

**TOWNSHIP OF SOUTH ORANGE VILLAGE  
BOARD OF TRUSTEES**

SPECIAL MEETING  
April 27, 2020, 6:00 PM

**ORDER OF BUSINESS**

**CALL MEETING TO ORDER**

Roll Call: Village President Collum  
Trustee Clarke  
Trustee Coalier  
Trustee Hartshorn Hilton  
Trustee Jones  
Trustee Schnall  
Trustee Zuckerman  
Mr. Loehner, Village Administrator  
Mr. Rother, Village Counsel  
Mr. Harris, Village Clerk

For the CBAC:

Mr. Browne  
Mr. Moore  
Mr. Sandow  
Ms. Zaveri  
Mr. Zweifler

**MEETING NOTICE STATEMENT**

Adequate notice of this meeting had been provided to the press in accordance with the Open Public Meetings Act, N.J.S.A. 10:4-6. In addition, notice of this meeting was posted in Village Hall and on the Village's website, and has been filed in the Office of the Village Clerk. Official action may be taken. Susan Caljean, Village Clerk

**PUBLIC COMMENTS**

Village President opens meeting for public comment.

**DISCUSSION ITEMS**

- Workshop and discussion with the Citizen Budget Advisory Committee ("CBAC") on the 2020 Municipal Budget for the Township of South Orange Village.

**NEW BUSINESS**

**ADJOURNMENT**

TOWNSHIP OF SOUTH ORANGE VILLAGE  
COUNTY OF ESSEX

2020 CURRENT FUND BUDGET PREP

**ANTICIPATED REVENUE**

<u>ACCOUNT</u>	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>DIFFERENCE</u>	<u>DIFFERENCE (%)</u>
<u>SURPLUS ANTICIPATED</u>	\$ 2,114,000.00	\$ 2,114,000.00	\$ 1,577,000.00	\$ (537,000.00)	-25.40%
SURPLUS ANTICIPATED W/ PRIOR CONSENT				\$ -	0.00%
				\$ -	0.00%
<u>MISCELLANEOUS REVENUES</u>				\$ -	0.00%
LICENSES:				\$ -	0.00%
ALCOHOLIC BEVERAGES	\$ 31,000.00	\$ 30,300.00	\$ 30,300.00	\$ (700.00)	-2.26%
OTHER	\$ 19,000.00	\$ 17,805.00	\$ 17,805.00	\$ (1,195.00)	-6.29%
FEES AND PERMITS	\$ 90,000.00	\$ 55,673.50	\$ 27,836.75	\$ (62,163.25)	-69.07%
FINES AND COSTS - COURT	\$ 700,000.00	\$ 788,145.29	\$ 362,500.00	\$ (337,500.00)	-48.21%
INTEREST AND COSTS ON TAXES	\$ 243,000.00	\$ 247,361.43	\$ 240,000.00	\$ (3,000.00)	-1.23%
INTEREST ON INVESTMENTS AND DEPOSITS	\$ 323,000.00	\$ 280,734.54	\$ 62,500.00	\$ (260,500.00)	-80.65%
RECREATION FEES	\$ 944,000.00	\$ 838,527.61	\$ 106,618.00	\$ (837,382.00)	-88.71%
SEWER USER FEES	\$ 2,417,000.00	\$ 2,472,182.05	\$ 2,465,000.00	\$ 48,000.00	1.99%
CABLE FRANCHISE FEES	\$ 214,711.16	\$ 214,711.16	\$ 207,073.58	\$ (7,637.58)	-3.56%
PILOT	\$ 2,310,000.00	\$ 2,289,299.34	\$ 2,280,000.00	\$ (30,000.00)	-1.30%
CELL TOWER RENTAL FEE	\$ 88,000.00	\$ 96,321.99	\$ 96,000.00	\$ 8,000.00	9.09%
				\$ -	0.00%
<u>STATE AID</u>				\$ -	0.00%
CMPTRA				\$ -	0.00%
ENERGY RECEIPTS TAX	\$ 1,456,861.00	\$ 1,456,861.00	\$ 1,456,861.00	\$ -	0.00%
				\$ -	0.00%
<u>UNIFORM CONSTRUCTION FEES</u>	\$ 795,600.00	\$ 1,006,256.40	\$ 480,000.00	\$ (315,600.00)	-39.67%
				\$ -	0.00%
<u>SHARED SERVICES:</u>				\$ -	0.00%
TAX COLLECTION: MAPLEWOOD	\$ 60,000.00	\$ 60,000.00	\$ -	\$ (60,000.00)	-100.00%
				\$ -	0.00%
STATE & FEDERAL GRANTS	\$ 167,849.12	\$ 167,849.12	\$ 167,849.12	\$ -	0.00%
STATE & FEDERAL GRANTS - CH. 159	\$ 67,500.00	\$ 67,500.00	\$ 67,500.00	\$ -	0.00%
				\$ -	0.00%
UNIFORM FIRE SAFETY ACT	\$ 23,000.00	\$ 21,896.88	\$ 21,000.00	\$ (2,000.00)	-8.70%
GEN. CAPITAL FUND SURPLUS PY	\$ 104,421.87	\$ 104,421.87	\$ 123,959.62	\$ 19,537.75	18.71%
WATER UTILITY SURPLUS	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -	0.00%
SETON HALL DEBT SERVICE PAYMENT	\$ 66,500.00	\$ 64,875.00	\$ 62,000.00	\$ (4,500.00)	-6.77%
POLICE OFF DUTY ADMIN FEES	\$ 71,000.00	\$ 48,325.00	\$ 48,000.00	\$ (23,000.00)	-32.39%
JOINT MEETING REFUND OF SURPLUS	\$ 112,000.00	\$ 108,283.07	\$ 177,000.00	\$ 65,000.00	58.04%
RENT WALTON AVENUE	\$ -	\$ -	\$ -	\$ -	0.00%
2018 BOND PREMIUM	\$ -	\$ -	\$ -	\$ -	0.00%
WATER UTILITY INTERFUND	\$ -	\$ -	\$ -	\$ -	0.00%
OPEN SPACE - DEBT SERVICE	\$ 300,000.00	\$ 300,000.00	\$ -	\$ (300,000.00)	-100.00%
SALE OF ASSETS			\$ 1,000,000.00	\$ 1,000,000.00	0.00%
DEVELOPMENT EXTENSION FEE			\$ 100,000.00	\$ 100,000.00	0.00%
				\$ -	0.00%
<u>RECEIPTS FROM DELINQUENT TAXES</u>	\$ 907,000.00	\$ 873,058.86	\$ 860,000.00	\$ (47,000.00)	-5.18%
<b>TOTAL</b>	<b>\$ 13,925,443.15</b>	<b>\$ 14,024,389.11</b>	<b>\$ 12,336,803.07</b>	<b>\$ (1,588,640.08)</b>	<b>-11.41%</b>

**APPROPRIATIONS**

<u>ACCOUNT</u>	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>DIFFERENCE (\$)</u>	<u>DIFFERENCE (%)</u>
		(AT 12/31/19)			
ADMINISTRATION & EXECUTIVE S&W	\$ 209,000.00	\$ 184,039.52	\$ 236,000.00	\$ 27,000.00	12.92%
ADMINISTRATION & EXECUTIVE O/E	\$ 224,761.67	\$ 205,393.53	\$ 394,200.00	\$ 169,438.33	75.39%
MUNICIPAL CLERK S&W	\$ 205,000.00	\$ 178,121.25	\$ 219,000.00	\$ 14,000.00	6.83%
MUNICIPAL CLERK O/E	\$ 55,500.00	\$ 66,358.38	\$ 65,000.00	\$ 9,500.00	17.12%
FINANCE S&W	\$ 71,000.00	\$ 70,048.01	\$ 73,000.00	\$ 2,000.00	2.82%
FINANCE O/E	\$ 271,100.00	\$ 272,601.17	\$ 274,550.00	\$ 3,450.00	1.27%
IT S&W	\$ 172,000.00	\$ 173,574.22	\$ 186,000.00	\$ 14,000.00	8.14%
IT O/E	\$ 153,000.00	\$ 138,676.05	\$ 169,500.00	\$ 16,500.00	10.78%
TAX ASSESSOR S&W	\$ 115,000.00	\$ 114,071.29	\$ 117,000.00	\$ 2,000.00	1.74%

TAX ASSESSOR O/E	\$	9,180.00	\$	9,008.27	\$	9,000.00	\$	(180.00)	-1.96%
TAX APPEALS	\$	320,000.00	\$	320,000.00	\$	320,000.00	\$	-	0.00%
MAYOR & COUNCIL O/E	\$	4,080.00	\$	8,649.61	\$	10,500.00	\$	6,420.00	157.35%
TAX COLLECTION S&W	\$	243,000.00	\$	244,128.29	\$	269,000.00	\$	26,000.00	10.70%
TAX COLLECTION O/E	\$	16,320.00	\$	14,479.71	\$	16,300.00	\$	(20.00)	-0.12%
LEGAL SERVICES O/E	\$	265,200.00	\$	183,331.82	\$	225,000.00	\$	(40,200.00)	-15.16%
AUDIT SERVICES	\$	45,900.00	\$	42,000.00	\$	45,900.00	\$	-	0.00%
BOARDS AND COMMITTEES	\$	220,000.00	\$	215,547.52	\$	207,340.00	\$	(12,660.00)	-5.75%
NEIGHBORHOODS	\$	15,000.00	\$	6,390.00	\$	15,000.00	\$	-	0.00%
ENGINEERING S&W	\$	286,000.00	\$	266,521.97	\$	210,000.00	\$	(76,000.00)	-26.57%
ENGINEERING O/E	\$	42,600.00	\$	35,051.11	\$	33,550.00	\$	(9,050.00)	-21.24%
PLANNING BOARD S&W	\$	-	\$	-	\$	-	\$	-	0.00%
PLANNING BOARD O/E	\$	6,120.00	\$	15,127.20	\$	16,300.00	\$	10,180.00	166.34%
CODE ENFORCEMENT S&W	\$	386,100.00	\$	381,700.94	\$	377,140.00	\$	(8,960.00)	-2.32%
BUILDING AND CONSTRUCTION O/E	\$	8,160.00	\$	5,539.89	\$	5,000.00	\$	(3,160.00)	-38.73%
BOARD OF ADJUSTMENT S&W	\$	-	\$	-	\$	-	\$	-	0.00%
BOARD OF ADJUSTMENT O/E	\$	4,080.00	\$	3,889.15	\$	4,050.00	\$	(30.00)	-0.74%
HISTORIC PRESERVATION S&W	\$	-	\$	-	\$	-	\$	-	0.00%
HISTORIC PRESERVATION O/E	\$	6,120.00	\$	3,933.87	\$	3,000.00	\$	(3,120.00)	-50.98%
EMPLOYEE GROUP BENEFITS	\$	2,488,625.00	\$	1,852,739.36	\$	2,533,950.00	\$	45,325.00	1.82%
GENERAL LIABILITY INSURANCE	\$	877,540.00	\$	884,531.12	\$	900,000.00	\$	22,460.00	2.56%
UNEMPLOYMENT INSURANCE	\$	10,000.00	\$	3,107.91	\$	10,000.00	\$	-	0.00%
FIRE S&W	\$	3,919,776.14	\$	3,534,676.96	\$	3,833,900.00	\$	(85,876.14)	-2.19%
FIRE O/E	\$	102,000.00	\$	94,927.51	\$	168,125.00	\$	66,125.00	64.83%
POLICE S&W	\$	6,143,900.00	\$	6,224,090.44	\$	6,486,610.00	\$	342,710.00	5.58%
POLICE O/E	\$	295,800.00	\$	311,995.88	\$	466,050.00	\$	170,250.00	57.56%
EMERGENCY MANAGE O/E	\$	5,100.00	\$	8,564.15	\$	7,200.00	\$	2,100.00	41.18%
MUNICIPAL COURT S&W	\$	127,000.00	\$	128,921.86	\$	130,000.00	\$	3,000.00	2.36%
PUBLIC DEFENDER S&W	\$	29,000.00	\$	27,080.83	\$	29,000.00	\$	-	0.00%
PUBLIC WORKS S&W	\$	1,999,477.25	\$	1,909,762.87	\$	2,048,985.00	\$	49,507.75	2.48%
PUBLIC WORKS O/E	\$	808,032.78	\$	1,003,592.54	\$	919,800.00	\$	111,767.22	13.83%
HEALTH S&W	\$	103,000.00	\$	102,914.56	\$	105,000.00	\$	2,000.00	1.94%
HEALTH O/E	\$	71,420.00	\$	70,363.44	\$	92,050.00	\$	20,630.00	28.89%
RECREATION S&W	\$	875,100.00	\$	867,173.65	\$	460,791.25	\$	(414,308.75)	-47.34%
RECREATION O/E	\$	456,711.36	\$	416,514.74	\$	343,300.00	\$	(113,411.36)	-24.83%
RECREATION O/E (SOPAC)	\$	295,290.00	\$	289,500.00	\$	266,400.00	\$	(28,890.00)	-9.78%
CELEBRATION OF PUBLIC EVENTS	\$	20,910.00	\$	2,889.56	\$	-	\$	(20,910.00)	-100.00%
ELECTRIC/NATURAL GAS	\$	224,400.00	\$	48,452.99	\$	10,000.00	\$	(214,400.00)	-95.54%
TELEPHONE	\$	84,555.26	\$	68,713.21	\$	40,000.00	\$	(44,555.26)	-52.69%
GASOLINE	\$	174,664.87	\$	118,343.37	\$	-	\$	(174,664.87)	-100.00%
STREET LIGHTING	\$	714,000.00	\$	584,060.88	\$	530,000.00	\$	(184,000.00)	-25.77%
RENT	\$	222,900.00	\$	229,356.24	\$	235,194.73	\$	12,294.73	5.52%
SOCIAL SECURITY	\$	607,311.52	\$	638,211.27	\$	598,000.00	\$	(9,311.52)	-1.53%
PERS (PENSION)	\$	703,439.00	\$	721,910.96	\$	675,639.00	\$	(27,800.00)	-3.95%
PFRS (PENSION)	\$	2,793,507.27	\$	2,822,496.59	\$	2,599,692.00	\$	(193,815.27)	-6.94%
DCRP	\$	1,020.00	\$	-	\$	2,000.00	\$	980.00	96.08%
DISABILITY INSURANCE	\$	-	\$	-	\$	-	\$	-	0.00%
MUNICIPAL LIBRARY	\$	180,000.00	\$	180,000.00	\$	180,000.00	\$	-	0.00%
MUNICIPAL LIBRARY (S&W)	\$	887,400.00	\$	871,037.85	\$	913,400.00	\$	26,000.00	2.93%
JOINT TRUNK SEWER MAINTENANCE	\$	1,243,480.00	\$	1,243,480.00	\$	1,200,023.00	\$	(43,457.00)	-3.49%
LOSAP	\$	30,000.00	\$	-	\$	30,000.00	\$	-	0.00%
SALARY ADJUSTMENTS	\$	50,522.75	\$	-	\$	-	\$	(50,522.75)	-100.00%
CONTINGENT	\$	-	\$	-	\$	-	\$	-	0.00%
STATE & FEDERAL GRANTS	\$	174,474.12	\$	174,474.12	\$	174,474.12	\$	-	0.00%
STATE & FEDERAL GRANTS - CH. 159	\$	67,500.00	\$	67,500.00	\$	67,500.00	\$	-	0.00%
SHARED - CODE ENFORCEMENT	\$	115,000.00	\$	110,221.18	\$	-	\$	(115,000.00)	-100.00%
SHARED - MUNICIPAL COURT	\$	475,000.00	\$	210,933.90	\$	500,000.00	\$	25,000.00	5.26%
CAPITAL IMPROVEMENT FUND	\$	750,000.00	\$	750,000.00	\$	135,000.00	\$	(615,000.00)	-82.00%
BOND PRINCIPAL	\$	3,335,000.00	\$	3,335,000.00	\$	3,430,000.00	\$	95,000.00	2.85%
NOTE PRINCIPAL	\$	315,000.00	\$	315,000.00	\$	581,000.00	\$	266,000.00	84.44%
BOND INTEREST	\$	1,152,500.00	\$	1,152,500.00	\$	1,040,000.00	\$	(112,500.00)	-9.76%
NOTE INTEREST	\$	306,000.00	\$	306,000.00	\$	397,000.00	\$	91,000.00	29.74%
GREEN TRUST LOAN PROGRAM	\$	8,540.00	\$	8,540.00	\$	8,540.00	\$	-	0.00%
2010 NJEIT PRINCIPAL AND INTEREST	\$	13,650.00	\$	13,650.00	\$	13,650.00	\$	-	0.00%
2015 NJEIT PRINCIPAL AND INTEREST	\$	23,900.00	\$	23,900.00	\$	23,900.00	\$	-	0.00%
WATER OPERATING DEFICIT	\$	-	\$	-	\$	-	\$	-	0.00%
RESERVE FOR UNCOLLECTED TAXES	\$	1,350,000.00	\$	1,350,000.00	\$	1,350,000.00	\$	-	0.00%
<b>TOTAL</b>	<b>\$</b>	<b>37,986,668.99</b>	<b>\$</b>	<b>36,235,312.71</b>	<b>\$</b>	<b>37,037,504.10</b>	<b>\$</b>	<b>(949,164.89)</b>	<b>-2.50%</b>

\*ORANGE HIGHLIGHT REPRESENTS ITEMS TO BE MODIFIED BY ADAM - 2% INCREASE INSERTED AS PLACEHOLDER

GREEN = CHANGE >= \$30,000 OR 2 %

RED = CHANGE <= -\$30,000 OR -2%

TOTAL AMOUNT TO BE RAISED BY TAXATION	\$ 24,061,225.84	\$ 24,700,701.03
TOTAL ASSESSED VALUE	\$ 2,839,507,221.00	\$ 2,839,414,916.00
AVERAGE RESIDENTIAL ASSESSMENT	\$ 583,502.02	\$ 583,868.90
MUNICIPAL TAX RATE	\$ 0.847	\$ 0.870
MUNICIPAL TAXES FOR AVERAGE RESIDENT	\$ 4,942.26	\$ 5,079.66
INCREASE (\$) FOR AVERAGE RESIDENT (ANNUAL)	\$ 105.63	\$ 137.40
INCREASE (%) FOR AVERAGE RESIDENT (ANNUAL)	2.1840%	2.7801%
	\$8.80 PER MONTH	\$11.45 PER MONTH
	\$26.41 PER QTR	\$34.35 PER QTR
TOTAL LEVY INCREASE (\$)	\$ 471,387.94	\$ 639,475.19
<b>TOTAL LEVY INCREASE (%)</b>	<b>1.9983%</b>	<b>2.6577%</b>

CATEGORIES:	2019 BUDGET	% OF TOTAL BUDGET	2020 BUDGET	DIFFERENCE (\$)	DIFFERENCE (%)
SALARIES AND WAGES	\$ 15,822,276.14	41.65%	\$ 15,694,826.25	\$ (127,449.89)	-0.81%
PENSION, BENEFITS & INSURANCE	\$ 7,511,442.79	19.77%	\$ 7,349,281.00	\$ (162,161.79)	-2.16%
OTHER EXPENSES	\$ 3,052,095.81	8.03%	\$ 3,448,375.00	\$ 396,279.19	12.98%
CAPITAL AND DEBT	\$ 5,904,590.00	15.54%	\$ 5,629,090.00	\$ (275,500.00)	-4.67%
SHARED SERVICES	\$ 590,000.00	1.55%	\$ 500,000.00	\$ (90,000.00)	-15.25%
GRANTS	\$ 241,974.12	0.64%	\$ 241,974.12	\$ -	0.00%
TAX APPEALS & RESERVE FOR UNCOLLECTED TAXES	\$ 1,670,000.00	4.40%	\$ 1,670,000.00	\$ -	0.00%
DEFERRED CHARGES	\$ -	0.00%	\$ -	\$ -	0.00%
SEWER/RENT/UTILITIES	\$ 2,664,000.13	7.01%	\$ 2,015,217.73	\$ (648,782.40)	-24.35%
SOPAC/COMMITTEES/NEIGHBORHOODS	\$ 530,290.00	1.40%	\$ 488,740.00	\$ (41,550.00)	-7.84%
<b>TOTAL</b>	<b>\$ 37,986,668.99</b>	<b>100.00%</b>	<b>\$ 37,037,504.10</b>	<b>\$ (949,164.89)</b>	<b>-2.50%</b>

CATEGORY ROLL-UP:					
EMPLOYEE SALARIES BENEFITS AND INSURANCE	\$ 23,333,718.93	61.43%	\$ 23,044,107.25	\$ (289,611.68)	-1.24%
CAPITAL AND DEBT	\$ 5,904,590.00	15.54%	\$ 5,629,090.00	\$ (275,500.00)	-4.67%
TAX APPEALS/RESERVE FOR UNCOLLECTED TAXES	\$ 1,670,000.00	4.40%	\$ 1,670,000.00	\$ -	0.00%
SEWER/RENT/UTILITIES	\$ 2,664,000.13	7.01%	\$ 2,015,217.73	\$ (648,782.40)	-24.35%
DEFERRED CHARGES	\$ -	0.00%	\$ -	\$ -	0.00%
OTHER EXPENSES	\$ 4,172,385.81	10.98%	\$ 4,437,115.00	\$ 264,729.19	6.34%
GRANTS	\$ 241,974.12	0.64%	\$ 241,974.12	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 37,986,668.99</b>	<b>100.00%</b>	<b>\$ 37,037,504.10</b>	<b>\$ (949,164.89)</b>	<b>-2.50%</b>

#### ANTICIPATED REVENUE LOSS DUE TO COVID-19

40% Uniform Construction Fees	- \$320,000.00
50% Court (Fines and Cost)	- \$363,500.00
75% Interest on Investments and Deposits	- \$187,500.00
50% General Fees and Permits (Clerks Office, DPW)	- \$ 27,836.75
South Orange Summer Camp	- \$347,357.00
South Orange Pool	- \$184,545.00
Spring Recreational Sports	- \$179,480.00
2020 Uncollected Taxes	- \$250,000.00

**Total: - \$ 1,860,218.75**

#### CUTS TO 2020 BUDGET

##### REMOVING PREVIOUSLY ANTICIPATED NEW HIRES:

Deputy Engineer	- \$ 80,000.00
Community Development Coordinator	- \$110,000.00
Recreations Part Time Events Coordinator	- \$ 25,000.00
Building Part Time Administrative Assistant	- \$ 20,000.00
Fire – 3 New Hires Instead of 6	- \$150,000.00
Police New Hires	- \$112,500.00

##### STEPS TAKEN BY VILLAGE TO DATE:

##### GENERAL OPERATING & SALARY AND WAGE APPROPRIATION CUTS:

Reduction in Capital Expenses (CIF)	- \$ 40,000.00
10% Reduction in Education and Conference (All Departments)	- \$ 4,000.00
League of Municipalities (Cancelling for all staff and BOT)	- \$ 4,000.00
Planner Contract	- \$ 35,000.00
Code Enforcement / Building Part Time Inspectors	- \$ 57,360.00
Police Overtime and Part Time Crossing Guards	- \$107,190.00
Public Works Overtime and Part Time Labors	- \$ 53,305.00
Salary Adjustments (Raises and Promotions)	- \$ 50,000.00
Recreations Part Time Employees / Operating Cost	- \$551,245.00
2 Year Salary Freeze at 2% on all Employees / Layoffs	- \$238,000.00
Total \$476,000.00 over 2 years	
10% Cut to Service Level Agreements:	- \$ 57,660.00
SOVCA, SOPAC, Youth Net, Community Coalition on Race and Environmental Commission	

**Total: - \$ 1,637,600 .00**