budget)	2.402	\$63,827,375.73	100.00%	\$8,687.04	Total ESTIMATED amount to be raise	d by taxes	\$65,799,024.2
Fotal Taxable Valuation as ofCTo be used to calculate the current year tax rate)Current Year Average Residential Asses	Dctober 1, 2022	\$2,827,887,300.00 \$434,583.00			Revenue Anticipated, Excluding Tax Lu Budget Appropriations, before Reserve Total Non-Municipal Tax Levy	for Uncollected Taxes	6,878,277.97 28,127,302.19 \$43,550,000.00
	Prior Ye	ear to Current Year Co	omparison		Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	RUT	\$64,799,024.22 \$1,000,147.4 \$65,799,171.62
F	Comparison Prior Year 0.756	- Municipal Purposes Current Year 0.787	<u>Tax Rate</u> % Change (+/-) 4.07%		% of Tax Collections used to Calculate	RUT	98.48%
E					If % used exceeds the actual collection	% then	
_	<u>Comparison</u>	- Municipal Purposes	<u>Tax Levy</u>		reference the statutory exception used		
P	Prior Year C \$20,115,986.66	Current Year % \$21,244,075.22 \$	6 Change (+/-) 5.61%	\$ Change (+/-) \$1,128,088.56	Tax Collections - ACTUAL as of Pri Total Tax Revenue, Collections CY 202		63,337,030.1
Ce	omparison - Impact	on Avg. Residential Ta	ax Pavment (Muni	cipal Purposes Onl	· · · · · · · · · · · · · · · · · · ·		63,880,023.2
				\$ Change (+/-)	% of Taxes Collected, CY 2022		99.15%
F	\$2,697.02	\$3,419.30	26.78%	\$722.28		=	
	DZ.097.021						

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	WATER Utility	Utility	Utility	Utility	Utility	Utility
08 Surplus	27.05%	\$787,500.00	\$2,911,450.00	\$3,698,950.00	\$3,200,000.00		\$498,950.00					
08 Local Revenue	-3.99%	(\$156,839.77)	\$3,932,839.77	\$3,776,000.00	\$702,000.00		\$3,074,000.00					
09 State Aid (without offsetting appropriation)	5.91%	\$85,079.72	\$1,440,167.00	\$1,525,246.72	\$1,525,246.72							
08 Uniform Construction Code Fees	-12.59%	(\$28,795.00)	\$228,795.00	\$200,000.00	\$200,000.00							
Special Revenue Items w/ Prior Written Consent												
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	613.17%	\$150,488.40	\$24,542.85	\$175,031.25	\$175,031.25							
08 Other Special Items	-64.99%	(\$1,236,167.21)	\$1,902,167.21	\$666,000.00	\$666,000.00							
15 Receipts from Delinquent Taxes	7.35%	\$28,077.41	\$381,922.59	\$410,000.00	\$410,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	3.01%	\$621,642.33	\$20,622,432.89	\$21,244,075.22	\$21,244,075.22							
07 Minimum Library Tax	3.14%	\$30,576.00	\$974,373.00	\$1,004,949.00	\$1,004,949.00							
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	0.87%	\$281,561.88	\$32,418,690.31	\$32,700,252.19	\$29,127,302.19	\$0.00	\$3,572,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		Budgeted P Full-Time P		% 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	Utility
20	General Government			10.02%	\$427,475.00	\$4,264,190.00	\$4,691,665.00	\$1,836,665.00			\$2.855.000.00					
20	Land-Use Administration			0.00%	\$0.00	\$14,500.00	\$14,500.00	\$14,500.00			\$2,055,000.00					
21	Uniform Construction Code			-9.44%	(\$30,745,10)	\$325,745.10	\$295,000.00	\$295,000.00								
23	Insurance			3.38%	\$149,621.70	\$4,425,353.30	\$4,574,975.00	\$4,574,975.00								
25	Public Safety			4.10%	\$263,233.84	\$6,424,740.60	\$6,687,974,44	\$6,573,000,00	\$114,974,44							
26	Public Works			14.02%	\$260,978.21	\$1,861,078.60	\$2,122,056.81	\$2,062,000.00	\$60,056,81							
27	Health and Human Services			5.00%	\$5,000.00	\$100,000.00	\$105,000.00	\$105,000.00	1							
28	Parks and Recreation			36.77%	\$126,500.00	\$344,000.00	\$470,500.00	\$470,500.00								
29	Education (including Library)			3.14%	\$30,576.00	\$974,373.00	\$1,004,949.00	\$1,004,949.00								
30	Unclassified			4.65%	\$4,000.00	\$86,000.00	\$90,000.00	\$90,000.00								
31	Utilities and Bulk Purchases			6.25%	\$55,000.00	\$880,000.00	\$935,000.00	\$935,000.00								
32	Landfill / Solid Waste Disposal	l l		4.04%	\$105,065.00	\$2,602,248.00	\$2,707,313.00	\$2,707,313.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.07%	\$52,377.00	\$2,534,964.00	\$2,587,341.00	\$2,442,341.00			\$145,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			-0.08%	(\$172.25)	\$228,572.25	\$228,400.00	\$228,400.00								
44	Capital			23.26%	\$50,000.00	\$215,000.00	\$265,000.00	\$200,000.00			\$65,000.00					
45	Debt			0.87%	\$42,028.00	\$4,803,972.00	\$4,846,000.00	\$4,338,050.00			\$507,950.00					
46	Deferred Charges			67.58%	\$30,075.81	\$44,502.13	\$74,577.94	\$74,577.94								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	5.05%	\$1,571,013.21	\$31,129,238.98	\$32,700,252.19	\$28,952,270.94	\$175,031.25	\$0.00	\$3,572,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	Nonrecenter A Rist	Future V reductions	Stringeriation In	But "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
					NONE	

ASSES	SED PROPER	TY VALUATIONS	- EXEMPT P	ROPERTY - PROPERTY 7	TAX APPEAL	DATA	
Property Tax Assess	nents - Taxable Prop	erties (October 1, 2022 Valu		Property Tax Asses	sments - Exempt Pro	operties (October 1, 2022 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$13,076,700.00	0.46%	15A Public Schools	6	\$45,105,300.00	25.50%
2 Residential	4,136	\$1,797,436,300.00	63.56%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	55	\$41,571,000.00	23.50%
4A Commercial	144	\$418,635,100.00	14.80%	15D Church and Charities	9	\$22,980,100.00	12.99%
4B Industrial	78	\$433,824,600.00	15.34%	15E Cemeteries & Graveyards	10	\$44,549,200.00	25.18%
4C Apartments	10	\$164,914,600.00	5.83%	15F Other Exempt	41	\$22,701,200.00	12.83%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,411	\$2,827,887,300.00	100.00%	Total	121	\$176,906,800.00	100.00%
			•				
Average Ratio (%), Assessed to True	Value	100.00%					
Equalized Valuation, Taxable Properti	es	\$2,827,887,300.00		Percentage of Exempt vs.			
				Non-Exempt Properties	6.26%		
Total # of property tax appeals fil	led in 2022	County Tax Board	14.00				
		State Tax Court	2.00				
Number of 2022 County Tax Board de	ecisions appealed to Ta	ax Court	0.00				
Number of pending property tax appea			9.00				
realized of pending property can apper			7.00				
Amount paid out by municipality for ta	ax appeals in 2022		\$676.59				
Drive Dudget Veer's Dorn	nonta in Lion of Tor (PILOT) - 5 Year Exemption	ng/A hatamanta				
<u>r Hor Buuget Tear s rayn</u>	# of	PILOT PILOT	ns/Abatements	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate			
G Commercial/Industrial Exemption		Billing/Revenue	Assessed value				
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			
Total 5 11 Exemptions, Addements		0.00	Sheet UFB		l		

						USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions													
Prior Budget Yea	ar's Payments in Lie	u of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name					Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate					
					-										-				
						-													
												-							
Total Long Term Exemptions - Mark "X" if Grand Total	Column Total	0.00	0.00	0.00	Total Long Term Exemptio	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption Total Long Term Exemption		\$0.00 \$0.00	\$0.00 \$0.00	
	Sheet UFB-6C																		

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		6.00	73,397.00	\$28,500.00			\$42,397.00	\$2,500.00
Supervisory Staff (Department Heads & Managers)			0.00					
Police Officers (Including Superior Officers)			7,805,603.00	\$4,400,000.00	\$302,000.00	\$475,000.00	\$2,628,603.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			1,890,000.00	\$1,210,000.00	\$40,000.00	\$125,000.00	\$475,000.00	\$40,000.00
All Other Non-Union Employees not listed above			3,857,315.00	\$2,878,315.00	\$50,000.00	\$150,000.00	\$714,000.00	\$65,000.00
Totals	0.00	6.00	13,626,315.00	\$8,516,815.00	\$392,000.00	\$750,000.00	\$3,860,000.00	\$107,500.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - **<u>Base Pay</u>** 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	33.00	\$12,647.05	\$417,352.65	35.00	\$8,800.20	\$308,007.00
Parent & Child	5.00	\$22,158.09	\$110,790.45	5.00	\$14,879.16	\$74,395.80
Employee & Spouse (or Partner)	10.00	\$28,875.27	\$288,752.70	21.00	\$20,374.08	\$427,855.68
Family	19.00	\$39,532.28	\$751,113.32	22.00	\$27,532.80	\$605,721.60
Employee Cost Sharing Contribution (enter as negative -)			(\$285,000.00)			(\$285,000.00)
Subtotal	67.00		\$1,283,009.12	83.00		\$1,130,980.08
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$13,031.38	\$13,031.38	1	\$8,800.20	\$8,800.20
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$29,365.90	\$29,365.90	1	\$20,374.08	\$20,374.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$42,397.28	2.00		\$29,174.28
Retirees - Health Benefits - Annual Cost						
Single Coverage	18	\$13,031.38	\$234,564.84	10	\$8,800.20	\$88,002.00
Parent & Child	3	\$22,158.09	\$66,474.27	2	\$14,879.16	\$29,758.32
Employee & Spouse (or Partner)	26	\$29,369.90	\$763,617.40	11	\$20,374.08	\$224,114.88
Family	22	\$40,576.51	\$892,683.22	18	\$27,532.80	\$495,590.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	69.00		\$1,957,339.73	41.00		\$837,465.60
GRAND TOTAL	138.00		\$3,282,746.13	126.00		\$1,997,619.96

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	
YES	

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	(check applicable items)												
	Gross Days of		Approved		Individual								
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment								
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement								
WHITE COLLAR		\$539,443.18											
BLUE COLLAR		\$752,021.81	Х										
PBA		\$2,105,798.50	Х										
LIBRARY		\$92,749.08		X									
SCHOOL MARSHALLS		\$54,269.32		Х									
Totals	0.00	\$3,544,281.89											
	, , , , , , , , , , , , , , , , , , , ,												
Total Funds Reserved	as of end of 2022												
i otai Funds App	Total Funds Appropriated in 2023												

UFB-9 Accumulated Absence Liability

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,874,000.00	\$4,874,000.00	\$0.00	Utility Fund - Principal	\$320,950.00	\$334,450.00	\$348,650.00	\$4,115,550.00
Regional School Debt	ψ+,07+,000.00	\$ 1 ,07 1 ,000.00	\$0.00		\$110,000.00	\$100,840.00	\$91,342.00	\$484,262.00
			ψ0.00	Bond Anticipation Notes - Principal	\$350,000.00		ψ/1,5+2.00	\$ +0+,202.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$135,000.00			
WATER	\$6,322,105.49	\$6,322,105.49	\$0.00	-	\$1,974,050.00	\$2,315,550.00	\$2,291,350.00	\$40,589,350.00
0			\$0.00	-	\$1,750,000.00	\$1,743,810.00	\$1,659,435.00	\$16,124,628.00
0			\$0.00	Loans & Other Debt - Principal	\$110,000.00	\$114,080.00	\$112,105.00	\$241,549.00
0			\$0.00	Loans & Other Debt - Interest	\$19,000.00	\$13,100.00	\$10,000.00	\$10,450.00
0			\$0.00					
0			\$0.00	Total	\$4,769,000.00	\$4,621,830.00	\$4,512,882.00	\$61,565,789.00
Municipal Purposes								
Debt Authorized	\$3,689,528.43		\$3,689,528.43	Total Principal	\$2,755,000.00	\$2,764,080.00	\$2,752,105.00	\$44,946,449.00
Notes Outstanding	\$5,849,000.00		\$5,849,000.00	Total Interest	\$2,014,000.00	\$1,857,750.00	\$1,760,777.00	\$16,619,340.00
Bonds Outstanding	\$47,170,300.00	\$339,837.59	\$46,830,462.41	% of Total Current Year Budget	14.58%			
Loans and Other Debt	\$575,411.12		\$575,411.12	-				
	-	-		Description		Debt Not List	ed Above	
Total (Current Year)	\$68,480,345.04	\$11,535,943.08	\$56,944,401.96	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	14,294			Total Other				
	¢4 700 95			Dond Dating	Moodyla	Stondard & Deans	Fitch	
Per Capita Gross Debt	\$4,790.85			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt =	\$3,983.80			Rating	Aa2			
3 Yr. Average Property Valuation		\$2,956,467,452,67		Year of Last Rating	2020			
5 11. Average Froperty Valuation	-	\$2,856,467,452.67		Mark "X" if Municipality has r	10 bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation	1.99%		F,	8			
	=			Sheet UFB-10				

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

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
Receiving	LODI	ELECTRICAL INSPECTION		1/1/2023	12/31/2023	
	FAIR LAWN	SWIM POOL		1/1/2023	12/31/2023	
Receiving	MAYWOOD	SALT SHED		1/1/2023	12/31/2023	
	ROCHELLE PARK	FUEL		1/1/2023	12/31/2023	.
	BERGEN COUNTY	HEALTH SERVICES		1/1/2023	12/31/2023	\$48,000.00
Receiving	BERGEN COUNTY	ANIMAL CONTROL		1/1/2023	12/31/2023	\$20,000.00
Receiving	LODI	MUNICIPAL COURT		1/1/2023	12/31/2023	

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

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