



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 722_fba_2017.xlsm

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 - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.927	\$51,933,857.13	23.84%	\$3,133.99	Municipal Purpose Tax	ACTUAL	\$52,865,340.70
Municipal Library	0.035	\$1,988,181.00	0.91%	\$118.33	Municipal Library	ACTUAL	\$2,017,653.91
Municipal Open Space	0.003	\$145,460.49	0.07%	\$10.14	Municipal Open Space	ACTUAL	\$145,460.49
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.001	\$111,110.00	0.05%	\$1.72	Other Special Districts (total levies)	ACTUAL	\$105,189.83
Local School District	2.369	\$132,521,527.00	60.84%	\$8,009.07	Local School District	ESTIMATED	\$133,389,906.36
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.540	\$30,209,880.27	13.87%	\$1,825.62	County Purposes	ESTIMATED	\$30,569,236.30
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$902,331.26	0.41%	\$54.09	County Open Space	ESTIMATED	\$920,377.89
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.891	\$217,812,347.15	100.00%	\$13,152.97	Total ESTIMATED amount to be raised by taxes		\$220,013,165.48
Total Taxable Valuation as of October 1, 2016 <u>\$5,582,248,580.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>24,791,738.67</u>		
Current Year Average Residential Assessment <u>\$338,078.21</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>77,001,801.27</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$165,130,170.87</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$217,340,233.47</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,887,058.38</u>		
0.927	0.947	2.16%			Total Amount to be Raised by Taxes <u>\$220,227,291.85</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.69%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>		
\$51,933,857.13	\$52,865,340.70	1.79%	\$931,483.57		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>215,664,353.90</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>218,321,970.48</u>		
\$3,133.99	\$3,201.69	2.16%	\$67.70		% of Taxes Collected, CY 2016 <u>98.78%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$2,568,921.50</u>		

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	First Utility	Swimming Pool Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
08	Surplus	4.83%	\$140,129.66	\$2,898,302.12	\$3,038,431.78	\$3,022,376.78	---	---	\$16,055.00	---	---	---	
08	Local Revenue	-0.10%	(\$10,160.00)	\$9,888,253.63	\$9,878,093.63	\$9,594,871.63	---	---	\$283,222.00	---	---	---	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,696,469.00	\$4,696,469.00	\$4,696,469.00	---	---	---	---	---	---	
08	Uniform Construction Code Fees	0.00%	\$0.00	\$972,242.00	\$972,242.00	\$972,242.00	---	---	---	---	---	---	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-5.63%	(\$625.16)	\$11,099.16	\$10,474.00	\$10,474.00	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	-35.56%	(\$208,972.05)	\$587,657.14	\$378,685.09	\$378,685.09	---	---	---	---	---	---	
08	Other Special Items	-21.49%	(\$944,632.47)	\$4,395,470.49	\$3,450,838.02	\$3,450,838.02	---	---	---	---	---	---	
15	Receipts from Delinquent Taxes	-1.13%	(\$29,450.17)	\$2,610,334.93	\$2,580,884.76	\$2,580,884.76	---	---	---	---	---	---	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.84%	\$438,957.44	\$52,543,867.54	\$52,982,824.98	\$52,982,824.98	---	---	---	---	---	---	
07	Minimum Library Tax	1.48%	\$29,472.91	\$1,988,181.00	\$2,017,653.91	\$2,017,653.91	---	---	---	---	---	---	
54	Open Space Levy Tax	12.33%	\$95,346.23	\$773,522.13	\$868,868.36	---	\$868,868.36	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	Total	-0.60%	(\$489,933.61)	\$81,365,399.14	\$80,875,465.53	\$79,707,320.17	\$868,868.36	\$0.00	\$299,277.00	\$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	First Utility	Swimming Pool Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
20 General Government	20.00	38.00	-2.72%	(\$103,682.52)	\$3,817,555.14	\$3,713,872.62	\$3,425,882.62	---	---	---	\$287,990.00	---	---	---	---
21 Land-Use Administration	3.00	3.00	-22.20%	(\$53,497.79)	\$240,955.79	\$187,458.00	\$172,458.00	\$15,000.00	---	---	---	---	---	---	---
22 Uniform Construction Code	8.00	3.00	5.32%	\$49,473.30	\$930,006.36	\$979,479.66	\$979,479.66	---	---	---	---	---	---	---	---
23 Insurance	0.00	0.00	8.88%	\$1,169,053.83	\$13,161,832.12	\$14,330,885.95	\$14,330,885.95	---	---	---	---	---	---	---	---
25 Public Safety	200.00	52.00	3.20%	\$723,897.19	\$22,653,105.10	\$23,377,002.29	\$23,316,092.74	\$60,909.55	---	---	---	---	---	---	---
26 Public Works	43.00	2.00	-1.80%	(\$82,833.34)	\$4,593,596.03	\$4,510,762.69	\$4,433,524.69	\$77,238.00	---	---	---	---	---	---	---
27 Health and Human Services	18.00	4.00	2.26%	\$26,758.28	\$1,185,480.38	\$1,212,238.66	\$1,110,345.66	\$101,893.00	---	---	---	---	---	---	---
28 Parks and Recreation	7.00	149.00	4.08%	\$49,449.30	\$1,211,249.82	\$1,260,699.12	\$1,260,699.12	---	---	---	---	---	---	---	---
29 Education (including Library)	N/a	N/a	1.48%	\$29,473.00	\$1,988,181.00	\$2,017,654.00	\$2,017,654.00	---	---	---	---	---	---	---	---
30 Unclassified	0.00	0.00	-4.66%	(\$19,707.94)	\$422,807.94	\$403,100.00	\$403,100.00	---	---	---	---	---	---	---	---
31 Utilities and Bulk Purchases	0.00	0.00	-5.96%	(\$366,956.48)	\$6,153,711.48	\$5,786,755.00	\$5,786,755.00	---	---	---	---	---	---	---	---
32 Landfill / Solid Waste Disposal	0.00	0.00	-0.24%	(\$8,160.78)	\$3,466,706.71	\$3,458,545.93	\$3,458,545.93	---	---	---	---	---	---	---	---
35 Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	---	---	---	---	---	---	---	---
36 Statutory Expenditures	0.00	0.00	6.93%	\$432,430.93	\$6,243,189.12	\$6,675,620.05	\$6,664,333.05	---	---	---	\$11,287.00	---	---	---	---
37 Judgements	0.00	0.00	-0.33%	(\$461.00)	\$139,219.54	\$138,758.54	---	\$138,758.54	---	---	---	---	---	---	---
42 Shared Services	0.00	0.00	0.00%	\$0.00	\$15,492.46	\$15,492.46	\$15,492.46	---	---	---	---	---	---	---	---
43 Court and Public Defender	4.00	2.00	1.64%	\$6,261.76	\$381,804.63	\$388,066.39	\$388,066.39	---	---	---	---	---	---	---	---
44 Capital	0.00	0.00	-8.46%	(\$126,436.11)	\$1,495,304.47	\$1,368,868.36	\$500,000.00	---	\$868,868.36	---	---	---	---	---	---
45 Debt	0.00	0.00	4.74%	\$339,814.35	\$7,170,640.47	\$7,510,454.82	\$7,510,454.82	---	---	---	---	---	---	---	---
46 Deferred Charges	0.00	0.00	-69.37%	(\$1,476,280.00)	\$2,127,973.00	\$651,693.00	\$651,693.00	---	---	---	---	---	---	---	---
48 Debt - Type 1 School District	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50 Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$2,887,057.99	\$2,887,057.99	\$2,887,057.99	---	---	---	---	---	---	---	---
55 Surplus General Budget	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
Total	303.00	253.00	0.73%	\$588,595.98	\$80,286,869.55	\$80,875,465.53	\$79,313,521.08	\$393,799.09	\$868,868.36	\$0.00	\$299,277.00	\$0.00	\$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	0.00	6.00	98,768.78	\$87,406.00	\$0.00	\$2,622.18	\$0.00	\$8,740.60
Supervisory Staff (Department Heads & Managers)	19.00	0.00	2,493,138.08	\$1,814,063.42	\$0.00	\$236,537.21	\$261,131.11	\$181,406.34
Police Officers (Including Superior Officers)	97.00	0.00	15,194,130.98	\$10,165,864.80	\$975,000.00	\$2,274,488.57	\$1,333,143.02	\$445,634.59
Fire Fighters (Including Superior Officers)	88.00	0.00	13,344,468.70	\$8,948,220.32	\$750,000.00	\$2,048,870.23	\$1,209,449.34	\$387,928.81
All Other Union Employees not listed above	92.00	0.00	8,272,959.79	\$5,299,944.39	\$443,500.00	\$691,064.09	\$1,308,456.87	\$529,994.44
All Other Non-Union Employees not listed above	7.00	247.00	2,306,858.65	\$672,913.15	\$1,412,059.80	\$55,037.88	\$99,556.50	\$67,291.32
Totals	303.00	253.00	41,710,324.99	\$26,988,412.08	\$3,580,559.80	\$5,308,620.16	\$4,211,736.85	\$1,620,996.10

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	79.00	\$12,118.60	\$957,369.40	85.00	\$11,676.53	\$992,505.05
Parent & Child	20.00	\$19,171.61	\$383,432.20	17.00	\$18,923.45	\$321,698.65
Employee & Spouse (or Partner)	40.00	\$25,939.55	\$1,037,582.00	36.00	\$25,657.82	\$923,681.52
Family	110.00	\$32,597.69	\$3,585,745.90	115.00	\$32,387.27	\$3,724,536.05
Employee Cost Sharing Contribution (enter as negative -)			(\$1,799,775.52)			(\$1,653,047.00)
Subtotal	249.00		\$4,164,353.98	253.00		\$4,309,374.27
<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	122	\$12,411.46	\$1,514,198.12	130	\$9,140.16	\$1,188,220.80
Parent & Child	10	\$21,519.97	\$215,199.70	10	\$18,227.12	\$182,271.20
Employee & Spouse (or Partner)	117	\$25,687.01	\$3,005,380.17	117	\$17,778.12	\$2,080,040.04
Family	74	\$36,861.79	\$2,727,772.46	72	\$35,223.30	\$2,536,077.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	323.00		\$7,462,550.45	329.00		\$5,986,609.64
GRAND TOTAL	572.00		\$11,626,904.43	582.00		\$10,295,983.91

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	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$34,421,781.00	\$34,421,781.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
First			\$0.00				
Swimming Pool			\$0.00				
N/A			\$0.00				
Fourth			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$13,656,906.00		\$13,656,906.00				
Notes Outstanding	\$20,944,417.00		\$20,944,417.00				
Bonds Outstanding	\$33,416,000.00		\$33,416,000.00				
Loans and Other Debt	\$3,642,617.57		\$3,642,617.57				
Total (Current Year)	\$106,081,721.57	\$34,421,781.00	\$71,659,940.57				
Population (2010 census)	42,561						
Per Capita Gross Debt	\$2,492.46						
Per Capita Net Debt	\$1,683.70						
3 Yr. Average Property Valuation		\$5,916,841,755.67					
Net Debt as % of 3 Year Avg Property Valuation		1.21%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$1,599,068.00						
Bond Anticipation Notes - Interest	\$360,019.41						
Bonds - Principal	\$4,140,000.00			\$3,170,000.00	\$4,110,000.00	\$25,596,000.00	
Bonds - Interest	\$1,026,150.19			\$845,738.75	\$904,838.75	\$2,900,386.06	
Loans & Other Debt - Principal	\$308,544.46			\$313,417.90	\$322,572.95	\$2,670,352.26	
Loans & Other Debt - Interest	\$76,672.76			\$71,422.76	\$65,797.76	\$524,986.79	
Total	\$7,510,454.82			\$4,400,579.41	\$5,403,209.46	\$31,691,725.11	
Total Principal	\$6,047,612.46			\$3,483,417.90	\$4,432,572.95	\$28,266,352.26	
Total Interest	\$1,462,842.36			\$917,161.51	\$970,636.51	\$3,425,372.85	
% of Total Current Year Budget	9.29%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating		AA					
Year of Last Rating		2017					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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