



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0705\_fba\_2016.xlsm

**Website:** eastorange-nj.gov

**Phone Number:** 973-266-5155

**Mailing Address:** 44 City Hall Plaza

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

**Municipality:** East Orange **State:** NJ **Zip:** 07018

**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		SEANDE		<a href="mailto:William.Senande@eastorange-nj.gov">William.Senande@eastorange-nj.gov</a>
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**Chief Financial Officer**

WILLIAM		SEANDE		<a href="mailto:William.Senande@eastorange-nj.gov">William.Senande@eastorange-nj.gov</a>
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**Municipal Clerk**

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

STEVEN		WIELKOTZ		WIELKOTZ@OPTONLINE.NET
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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>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	3.539	\$88,157,039.00	71.11%	\$5,997.08	Municipal Purpose Tax	ACTUAL	\$89,447,376.18
Municipal Library	0.037	\$931,611.00	0.75%	\$62.70	Municipal Library	ACTUAL	\$902,814.48
Municipal Open Space	0.020	\$497,019.00	0.40%	\$33.89	Municipal Open Space	ACTUAL	\$494,950.52
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.817	\$20,337,402.00	16.40%	\$1,384.46	Local School District	ESTIMATED	\$20,744,150.04
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.548	\$13,648,261.72	11.01%	\$928.62	County Purposes	ESTIMATED	\$13,921,226.95
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	\$408,474.96	0.33%	\$28.81	County Open Space	ESTIMATED	\$416,644.46
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>4.978</b>	<b>\$123,979,807.68</b>	<b>100.00%</b>	<b>\$8,435.56</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$125,927,162.63</b>
Total Taxable Valuation as of October 1, 2015 <u>\$2,492,478,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>50,634,400.13</u>		
Current Year Average Residential Assessment <u>\$169,456.89</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>133,416,590.79</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$35,576,971.97</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$118,359,162.63</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$7,544,124.99</u>		
3.539	3.589	1.40%			Total Amount to be Raised by Taxes <u>\$125,903,287.62</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>94.01%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$88,157,039.00	\$89,447,376.18	1.46%	\$1,290,337.18				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>117,382,573.35</u>		
\$5,997.08	\$6,081.29	1.40%	\$84.21		Total Tax Levy, CY 2015 <u>124,487,960.66</u>		
					% of Taxes Collected, CY 2015 <u>94.29%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$5,351,470.50</u>		

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

FCOA		% Difference Current vs. Prior Year	S 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	37.74%	\$1,170,000.00	\$3,100,000.00	\$4,270,000.00	\$4,270,000.00							
08	Local Revenue	-6.81%	(\$595,426.40)	\$8,740,618.34	\$8,145,191.94	\$8,145,191.94							
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	-20.23%	(\$233,888.01)	\$1,156,400.01	\$922,512.00	\$922,512.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
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	73.71%	\$3,243,377.09	\$4,399,914.10	\$7,643,291.19	\$7,643,291.19							
08	Other Special Items	-58.20%	(\$1,999,027.59)	\$3,434,756.59	\$1,435,729.00	\$1,435,729.00							
15	Receipts from Delinquent Taxes	-0.92%	(\$56,700.53)	\$6,156,700.53	\$6,100,000.00	\$6,100,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	0.79%	\$698,562.68	\$88,748,813.50	\$89,447,376.18	\$89,447,376.18							
07	Minimum Library Tax	-3.09%	(\$28,796.52)	\$931,611.00	\$902,814.48	\$902,814.48							
54	Open Space Levy Tax	#DIV/0!	\$494,950.52		\$494,950.52		\$494,950.52						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	0.79%	\$188,848.73	\$23,868,971.41	\$24,057,820.14			\$24,057,820.14					
	<b>Total</b>	<b>1.77%</b>	<b>\$2,881,899.97</b>	<b>\$162,655,461.48</b>	<b>\$165,537,361.45</b>	<b>\$140,984,590.79</b>	<b>\$494,950.52</b>	<b>\$24,057,820.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	88.00	4.00	24.30%	\$2,302,779.00	\$9,475,415.00	\$11,778,194.00	\$10,110,619.00	\$1,667,575.00							
21	Land-Use Administration			0.01%	\$4.00	\$56,399.00	\$56,403.00	\$56,403.00								
22	Uniform Construction Code	37.00	8.00	9.14%	\$222,054.00	\$2,430,495.00	\$2,652,549.00	\$2,652,549.00								
23	Insurance			1.99%	\$358,439.00	\$18,014,501.00	\$18,372,940.00	\$18,372,940.00								
25	Public Safety	433.00	53.00	-0.84%	(\$344,070.40)	\$41,128,316.00	\$40,784,245.60	\$40,768,531.18	\$15,714.42							
26	Public Works	67.00	17.00	-1.97%	(\$293,449.00)	\$14,919,145.00	\$14,625,696.00	\$14,208,346.00	\$417,350.00							
27	Health and Human Services	73.00	27.00	81.87%	\$4,291,279.52	\$5,241,532.00	\$9,532,811.52	\$4,491,104.00	\$5,041,707.52							
28	Parks and Recreation	29.00	35.00	32.82%	\$699,296.77	\$2,130,423.00	\$2,829,719.77	\$1,833,825.00	\$500,944.25	\$494,950.52						
29	Education (including Library)	36.00	7.00	32.10%	\$1,055,272.00	\$3,287,896.00	\$4,343,168.00	\$4,343,168.00								
30	Unclassified			-30.02%	(\$602,329.00)	\$2,006,395.00	\$1,404,066.00	\$1,404,066.00								
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			7.72%	\$1,027,287.00	\$13,310,805.00	\$14,338,092.00	\$14,338,092.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	38.00		-1.27%	(\$30,050.00)	\$2,374,052.00	\$2,344,002.00	\$2,344,002.00								
44	Capital			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
45	Debt			-5.74%	(\$579,608.12)	\$10,091,814.00	\$9,512,205.88	\$9,512,205.88								
46	Deferred Charges			-56.81%	(\$1,759,425.46)	\$3,096,874.00	\$1,337,448.54	\$1,337,448.54								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.01%	\$149,096.00	\$7,418,904.00	\$7,568,000.00	\$7,568,000.00								
55	Surplus General Budget	43.00	1.00	5.20%	\$1,188,316.68	\$22,869,503.46	\$24,057,820.14			\$24,057,820.14						
	<b>Total</b>	<b>844.00</b>	<b>152.00</b>	<b>4.87%</b>	<b>\$7,684,891.99</b>	<b>\$157,852,469.46</b>	<b>\$165,537,361.45</b>	<b>\$133,341,299.60</b>	<b>\$7,643,291.19</b>	<b>\$494,950.52</b>	<b>\$24,057,820.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	382	\$21,670,200.00	0.87%	15A Public Schools	78	\$285,899,500.00	27.23%
2 Residential	8,718	\$1,477,315,200.00	59.27%	15B Other Schools	13	\$26,545,000.00	2.53%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	315	\$408,588,560.00	38.91%
4A Commercial	653	\$338,502,700.00	13.58%	15D Church and Charities	151	\$150,881,100.00	14.37%
4B Industrial	38	\$23,607,300.00	0.95%	15E Cemeteries & Graveyards	5	\$3,565,600.00	0.34%
4C Apartments	331	\$624,292,500.00	25.05%	15F Other Exempt	67	\$174,649,700.00	16.63%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$7,090,100.00	0.28%				
<b>Total</b>	<b>10,122</b>	<b>\$2,492,478,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>629</b>	<b>\$1,050,129,460.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				91.95%			
Equalized Valuation, Taxable Properties				\$2,710,688,417.62			
Total # of property tax appeals filed in 2015				County Tax Board	501.00		
				State Tax Court			
Number of 2015 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 2015				\$1,847,471.54			
				Percentage of Exempt vs. Non-Exempt Properties	42.13%		

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	33	\$295,534.00	\$6,522,300.00	\$324,680.00
J Dwelling Abatement	16	\$187,730.00	\$4,584,700.00	\$228,226.00
K New Dwelling/Conversion Exemption	6	\$140,922.00	\$3,604,400.00	\$179,472.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	1	\$98,101.00	\$9,822,300.00	\$488,954.00
O Multiple Dwelling Abatement	0		\$0.00	\$0.00
<b>Total 5 Yr Exemptions/Abatements</b>	<b>56</b>	<b>722,287.00</b>	<b>24,533,700.00</b>	<b>1,221,332.00</b>



**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	10.00	0.00	548,419.12	\$462,199.00	\$0.00	\$25,755.72	\$25,106.18	\$35,358.22
Supervisory Staff (Department Heads & Managers)	23.00	0.00	3,122,595.13	\$2,420,997.75	\$339.99	\$278,387.80	\$260,952.07	\$161,917.52
Police Officers (Including Superior Officers)	213.00	0.00	25,654,140.29	\$16,646,287.00	\$1,441,359.26	\$4,199,934.16	\$3,125,188.71	\$241,371.16
Fire Fighters (Including Superior Officers)	146.00	0.00	17,770,397.88	\$12,069,271.00	\$440,663.04	\$3,098,181.87	\$1,987,277.54	\$175,004.43
All Other Union Employees not listed above	433.00	79.00	36,391,599.64	\$25,030,143.99	\$569,678.17	\$3,084,980.09	\$5,828,394.74	\$1,878,402.65
All Other Non-Union Employees not listed above	19.00	73.00	2,896,694.47	\$2,251,872.12	\$15,624.45	\$198,722.14	\$258,207.54	\$172,268.22
<b>Totals</b>	<b>844.00</b>	<b>152.00</b>	<b>86,383,846.53</b>	<b>\$58,880,770.86</b>	<b>\$2,467,664.91</b>	<b>\$10,885,961.78</b>	<b>\$11,485,126.78</b>	<b>\$2,664,322.20</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	285.00	\$10,265.00	\$2,925,525.00	276.00	\$10,579.00	\$2,919,804.00
Parent & Child	76.00	\$20,548.00	\$1,561,648.00	85.00	\$21,169.00	\$1,799,365.00
Employee & Spouse (or Partner)	229.00	\$17,518.00	\$4,011,622.00	236.00	\$17,989.00	\$4,245,404.00
Family	230.00	\$30,572.00	\$7,031,560.00	219.00	\$31,250.00	\$6,843,750.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>820.00</b>		<b>\$15,530,355.00</b>	<b>816.00</b>		<b>\$15,808,323.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	51	\$13,941.00	\$710,991.00	48	\$14,048.00	\$674,304.00
Parent & Child	24	\$27,876.00	\$669,024.00	21	\$28,064.00	\$589,344.00
Employee & Spouse (or Partner)	6	\$22,214.00	\$133,284.00	6	\$22,434.00	\$134,604.00
Family	10	\$36,180.00	\$361,800.00	13	\$36,434.00	\$473,642.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>91.00</b>		<b>\$1,875,099.00</b>	<b>88.00</b>		<b>\$1,871,894.00</b>
<b>GRAND TOTAL</b>	<b>911.00</b>		<b>\$17,405,454.00</b>	<b>904.00</b>		<b>\$17,680,217.00</b>

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)?**

<b>NO</b>
<b>NO</b>

**Is prescription drug coverage provided by the SHBP (Yes or No)?**



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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$1,335,000.00	\$1,370,000.00	\$1,430,000.00	\$13,580,000.00
Regional School Debt		\$0.00	Utility Fund - Interest	\$767,293.76	\$727,243.76	\$672,443.76	\$2,786,393.84
Utility Fund Debt			Bond Anticipation Notes - Principal	\$2,724,000.00			
Water/Sewer	\$44,169,048.72	\$44,169,048.72	Bond Anticipation Notes - Interest	\$213,123.00			
0		\$0.00	Bonds - Principal	\$5,120,000.00	\$5,285,000.00	\$5,464,200.00	\$23,720,937.50
0		\$0.00	Bonds - Interest	\$1,341,465.65	\$1,308,876.55	\$1,113,192.40	\$8,334,947.70
0		\$0.00	Loans & Other Debt - Principal	\$106,431.43	\$44,562.62		
0		\$0.00	Loans & Other Debt - Interest	\$7,185.80	\$2,927.43		
0		\$0.00	<b>Total</b>	<b>\$11,614,499.64</b>	<b>\$8,738,610.36</b>	<b>\$8,679,836.16</b>	<b>\$48,422,279.04</b>
<b>Municipal Purposes</b>			<b>Total Principal</b>	<b>\$9,285,431.43</b>	<b>\$6,699,562.62</b>	<b>\$6,894,200.00</b>	<b>\$37,300,937.50</b>
Debt Authorized	\$1,280,400.96	\$1,280,400.96	<b>Total Interest</b>	<b>\$2,329,068.21</b>	<b>\$2,039,047.74</b>	<b>\$1,785,636.16</b>	<b>\$11,121,341.54</b>
Notes Outstanding	\$17,632,491.00	\$17,632,491.00	<b>% of Total Current Year Budget</b>	<b>7.02%</b>			
Bonds Outstanding	\$39,845,937.00	\$39,845,937.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt	\$421,169.38	\$421,169.38	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$103,349,047.06</b>	<b>\$44,169,048.72</b>	Total Guarantees - Other				
			Total Capital/Equipment Leases	\$87,885.51			
Population (2010 census)	64,101		Total Other	\$87,885.51			
Per Capita Gross Debt	\$1,612.28		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$923.23		Rating	A2	A	None	
3 Yr. Average Property Valuation		\$2,819,961,089.67	Year of Last Rating	2015	2000	None	
Net Debt as % of 3 Year Avg Property Valuation		2.10%	<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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