



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
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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Registered Municipal Accountant

Francis		McEnerney		FMcEnerney@odpkf.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle		Casalino	12/31/16	MCasalino@westorange.org
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

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	Swimming Pool Utility	N/A	N/A	N/A	Utility
08	Surplus	-0.12%	(\$3,512.25)	\$2,944,967.10	\$2,941,454.85	\$2,898,302.12	\$0.00	\$0.00	\$43,152.73	\$0.00	\$0.00	\$0.00	
08	Local Revenue	27.08%	\$2,027,741.21	\$7,487,487.48	\$9,515,228.69	\$9,266,924.42	\$0.00	\$0.00	\$248,304.27	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,696,469.00	\$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	19.00%	\$116,412.61	\$612,774.39	\$729,187.00	\$729,187.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-22.69%	(\$3,074.57)	\$13,548.57	\$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	0.00%	\$0.00	\$928,606.50	\$928,606.50	\$928,606.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	40.73%	\$1,140,564.51	\$2,800,517.18	\$3,941,081.69	\$3,941,081.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	11.51%	\$263,389.34	\$2,288,377.30	\$2,551,766.64	\$2,551,766.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.62%	\$826,155.23	\$51,107,701.90	\$51,933,857.13	\$51,933,857.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	3.43%	\$65,960.49	\$1,922,220.51	\$1,988,181.00	\$1,988,181.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	18.20%	\$118,880.25	\$653,018.66	\$771,898.91	\$0.00	\$771,898.91	\$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	
	Total	6.03%	\$4,552,516.82	\$75,455,688.59	\$80,008,205.41	\$78,944,849.50	\$771,898.91	\$0.00	\$291,457.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Swimming Pool Utility	N/A	N/A	N/A		
20	General Government		9.23%	\$308,681.82	\$3,343,868.69	\$3,652,550.51	\$3,372,380.51	\$0.00	\$0.00	\$0.00	\$280,170.00	\$0.00	\$0.00	\$0.00	\$0.00	
21	Land-Use Administration		3.67%	\$9,274.16	\$252,729.63	\$262,003.79	\$239,455.79	\$22,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
22	Uniform Construction Code		20.53%	\$164,374.84	\$800,631.52	\$965,006.36	\$965,006.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
23	Insurance		3.72%	\$492,298.70	\$13,246,578.42	\$13,738,877.12	\$13,738,877.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
25	Public Safety		2.62%	\$576,431.00	\$21,984,765.57	\$22,561,196.57	\$22,092,480.45	\$468,716.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26	Public Works		-5.30%	(\$452,305.67)	\$8,528,575.94	\$8,076,270.27	\$8,057,259.07	\$19,011.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
27	Health and Human Services		1.05%	\$12,102.98	\$1,155,316.45	\$1,167,419.43	\$1,076,378.43	\$91,041.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Parks and Recreation		-0.67%	(\$8,167.95)	\$1,221,996.53	\$1,213,828.58	\$1,213,828.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29	Education (including Library)		3.51%	\$67,497.86	\$1,920,683.14	\$1,988,181.00	\$1,988,181.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30	Unclassified		-43.13%	(\$300,000.00)	\$695,600.00	\$395,600.00	\$395,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31	Utilities and Bulk Purchases		-13.32%	(\$853,122.30)	\$6,403,875.44	\$5,550,753.14	\$5,550,753.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32	Landfill / Solid Waste Disposal		n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	
36	Statutory Expenditures		5.29%	\$312,726.29	\$5,915,520.71	\$6,228,247.00	\$6,216,960.00	\$0.00	\$0.00	\$0.00	\$11,287.00	\$0.00	\$0.00	\$0.00	\$0.00	
37	Judgements		0.00%	\$0.00	\$126,404.18	\$126,404.18	\$0.00	\$126,404.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42	Shared Services		0.00%	\$0.00	\$15,492.46	\$15,492.46	\$15,492.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
43	Court and Public Defender		-6.35%	(\$25,895.84)	\$407,700.47	\$381,804.63	\$381,804.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44	Capital		29.08%	\$337,465.47	\$1,160,433.44	\$1,497,898.91	\$726,000.00	\$0.00	\$771,898.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45	Debt		5.43%	\$369,003.14	\$6,801,637.33	\$7,170,640.47	\$7,170,640.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46	Deferred Charges		361.13%	\$1,666,500.00	\$461,473.00	\$2,127,973.00	\$2,127,973.00	\$0.00	\$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	\$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	\$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	\$0.00	
	Total	0.00	0.00	3.46%	\$2,676,864.50	\$77,331,340.91	\$80,008,205.41	\$78,217,129.00	\$727,720.50	\$771,898.91	\$0.00	\$291,457.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	364	\$38,823,200.00	0.69%	15A Public Schools	19	\$114,210,320.00	19.38%
2 Residential	13,335	\$4,507,877,700.00	80.49%	15B Other Schools	8	\$51,885,720.00	8.80%
3A/3B Farm	0		0.00%	15C Public Property	322	\$210,494,915.00	35.72%
4A Commercial	453	\$859,291,600.00	15.34%	15D Church and Charities	81	\$153,123,200.00	25.98%
4B Industrial	37	\$40,699,000.00	0.73%	15E Cemeteries & Graveyards	3	\$10,041,100.00	1.70%
4C Apartments	50	\$143,752,800.00	2.57%	15F Other Exempt	44	\$49,589,000.00	8.41%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$9,844,225.00	0.18%				
Total	14,239	\$5,600,288,525.00	100.00%	Total	477	\$589,344,255.00	100.00%
Average Ratio (%), Assessed to True Value				93.90%			
Equalized Valuation, Taxable Properties				\$5,964,098,535.68			
Total # of property tax appeals filed in 2015				County Tax Board			
				356.00			
				State Tax Court			
				145.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				64.00			
Number of pending property tax appeals in State Tax Court				145.00			
Amount paid out by municipality for tax appeals in 2015				\$719,419.27			

Percentage of Exempt vs.
Non-Exempt Properties 10.52%

<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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
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

**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		6.00	106,408.48	\$87,406.00		\$10,567.80		\$8,434.68
Supervisory Staff (Department Heads & Managers)	12.00		2,184,995.20	\$1,663,203.51		\$244,725.79	\$141,670.83	\$135,395.07
Police Officers (Including Superior Officers)	96.00		14,820,476.97	\$9,527,298.53	\$975,000.00	\$2,219,963.83	\$1,671,655.54	\$426,559.07
Fire Fighters (Including Superior Officers)	87.00		12,714,371.47	\$8,132,026.09	\$750,000.00	\$1,894,850.23	\$1,572,793.45	\$364,701.70
All Other Union Employees not listed above			10,705,183.07	\$6,772,878.89	\$443,500.00	\$818,873.35	\$1,973,550.27	\$696,380.56
All Other Non-Union Employees not listed above			1,534,670.61	\$1,253,879.00			\$159,792.29	\$120,999.32
Totals	195.00	6.00	42,066,105.80	\$27,436,692.02	\$2,168,500.00	\$5,188,981.00	\$5,519,462.38	\$1,752,470.40

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	85.00	\$11,676.53	\$992,505.05	86.00	\$9,738.13	\$837,479.18
Parent & Child	17.00	\$18,923.45	\$321,698.65	21.00	\$15,854.02	\$332,934.42
Employee & Spouse (or Partner)	36.00	\$25,657.82	\$923,681.52	36.00	\$21,176.76	\$762,363.36
Family	115.00	\$32,387.27	\$3,724,536.05	133.00	\$26,234.85	\$3,489,235.05
Employee Cost Sharing Contribution (enter as negative -)						(\$1,403,468.84)
Subtotal	253.00		\$5,962,421.27	276.00		\$4,018,543.17
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	121	\$10,067.65	\$1,218,185.65	130	\$9,140.16	\$1,188,220.80
Parent & Child	11	\$21,348.37	\$234,832.07	10	\$18,227.12	\$182,271.20
Employee & Spouse (or Partner)	122	\$21,272.31	\$2,595,221.82	117	\$17,778.12	\$2,080,040.04
Family	63	\$36,861.22	\$2,322,256.86	72	\$35,223.30	\$2,536,077.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	317.00		\$6,370,496.40	329.00		\$5,986,609.64
GRAND TOTAL	570.00		\$12,332,917.67	605.00		\$10,005,152.81

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	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 Utility			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$12,421,780.00		\$12,421,780.00				
Notes Outstanding	\$34,385,798.00		\$34,385,798.00				
Bonds Outstanding	\$20,235,000.00		\$20,235,000.00				
Loans and Other Debt	\$3,890,467.97		\$3,890,467.97				
Total (Current Year)	\$105,165,045.97	\$34,232,000.00	\$70,933,045.97				
Population (2010 census)	42,561						
Per Capita Gross Debt	\$2,470.93						
Per Capita Net Debt	\$1,666.62						
3 Yr. Average Property Valuation		\$5,831,262,099.67					
Net Debt as % of 3 Year Avg Property Valuation		1.22%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$1,599,067.33			
Bond Anticipation Notes - Interest				\$419,227.15			
Bonds - Principal				\$4,080,000.00	\$2,920,000.00	\$1,870,000.00	\$11,365,000.00
Bonds - Interest				\$765,113.77	\$574,151.26	\$483,176.26	\$1,488,476.89
Loans & Other Debt - Principal				\$247,850.96	\$249,306.76	\$254,179.20	\$2,165,097.15
Loans & Other Debt - Interest				\$59,381.26	\$54,281.26	\$49,091.28	\$187,677.53
Total				\$7,170,640.47	\$3,797,739.28	\$2,656,446.74	\$15,206,251.57
Total Principal				\$5,926,918.29	\$3,169,306.76	\$2,124,179.20	\$13,530,097.15
Total Interest				\$1,243,722.18	\$628,432.52	\$532,267.54	\$1,676,154.42
% of Total Current Year Budget				8.96%			
<u>Description</u>				<u>Debt Not Listed Above</u>			
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					AA		
Year of Last Rating					2014		
Mark "X" if Municipality has no bond rating							

