





# BUDGET = SERVICE RESPONSIBILITIES



## SERVICES

More than **47,000 Residents** Residing  
in Approximately **14,000 Households**

Provide Service to **496 Commercial  
and Industrial Property Owners**

## MAINTENANCE

Approximately **100 Miles of  
Roadways and Sewers** within a  
**12.2 Square-Mile Area**

Approximately **100 Acres of Parkland  
and Township-owned Properties**

# 24 HOURS PER DAY & 365 DAYS A YEAR

# WHAT IS INCLUDED IN MUNICIPAL TAXES?



PUBLIC LIBRARY



JITNEY SHUTTLE



SNOW REMOVAL



SHREDDING SERVICES



GARBAGE REMOVAL



SINGLE-STREAM  
RECYCLING



RECREATION PROGRAMS



FIRE DEPT



POLICE



LEAF REMOVAL



SENIOR SERVICES



TOWNSHIP CELEBRATIONS

# QUANTITY vs. QUALITY



- Twice Weekly Garbage Pick-Up
- Unlimited Bulk Pick-Up



- Full Time Senior Citizen Transportation
- Senior Citizen Activities Coordinator



- Curbside Co-Mingled Recycling
- Environment Center



- Six (6) **FREE** Jitney Shuttle Routes

# SERVICES DETAILS COMPARISON



## WEST ORANGE



MONTCLAIR - all but 
  
 SOUTH ORANGE – all but 
  
 VERONA – all but 
  
 MAPLEWOOD – same as SoOran
   
 LIVINGSTON – same as Verona
   
 ROSELAND – all but 
  
 ORANGE – all but 
  
 MILBURN – all but



# ANNUAL MUNICIPAL BUDGET OBJECTIVES



- Stabilize Municipal Taxes
- Provide Quality Services to the Community
- Ensure that Services Being Provided Remain Affordable

# CHALLENGES MEETING OBJECTIVES



- Government Mandates
- Employee Contractual Obligations
- Substantial Decreases in Revenue
- Yearly Appropriation Increases
- Maintaining Affordable and High Quality Services



# GOVERNMENT MANDATES



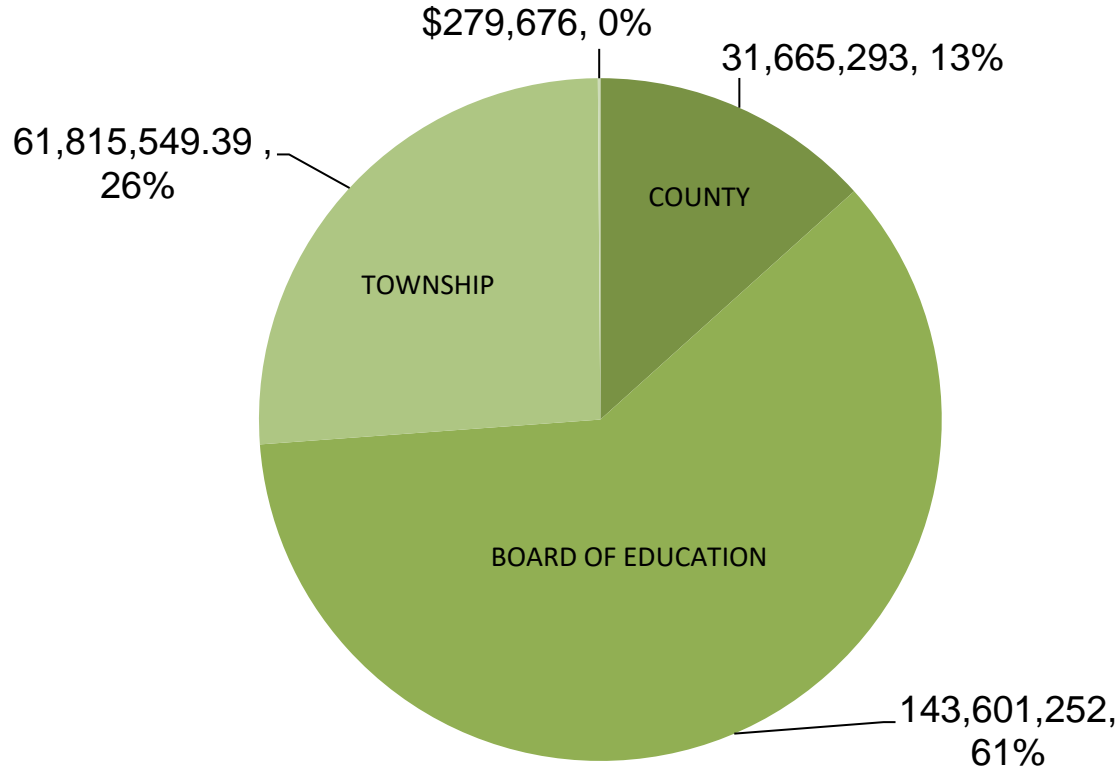
- Federal Social Security
- State Pension Payments
- State Library Funding
- Other Operational Requirements

# ANNUAL BUDGET CHALLENGES



- Cost of Core Expenses Increasing Faster than Recurring Revenues
- Ongoing Imbalance Between Recurring Revenues & Recurring Expenditures
- Contractual Obligations for Future Expenses Remain Unfunded
- Small & Large Expenses Reliance on Taxation
- Reduction in State Aid & Grants

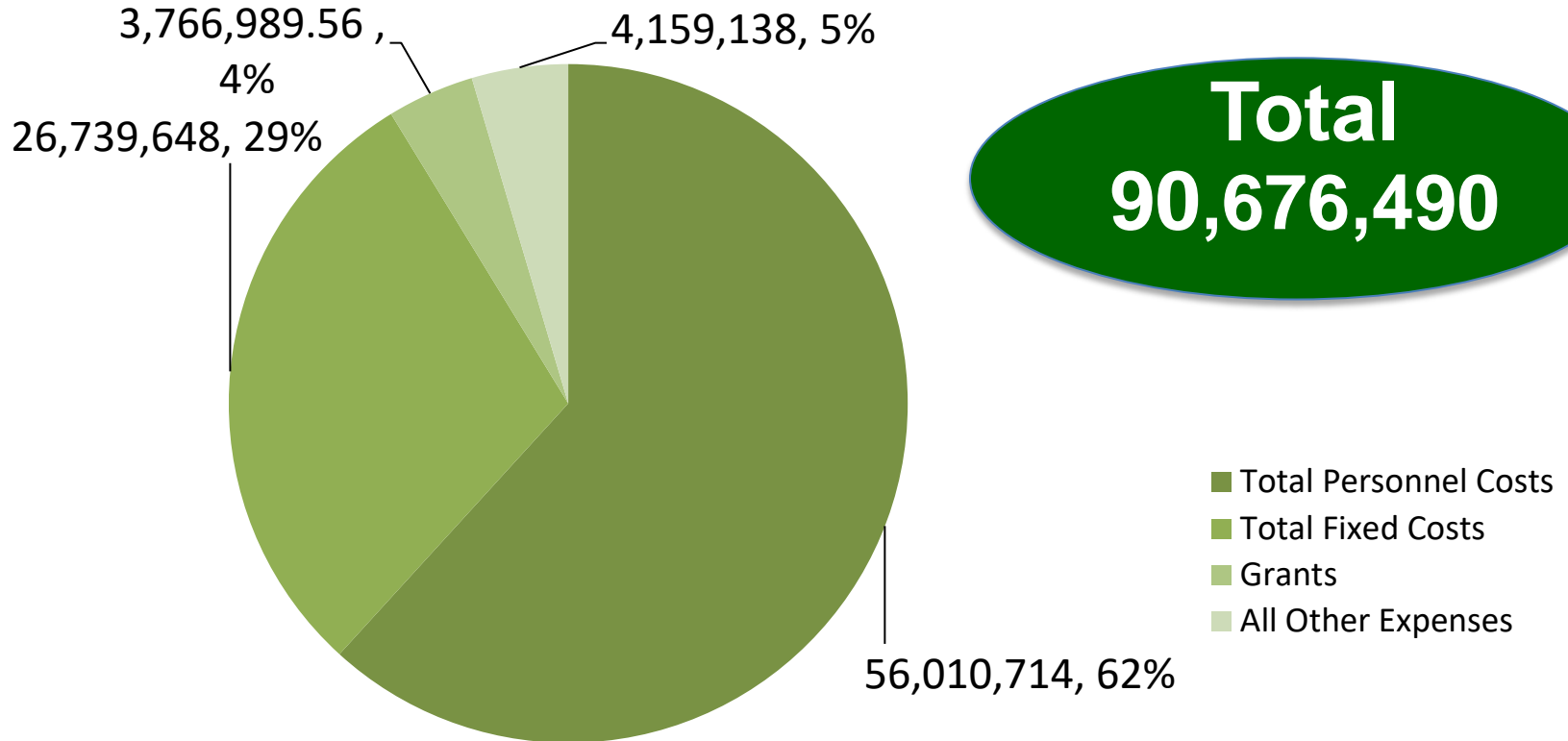
# WHERE DO MY TAXES GO?



**Total**  
**\$237,361,770**

- County Levy
- BOE Levy
- Municipal Tax Levy
- Open Space Taxes

# 2020 MUNICIPAL BUDGET

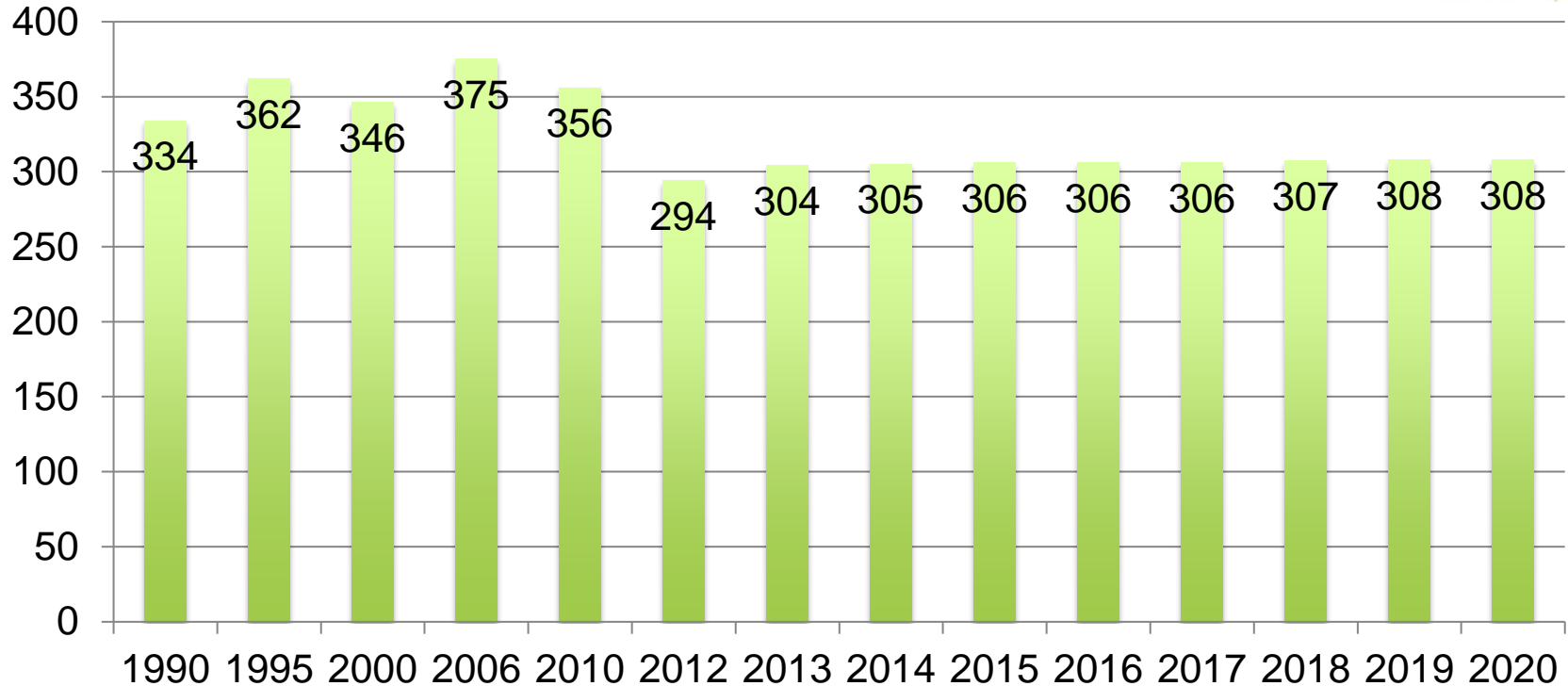


# EMPLOYEE CONTRACTUAL OBLIGATIONS

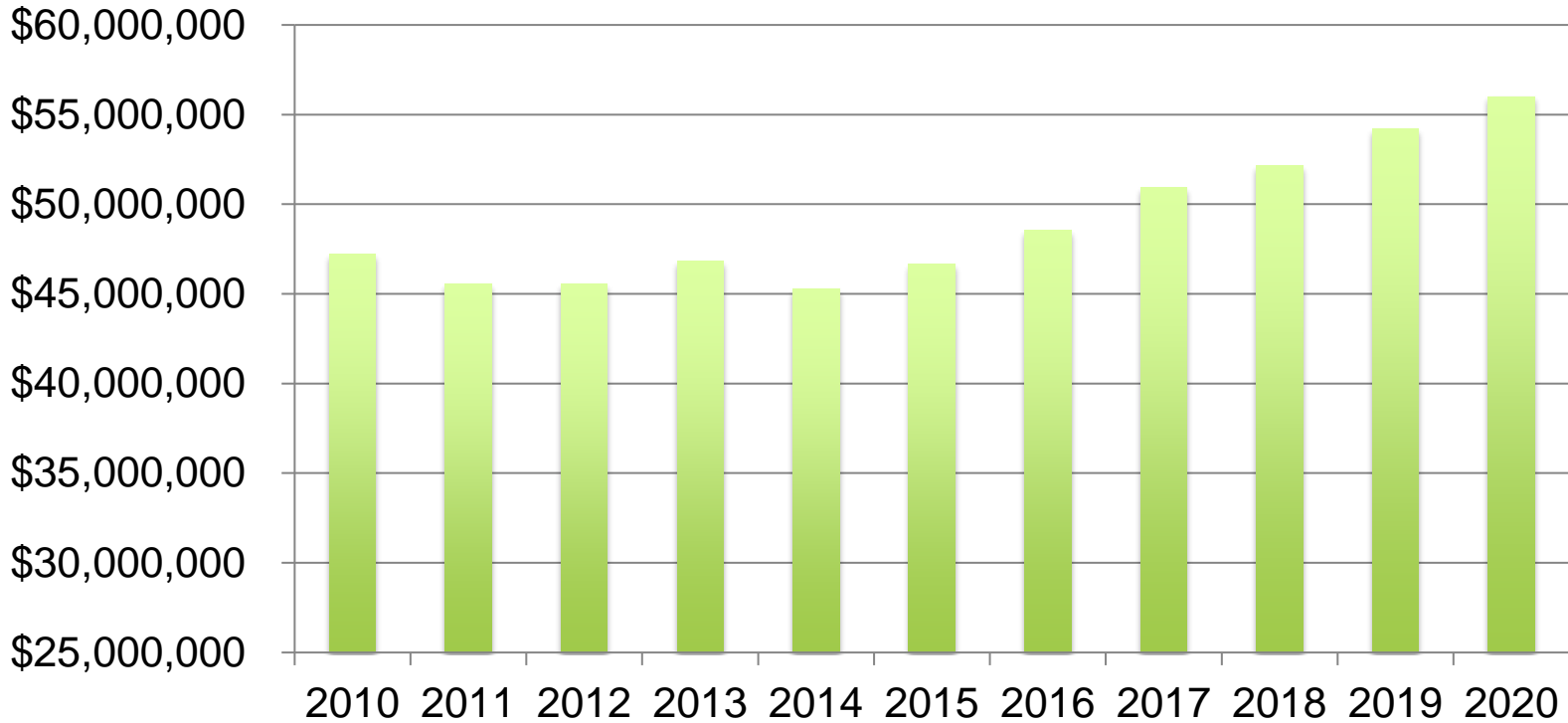


- Active Employee Medical Benefit Payments
- Retiree Medical Benefit Payments
- Annual Clothing Allowance Payments
- Annual Paid Time Off
  - (Vacation, Sick, Holidays, Personal Days, Comp-Time)
- Retiree Accrued Time Payouts

# NUMBER OF FULL-TIME EMPLOYEES



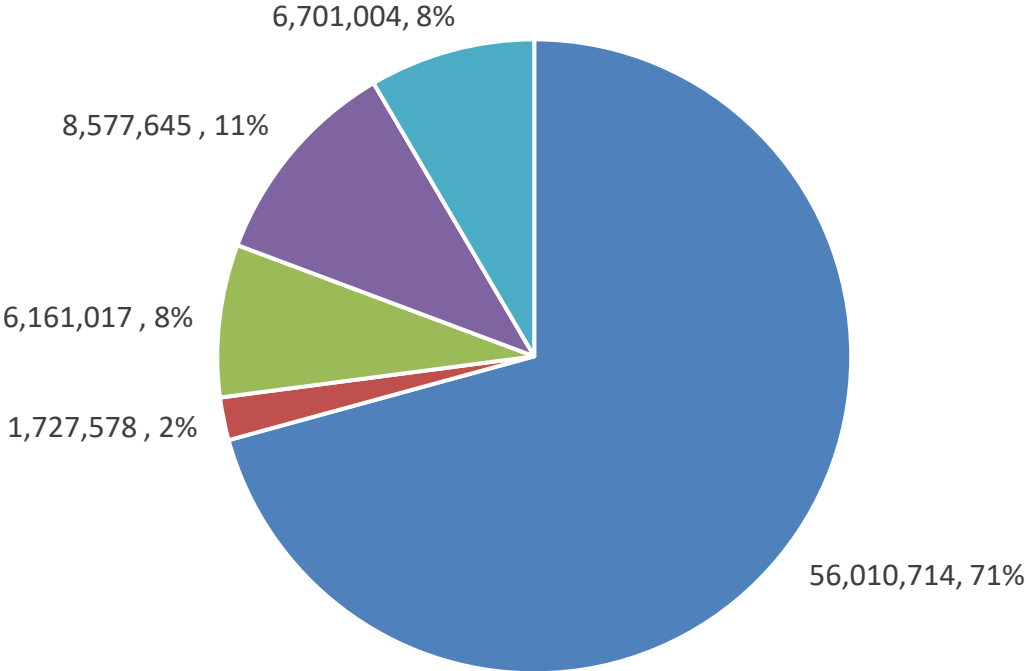
# TOTAL PERSONNEL COSTS



# 2020 Employee Cost Breakdown

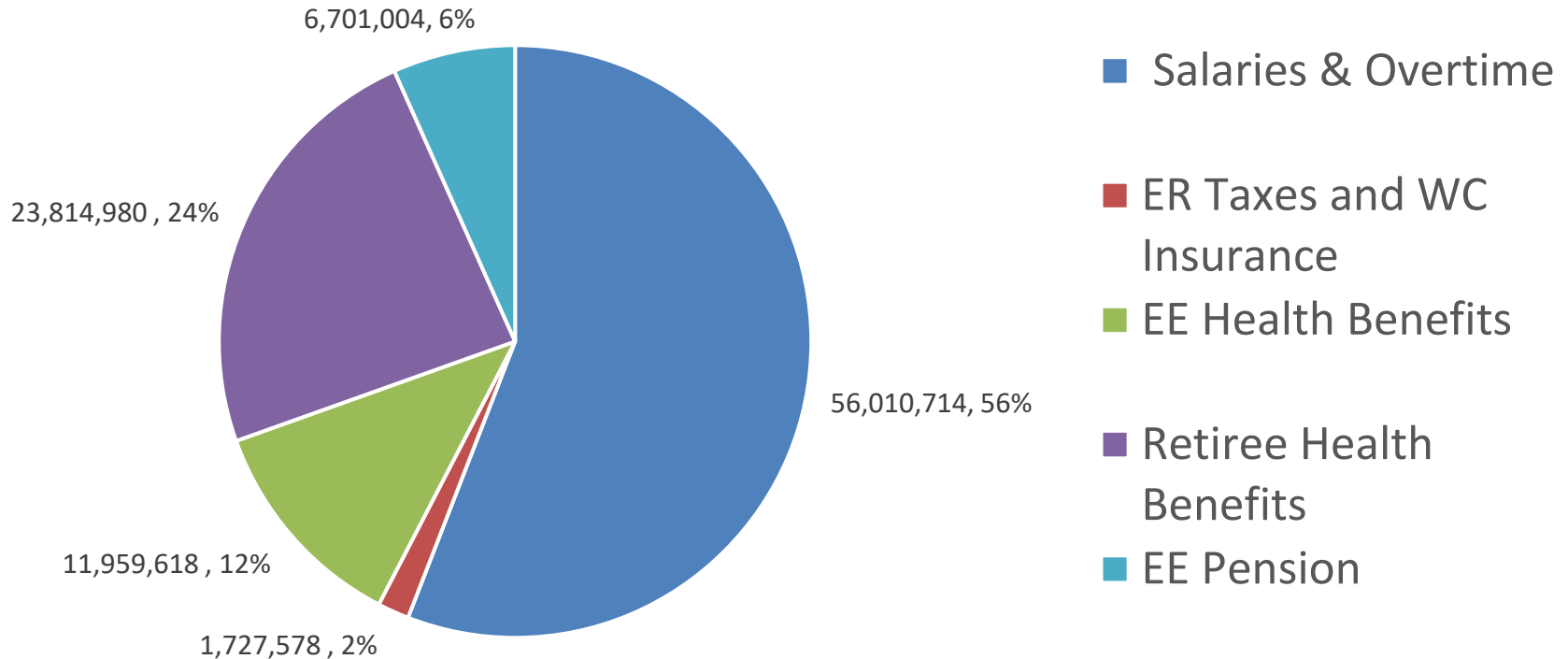


- Salaries & Overtime
- ER Taxes and WC Insurance
- EE Health Benefits
- Retiree Health Benefits
- EE Pension

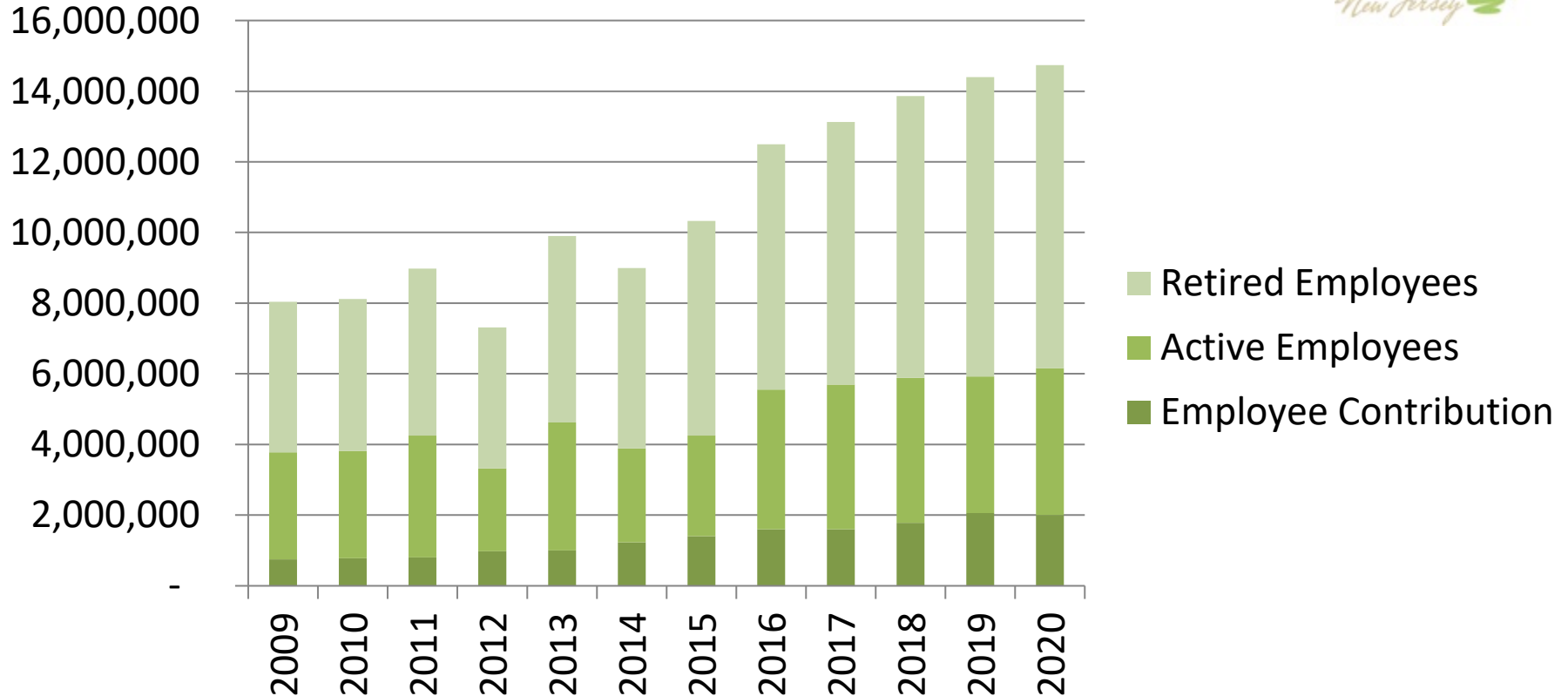




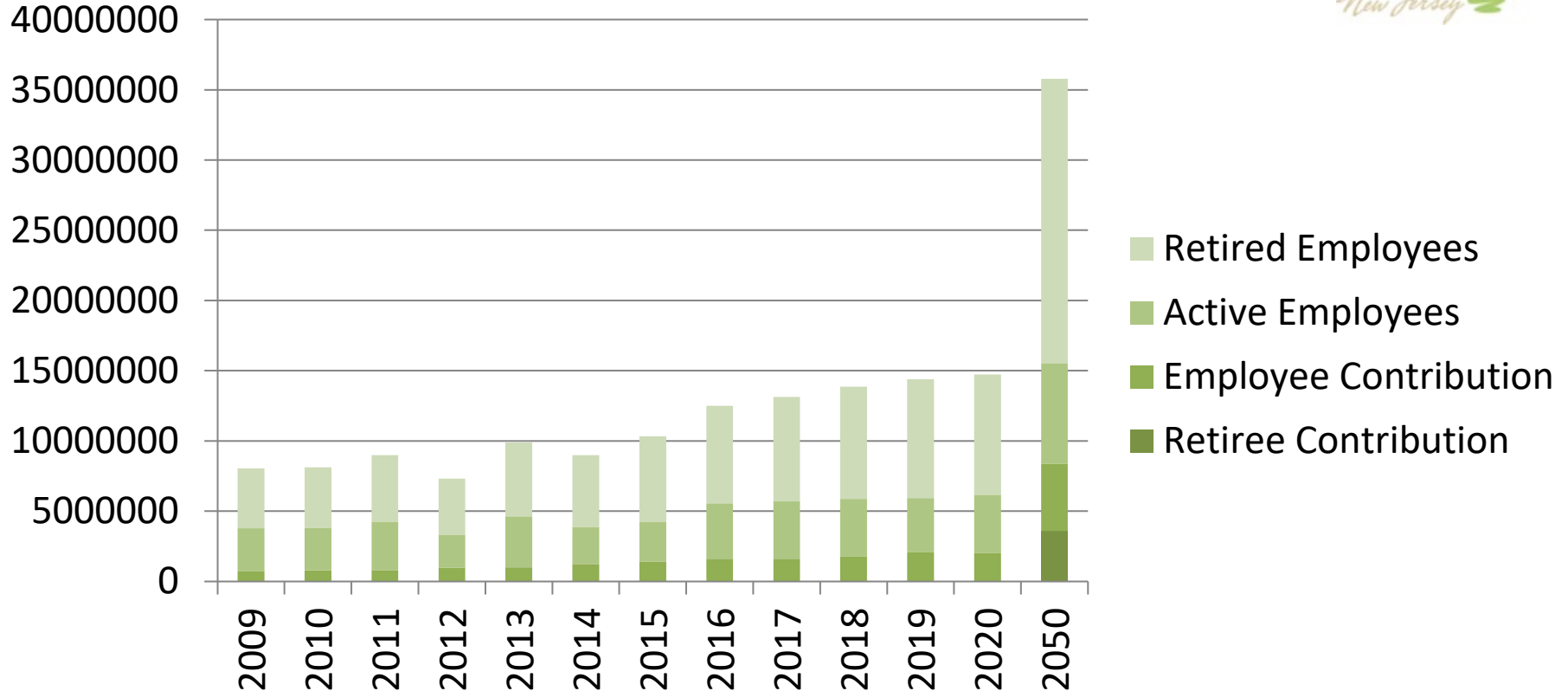
# 2050 Employee Cost Breakdown



# EMPLOYEE MEDICAL BENEFIT COSTS



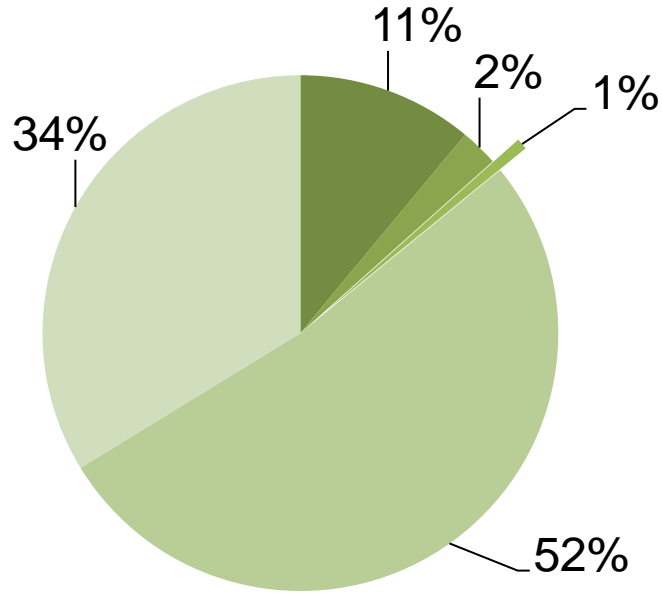
# 2050 EMPLOYEE MEDICAL BENEFITS



# 2002 vs. 2020 BUDGET COMPARISON

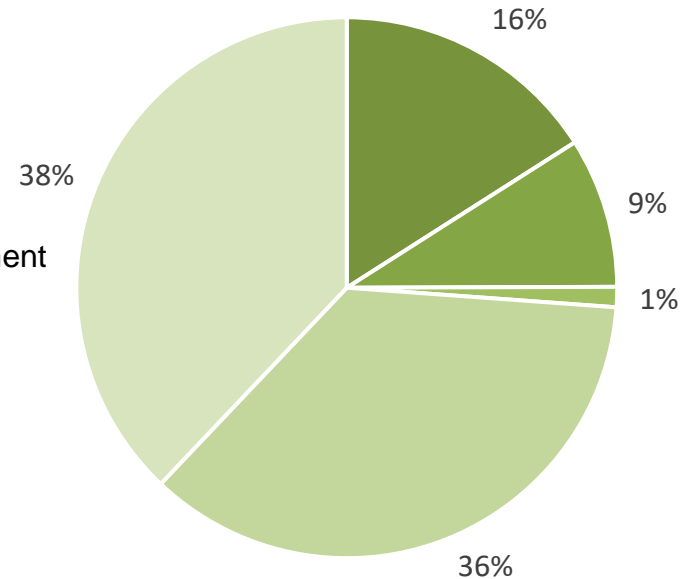


2002



14% Employee Benefits Related Costs

2020

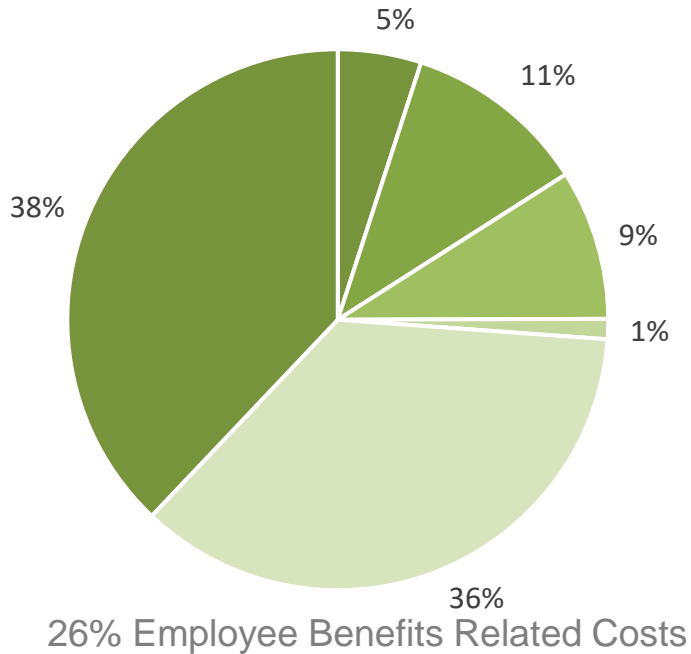


26% Employee Benefits Related Costs

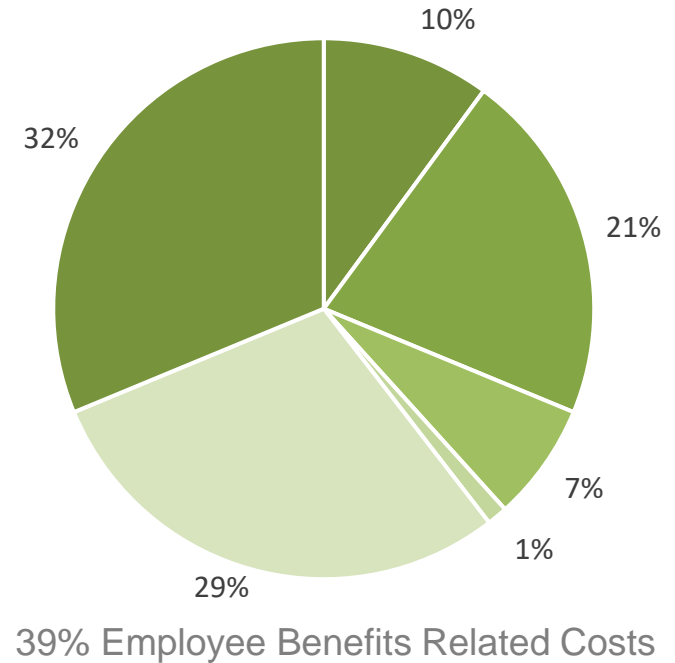
# 2002 vs. 2020 BUDGET COMPARISON



2020



2050



# EMPLOYEE PENSION COSTS



# 2020 APPROPRIATION INCREASES

Totaling \$2.5 Million



• Contractual Salary and Wages	0.90M
• Pension Costs	0.07M
• Health Benefits	1.30M
• Salt & Snow Removal	0.13M
• Jitney	0.06M
• Library Contribution	0.11M
Total	2.51M

# UNCOLLECTED TAXES & TAX APPEALS

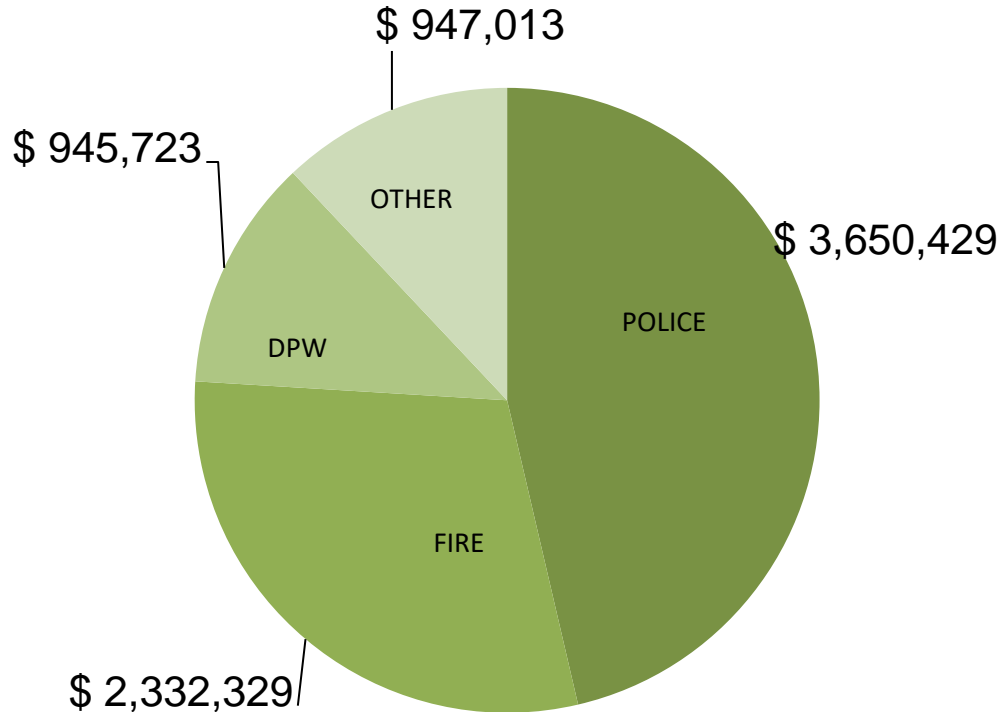


- Municipality utilizes 26% of tax dollars but funds **100% of uncollected taxes**
  - Essex County and BOE collects 100% of approved budgets regardless of uncollected taxes or lost tax appeals
  - 2019 fund for uncollected taxes: **\$2,757,819.43**
- Municipality utilizes 26% of tax dollars but funds **100% of Lost Tax Appeals**
  - 2010-2020 Funding for Tax Appeals: **\$12,548,352**



# VALUE OF UN-COMPENSATED ABSENCE LIABILITY

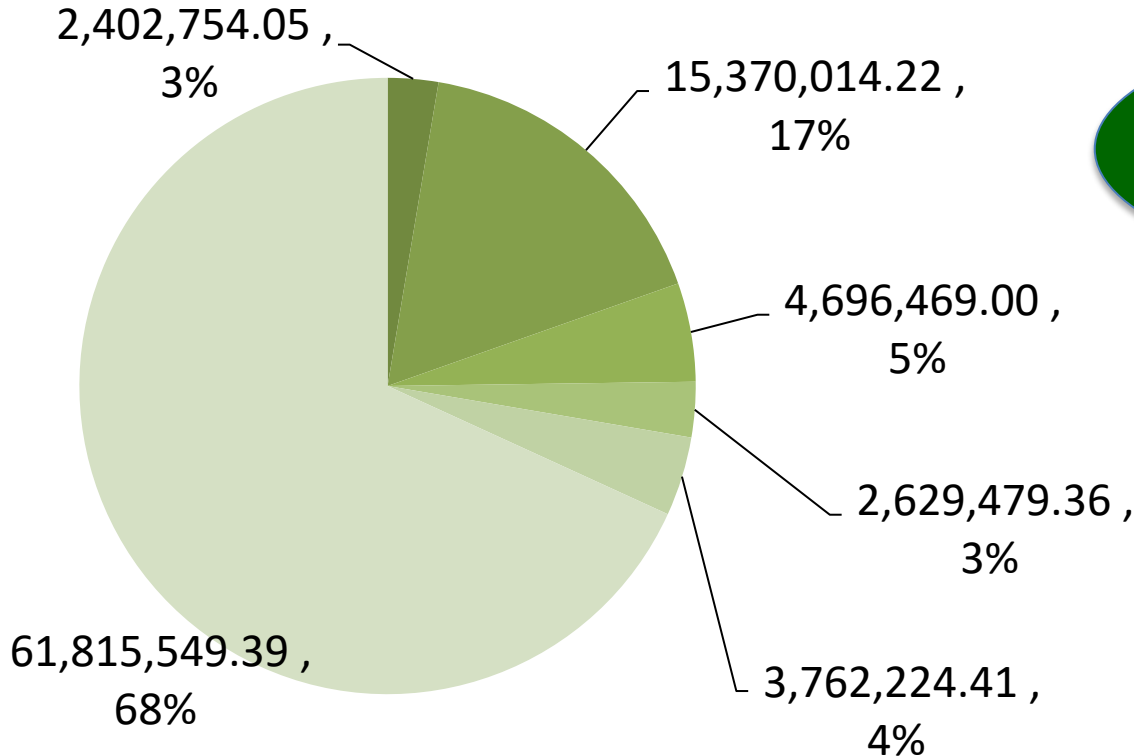
Down 14% 22% over the last 5 6 Years!



**Total**  
**\$7,875,494**

- Police Department
- Fire Department
- Public Works and Engineering
- All Other Departments

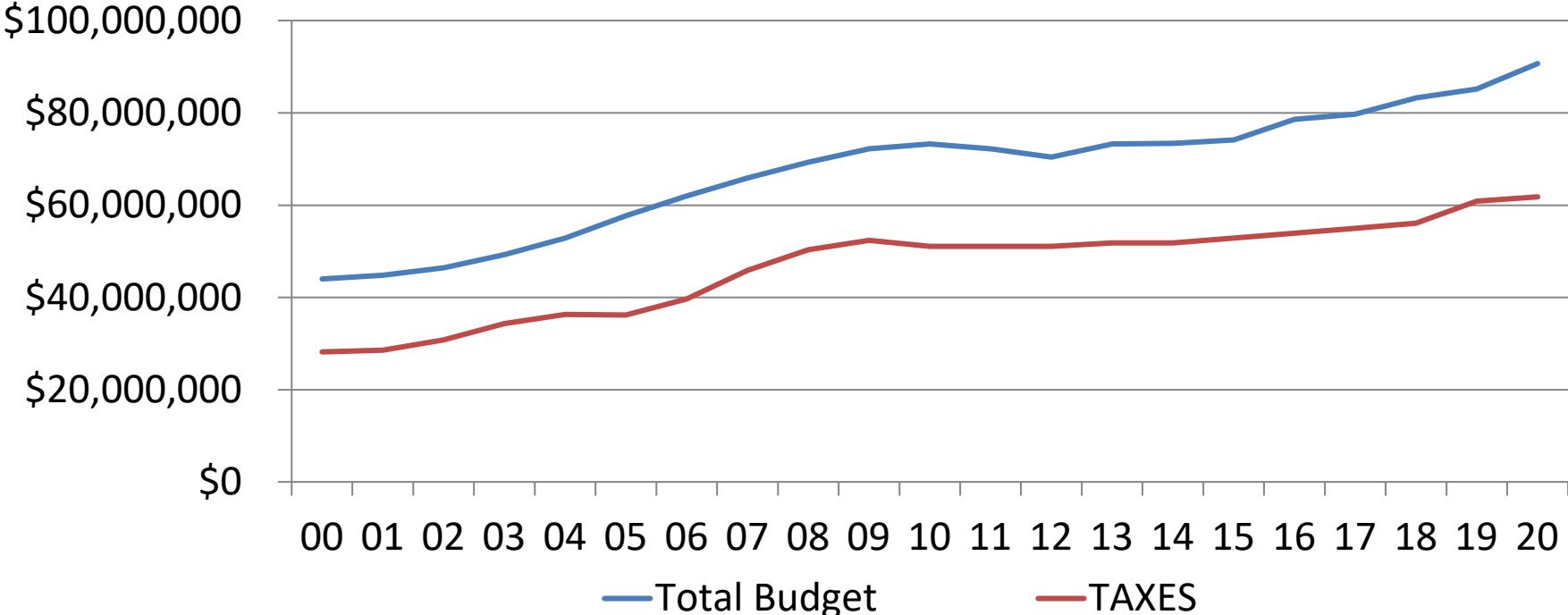
# 2020 REVENUE SOURCES



**Total**  
**\$90,676,490**

- Surplus
- Local Revenues
- State Aid
- Delinquent Taxes
- Grants
- 2019 Taxes

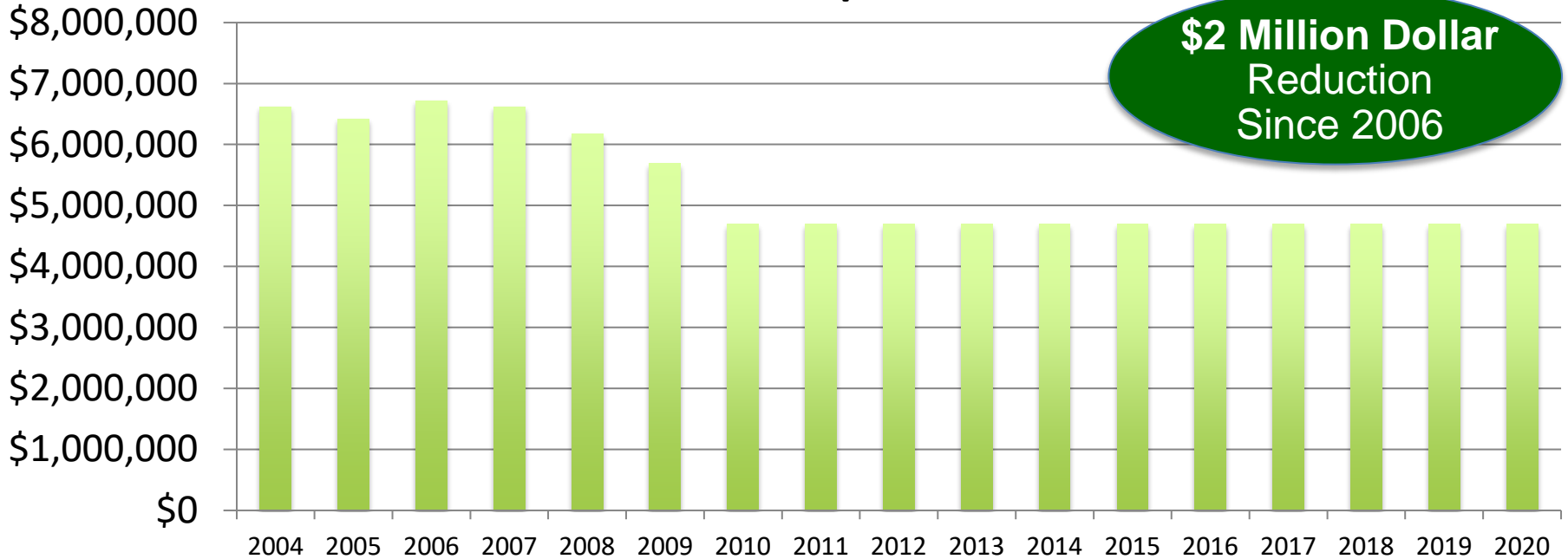
# TOTAL BUDGET vs. TAXES



# NEW JERSEY STATE AID



## 17 Year Comparison

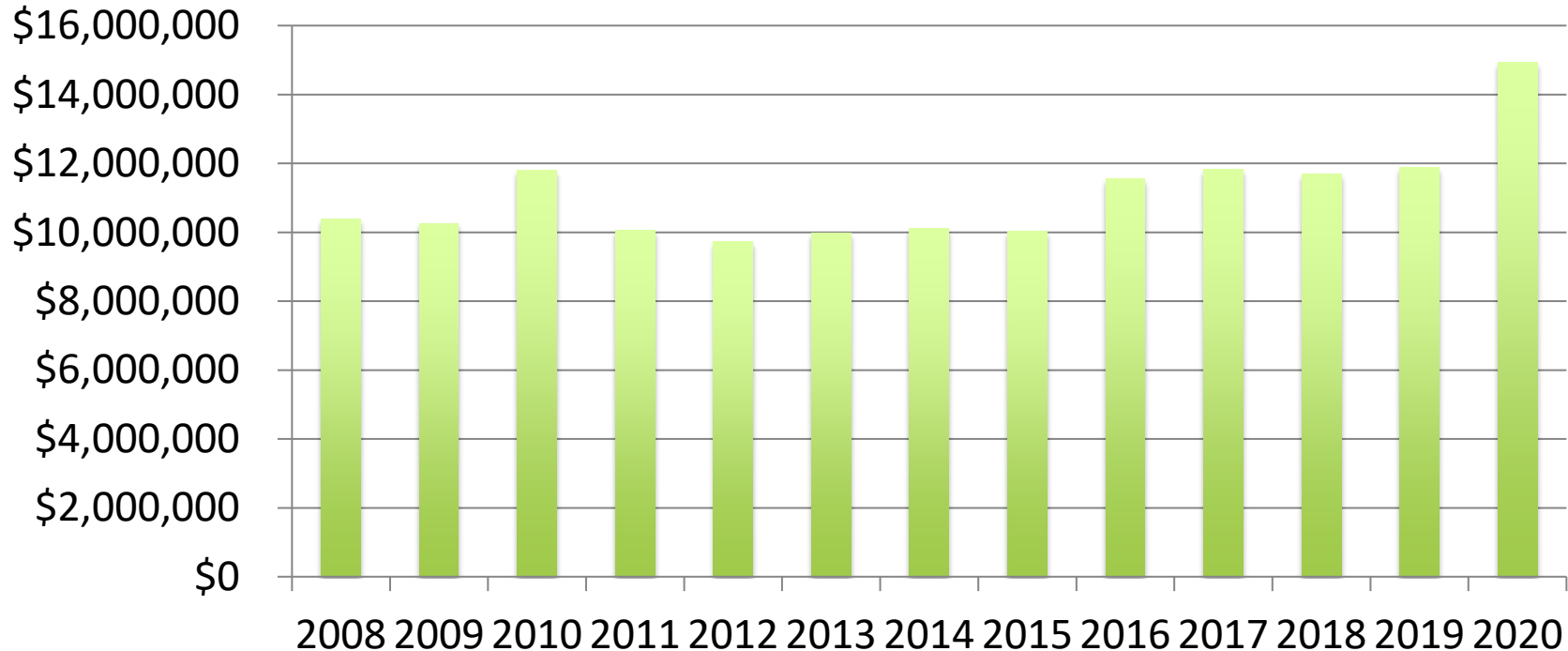


**\$2 Million Dollar  
Reduction  
Since 2006**

# MISCELLANEOUS REVENUES



(Permits, Fees, Fines, Grants, Interest)



# CREATIVE REVENUE SOURCES



Hotel Tax  
**\$515,311**



Ambulance Billing  
**\$1,243,242**

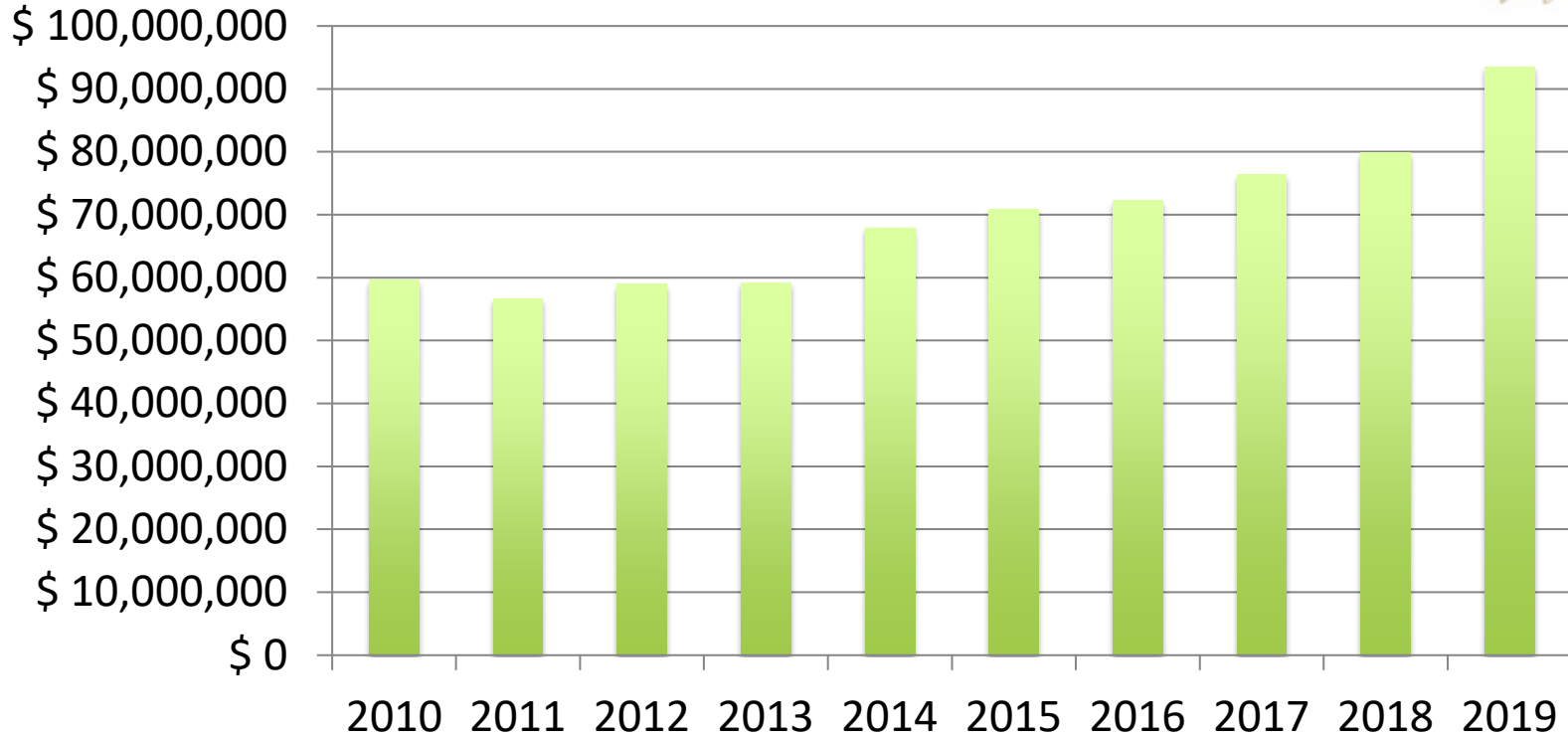


Cell Towers  
**\$153,255**

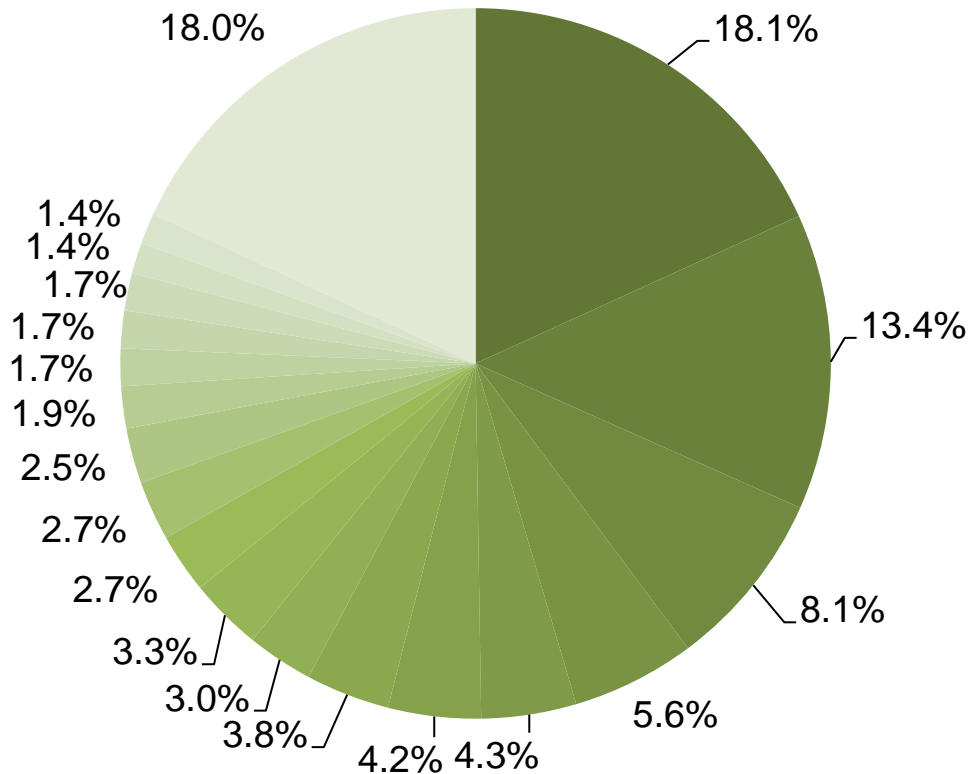


Recycling Center  
**\$86,666**

# TOWNSHIP BONDED DEBT



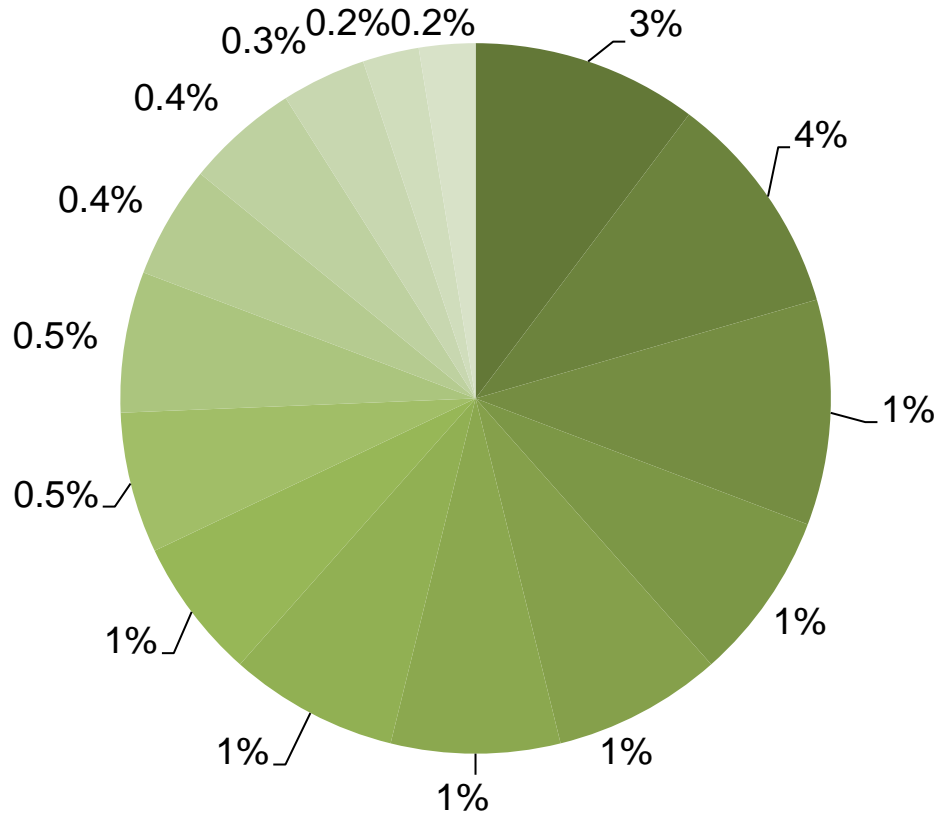
# HOW ARE MY TAXES SPENT?



- Fire Operations
- Police Patrol
- Municipal Debt Service
- Garbage & Recycling
- Fire BLS Transportation
- Police Criminal Investigations
- Joint Meeting
- Police Staff Services
- Reserve for Uncollected Taxes
- Utilities
- DPW Streets/Traffic
- Library
- Parks & Facility Maintenance
- Engineering/Public Works
- Police Traffic
- Governance & Administration
- Construction Enforcement
- Police CSU
- All Other - See Next Slide



# HOW ARE MY TAXES SPENT?



(All 'others' from previous page)

- General Health
- Municipal Court
- Deferred Charges
- Planning
- Environmental Health
- Tax Collection
- Health Clinics
- Code Enforcement
- Purchasing
- Payroll
- Fire Prevention
- Legal Services
- Animal Control
- Housing Assistance
- Senior Services
- Shared Service Agreements

# “WHAT HAVE WE DONE LATELY?”



- Paved 26 Miles of Roads
- 2 New Fire Trucks
- Refurbished Multiple Ambulances
- Ginny Duenkel Pool Improvements
- New Skate Park
- Valley Police Substation
- Gregory School Bus Lane
- Kelly School “Kiss & Go” Lane
- Created Ridgeway Park
- Public Works Vehicles
- Police Cameras
- Pleasantdale Parking Lot
- Four New Shuttle/Jitney buses
- Added Shuttle/Jitney Route
- Improvements to Township Parks
- Pump Station Improvements
- Main Street Redevelopment
- New Track & Field at WOHS
- Improved Township Website
- Township Drainage Repairs
- Improvements & Repairs to Public Buildings
- Library Facade Repair
- Tax Revaluation (\$1.45 Million)
- Customer service training for employees
- Improved Township website
- On-line tax payments
- Streamlined Zoning ordinances / eliminating “Red Tape”
- New phone system / NO voice mail
- Prioritized resident parking at Town Hall
- Marketing initiative
- Police cameras
- Energy consortium
- Energy aggregation
- Four new Shuttle/Jitney buses
- Added Shuttle/Jitney route
- Upgraded Purchasing software
- Improvements to Athletic fields

# WHAT'S INCLUDED IN THIS BUDGET?



- Fill 10 Open Police Officer positions
- Additional Funding to WOPL
- Full Time Senior Citizen Bus Driver
- Full Time Health Inspector
- All Part Time position to receive Minimum Wage
- Anti-Bias Training
- Justice & Mental Health Collaboration Training
- Expand Senior Citizen Services
- Expand Traffic Safety Program
- Support for OSPAC Programming
- Economic Development Consultant
- Funding Grand from the CARES act for COVID related costs

# 2020 CAPITAL BUDGET



Road Improvements Various Streets, 800 Mhz Trunked Radio System P25 Digital Upgrade, Sewer Improvements, Athletic Mutli-Use Field, Fire House Work, Kiddie Park, General Facility Improvements, Outdoor Facility, It Improvements, Body And Mobile Video Technology, Replace Ambulance, Capital Vehicle Repairs, Vehicles, Pump Station Improvements, Other Capital Repairs, Ospac Improvements, Vehicle Replacements, Fire Safety Improvements, Pond Aerators, Snack Bar And Locker Room Roof, Drainage Work, It Infrastructure Upgrade, Power Cots/Stretchers, Truck/Trailer Mounted Sewer Camera, Replacement Of Fire Vehicle , Replacement Of Fire Vehicles , Personal Protective Equipment (PPE) , Station Apparatus Monitors, Hose Replacement, Life Safety & Maintenance Tools/Detection Equipment, Pool Showers, Upgrades, Gear Washer/Extractor And Dryer, Ice/Water Rescue Equipment, Thermal Imaging Cameras, Software

# New Jersey 2% TAX LEVY CAP



- Limits tax increases to 2% of taxes paid by residents (not 2% of the total budget)
- Exemptions include:
  - Pension
  - Health benefits
  - Debt service
  - Capital Improvement Fund

2020 Municipal Tax  
Increase is only

1.76%

Since the inception of the 2% CAP, West Orange only increased Municipal taxes more than 2% once

# QUESTIONS/COMMENTS



Thanks for your time & attention!