



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
LESTER	E	TAYLOR III	12/31/2017	Lester.Taylor@eastorange-nj.gov

Chief Administrative Officer

WILLIAM		SESANDE		William.Sensande@eastorange-nj.gov
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Chief Financial Officer

WILLIAM		SESANDE		William.Sensande@eastorange-nj.gov
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Municipal Clerk

CYNTHIA		BROWN		cynthia.brown@eastorange-nj.gov
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Registered Municipal Accountant

STEVEN		WIELKOTZ		swielkotz@fwcc-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
CHRISTOPHER	D	JAMES	12/31/2017	Christopher.James@eastorange-nj.gov
AMY		LEWIS	12/31/2019	amy.lewis@eastorange-nj.gov
JACQUELYN	E	JOHNSON	12/31/2019	Jackie.Johnson@eastorange-nj.gov
ROMAL	D	BULLOCK	12/31/2017	Romal.Bullock@eastorange-nj.gov
QUILLA	E	TALMADGE	12/31/2019	Quilla.Talmadge@eastorange-nj.gov
THEODORE		GREEN	12/31/2017	Ted.Green@eastorange-nj.gov
TSHAMMIE	L	COOPER	12/31/2017	Tyshammie.Cooper@eastorange-nj.gov
CASIM	L	GOMEZ	12/31/2019	gomez.casim@eastorange-nj.gov
ALICIA		HOLMAN	12/31/2017	Alicia.Holman@eastorange-nj.gov
MUSTAFA		AL-M. BRENT	12/31/2019	mustafaal-m.brent@eastorange-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	3.605	\$89,447,376.18	70.61%	\$6,051.98	Municipal Purpose Tax	ACTUAL	\$90,252,401.95
Municipal Library	0.036	\$902,814.48	0.71%	\$60.44	Municipal Library	ACTUAL	\$903,130.64
Municipal Open Space	0.020	\$494,950.52	0.39%	\$33.58	Municipal Open Space	ACTUAL	\$497,467.97
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.102	\$59,084.00	0.05%	\$171.23	Other Special Districts (total levies)	ESTIMATED	\$58,324.70
Local School District	0.870	\$21,580,904.00	17.04%	\$1,460.53	Local School District	ESTIMATED	\$22,012,522.08
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.555	\$13,774,269.21	10.87%	\$931.72	County Purposes	ESTIMATED	\$14,469,401.59
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$411,618.62	0.32%	\$28.54	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	5.205	\$126,671,017.01	100.00%	\$8,738.01	Total ESTIMATED amount to be raised by taxes		\$128,193,248.92
Total Taxable Valuation as of October 1, 2016 <u>\$2,487,339,836.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>52,728,884.63</u>		
Current Year Average Residential Assessment <u>\$167,877.31</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>135,546,227.22</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$37,037,716.33</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$119,855,058.92</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$8,332,169.87</u>		
3.605	3.628	0.64%			Total Amount to be Raised by Taxes <u>\$128,187,228.79</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>93.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$89,447,376.18	\$90,252,401.95	0.90%	\$805,025.77		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>119,284,664.46</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>127,418,745.11</u>		
\$6,051.98	\$6,090.59	0.64%	\$38.61		% of Taxes Collected, CY 2016 <u>93.62%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$5,354,057.03</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	9.77%	\$417,000.00	\$4,270,000.00	\$4,687,000.00	\$4,687,000.00							
08	Local Revenue	-5.89%	(\$537,284.29)	\$9,123,944.58	\$8,586,660.29	\$8,586,660.29							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$22,117,676.00	\$22,117,676.00	\$22,117,676.00							
08	Uniform Construction Code Fees	-0.25%	(\$3,678.34)	\$1,463,678.34	\$1,460,000.00	\$1,460,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-30.58%	(\$2,909,171.30)	\$9,513,035.50	\$6,603,864.20	\$6,603,864.20							
08	Other Special Items	83.63%	\$1,490,898.63	\$1,782,785.51	\$3,273,684.14	\$3,273,684.14							
15	Receipts from Delinquent Taxes	-19.30%	(\$1,435,336.64)	\$7,435,336.64	\$6,000,000.00	\$6,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.90%	\$805,025.77	\$89,447,376.18	\$90,252,401.95	\$90,252,401.95							
07	Minimum Library Tax	0.04%	\$316.16	\$902,814.48	\$903,130.64	\$903,130.64							
54	Open Space Levy Tax	-0.12%	(\$616.53)	\$498,084.50	\$497,467.97		\$497,467.97						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	-3.09%	(\$834,045.95)	\$26,976,152.00	\$26,142,106.05			\$26,142,106.05					
	Total	-1.73%	(\$3,006,892.49)	\$173,530,883.73	\$170,523,991.24	\$143,884,417.22	\$497,467.97	\$26,142,106.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	102.00	3.00	-12.67%	(\$1,492,604.44)	\$11,778,193.70	\$10,285,589.26	\$10,263,839.26	\$21,750.00						
21	Land-Use Administration	2.00		-0.45%	(\$254.00)	\$56,403.00	\$56,149.00	\$56,149.00							
22	Uniform Construction Code	37.00	8.00	9.84%	\$260,911.05	\$2,652,549.00	\$2,913,460.05	\$2,913,460.05							
23	Insurance			-4.77%	(\$853,791.11)	\$17,899,635.00	\$17,045,843.89	\$17,045,843.89							
25	Public Safety	462.00	51.00	9.46%	\$3,936,738.21	\$41,632,581.71	\$45,569,319.92	\$42,706,086.92	\$2,863,233.00						
26	Public Works	112.00	11.00	9.05%	\$2,942,774.67	\$32,518,708.66	\$35,461,483.33	\$15,334,553.07	\$564,480.26	\$19,562,450.00					
27	Health and Human Services	75.00	49.00	-39.17%	(\$4,243,439.96)	\$10,833,818.52	\$6,590,378.56	\$4,207,108.56	\$2,383,270.00						
28	Parks and Recreation	19.00	52.00	13.93%	\$403,192.79	\$2,894,105.29	\$3,297,298.08	\$2,001,699.17	\$798,130.94	\$497,467.97					
29	Education (including Library)	36.00	9.00	0.38%	\$16,379.00	\$4,343,168.00	\$4,359,547.00	\$4,359,547.00							
30	Unclassified			110.78%	\$681,370.54	\$615,053.60	\$1,296,424.14	\$1,296,424.14							
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00								
32	Landfill / Solid Waste Disposal	32.00		#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-2.41%	(\$367,389.22)	\$15,244,676.00	\$14,877,286.78	\$14,431,286.78		\$446,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender			4.13%	\$96,806.95	\$2,344,002.00	\$2,440,808.95	\$2,440,808.95							
44	Capital			#DIV/0!	\$2,575,000.00		\$2,575,000.00	\$575,000.00		\$2,000,000.00					
45	Debt			5.63%	\$734,995.14	\$13,054,168.88	\$13,789,164.02	\$10,005,645.41		\$3,783,518.61					
46	Deferred Charges			-58.93%	(\$2,336,062.42)	\$3,964,110.68	\$1,628,048.26	\$1,277,910.82		\$350,137.44					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			10.18%	\$770,190.00	\$7,568,000.00	\$8,338,190.00	\$8,338,190.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	877.00	183.00	1.87%	\$3,124,817.19	\$167,399,174.04	\$170,523,991.23	\$137,253,553.02	\$6,630,864.20	\$497,467.97	\$26,142,106.05	\$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, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	363	\$20,265,000.00	0.81%	15A Public Schools	78	\$285,899,500.00	28.55%
2 Residential	8,699	\$1,460,364,750.00	58.71%	15B Other Schools	11	\$25,202,400.00	2.52%
3A/3B Farm			0.00%	15C Public Property	366	\$413,479,810.00	41.29%
4A Commercial	650	\$355,331,900.00	14.29%	15D Church and Charities	152	\$105,459,000.00	10.53%
4B Industrial	39	\$23,255,400.00	0.93%	15E Cemeteries & Graveyards	5	\$3,565,600.00	0.36%
4C Apartments	331	\$620,173,800.00	24.93%	15F Other Exempt	68	\$167,883,700.00	16.76%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$7,948,986.00	0.32%				
Total	10,082	\$2,487,339,836.00	100.00%	Total	680	\$1,001,490,010.00	100.00%
Average Ratio (%), Assessed to True Value				91.56%			
Equalized Valuation, Taxable Properties				\$2,716,622,800.35			
Total # of property tax appeals filed in 2016				County Tax Board		446.00	
				State Tax Court		345.00	
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016				\$1,877,095.35			
				Percentage of Exempt vs. Non-Exempt Properties			
				40.26%			

<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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	28	\$9,638,400.00	\$11,829,800.00	\$603,675.00
K New Dwelling/Conversion Exemption	6	\$3,386,300.00	\$6,306,500.00	\$321,820.00
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	34	13,024,700.00	18,136,300.00	925,495.00

**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	11.00		661,140.73	\$557,199.00	\$0.00	\$31,049.53	\$30,266.48	\$42,625.72
Supervisory Staff (Department Heads & Managers)	18.00		2,714,042.61	\$2,104,240.47	\$295.51	\$241,964.24	\$226,809.75	\$140,732.64
Police Officers (Including Superior Officers)	280.00		31,763,678.59	\$20,610,603.36	\$1,784,619.24	\$5,200,149.27	\$3,869,452.99	\$298,853.75
Fire Fighters (Including Superior Officers)	174.00	1.00	20,776,673.89	\$14,111,068.83	\$515,211.44	\$3,622,311.37	\$2,323,471.75	\$204,610.50
All Other Union Employees not listed above	353.00	93.00	29,744,699.60	\$20,458,405.82	\$465,626.85	\$2,521,510.65	\$4,763,842.55	\$1,535,313.73
All Other Non-Union Employees not listed above	41.00	89.00	3,039,987.47	\$2,363,267.20	\$16,397.36	\$208,552.48	\$270,980.49	\$180,789.94
Totals	877.00	183.00	88,700,222.89	\$60,204,784.68	\$2,782,150.39	\$11,825,537.54	\$11,484,824.00	\$2,402,926.27

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	245.00	\$10,499.32	\$2,572,332.42			\$0.00
Parent & Child	206.00	\$17,848.80	\$3,676,852.80			\$0.00
Employee & Spouse (or Partner)	64.00	\$20,998.63	\$1,343,912.45			\$0.00
Family	187.00	\$30,972.96	\$5,791,943.52			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,604,475.60)			
Subtotal	702.00		\$10,780,565.58	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	16	\$10,634.94	\$170,159.04			\$0.00
Parent & Child	16	\$18,079.38	\$289,270.08			\$0.00
Employee & Spouse (or Partner)	8	\$21,269.88	\$170,159.04			\$0.00
Family	32	\$31,373.04	\$1,003,937.28			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$315,622.53)			
Subtotal	72.00		\$1,317,902.91	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	50	\$14,051.64	\$702,582.00			\$0.00
Parent & Child	10	\$22,482.60	\$224,826.00			\$0.00
Employee & Spouse (or Partner)	20	\$28,103.28	\$562,065.60			\$0.00
Family	12	\$36,534.24	\$438,410.88			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$373,952.87)			
Subtotal	92.00		\$1,553,931.61	0.00		\$0.00
GRAND TOTAL	866.00		\$13,652,400.11	0.00		\$0.00

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	2018	2019	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt		\$0.00	Utility Fund - Principal	\$1,370,000.00	\$1,430,000.00	\$1,495,000.00	\$12,085,000.00	
Regional School Debt		\$0.00	Utility Fund - Interest	\$884,726.00	\$672,443.76	\$615,243.76	\$2,171,150.08	
Utility Fund Debt			Bond Anticipation Notes - Principal	\$2,025,640.00				
Water/Sewer	\$63,412,964.33	\$63,412,964.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0		\$0.00	Bond Anticipation Notes - Interest	\$464,423.05				
0		\$0.00	Bonds - Principal	\$5,285,000.00	\$5,470,000.00	\$3,830,000.00	\$20,140,937.30	
0		\$0.00	Bonds - Interest	\$1,185,676.55	\$977,192.40	\$778,380.35	\$7,366,167.35	
0		\$0.00	Loans & Other Debt - Principal	\$23,032.08	\$23,032.08	\$23,032.08	\$329,494.26	
0		\$0.00	Loans & Other Debt - Interest	\$7,857.24	\$7,802.24	\$7,747.62	\$133,573.08	
0		\$0.00	Total	\$11,246,354.92	\$8,580,470.48	\$6,749,403.81	\$42,226,322.07	
<u>Municipal Purposes</u>			Total Principal	\$8,703,672.08	\$6,923,032.08	\$5,348,032.08	\$32,555,431.56	
Debt Authorized	\$58,820,419.46	\$58,820,419.46	Total Interest	\$2,542,682.84	\$1,657,438.40	\$1,401,371.73	\$9,670,890.51	
Notes Outstanding		\$0.00	% of Total Current Year Budget	6.60%				
Bonds Outstanding		\$0.00	Description				Debt Not Listed Above	
Loans and Other Debt		\$0.00	Total Guarantees - Governmental					
Total (Current Year)	\$122,233,383.79	\$63,412,964.33	\$58,820,419.46	Total Guarantees - Other				
Population (2010 census)	<u>64,720</u>			Total Capital/Equipment Leases	\$264,016.49	\$264,016.49	\$264,016.49	
Per Capita Gross Debt	<u>\$1,888.65</u>			Total Other			\$528,032.98	
Per Capita Net Debt	<u>\$908.84</u>			Bond Rating				
3 Yr. Average Property Valuation		<u>\$2,731,647,646.00</u>		Moody's	Standard & Poors	Fitch		
Net Debt as % of 3 Year Avg Property Valuation		<u>2.15%</u>		Rating	A2	A	N/A	
				Year of Last Rating	2015	2000	N/A	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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