



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	D.	Parisi	12/31/2024	RParisi@westorange.org

Chief Administrative Officer

Jack		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@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle		Casalino	12/31/2024	MCasalino@westorange.org
Jerry		Guarino	12/31/2024	JGuarino@westorange.org
Joseph		Krakoviak	12/31/2024	JKrakoviak@westorange.org
Susan		McCartney	12/31/2022	SMcCartney@westorange.org
Cindy		Matute-Brown	12/31/2022	CMatuteBrown@westorange.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.048	\$58,624,808.58	25.18%	3,548.12
Municipal Library	0.038	\$2,124,588.88	0.91%	128.65
Municipal Open Space	0.005	\$279,841.45	0.12%	16.93
Fire Districts (avg. rate/total levies)			0.00%	-
Other Special Districts (total levies)			0.00%	-
Local School District	2.516	\$140,785,541.00	60.46%	8,518.19
Regional School District			0.00%	-
County Purposes	0.537	\$30,078,828.00	12.92%	1,818.07
County Library			0.00%	-
County Board of Health			0.00%	-
County Open Space	0.017	\$965,577.00	0.41%	57.56
Other County Levies (total)			0.00%	-
Total (Calendar Year 2019 Budget)	4.161	\$232,859,184.91	100.00%	\$14,087.51

Total Taxable Valuation as of	October 1, 2019	<u>\$5,596,829,095.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>338560.622</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.048	1.071	2.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$58,624,808.58	\$59,642,712.90	1.74%	\$1,017,904.32

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,548.12	\$3,625.40	2.18%	\$77.29

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$59,642,712.90
Municipal Library	ESTIMATED	\$2,172,836.49
Municipal Open Space	ESTIMATED	\$280,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$105,000.00
Local School District	ESTIMATED	\$145,129,113.00
Regional School District		
County Purposes	ESTIMATED	\$30,730,104.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$965,577.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$239,025,343.39

Revenue Anticipated, Excluding Tax Levy	28,860,941.04
Budget Appropriations, before Reserve for Uncollected Taxes	87,802,922.52
Total Non-Municipal Tax Levy	\$177,209,794.00
Amount to be Raised by Taxes - Before RUT	\$236,151,775.48
Reserve for Uncollected Taxes (RUT)	\$2,873,569.84
Total Amount to be Raised by Taxes	\$239,025,345.32

% of Tax Collections used to Calculate RUT	<u>98.80%</u>
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If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(2) Levy net of Appeals

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	230,981,051.34
Total Tax Levy, CY 2019	233,606,592.39
% of Taxes Collected, CY 2019	<u>98.88%</u>
Delinquent Taxes - December 31, 2019	<u>2,617,287.32</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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	71.14%	\$998,744.06	1,404,009.99	\$2,402,754.05	2,402,754.05							
08	Local Revenue	5.28%	\$539,460.56	10,212,879.24	\$10,752,339.80	10,411,076.93		341,262.87					
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	762,083.00	\$762,083.00	762,083.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	11,778.48	\$11,778.48	11,778.48							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	-							
10	Public and Private Revenue	113.30%	\$1,998,397.61	1,763,826.80	\$3,762,224.41	3,762,224.41							
08	Other Special Items	8.29%	\$320,421.71	3,864,654.10	\$4,185,075.81	4,185,075.81							
15	Receipts from Delinquent Taxes	-4.27%	(\$117,421.43)	2,746,900.79	\$2,629,479.36	2,629,479.36							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.21%	\$122,029.05	59,520,683.85	\$59,642,712.90	59,642,712.90							
07	Minimum Library Tax	2.27%	\$48,247.61	2,124,588.88	\$2,172,836.49	2,172,836.49							
54	Open Space Levy Tax	6.03%	\$79,776.50	1,322,692.15	\$1,402,468.65		1,402,468.65						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	4.51%	\$3,989,655.67	\$88,430,566.28	\$92,420,221.95	\$90,676,490.43	\$1,402,468.65	\$341,262.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)

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	Pool Utility	Utility	Utility	Utility	Utility	Utility
20	31.00	10.00	18.15%	\$738,680.6	\$4,070,005.4	\$4,808,686.0	\$4,808,686.0								
21	3.00	1.00	133.25%	\$319,071.7	\$239,455.0	\$558,526.7	\$558,526.7								
22	12.00	3.00	-24.59%	(\$254,997.26)	\$1,036,931.6	\$781,934.3	\$781,934.3								
23			8.19%	\$1,282,312.7	\$15,653,322.4	\$16,935,635.2	\$16,935,635.2								
25	204.00	55.00	-2.22%	(\$533,502.34)	\$24,003,427.6	\$23,469,925.2	\$23,428,907.4	41,017.8							
26	31.00		34.98%	\$3,320,007.2	\$9,489,869.0	\$12,809,876.3	\$12,701,001.4	108,874.8							
27	14.00	1.00	222.29%	\$2,863,244.8	\$1,288,091.1	\$4,151,335.9	\$1,159,239.1	2,992,096.8							
28	10.00	98.00	-6.25%	(\$105,157.63)	\$1,681,279.9	\$1,576,122.2	\$1,234,859.4			341,262.8					
29			5.02%	\$106,692.6	\$2,124,588.8	\$2,231,281.4	\$2,231,281.4								
30			162.99%	\$661,096.0	\$405,600.0	\$1,066,696.0	\$1,066,696.0								
31			-62.79%	(\$3,888,405.61)	\$6,192,865.6	\$2,304,460.0	\$2,304,460.0								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36			0.86%	\$65,656.0	\$7,663,327.0	\$7,728,983.0	\$7,728,983.0								
37			-100.00%	(\$81,653.80)	\$81,653.80	\$0.00	\$0.00	\$0.00							
42			-32.39%	(\$5,018.53)	\$15,492.40	\$10,473.9	\$10,473.9								
43			-0.89%	(\$3,823.87)	\$431,493.40	\$427,669.5	\$427,669.5								
44	6.00		-12.00%	(\$306,433.54)	\$2,553,902.1	\$2,247,468.6	\$500,000.0	\$625,000.0	1,122,468.6						
45			8.66%	\$592,455.0	\$6,844,124.2	\$7,436,579.2	\$7,436,579.2								
46			10.48%	\$68,307.0	\$651,693.0	\$720,000.0	\$720,000.0								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.00%	(\$0.00)	\$2,873,567.9	\$2,873,567.9	\$2,873,567.9								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	311.00	168.00	5.54%	\$4,838,531.30	\$87,301,690.65	\$92,140,221.95	\$86,909,500.87	\$3,766,989.56	\$1,122,468.65	\$341,262.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	317	\$33,980,800.00	0.60%	15A Public Schools	19	\$114,210,320.00	17.76%
2 Residential	13,343	\$4,517,414,380.00	79.12%	15B Other Schools	9	\$52,127,920.00	8.10%
3A/3B Farm	0		0.00%	15C Public Property	327	\$262,346,815.00	40.79%
4A Commercial	449	\$869,209,100.00	15.22%	15D Church and Charities	79	\$151,247,500.00	23.51%
4B Industrial	33	\$144,351,700.00	2.53%	15E Cemeteries & Graveyards	3	\$10,041,100.00	1.56%
4C Apartments	51	\$144,351,700.00	2.53%	15F Other Exempt	68	\$53,224,000.00	8.27%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	14,193	\$5,709,307,680.00	100.00%	Total	505	\$643,197,655.00	100.00%
Average Ratio (%), Assessed to True Value				85.84%			
Equalized Valuation, Taxable Properties				\$6,651,104,007.46			
Total # of property tax appeals filed in 2019				County Tax Board			
				178.00			
				State Tax Court			
				116.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				20.00			
Number of pending property tax appeals in State Tax Court				232.00			
Amount paid out by municipality for tax appeals in 2019				\$328,029.29			

Percentage of Exempt vs.
Non-Exempt Properties 11.27%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		6.00	98,462.86	\$87,406.00		\$2,622.18	\$0.00	\$8,434.68
Supervisory Staff (Department Heads & Managers)	22.00		4,207,881.29	\$2,905,803.67		\$337,166.37	\$684,501.19	\$280,410.05
Police Officers (Including Superior Officers)	99.00		17,517,880.83	\$10,064,874.07	\$1,089,900.00	\$2,880,141.14	\$2,406,529.92	\$1,076,435.70
Fire Fighters (Including Superior Officers)	88.00		16,547,736.42	\$9,392,932.40	\$834,655.00	\$2,687,859.86	\$2,645,326.97	\$986,962.18
All Other Union Employees not listed above	102.00		10,153,719.76	\$6,643,307.55	\$210,380.52	\$770,836.63	\$1,867,814.16	\$661,380.90
All Other Non-Union Employees not listed above		162.00	1,775,350.60	\$1,531,114.43	\$16,394.00	\$22,377.82	\$56,129.79	\$149,334.56
Totals	311.00	168.00	50,301,031.75	\$30,625,438.12	\$2,151,329.52	\$6,701,004.00	\$7,660,302.03	\$3,162,958.08

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	86.00	\$16,339.35	\$1,405,184.10	76.00	\$14,824.82	\$1,126,686.32
Parent & Child	24.00	\$27,702.53	\$664,860.72	27.00	\$22,956.78	\$619,833.06
Employee & Spouse (or Partner)	53.00	\$26,638.43	\$1,411,836.79	41.00	\$31,642.46	\$1,297,340.86
Family	124.00	\$33,696.94	\$4,178,420.56	90.00	\$41,181.93	\$3,706,373.70
Employee Cost Sharing Contribution (enter as negative -)			(\$2,323,794.00)			(\$2,055,000.00)
Subtotal	287.00		\$5,336,508.17	234.00		\$4,695,233.94
<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 -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	129	\$13,832.78	\$1,784,428.62	123	\$10,691.78	\$1,315,088.94
Parent & Child	9	\$33,324.54	\$299,920.86	10	\$26,569.22	\$265,692.20
Employee & Spouse (or Partner)	128	\$33,243.30	\$4,255,142.40	124	\$23,843.76	\$2,956,626.24
Family	73	\$56,602.69	\$4,131,996.37	70	\$43,351.47	\$3,034,602.90
Employee Cost Sharing Contribution (enter as negative -)			(\$387,318.20)			\$0.00
Subtotal	339.00		\$10,084,170.05	327.00		\$7,572,010.28
GRAND TOTAL	626.00		\$15,420,678.22	561.00		\$12,267,244.22

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$25,130,000.00	\$25,130,000.00				
Regional School Debt						
Utility Fund Debt						
Pool		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$37,915,003.00	\$37,915,003.00				
Bonds Outstanding	\$52,560,441.00	\$52,560,441.00				
Loans and Other Debt	\$3,036,631.02	\$3,036,631.02				
Total (Current Year)	\$118,642,075.02	\$25,130,000.00	\$93,512,075.02			
Population (2010 census)	<u>47,249</u>					
Per Capita Gross Debt	<u>\$2,511.00</u>					
Per Capita Net Debt	<u>\$1,979.13</u>					
3 Yr. Average Property Valuation		<u>\$6,362,983,807.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.47%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$800,000.00			
Bond Anticipation Notes - Interest			\$859,566.18			
Bonds - Principal			\$4,490,000.00	\$4,815,000.00	\$4,725,000.00	\$24,112,000.00
Bonds - Interest			\$926,812.61	\$792,565.00	\$622,102.00	\$1,889,716.00
Loans & Other Debt - Principal			\$316,175.41	\$334,687.01	\$330,184.92	\$1,532,789.17
Loans & Other Debt - Interest			\$44,025.09	\$45,282.98	\$39,106.40	\$137,655.86
Total			\$7,436,579.29	\$5,987,534.99	\$5,716,393.32	\$27,672,161.03
Total Principal			\$5,606,175.41	\$5,149,687.01	\$5,055,184.92	\$25,644,789.17
Total Interest			\$1,830,403.88	\$837,847.98	\$661,208.40	\$2,027,371.86
% of Total Current Year Budget			<u>8.07%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
