



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0722\_fba\_2015.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Township:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	D.	Parisi	12/31/18	RParisi@westorange.org

**Chief Administrative Officer**

John		Sayers		JSayers@westorange.org
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**Chief Financial Officer**

John	O.	Gross		JGross@westorange.org
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**Municipal Clerk**

Karen		Carnevale		KCarnevale@westorange.org
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Victor		Cirilo	12/31/18	VCirilo@westorange.org
Jerry		Guarino	12/31/16	JGuarino@westorange.org
Joseph		Krakoviak	12/31/16	JKrakoviak@westorange.org
Susan		McCartney	12/31/18	SMcCartney@westorange.org
Patricia		Spango	12/31/16	PSpango@westorange.org



**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	N/A Utility	Swimming Pool Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	0.62%	\$18,128.40	\$2,926,838.70	\$2,944,967.10	\$2,898,302.12	\$0.00	\$0.00	\$46,664.98	\$0.00	\$0.00	\$0.00	
08	Local Revenue	-1.23%	(\$94,121.83)	\$7,670,334.04	\$7,576,212.21	\$7,355,335.19	\$0.00	\$0.00	\$220,877.02	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.27%	\$12,598.50	\$4,683,870.50	\$4,696,469.00	\$4,696,469.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	0.00%	\$0.00	\$596,503.00	\$596,503.00	\$596,503.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	30.91%	\$2,472.85	\$8,001.15	\$10,474.00	\$10,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-48.17%	(\$862,988.36)	\$1,791,594.86	\$928,606.50	\$928,606.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	-2.61%	(\$64,586.84)	\$2,470,896.75	\$2,406,309.91	\$2,406,309.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	8.07%	\$175,271.69	\$2,172,350.80	\$2,347,622.49	\$2,347,622.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.57%	\$789,164.69	\$50,154,895.43	\$50,944,060.12	\$50,944,060.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	-0.62%	(\$12,013.45)	\$1,932,696.59	\$1,920,683.14	\$1,920,683.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	3.47%	\$21,897.10	\$631,036.34	\$652,933.44	\$0.00	\$652,933.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Total</b>	<b>-0.02%</b>	<b>(\$14,177.25)</b>	<b>\$75,039,018.16</b>	<b>\$75,024,840.91</b>	<b>\$74,104,365.47</b>	<b>\$652,933.44</b>	<b>\$0.00</b>	<b>\$267,542.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted 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	N/A Utility	Swimming Pool Utility	N/A Utility	N/A Utility	N/A Utility	Utility
20	General Government	21.00	15.00	-14.66%	(\$613,390.07)	\$4,184,229.64	\$3,570,839.57	\$3,314,584.57	\$0.00	\$0.00	\$0.00	\$256,255.00	\$0.00	\$0.00	\$0.00
21	Land-Use Administration	5.00	4.00	37.31%	\$101,262.64	\$271,432.36	\$372,695.00	\$350,147.00	\$22,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	Uniform Construction Code	10.00	5.00	30.30%	\$195,719.61	\$646,021.39	\$841,741.00	\$841,741.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Insurance			0.29%	\$32,854.48	\$11,430,049.23	\$11,462,903.71	\$11,462,903.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Public Safety	202.00	52.00	0.63%	\$138,471.73	\$22,022,569.79	\$22,161,041.52	\$21,692,325.40	\$468,716.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Public Works	37.00	4.00	-6.35%	(\$360,825.19)	\$5,678,151.29	\$5,317,326.10	\$5,190,921.92	\$126,404.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Health and Human Services	15.00	4.00	6.62%	\$72,058.67	\$1,088,825.26	\$1,160,883.93	\$1,069,842.93	\$91,041.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Parks and Recreation	10.00	223.00	-5.70%	(\$74,017.70)	\$1,298,958.70	\$1,224,941.00	\$1,224,941.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Education (including Library)			-0.62%	(\$12,013.45)	\$1,932,696.59	\$1,920,683.14	\$1,920,683.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Unclassified			-76.61%	(\$2,278,651.31)	\$2,974,251.31	\$695,600.00	\$695,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Utilities and Bulk Purchases			7.12%	\$385,022.67	\$5,409,218.40	\$5,794,241.07	\$5,794,241.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Landfill / Solid Waste Disposal			-2.09%	(\$65,233.54)	\$3,125,609.74	\$3,060,376.20	\$3,041,365.00	\$19,011.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures			0.16%	\$9,733.77	\$5,905,786.94	\$5,915,520.71	\$5,904,233.71	\$0.00	\$0.00	\$0.00	\$11,287.00	\$0.00	\$0.00	\$0.00
37	Judgements			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Shared Services			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Court and Public Defender	5.00	3.00	8.69%	\$35,729.57	\$411,216.63	\$446,946.20	\$446,946.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Capital			-2.91%	(\$27,807.52)	\$955,740.96	\$927,933.44	\$275,000.00	\$0.00	\$652,933.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	Debt			5.44%	\$350,943.52	\$6,450,693.81	\$6,801,637.33	\$6,801,637.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Deferred Charges			-64.24%	(\$828,966.93)	\$1,290,439.93	\$461,473.00	\$461,473.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Debt - Type 1 School District			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,887,057.99	\$2,887,057.99	\$2,887,057.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	Surplus General Budget			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>305.00</b>	<b>310.00</b>	<b>-3.77%</b>	<b>(\$2,939,109.05)</b>	<b>\$77,963,949.96</b>	<b>\$75,024,840.91</b>	<b>\$73,376,644.97</b>	<b>\$727,720.50</b>	<b>\$652,933.44</b>	<b>\$0.00</b>	<b>\$267,542.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
		X		Various Salary & Wages	413,199.02	Estimated impact of collective bargaining agreement settlements for 2014 & 2015
		X		2016 Debt Service	240,000.00	Estimated additional principle paydown in 2014
		X		Various Other Expenses	221,893.92	Future Cost Escalation of Other Expenses in 2016
		X		2015 Severance Liabilities	200,000.00	Estimated 2015 Liability payable in 2016
		X		2015 Tax Appeal Liabilities	666,666.67	Estimated 2015 Liability payable in 2016
		X		2014 Tax Appeal Liabilities	761,567.33	Estimated 2014 Liability payable in 2016
		X		Various Salary & Wages	593,694.87	Estimated impact of collective bargaining agreement settlements for 2016
	X			2011 Severance Liabilities	89,780.00	Expiring Dewferred Chatges in 2016

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	377	\$40,888,800.00	0.73%	15A Public Schools	19	\$114,210,320.00	19.38%
2 Residential	13,325	\$4,502,732,700.00	80.39%	15B Other Schools	8	\$52,072,420.00	8.84%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	322	\$210,640,815.00	35.75%
4A Commercial	452	\$862,430,800.00	15.40%	15D Church and Charities	80	\$152,589,600.00	25.90%
4B Industrial	37	\$40,929,600.00	0.73%	15E Cemeteries & Graveyards	3	\$10,041,100.00	1.70%
4C Apartments	48	\$144,469,300.00	2.58%	15F Other Exempt	45	\$49,683,900.00	8.43%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$9,862,655.00	0.18%				
<b>Total</b>	<b>14,240</b>	<b>\$5,601,313,855.00</b>	<b>100.00%</b>	<b>Total</b>	<b>477</b>	<b>\$589,238,155.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		97.22%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$5,761,483,084.76		3.24%			
Total # of property tax appeals filed in 2014		County Tax Board		390.00			
		State Tax Court		226.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				126.00			
Number of pending property tax appeals in State Tax Court				336.00			
Amount paid out by municipality for tax appeals in 2014		\$2,284,702.00					

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption	n/a			
I Dwelling Exemption				
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	0.00	6.00	97,658.01	\$81,162.50	\$0.00	\$7,628.83	\$0.00	\$8,866.68
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,995,843.19	\$1,633,872.92	\$0.00	\$177,307.41	\$103,145.98	\$81,516.88
Police Officers (Including Superior Officers)	96.00	0.00	14,182,209.23	\$9,202,477.60	\$1,207,600.00	\$2,107,818.94	\$1,217,078.67	\$447,234.01
Fire Fighters (Including Superior Officers)	87.00	0.00	12,101,549.44	\$7,941,141.88	\$833,600.00	\$1,795,721.01	\$1,145,100.36	\$385,986.20
All Other Union Employees not listed above	110.00	0.00	10,518,887.35	\$6,982,402.25	\$449,500.00	\$817,557.66	\$1,436,878.52	\$832,548.91
All Other Non-Union Employees not listed above	0.00	304.00	1,190,737.28	\$939,787.47	\$0.00	\$21,303.85	\$116,339.63	\$113,306.32
<b>Totals</b>	<b>305.00</b>	<b>310.00</b>	<b>40,086,884.51</b>	<b>\$26,780,844.63</b>	<b>\$2,490,700.00</b>	<b>\$4,927,337.71</b>	<b>\$4,018,543.17</b>	<b>\$1,869,459.00</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><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	86.00	9,738.13	\$837,479.18
Parent & Child	21.00	15,854.02	\$332,934.42
Employee & Spouse (or Partner)	36.00	21,176.76	\$762,363.36
Family	133.00	26,234.85	\$3,489,235.05
Employee Cost Sharing Contribution (enter as negative - )			(\$1,403,468.84)
Subtotal	276.00	\$73,003.76	\$4,018,543.17
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	130	9,140.16	\$1,188,221.41
Parent & Child	10	18,227.12	\$182,271.19
Employee & Spouse (or Partner)	117	17,778.12	\$2,080,040.11
Family	72	35,223.30	\$2,536,077.40
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	329.00	\$80,368.70	\$5,986,610.11
<b>GRAND TOTAL</b>	<b>605.00</b>	<b>\$153,372.46</b>	<b>\$10,005,153.28</b>

Note - other health insurances such as dental and vision are not included in this analysis. Therefore, the total from this sheet will not agree with the budgeted appropriation.

<b>Is medical coverage provided by the SHBP (Yes or No)?</b>	<b>NO</b>
<b>Is prescription drug coverage provided by the SHBP (Yes or No)?</b>	<b>NO</b>



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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2016	2017	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$34,232,000.00	\$34,232,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
N/A			\$0.00				
Swimming Pool			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$8,995,269.00		\$8,995,269.00				
Notes Outstanding	\$31,697,457.00		\$31,697,457.00				
Bonds Outstanding	\$24,075,000.00		\$24,075,000.00				
Loans and Other Debt	\$3,151,198.00		\$3,151,198.00				
<b>Total (Current Year)</b>	<b>\$102,150,924.00</b>	<b>\$34,232,000.00</b>	<b>\$67,918,924.00</b>				
Population (2010 census)	42,561						
Per Capita Gross Debt	\$2,400.11						
Per Capita Net Debt	\$1,595.80						
3 Yr. Average Property Valuation		\$5,831,593,402.00					
Net Debt as % of 3 Year Avg Property Valuation		1.16%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$1,505,848.83	\$1,933,764.49	\$2,241,883.60	\$26,015,960.08			
Bond Anticipation Notes - Interest	\$297,470.81	\$297,470.81	\$297,470.81	\$1,933,560.27			
Bonds - Principal	\$3,840,000.00	\$4,080,000.00	\$2,920,000.00	\$13,235,000.00			
Bonds - Interest	\$859,522.50	\$705,732.51	\$574,151.26	\$1,971,653.15			
Loans & Other Debt - Principal	\$234,763.93	\$247,850.96	\$249,306.76	\$2,419,276.35			
Loans & Other Debt - Interest	\$64,031.26	\$59,381.26	\$54,281.26	\$236,768.81			
<b>Total</b>	<b>\$6,801,637.33</b>	<b>\$7,324,200.03</b>	<b>\$6,337,093.69</b>	<b>\$45,812,218.65</b>			
Total Principal	\$5,580,612.76	\$6,261,615.45	\$5,411,190.36	\$41,670,236.43			
Total Interest	\$1,221,024.57	\$1,062,584.58	\$925,903.33	\$4,141,982.23			
% of Total Current Year Budget	9.07%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating		AA					
Year of Last Rating		2014					
<b>Mark "X" if Municipality has no bond rating</b>							



