



# 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
Keith		Misciagna	12/31/2022	kmisciagna@parkridgeboro.com

**Chief Administrative Officer**

Julie		Falkenstern		jfalkenstern@parkridgeboro.com
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**Chief Financial Officer**

Durene		Ayer		dayer@parkridgeboro.com
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**Municipal Clerk**

Magdalena		Giandomenico		mgiandomenico@parkridgeboro.com
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**Registered Municipal Accountant**

Jeffrey	C	Bliss		jbliss@lvhcpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Tom		Farinano	12/31/2020	tfarinano@parkridgeboro.com
Michael		Mintz	12/31/2020	mmintz@parkridgeboro.com
Matthew		Capilli	12/31/2021	mcapilli@parkridgeboro.com
John		Ferguson	12/31/2021	jferguson@parkridgeboro.com
Kelly		Epstein	12/31/2022	kepstein@parkridgeboro.com
Robert		Metzdorf	12/31/2022	rmetzdorf@parkridgeboro.com



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.639	\$10,216,445.00	22.46%	\$3,041.64	Municipal Purpose Tax	ACTUAL	\$10,725,748.00
Municipal Library	0.039	\$615,624.00	1.35%	\$185.64	Municipal Library	ACTUAL	\$623,934.00
Municipal Open Space	0.007	\$111,609.00	0.25%	\$0.00	Municipal Open Space	ACTUAL	\$112,075.00
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	1.877	\$30,018,454.00	66.01%	\$8,934.52	Local School District	ESTIMATED	\$30,919,008.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.271	\$4,331,502.86	9.52%	\$1,289.96	County Purposes	ESTIMATED	\$4,430,464.00
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	\$185,383.49	0.41%	\$52.36	County Open Space	ESTIMATED	\$194,652.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.844</b>	<b>\$45,479,018.35</b>	<b>100.00%</b>	<b>\$13,504.12</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$47,005,881.00</b>
Total Taxable Valuation as of October 1, 2019 <u>\$1,601,066,677.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$476,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>4,510,098.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>15,009,780.00</u> Total Non-Municipal Tax Levy <u>\$35,656,199.00</u> Amount to be Raised by Taxes - Before RUT <u>\$46,155,881.00</u> Reserve for Uncollected Taxes (RUT) <u>\$850,000.00</u> Total Amount to be Raised by Taxes <u>\$47,005,881.00</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>98.19%</u>  If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2019		<u>44,653,993.00</u>
	0.639	0.670	4.85%		Total Tax Levy, CY 2019		<u>45,671,158.00</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2019		<u>97.77%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2019		<u>\$828,696.00</u>
	\$10,216,445.00	\$10,725,748.00	4.99%	\$509,303.00			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$3,041.64	\$3,189.20	4.85%	\$147.56			

**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	Electric Utility	Swim Utility	Utility	Utility	Utility
08	Surplus	6.93%	\$125,880.00	\$1,816,120.00	\$1,942,000.00	\$1,125,000.00		\$260,000.00	\$512,000.00	\$45,000.00			
08	Local Revenue	0.10%	\$13,986.00	\$13,691,202.00	\$13,705,188.00	\$794,500.00		\$3,602,238.00	\$9,007,754.00	\$300,696.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$384,197.00	\$384,197.00	\$384,197.00							
08	Uniform Construction Code Fees	-31.47%	(\$211,020.00)	\$670,520.00	\$459,500.00	\$459,500.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
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	-45.04%	(\$22,517.00)	\$49,988.00	\$27,471.00	\$27,471.00							
08	Other Special Items	-7.48%	(\$94,747.00)	\$1,267,177.00	\$1,172,430.00	\$1,172,430.00							
15	Receipts from Delinquent Taxes	66.11%	\$217,707.00	\$329,293.00	\$547,000.00	\$547,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	7.54%	\$752,305.00	\$9,973,443.00	\$10,725,748.00	\$10,725,748.00							
07	Minimum Library Tax	1.35%	\$8,310.00	\$615,624.00	\$623,934.00	\$623,934.00							
54	Open Space Levy Tax	0.03%	\$30.00	\$112,045.00	\$112,075.00		\$112,075.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>2.73%</b>	<b>\$789,934.00</b>	<b>\$28,909,609.00</b>	<b>\$29,699,543.00</b>	<b>\$15,859,780.00</b>	<b>\$112,075.00</b>	<b>\$3,862,238.00</b>	<b>\$9,519,754.00</b>	<b>\$345,696.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Water Utility	Electric Utility	Swim Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	10.00	-1.97%	(\$275,685.00)	\$13,972,067.00	\$13,696,382.00	\$1,485,465.00	\$13,917.00		\$3,189,000.00	\$8,753,000.00	\$255,000.00			
21	Land-Use Administration	1.00		-4.61%	(\$9,572.00)	\$207,812.00	\$198,240.00	\$198,240.00								
22	Uniform Construction Code	1.00	4.00	90.28%	\$191,555.00	\$212,185.00	\$403,740.00	\$403,740.00								
23	Insurance			-5.13%	(\$94,042.00)	\$1,834,342.00	\$1,740,300.00	\$1,490,300.00			\$250,000.00					
25	Public Safety	20.00	16.00	2.10%	\$78,482.00	\$3,734,108.00	\$3,812,590.00	\$3,812,590.00								
26	Public Works	25.00	6.00	3.54%	\$76,397.00	\$2,157,043.00	\$2,233,440.00	\$2,219,886.00	\$13,554.00							
27	Health and Human Services		2.00	-2.77%	(\$3,792.00)	\$136,927.00	\$133,135.00	\$133,135.00								
28	Parks and Recreation		81.00	292.68%	\$120,585.00	\$41,200.00	\$161,785.00	\$49,710.00	\$112,075.00							
29	Education (including Library)	3.00	13.00	1.35%	\$8,310.00	\$615,624.00	\$623,934.00	\$623,934.00								
30	Unclassified			0.47%	\$105.00	\$22,163.00	\$22,268.00	\$22,268.00								
31	Utilities and Bulk Purchases			0.99%	\$9,000.00	\$911,500.00	\$920,500.00	\$920,500.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$86,000.00	\$86,000.00	\$86,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			3.44%	\$55,459.00	\$1,612,856.00	\$1,668,315.00	\$1,167,526.00			\$266,308.00	\$224,000.00	\$10,481.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.37%	\$1,750.00	\$127,500.00	\$129,250.00	\$129,250.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			50.89%	\$121,395.00	\$238,530.00	\$359,925.00	\$56,700.00			\$168,010.00	\$55,000.00	\$80,215.00			
45	Debt			-2.36%	(\$59,519.00)	\$2,519,258.00	\$2,459,739.00	\$1,983,065.00			\$238,920.00	\$237,754.00				
46	Deferred Charges			1502.56%	\$187,520.00	\$12,480.00	\$200,000.00	\$200,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			21.43%	\$150,000.00	\$700,000.00	\$850,000.00	\$850,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>63.00</b>	<b>132.00</b>	<b>1.91%</b>	<b>\$557,948.00</b>	<b>\$29,141,595.00</b>	<b>\$29,699,543.00</b>	<b>\$15,832,309.00</b>	<b>\$27,471.00</b>	<b>\$112,075.00</b>	<b>\$3,862,238.00</b>	<b>\$9,519,754.00</b>	<b>\$345,696.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<b>X</b>	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	None		
					None		
					None		
					None		
					None		

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	41	\$10,637,900.00	0.66%	15A Public Schools	7	\$21,127,900.00	28.31%	
2 Residential	2,935	\$1,396,037,600.00	87.19%	15B Other Schools	1	\$2,737,500.00	3.67%	
3A/3B Farm			0.00%	15C Public Property	67	\$23,773,000.00	31.86%	
4A Commercial	89	\$169,405,800.00	10.58%	15D Church and Charities	11	\$13,291,300.00	17.81%	
4B Industrial	3	\$3,815,600.00	0.24%	15E Cemeteries & Graveyards	1	\$549,000.00	0.74%	
4C Apartments	9	\$19,792,100.00	1.24%	15F Other Exempt	17	\$13,147,100.00	17.62%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$1,377,677.00	0.09%					
<b>Total</b>	<b>3,078</b>	<b>\$1,601,066,677.00</b>	<b>100.00%</b>	<b>Total</b>	<b>104</b>	<b>\$74,625,800.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				86.44%				
Equalized Valuation, Taxable Properties				\$1,852,228,918.32				
Total # of property tax appeals filed in 2019		County Tax Board	14.00	Percentage of Exempt vs. Non-Exempt Properties				4.66%
		State Tax Court	6.00					
Number of 2019 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court				5.00				
Amount paid out by municipality for tax appeals in 2019				\$136,725.00				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		NONE		
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	45,878.40	\$43,200.00	\$0.00	\$0.00	\$0.00	\$2,678.40
Supervisory Staff (Department Heads & Managers)	9.00		1,363,949.10	\$995,808.00	\$0.00	\$135,191.00	\$171,210.00	\$61,740.10
Police Officers (Including Superior Officers)	19.00		3,958,484.44	\$2,664,120.00	\$157,450.00	\$707,526.00	\$264,213.00	\$165,175.44
Fire Fighters (Including Superior Officers)		31.00	111,500.00	\$0.00	\$61,500.00	\$0.00	\$0.00	\$50,000.00
All Other Union Employees not listed above	32.00	1.00	3,675,718.27	\$2,566,843.00	\$105,800.00	\$348,475.00	\$495,456.00	\$159,144.27
All Other Non-Union Employees not listed above	5.00	85.00	800,956.01	\$607,097.00	\$0.00	\$42,642.00	\$113,577.00	\$37,640.01
<b>Totals</b>	<b>65.00</b>	<b>124.00</b>	<b>9,956,486.22</b>	<b>\$6,877,068.00</b>	<b>\$324,750.00</b>	<b>\$1,233,834.00</b>	<b>\$1,044,456.00</b>	<b>\$476,378.22</b>

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

**YES**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	23.00	\$11,304.00	\$259,992.00	20.00	\$9,384.00	\$187,680.00
Parent & Child	6.00	\$22,248.00	\$133,488.00	6.00	\$16,056.00	\$96,336.00
Employee & Spouse (or Partner)	12.00	\$24,540.00	\$294,480.00	12.00	\$22,434.00	\$269,208.00
Family	21.00	\$34,752.00	\$729,792.00	19.00	\$27,708.00	\$526,452.00
Employee Cost Sharing Contribution (enter as negative - )			(\$373,296.00)			
<b>Subtotal</b>	<b>62.00</b>		<b>\$1,044,456.00</b>	<b>57.00</b>		<b>\$1,079,676.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8	\$7,872.00	\$62,976.00	8	\$7,680.00	\$61,440.00
Parent & Child		\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	28	\$15,744.00	\$440,832.00	28	\$15,360.00	\$430,080.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
<b>Subtotal</b>	<b>36.00</b>		<b>\$503,808.00</b>	<b>36.00</b>		<b>\$491,520.00</b>
<b>GRAND TOTAL</b>	<b>98.00</b>		<b>\$1,548,264.00</b>	<b>93.00</b>		<b>\$1,571,196.00</b>

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)?**

**NO**

**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 Department Employees Association	599.00	\$262,991.10	<b>X</b>		<b>X</b>
Utility Employee Association	136.00	\$62,706.13	<b>X</b>	<b>X</b>	
Road Department	40.50	\$17,248.76	<b>X</b>		
Borough Employee Association	88.00	\$26,066.37	<b>X</b>		
Management	13.30	\$6,686.14		<b>X</b>	<b>X</b>
<b>Totals</b>	876.80	\$375,698.50			
<b>Total Funds Reserved as of end of 2019</b>		\$50,048.00			
<b>Total Funds Appropriated in 2020</b>					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$10,859,466.00	\$10,859,466.00	\$0.00	Utility Fund - Principal	\$393,000.00	\$240,000.00	\$245,000.00	\$1,662,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$65,019.00	\$55,865.00	\$50,090.00	\$172,481.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,300.00			
Water	\$3,970,400.00	\$3,970,400.00	\$0.00	Bond Anticipation Notes - Interest	\$76,530.00			
Electric	\$959,000.00	\$959,000.00	\$0.00	Bonds - Principal	\$1,535,000.00	\$1,570,000.00	\$1,595,000.00	\$5,208,998.00
Swim			\$0.00	Bonds - Interest	\$275,945.00	\$228,609.00	\$179,740.00	\$336,285.00
0			\$0.00	Loans & Other Debt - Principal	\$91,593.00	\$93,432.00	\$95,311.00	\$809,996.00
0			\$0.00	Loans & Other Debt - Interest	\$21,352.00	\$19,510.00	\$17,632.00	\$75,941.00
0			\$0.00	<b>Total</b>	<b>\$2,459,739.00</b>	<b>\$2,207,416.00</b>	<b>\$2,182,773.00</b>	<b>\$8,265,701.00</b>
<u>Municipal Purposes</u>				Total Principal	\$2,020,893.00	\$1,903,432.00	\$1,935,311.00	\$7,680,994.00
Debt Authorized	\$525,290.00		\$525,290.00	Total Interest	\$438,846.00	\$303,984.00	\$247,462.00	\$584,707.00
Notes Outstanding	\$1,970,000.00	\$20,986.00	\$1,949,014.00	% of Total Current Year Budget	8.28%			
Bonds Outstanding	\$9,909,000.00		\$9,909,000.00					
Loans and Other Debt	\$1,090,329.00		\$1,090,329.00					
<b>Total (Current Year)</b>	<b>\$29,283,485.00</b>	<b>\$15,809,852.00</b>	<b>\$13,473,633.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	8,645			Total Guarantees - Governmental	NONE			
Per Capita Gross Debt	\$3,387.33			Total Guarantees - Other				
Per Capita Net Debt	\$1,558.55			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,839,011,394.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.73%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aa2	AA		
				Year of Last Rating	2010	2018		
				<b>Mark "X" if Municipality has no bond rating</b>				

**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	Receiving from Montvale	Municipal Court		1/1/2020	12/31/2020	\$129,250.00



**USER FRIENDLY BUDGET SECTION - Notes**

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