



## State of New Jersey Local Government Services

### Year: 2018 Municipal User Friendly Budget

|                         |                                                                            |                              |         |
|-------------------------|----------------------------------------------------------------------------|------------------------------|---------|
| <b>Municipality:</b>    | West Orange Township                                                       | <b>Introduce or Adopted?</b> | Adopted |
| <b>Municode:</b>        | <u>0722</u>                                                                |                              |         |
| <b>Website:</b>         | <u><a href="https://www.westorange.org">https://www.westorange.org</a></u> |                              |         |
| <b>Phone Number:</b>    | <u>973-325-4070</u>                                                        |                              |         |
| <b>Mailing Address:</b> | <u>66 Main Street</u><br><u>West Orange, NJ 07052</u><br><u>US</u>         |                              |         |

| First Name                             | Middle Name | Last Name | Term Expires | Business Email            |
|----------------------------------------|-------------|-----------|--------------|---------------------------|
| <b>Mayor</b>                           |             |           |              |                           |
| Robert                                 | D           | Parisi    | 12/31/2018   | RParisi@westorange.org    |
| <b>Chief Administrative Officer</b>    |             |           |              |                           |
| John                                   |             | Sayers    |              | JSayers@westorange.org    |
| <b>Chief Financial Officer</b>         |             |           |              |                           |
| John                                   |             | Gross     |              | JGross@westorange.org     |
| <b>Municipal Clerk</b>                 |             |           |              |                           |
| Karen                                  |             | Carnevale |              | KCarnevale@westorange.org |
| <b>Registered Municipal Accountant</b> |             |           |              |                           |
| Richard                                | T           | Charles   |              | rcharles@pkfod.com        |

**Governing Body Members**

|          |  |           |            |  |
|----------|--|-----------|------------|--|
| Michelle |  | Casalino  | 12/31/2020 |  |
| Victor   |  | Cirilo    | 12/31/2018 |  |
| Jerry    |  | Guarino   | 12/31/2020 |  |
| Joseph   |  | Krakoviak | 12/31/2020 |  |
| Susan    |  | McCartney | 12/31/2018 |  |

## USER FRIENDLY BUDGET SECTION – PROPERTY TAX BREAKDOWN

| 2017 Calendar Year Property Tax Levies – ALL entities levying property taxes                                                                                                               |                           |                           |                    |                                    | Current Year 2018 Budget                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|--------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|                                                                                                                                                                                            | Calendar Year<br>Tax Rate | Calendar Year<br>Tax Levy | % of<br>Total Levy | Avg Residential<br>Taxpayer Impact | Taxes                                                                                                                                                                                                                                                                                                                                                                                            | Actual/Estimated | Tax Levy                |
| Municipal Purpose Tax                                                                                                                                                                      | 0.947                     | 52,982,824.98             | 23.76 %            | \$3,203.79                         | Municipal Purpose Tax                                                                                                                                                                                                                                                                                                                                                                            | Actual           | 54,025,331.47           |
| Municipal Library                                                                                                                                                                          | 0.036                     | 2,017,653.91              | 0.90 %             | \$121.79                           | Municipal Library                                                                                                                                                                                                                                                                                                                                                                                | Actual           | 2,075,157.00            |
| Municipal Open Space                                                                                                                                                                       | 0.003                     | 145,460.49                | 0.07 %             | \$10.15                            | Municipal Open Space                                                                                                                                                                                                                                                                                                                                                                             | Actual           | 167,763.12              |
| Other Special Districts (total levies)                                                                                                                                                     | 0.002                     | 96,893.38                 | 0.04 %             | \$6.77                             | Other Special Districts (total levies)                                                                                                                                                                                                                                                                                                                                                           | Actual           | 96,893.38               |
| Local School District                                                                                                                                                                      | 2.438                     | 136,344,646.00            | 61.14 %            | \$8,247.97                         | Local School District                                                                                                                                                                                                                                                                                                                                                                            | Estimated        | 137,708,092.46          |
| Regional School District                                                                                                                                                                   | 0.000                     |                           | 0.00 %             | \$0.00                             | Regional School District                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
| County Purposes                                                                                                                                                                            | 0.545                     | 30,481,207.30             | 13.67 %            | \$1,843.78                         | County Purposes                                                                                                                                                                                                                                                                                                                                                                                  | Estimated        | 31,712,641.39           |
| County Library                                                                                                                                                                             | 0.000                     |                           | 0.00 %             | \$0.00                             | County Library                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
| County Board of Health                                                                                                                                                                     | 0.000                     |                           | 0.00 %             | \$0.00                             | County Board of Health                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
| County Open Space                                                                                                                                                                          | 0.016                     | 917,447.54                | 0.41 %             | \$54.13                            | County Open Space                                                                                                                                                                                                                                                                                                                                                                                | Estimated        | 918,058.82              |
| Other County Levies (total)                                                                                                                                                                |                           |                           | 0.00 %             | \$0.00                             | Other County Levies (total)                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
| <b>Total (Calendar Year 2017 Budget)</b>                                                                                                                                                   | <b>3.99</b>               | <b>222,986,133.60</b>     | <b>100.00 %</b>    | <b>\$13,488.38</b>                 | <b>Total ESTIMATED amount to be raised by taxes</b>                                                                                                                                                                                                                                                                                                                                              |                  | <b>\$226,703,937.64</b> |
| Total Taxable Valuation as of October 1, 2017 <u>5,583,986,680.00</u><br>(To be used to calculate the current year tax rate)<br>Current Year Average Residential Assessment <u>338,309</u> |                           |                           |                    |                                    | Revenue Anticipated, Excluding Tax Levy <u>27,134,995.53</u><br>Budget Appropriations, before Reserve for Uncollected Taxes <u>79,915,484.00</u><br>Total Non-Municipal Tax Levy <u>170,603,449.17</u><br>Amount to be Raised by Taxes – Before RUT <u>223,383,937.64</u><br>Reserve for Uncollected Taxes (RUT) <u>3,333,700.77</u><br>Total Amount to be Raised by Taxes <u>226,717,638.41</u> |                  |                         |
| Prior Year to Current Year Comparison                                                                                                                                                      |                           |                           |                    |                                    | % of Tax Collections used to Calculate RUT <u>0.9852958032</u>                                                                                                                                                                                                                                                                                                                                   |                  |                         |
| Comparison – Municipal Purposes Tax Rate                                                                                                                                                   |                           |                           |                    |                                    | If % used exceeds the actual collection % then<br>reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>                                                                                                                                                                                                                                                                 |                  |                         |
|                                                                                                                                                                                            | Prior Year                | Current Year              | % Change (+/-)     |                                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            | 0.947                     | 0.968                     | 2.22 %             |                                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| Comparison –Municipal Purposes Tax Levy                                                                                                                                                    |                           |                           |                    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            | Prior Year                | Current Year              | % Change (+/-)     | \$ Change (+/-)                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            | 52,982,824.98             | 54,025,331.47             | 1.97 %             | 1,042,506.49                       |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)                                                                                                              |                           |                           |                    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            | Prior Year                | Current Year              | % Change (+/-)     | \$ Change (+/-)                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            | 3,203.79                  | 3,274.83                  | 2.22 %             | 71.04                              |                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                            |                           |                           |                    |                                    | <b>Tax Collections - ACTUAL as of Prior Year</b>                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|                                                                                                                                                                                            |                           |                           |                    |                                    | Total Tax Revenue, Collections PY 2017 <u>220,193,875.54</u>                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|                                                                                                                                                                                            |                           |                           |                    |                                    | Total Tax Levy, PY 2017 <u>223,544,855.83</u>                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|                                                                                                                                                                                            |                           |                           |                    |                                    | % of Taxes Collected, PY 2017 <u>98.54</u>                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|                                                                                                                                                                                            |                           |                           |                    |                                    | Delinquent Taxes – December 31, 2017 <u>3,253,561.30</u>                                                                                                                                                                                                                                                                                                                                         |                  |                         |

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

| FCOA |                                                       | % Difference Current vs.<br>Prior Year | \$ Difference Current vs.<br>Prior Year | Total Realized Revenue<br>(Prior Year) | Total Anticipated<br>Revenue (Current Year) | General Budget       | Open Space Budget | Utility (Pool)    |
|------|-------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------------|----------------------|-------------------|-------------------|
| 08   | Surplus                                               | 8.45%                                  | 255,288.70                              | 3,022,376.78                           | 3,277,665.48                                | 3,262,227.48         |                   | 15,438.00         |
| 08   | Local Revenue                                         | -6.09%                                 | (643,974.28)                            | 10,578,181.81                          | 9,934,207.53                                | 9,650,368.53         |                   | 283,839.00        |
| 09   | State Aid (without offsetting appropriation)          | 0.00%                                  | -                                       | 4,696,469.00                           | 4,696,469.00                                | 4,696,469.00         |                   |                   |
| 08   | Uniform Construction Code Fees                        | 0.00%                                  | -                                       | 724,360.00                             | 724,360.00                                  | 724,360.00           |                   |                   |
|      |                                                       |                                        | -                                       |                                        | -                                           |                      |                   |                   |
|      | <i>Special Revenue Items w/ Prior Written Consent</i> |                                        | -                                       |                                        | -                                           |                      |                   |                   |
| 11   | Shared Services Agreements                            | -0.25%                                 | (26.44)                                 | 10,500.44                              | 10,474.00                                   | 10,474.00            |                   |                   |
| 08   | Additional Revenue Offset by Appropriations           |                                        | -                                       |                                        | -                                           |                      |                   |                   |
| 10   | Public and Private Revenue                            | 358.47%                                | 1,357,466.41                            | 378,685.09                             | 1,736,151.50                                | 1,736,151.50         |                   |                   |
| 08   | Other Special Items                                   | 2.37%                                  | 88,673.97                               | 3,739,173.70                           | 3,827,847.67                                | 3,827,847.67         |                   |                   |
| 15   | Receipts from Delinquent Taxes                        | 24.68%                                 | 638,827.15                              | 2,588,270.20                           | 3,227,097.35                                | 3,227,097.35         |                   |                   |
|      |                                                       |                                        | -                                       |                                        | -                                           |                      |                   |                   |
|      | <i>Amount to be raised by taxation</i>                |                                        | -                                       |                                        | -                                           |                      |                   |                   |
| 07   | Local Tax for Municipal Purposes                      | 1.97%                                  | 1,042,506.49                            | 52,982,824.98                          | 54,025,331.47                               | 54,025,331.47        |                   |                   |
| 07   | Minimum Library Tax                                   | 2.85%                                  | 57,503.09                               | 2,017,653.91                           | 2,075,157.00                                | 2,075,157.00         |                   |                   |
| 54   | Open Space Levy Tax                                   | 5.02%                                  | 46,586.89                               | 927,813.28                             | 974,400.17                                  |                      | 974,400.17        |                   |
| 07   | Addition to Local District School Tax                 |                                        | -                                       |                                        | -                                           |                      |                   |                   |
| 08   | Deficit General Budget                                |                                        | -                                       |                                        | -                                           |                      |                   |                   |
|      |                                                       |                                        |                                         |                                        |                                             |                      |                   |                   |
|      | <b>TOTAL</b>                                          | <b>3.48%</b>                           | <b>2,842,851.98</b>                     | <b>81,666,309.19</b>                   | <b>84,509,161.17</b>                        | <b>83,235,484.00</b> | <b>974,400.17</b> | <b>299,277.00</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 | 2018 Total Utilities |
|------|---------------------------------|--------------------|---------------|------------------------------------|-------------------------------------|------------------------------------------------------------|-----------------------------------------------------|----------------------|--------------------------|-------------------|----------------------|
|      |                                 | Full-Time          | Part-Time     |                                    |                                     |                                                            |                                                     |                      |                          |                   |                      |
| 20   | General Government              | 34.00              | 6.00          | -20.90%                            | (950,795.72)                        | 4,548,678.72                                               | 3,597,883.00                                        | 3,503,920.00         | 93,963.00                |                   |                      |
| 21   | Land-Use Administration         | 4.00               |               | 16.82%                             | 29,079.23                           | 172,875.77                                                 | 201,955.00                                          | 201,955.00           |                          |                   |                      |
| 22   | Uniform Construction Code       | 12.00              | 3.00          | 8.97%                              | 82,477.62                           | 919,193.38                                                 | 1,001,671.00                                        | 1,001,671.00         |                          |                   |                      |
| 23   | Insurance                       |                    |               | 0.16%                              | 23,417.11                           | 15,064,187.78                                              | 15,087,604.89                                       | 15,087,604.89        |                          |                   |                      |
| 25   | Public Safety                   | 199.00             | 53.00         | 1.45%                              | 343,577.54                          | 23,702,420.92                                              | 24,045,998.46                                       | 23,540,747.31        | 505,251.15               |                   |                      |
| 26   | Public Works                    | 31.00              |               | 4.29%                              | 328,408.39                          | 7,651,538.54                                               | 7,979,946.93                                        | 7,934,946.93         | 45,000.00                |                   |                      |
| 27   | Health and Human Services       | 14.00              | 7.00          | 4.77%                              | 57,160.99                           | 1,197,689.01                                               | 1,254,850.00                                        | 1,144,407.00         | 110,443.00               |                   |                      |
| 28   | Parks and Recreation            | 10.00              | 150.00        | 18.68%                             | 284,250.19                          | 1,521,831.62                                               | 1,806,081.81                                        | 1,363,874.00         | 142,930.81               |                   | 299,277.00           |
| 29   | Education (including Library)   |                    |               | 2.85%                              | 57,503.00                           | 2,017,654.00                                               | 2,075,157.00                                        | 2,075,157.00         |                          |                   |                      |
| 30   | Unclassified                    |                    |               | 0.62%                              | 2,500.00                            | 403,100.00                                                 | 405,600.00                                          | 405,600.00           |                          |                   |                      |
| 31   | Utilities and Bulk Purchases    |                    |               | 6.67%                              | 160,086.72                          | 2,400,373.28                                               | 2,560,460.00                                        | 2,560,460.00         |                          |                   |                      |
| 32   | Landfill / Solid Waste Disposal |                    |               |                                    | 52,524.21                           | -                                                          | 52,524.21                                           |                      | 52,524.21                |                   |                      |
| 35   | Contingency                     |                    |               | 0.00%                              | -                                   | 1,000.00                                                   | 1,000.00                                            | 1,000.00             |                          |                   |                      |
| 36   | Statutory Expenditures          |                    |               | 6.53%                              | 435,203.14                          | 6,664,333.05                                               | 7,099,536.19                                        | 7,099,536.19         |                          |                   |                      |
| 37   | Judgements                      |                    |               | -100.00%                           | (138,758.54)                        | 138,758.54                                                 | -                                                   |                      |                          |                   |                      |
| 40   | Sewer/ Stormwater Maintenance   |                    |               | 7.17%                              | 206,313.00                          | 2,876,295.00                                               | 3,082,608.00                                        | 3,082,608.00         |                          |                   |                      |
| 42   | Shared Services                 |                    |               | 0.00%                              | -                                   | 15,492.46                                                  | 15,492.46                                           | 15,492.46            |                          |                   |                      |
| 43   | Court and Public Defender       | 6.00               |               | 11.77%                             | 42,598.71                           | 361,969.29                                                 | 404,568.00                                          | 404,568.00           |                          |                   |                      |
| 44   | Capital                         |                    |               | 66.97%                             | 916,685.14                          | 1,368,868.36                                               | 2,285,553.50                                        | 1,311,153.33         |                          | 974,400.17        |                      |
| 45   | Debt                            |                    |               | -2.28%                             | (171,477.10)                        | 7,510,454.82                                               | 7,338,977.72                                        | 7,338,977.72         |                          |                   |                      |
| 46   | Deferred Charges                |                    |               | 36.83%                             | 240,000.00                          | 651,693.00                                                 | 891,693.00                                          | 891,693.00           |                          |                   |                      |
| 48   | Debt – Type 1 School District   |                    |               |                                    | -                                   | -                                                          | -                                                   |                      |                          |                   |                      |
| 50   | Reserve for Uncollected Taxes   |                    |               | 15.00%                             | 432,942.01                          | 2,887,057.99                                               | 3,320,000.00                                        | 3,320,000.00         |                          |                   |                      |
| 55   | Surplus General Budget          |                    |               |                                    | -                                   | -                                                          | -                                                   |                      |                          |                   |                      |
|      | <b>Total</b>                    | <b>310.00</b>      | <b>219.00</b> | <b>2.79</b>                        | <b>2,433,695.64</b>                 | <b>82,075,465.53</b>                                       | <b>84,509,161.17</b>                                | <b>82,285,371.83</b> | <b>950,112.17</b>        | <b>974,400.17</b> | <b>299,277.00</b>    |

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

| Structural Budget<br>Imbalance Line Item | Line Item<br>Put "X" in cell to the left that corresponds to the type of imbalance | Amount       | Comment/Explanation                          |
|------------------------------------------|------------------------------------------------------------------------------------|--------------|----------------------------------------------|
| 2018 Winter Storms                       | Future Year Appropriation Increase                                                 | 200,000.00   | Unusual Storm Activity                       |
| 2018 Garbage Contract                    | Future Year Appropriation Increase                                                 | 200,000.00   | Unrenewed Garbage Contract                   |
| 2019 Garbage Contract                    | Future Year Appropriation Increase                                                 | 600,000.00   | Unrenewed Garbage Contract                   |
| 2018 Non-Recuring<br>Revenues            | Structural Imbalance Offset                                                        | 150,000.00   | Trust Fund and Pool Fund Surpluses           |
| 2019 Salaries & Wages                    | Future Year Appropriation Increase                                                 | 600,000.00   | Unsettled Collective Bargaining Units        |
| 2018 Surplus Generation                  | Structural Imbalance Offset                                                        | 1,750,000.00 | Budget generating less excess appropriations |

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

| Property Tax Assessments – Taxable Properties (October 1, 2017 Value) |                            |                                                                 |                           | Property Tax Assessments – Exempt Properties (October 1, 2017 Value) |                                                               |                         |                |                  |          |
|-----------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------|---------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-------------------------|----------------|------------------|----------|
|                                                                       |                            | # of Parcels                                                    | Assessed Value            | % of Total                                                           |                                                               | # of Parcels            | Assessed Value | % of Total       |          |
| 1                                                                     | Vacant Land                | 329                                                             | \$34,932,100.00           | 0.6245%                                                              | 15A                                                           | Public Schools          | 19.00          | \$114,210,320.00 | 19.3109% |
| 2                                                                     | Residential                | 13,340                                                          | \$4,513,041,280.00        | 80.6834%                                                             | 15B                                                           | Other Schools           | 9.00           | \$52,127,920.00  | 8.8139%  |
| 3A/3B                                                                 | Farm                       |                                                                 | \$                        | 0.0000%                                                              | 15C                                                           | Public Property         | 324.00         | \$210,269,715.00 | 35.5529% |
| 4A                                                                    | Commercial                 | 451                                                             | \$859,738,000.00          | 15.3703%                                                             | 15D                                                           | Church and Charities    | 82.00          | \$153,433,300.00 | 25.9429% |
| 4B                                                                    | Industrial                 | 35                                                              | \$31,867,000.00           | 0.5697%                                                              | 15E                                                           | Cemeteries & Graveyards | 3.00           | \$10,041,100.00  | 1.6978%  |
| 4C                                                                    | Apartments                 | 51                                                              | \$144,408,300.00          | 2.5817%                                                              | 15F                                                           | Other Exempt            | 62.00          | \$51,345,600.00  | 8.6816%  |
| 5A/5B                                                                 | Railroad                   |                                                                 | \$                        | 0.0000%                                                              |                                                               |                         |                |                  |          |
| 6A/6B                                                                 | Business Personal Property | 1                                                               | \$9,530,152.00            | 0.1704%                                                              |                                                               |                         |                |                  |          |
|                                                                       | <b>Total</b>               | <b>14,207</b>                                                   | <b>\$5,593,516,832.00</b> | <b>100%</b>                                                          |                                                               |                         |                |                  |          |
|                                                                       |                            | Average Ratio (%), Assessed to True Value                       |                           | 0.92%                                                                |                                                               |                         |                |                  |          |
|                                                                       |                            | Equalized Valuation, Taxable Properties                         |                           | \$0.00                                                               |                                                               |                         |                |                  |          |
|                                                                       |                            | Total # of property tax appeals filed in 2017                   |                           |                                                                      | County Tax Board                                              |                         | 168.00         |                  |          |
|                                                                       |                            |                                                                 |                           |                                                                      | State Tax Court                                               |                         | 19.00          |                  |          |
|                                                                       |                            | Number of 2017 County Tax Board decisions appealed to Tax Court |                           |                                                                      |                                                               | 5.00                    |                |                  |          |
|                                                                       |                            | Number of pending property tax appeals in State Tax Court       |                           |                                                                      |                                                               | 59.00                   |                |                  |          |
|                                                                       |                            | Amount paid out by municipality for tax appeals in 2017         |                           |                                                                      |                                                               | \$3,200,000.00          |                |                  |          |
|                                                                       |                            |                                                                 |                           |                                                                      | Total<br>499.00      \$591,427,955.00      100%               |                         |                |                  |          |
|                                                                       |                            |                                                                 |                           |                                                                      | Percentage of Exempt vs.<br>Non-Exempt Properties      10.57% |                         |                |                  |          |

| Prior Budget Year's Payments In lieu of Tax (PILOT) – 5 Year Exemptions/Abatements |                                         |                       |                |                                             |
|------------------------------------------------------------------------------------|-----------------------------------------|-----------------------|----------------|---------------------------------------------|
|                                                                                    | # of Parcels                            | PILOT Billing/Revenue | Assessed Value | Taxes if Billed in Full 2017 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             |                       |                |                                             |
|                                                                                    | <b>Total 5 Yr Exemptions/Abatements</b> |                       |                |                                             |

**USER FRIENDLY BUDGET SECTION  
LONG TERM TAX EXEMPTIONS**

| Project Name                       | Type of Project         | PILOT Billing | Assessed Value | Taxes if Billed In Full 2017 Tax Rate |
|------------------------------------|-------------------------|---------------|----------------|---------------------------------------|
| West Orange Senior Citizen Housing | Affordable Housing      | 117,900.00    | 27,069,400.00  | 1,080,069.00                          |
| Jewish Federation Plaza            | Affordable Housing      | 60,407.00     | 23,308,800.00  | 930,021.00                            |
| Eagle Rock Senior Citizen Housing  | Affordable Housing      | 109,544.28    | 22,881,300.00  | 912,964.00                            |
| Woodland Valley                    | Affordable Housing      | 32,332.50     | 7,668,600.00   | 305,977.00                            |
| St. Barnabas                       | Commerical / Industrial | 286,000.00    | 11,377,000.00  | 453,942.00                            |
| Long Term Exemptions: TOTALS       |                         | 606,183.78    | 92,305,100.00  | 3,682,973.00                          |

**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 |
|-----------------------------------------------|--------------------------|--------------------------|----------------------|----------------------|---------------------------------|---------------------|-----------------------------------|-------------------------------------|
| Supervisory Staff (Dept Heads & Managers)     | 17.00                    |                          | 2,895,245.92         | 2,302,635.89         |                                 | 36,891.64           | 329,654.80                        | 226,063.59                          |
| AFSCME                                        | 83.00                    |                          | 8,404,257.25         | 5,254,869.84         | 294,134.00                      | 727,860.19          | 1,609,484.54                      | 517,908.68                          |
| Communication Officers                        | 8.00                     |                          | 612,229.55           | 287,857.70           | 100,000.00                      | 40,455.04           | 155,131.04                        | 28,785.77                           |
| DPW Supervisors                               | 7.00                     |                          | 1,035,916.03         | 645,023.50           | 100,000.00                      | 90,650.52           | 135,739.66                        | 64,502.35                           |
| FMBA                                          | 87.00                    |                          | 14,407,809.20        | 8,741,311.01         | 832,600.00                      | 2,269,348.62        | 1,687,050.06                      | 877,499.52                          |
| Part time                                     |                          | 218.00                   | 1,359,752.08         | 1,222,839.41         | -                               | 31,595.23           |                                   | 105,317.44                          |
| PBA                                           | 95.00                    |                          | 16,391,765.90        | 9,899,994.58         | 1,099,300.00                    | 2,560,290.76        | 1,842,181.10                      | 989,999.46                          |
| Stipend                                       | 14.00                    |                          | 234,196.60           | 212,906.00           | -                               |                     |                                   | 21,290.60                           |
|                                               |                          |                          | -                    |                      |                                 |                     |                                   |                                     |
| <b>Totals</b>                                 | <b>311.00</b>            | <b>218.00</b>            | <b>45,341,172.54</b> | <b>28,567,437.93</b> | <b>2,426,034.00</b>             | <b>5,757,092.00</b> | <b>5,759,241.20</b>               | <b>2,831,367.41</b>                 |



**USER FRIENDLY BUDGET SECTION HEALTH BENEFITS**

| <b>Active Employees _ Health Benefits – Annual Cost</b>   | <b>Current Year # of Covered Members</b> | <b>Annual Cost Estimate per Employee Current Year</b> | <b>Total Current Year Cost</b> | <b>Prior Year # of Covered Members</b> | <b>Prior Year Annual Cost per Employee</b> | <b>Total Prior Year Cost</b> |
|-----------------------------------------------------------|------------------------------------------|-------------------------------------------------------|--------------------------------|----------------------------------------|--------------------------------------------|------------------------------|
| Single Coverage                                           | 72.00                                    | 13,460.83                                             | 1,268,455.29                   | 79.00                                  | 12,119.00                                  | 957,401.00                   |
| Parent & Child                                            | 23.00                                    | 18,845.02                                             | 567,277.02                     | 20.00                                  | 19,172.00                                  | 383,440.00                   |
| Employee & Spouse (or Partner)                            | 30.00                                    | 30,286.69                                             | 1,189,169.20                   | 40.00                                  | 25,940.00                                  | 1,037,600.00                 |
| Family                                                    | 103.00                                   | 33,475.97                                             | 4,512,749.31                   | 110.00                                 | 32,598.00                                  | 3,585,780.00                 |
| Employee Cost Sharing Contribution (enter as negative - ) |                                          |                                                       | (1,778,409.62)                 |                                        |                                            | (1,799,776.00)               |
| <b>Subtotal</b>                                           | <b>228.00</b>                            | <b>96,068.51</b>                                      | <b>5,759,241.20</b>            | <b>249.00</b>                          | <b>89,829.00</b>                           | <b>4,164,445.00</b>          |
| <b>Elected Officials – Health Benefits – Annual Cost</b>  |                                          |                                                       |                                |                                        |                                            |                              |
| Single Coverage                                           |                                          |                                                       |                                |                                        |                                            |                              |
| Parent & Child                                            |                                          |                                                       |                                |                                        |                                            |                              |
| Employee & Spouse (or Partner)                            |                                          |                                                       |                                |                                        |                                            |                              |
| Family                                                    |                                          |                                                       |                                |                                        |                                            |                              |
| Employee Cost Sharing Contribution (enter as negative - ) |                                          |                                                       |                                |                                        |                                            |                              |
| <b>Subtotal</b>                                           | <b>-</b>                                 | <b>-</b>                                              | <b>-</b>                       | <b>-</b>                               | <b>-</b>                                   | <b>-</b>                     |
| <b>Retirees – Health Benefits – Annual Cost</b>           |                                          |                                                       |                                |                                        |                                            |                              |
| Single Coverage                                           | 121.00                                   | 10,539.02                                             | 1,275,221.41                   | 122.00                                 | 12,411.00                                  | 1,514,142.00                 |
| Parent & Child                                            | 12.00                                    | 22,127.29                                             | 265,527.48                     | 10.00                                  | 21,520.00                                  | 215,200.00                   |
| Employee & Spouse (or Partner)                            | 122.00                                   | 24,675.68                                             | 3,010,433.32                   | 117.00                                 | 25,687.00                                  | 3,005,379.00                 |
| Family                                                    | 75.00                                    | 44,524.11                                             | 3,339,308.48                   | 74.00                                  | 36,862.00                                  | 2,727,788.00                 |
| Employee Cost Sharing Contribution (enter as negative - ) |                                          |                                                       |                                |                                        |                                            |                              |
| <b>Subtotal</b>                                           | <b>330.00</b>                            | <b>101,866.11</b>                                     | <b>7,890,490.69</b>            | <b>323.00</b>                          | <b>96,480.00</b>                           | <b>7,462,509.00</b>          |
| <b>GRAND TOTAL</b>                                        | <b>558.00</b>                            | <b>197,934.62</b>                                     | <b>13,649,731.89</b>           | <b>572.00</b>                          | <b>186,309.00</b>                          | <b>11,626,954.00</b>         |

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

| Organization/Individuals Eligible for Benefit | Gross Days of<br>Accumulated Absence | Dollar Value of Compensated Absences | Legal Basis for Benefit         |
|-----------------------------------------------|--------------------------------------|--------------------------------------|---------------------------------|
| Police Department                             | 15,549.00                            | 4,500,866.00                         | Approved Labor Agreement        |
| Fire Department                               | 11,767.00                            | 3,219,030.00                         | Approved Labor Agreement        |
| Public Works and Engineering                  | 5,962.00                             | 1,164,122.00                         | Approved Labor Agreement        |
| All Other Departments                         | 9,948.00                             | 1,541,476.00                         | Individual Employment Agreement |
| <b>Total</b>                                  | <b>43,226.00</b>                     | <b>10,425,494.00</b>                 |                                 |
| Total Funds Reserved as of end of 2017        |                                      | 0.00                                 |                                 |
| Total Funds Appropriated in 2018              |                                      |                                      |                                 |

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

|                                                | <b>Gross Debt</b>     | <b>Deductions</b>    | <b>Net Debt</b>      |                                       | <b>Current Year Budget</b>   | <b>CY+1 Budget</b>          | <b>CY+2 Budget</b>  | <b>All Additional Future Years' Budgets</b> |
|------------------------------------------------|-----------------------|----------------------|----------------------|---------------------------------------|------------------------------|-----------------------------|---------------------|---------------------------------------------|
| Local School Debt                              | 29,510,000.00         | 29,510,000.00        |                      | Utility Fund – Principal              |                              |                             |                     |                                             |
| Regional School Debt                           |                       |                      |                      | Utility Fund – Interest               |                              |                             |                     |                                             |
|                                                |                       |                      |                      | Bond Anticipation Notes – Principal   | 1,563,567.00                 |                             |                     |                                             |
|                                                |                       |                      |                      | Bond Anticipation Notes – Interest    | 437,787.85                   |                             |                     |                                             |
| Utility Fund Debt                              |                       |                      |                      | Bonds – Principal                     | 3,885,000.00                 | 4,000,000.00                | 4,120,000.00        | 26,671,000.00                               |
|                                                |                       |                      |                      | Bonds – Interest                      | 1,088,711.25                 | 913,801.88                  | 786,247.50          | 2,553,083.75                                |
|                                                |                       |                      |                      | Loans & Other Debt – Principal        | 302,030.36                   | 298,429.78                  | 316,175.41          | 2,197,661.10                                |
|                                                |                       |                      |                      | Loans & Other Debt – Interest         | 61,811.26                    | 64,642.02                   | 57,146.25           | 237,000.04                                  |
|                                                |                       |                      |                      | <b>Total</b>                          | <b>7,338,907.72</b>          | <b>5,276,873.68</b>         | <b>5,279,569.16</b> | <b>31,658,744.89</b>                        |
| <u>Municipal Purposes</u>                      |                       |                      |                      | <b>Total Principal</b>                | <b>5,750,597.36</b>          | <b>4,298,429.78</b>         | <b>4,436,175.41</b> | <b>28,868,661.10</b>                        |
| Debt Authorized                                | 16,072,500.00         |                      | 16,072,500.00        | <b>Total Interest</b>                 | <b>1,588,310.36</b>          | <b>978,443.90</b>           | <b>843,393.75</b>   | <b>2,790,083.79</b>                         |
| Notes Outstanding                              | 18,275,253.00         |                      | 18,275,253.00        | <b>% of Total Current Year Budget</b> | <b>9.11</b>                  |                             |                     |                                             |
| Bonds Outstanding                              | 42,069,310.78         |                      | 42,069,310.78        |                                       |                              |                             |                     |                                             |
| Loans and Other Debt                           |                       |                      |                      |                                       |                              |                             |                     |                                             |
| <b>Total Current Year</b>                      | <b>105,927,063.78</b> | <b>29,510,000.00</b> | <b>76,417,063.78</b> | <b>Description</b>                    | <b>Debt Not Listed Above</b> |                             |                     |                                             |
|                                                |                       |                      |                      | Total Guarantees – Governmental       |                              |                             |                     |                                             |
|                                                |                       |                      |                      | Total Guarantees – Other              |                              |                             |                     |                                             |
|                                                |                       |                      |                      | Total Capital/Equipment Leases        |                              |                             |                     |                                             |
|                                                |                       |                      |                      | Total Other                           |                              |                             |                     |                                             |
| Population (census)                            | 47,249.00             |                      |                      | <b>Bond Rating</b>                    | <u>Moody's</u>               | <u>Standard &amp; Poors</u> | <u>Fitch</u>        |                                             |
| Per Capita Gross Debt                          | 2,241.89              |                      |                      | Rating                                |                              | AA                          |                     |                                             |
| Per Capita Net Debt                            | 1,617.33              |                      |                      | Year of Last Rating                   |                              | 2017                        |                     |                                             |
| 3 Yr. Average Property Valuation               |                       | \$6,071,343,656.33   |                      |                                       |                              |                             |                     |                                             |
| Net Debt as % of 3 Year Avg Property Valuation |                       | 1.26                 |                      |                                       |                              |                             |                     |                                             |

Mark "X" if Municipality has no bond rating

**USER FRIENDLY BUDGET SECTION – SHARED SERVICES PROVIDED AND RECEIVED**

| <b>Providing or Receiving Services?</b> | <b>Providing Services To/Receiving Services From</b> | <b>Type of Shared Service Provided</b> | <b>Notes (Enter more specifics if needed)</b> | <b>Begin Date</b> | <b>End Date</b> | <b>Amount to be Received/Paid</b> |
|-----------------------------------------|------------------------------------------------------|----------------------------------------|-----------------------------------------------|-------------------|-----------------|-----------------------------------|
| Receiving                               |                                                      | Sewerage Treatment                     |                                               |                   |                 | \$2,787,643.14                    |
| Receiving                               |                                                      | Insurance                              |                                               |                   |                 | \$831,712.00                      |
| Providing                               | BORO OF ESSEX FELLS                                  | Shared Health Officer                  |                                               |                   |                 | \$10,473.93                       |
| Receiving                               | Essex County                                         | CJIS Network - Police Technology       |                                               |                   |                 | \$5,018.53                        |
| Receiving                               | Roseland Borough                                     | Sewer Conveyance                       |                                               |                   |                 | \$10,000.00                       |
| Receiving                               | TWP OF VERONA                                        | Sewer Conveyance                       |                                               |                   |                 | \$130,000.00                      |
| Providing                               | Roseland Borough                                     | Animal Control                         |                                               |                   |                 | \$7,842.56                        |
| Providing                               | BORO OF ESSEX FELLS                                  | Animal Control                         |                                               |                   |                 | \$5,260.28                        |
| Receiving                               | Essex County                                         | Info-Cop Agreement - Police Technology | In kind                                       |                   |                 | \$0.00                            |
| Providing                               |                                                      | Police Technology                      | In Kind                                       |                   |                 | \$0.00                            |
| Providing                               | North Caldwell Borough                               | Animal Control                         |                                               |                   |                 | \$6,426.00                        |

**USER FRIENDLY BUDGET SECTION – LIST OF AUTHORITIES AND FIRE DISTRICTS**

|              |
|--------------|
| Account Name |
|              |

**USER FRIENDLY BUDGET SECTION – NOTES**

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