



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0717_fbi_2017.xlsm

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
Dwayne	D	Warren Exq.	6/30/2020	dwayne@ci.orange.nj.us

Chief Administrative Officer

Dwayne	D	Warren Exq.		dwayne@ci.orange.nj.us
--------	---	-------------	--	------------------------

Chief Financial Officer

Joy		Lascari		joy.lascari@ci.orange.nj.us
-----	--	---------	--	--

Municipal Clerk

Joyce	L	Lanier		ilanier@ci.orange.nj.us
-------	---	--------	--	-------------------------

Registered Municipal Accountant

Frank		McEnerney		FMcEnerney@odpkf.com
-------	--	-----------	--	----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donna	K	Williams	6/30/2020	donnakwilliams@ci.orange.nj.us
Kerry		Coley	6/30/2018	kcoley@ci.orange.nj.us
Jamie		Summers-Johnson	6/30/2018	jsjohnson@ci.orange.nj.us
Harold		Johnson Jr.	6/30/2018	hjohnson@ci.orange.nj.us
Tency	A	Eason	6/30/2018	T.Eason@ci.orange.nj.us
Christopher		Jackson	6/30/2020	cjackson726@gmail.com
Adrienne		Wooten	6/30/2020	awooten@ci.orange.nj.us

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	3.229	\$41,480,699.90	67.57%	\$5,641.39	Municipal Purpose Tax		\$42,673,821.07
Municipal Library	0.037	\$479,235.09	0.78%	\$64.64	Municipal Library		\$487,070.54
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.931	\$11,956,522.00	19.48%	\$1,626.55	Local School District		\$12,103,826.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.565	\$7,254,382.62	11.82%	\$987.11	County Purposes		\$7,470,731.72
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	\$216,349.08	0.35%	\$29.70	County Open Space		\$216,349.08
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	4.779	\$61,387,188.69	100.00%	\$8,349.39	Total ESTIMATED amount to be raised by taxes		\$62,951,798.41
Total Taxable Valuation as of October 1, 2016 <u>\$1,284,813,847.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>22,017,348.96</u>		
Current Year Average Residential Assessment <u>\$174,710.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>61,570,544.57</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$19,790,906.80</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$59,344,102.41</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,787,921.43</u>		
3.229	3.337	3.34%			Total Amount to be Raised by Taxes <u>\$63,132,023.84</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>94.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$41,480,699.90	\$42,673,821.07	2.88%	\$1,193,121.17				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>57,673,524.00</u>		
\$5,641.39	\$5,830.07	3.34%	\$188.69		Total Tax Levy, CY 2016 <u>62,059,994.00</u>		
					% of Taxes Collected, CY 2016 <u>92.93%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$2,770,250.00</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNI

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
08	Surplus	48.81%	\$1,640,000.00	\$3,360,000.00	\$5,000,000.00	\$5,000,000.00			
08	Local Revenue	15.64%	\$2,051,501.48	\$13,114,909.48	\$15,166,410.96	\$4,853,151.96		\$10,313,259.00	
09	State Aid (without offsetting appropriation)	-5.88%	(\$522,780.90)	\$8,895,577.90	\$8,372,797.00	\$8,372,797.00			
08	Uniform Construction Code Fees	-1.98%	(\$13,722.00)	\$693,722.00	\$680,000.00	\$680,000.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	-27.27%	(\$13,650.00)	\$50,050.00	\$36,400.00	\$36,400.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	-100.00%	(\$3,436,690.63)	\$3,436,690.63	\$0.00				
08	Other Special Items	-71.28%	(\$186,145.78)	\$261,145.78	\$75,000.00	\$75,000.00			
15	Receipts from Delinquent Taxes	8.29%	\$229,749.79	\$2,770,250.21	\$3,000,000.00	\$3,000,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	1.70%	\$711,607.07	\$41,962,214.00	\$42,673,821.07	\$42,673,821.07			
07	Minimum Library Tax	1.64%	\$7,835.54	\$479,235.00	\$487,070.54	\$487,070.54			
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00				
07	Addition to Local District School Tax	0.00%	\$0.00	\$147,304.00	\$147,304.00	\$147,304.00			
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00				
	Total	0.62%	\$467,704.57	\$75,171,099.00	\$75,638,803.57	\$65,325,544.57	\$0.00	\$10,313,259.00	\$0.00

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

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	
	Full-Time	Part-Time									
20	General Government	60.00	14.00	30.80%	\$1,396,910.50	\$4,535,091.00	\$5,932,001.50	\$5,870,188.00	\$61,813.50		
21	Land-Use Administration		3.00	23.72%	\$7,774.94	\$32,775.06	\$40,550.00	\$40,550.00			
22	Uniform Construction Code	8.00	6.00	40.66%	\$196,595.99	\$483,469.01	\$680,065.00	\$680,065.00			
23	Insurance			2.33%	\$258,000.00	\$11,071,000.00	\$11,329,000.00	\$11,329,000.00			
25	Public Safety	232.00	56.00	-0.14%	(\$31,874.24)	\$22,989,384.24	\$22,957,510.00	\$22,957,510.00			
26	Public Works	34.00	10.00	-23.98%	(\$3,965,519.65)	\$16,537,692.65	\$12,572,173.00	\$5,719,057.00		\$6,853,116.00	
27	Health and Human Services	12.00	7.00	-14.70%	(\$173,521.08)	\$1,180,580.08	\$1,007,059.00	\$992,826.00	\$14,233.00		
28	Parks and Recreation	8.00	178.00	-38.55%	(\$830,425.00)	\$2,154,325.00	\$1,323,900.00	\$1,323,900.00			
29	Education (including Library)			-7.86%	(\$60,000.00)	\$763,000.00	\$703,000.00	\$703,000.00			
30	Unclassified			119.48%	\$11,464.63	\$9,595.37	\$21,060.00	\$21,060.00			
31	Utilities and Bulk Purchases			10.22%	\$136,500.00	\$1,335,000.00	\$1,471,500.00	\$1,471,500.00			
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
35	Contingency			2750.00%	\$275,000.00	\$10,000.00	\$285,000.00	\$285,000.00			
36	Statutory Expenditures			3.39%	\$191,188.41	\$5,638,940.59	\$5,830,129.00	\$5,830,129.00			
37	Judgements			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00			
42	Shared Service:		1.00	0.00%	\$0.00	\$36,400.00	\$36,400.00	\$36,400.00			
43	Court and Public Defender	17.00	4.00	3.99%	\$37,493.00	\$940,407.00	\$977,900.00	\$977,900.00			
44	Capital			-37.38%	(\$200,000.00)	\$535,000.00	\$335,000.00	\$335,000.00			
45	Debt			-1.98%	(\$89,440.00)	\$4,526,774.00	\$4,437,334.00	\$1,827,191.00		\$2,610,143.00	
46	Deferred Charges			59.91%	\$565,491.52	\$943,932.55	\$1,509,424.07	\$659,424.07		\$850,000.00	
48	Debt - Type I School District			0.48%	\$1,595.00	\$333,203.00	\$334,798.00	\$334,798.00			
50	Reserve for Uncollected Taxes			-13.27%	(\$574,331.39)	\$4,329,331.39	\$3,755,000.00	\$3,755,000.00			
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
	Total	371.00	279.00	-3.63%	(\$2,847,097.37)	\$78,485,900.94	\$75,638,803.57	\$65,249,498.07	\$76,046.50	\$0.00	\$10,313,259.00

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	224	\$11,278,500.00	0.88%	15A Public Schools	37	\$106,651,872.00	23.73%
2 Residential	4,102	\$717,498,000.00	55.78%	15B Other Schools	5	\$9,328,500.00	2.08%
3A/3B Farm	0		0.00%	15C Public Property	125	\$101,787,500.00	22.65%
4A Commercial	573	\$262,014,400.00	20.37%	15D Church and Charities	67	\$72,252,200.00	16.08%
4B Industrial	52	\$43,484,000.00	3.38%	15E Cemeteries & Graveyards	4	\$17,462,700.00	3.89%
4C Apartments	157	\$249,627,500.00	19.41%	15F Other Exempt	42	\$141,898,800.00	31.58%
5A/5B Railroad	23		0.00%				
6A/6B Business Personal Property	1	\$2,412,145.00	0.19%				
Total	5,132	\$1,286,314,545.00	100.00%	Total	280	\$449,381,572.00	100.00%

Average Ratio (%), Assessed to True Value	87.91%
Equalized Valuation, Taxable Properties	\$1,463,217,546.35

Total # of property tax appeals filed in 2016	County Tax Board	255.00
	State Tax Court	193.00
Number of 2016 County Tax Board decisions appealed to Tax Court		60.00
Number of pending property tax appeals in State Tax Court		486.00

Amount paid out by municipality for tax appeals in 2016	\$509,867.85
---	--------------

Percentage of Exempt vs. Non-Exempt Properties	34.94%
--	--------

<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				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement	6		\$717,100.00	\$34,277.38
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	6	0.00	717,100.00	34,277.38

**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		9.00	348,319.00	\$290,000.00		\$36,134.00		\$22,185.00
Supervisory Staff (Department Heads & Managers)	23.00	1.00	2,711,371.89	\$2,054,012.55		\$255,929.96	\$244,297.42	\$157,131.96
Police Officers (Including Superior Officers)	122.00		16,520,809.83	\$10,754,174.49	\$1,526,700.00	\$2,760,596.59	\$1,323,403.22	\$155,935.53
Fire Fighters (Including Superior Officers)	89.00		11,188,948.25	\$7,205,483.13	\$413,000.00	\$1,849,647.52	\$1,169,598.14	\$551,219.46
All Other Union Employees not listed above	99.00	22.00	8,004,597.72	\$5,375,576.82	\$201,900.00	\$669,796.87	\$1,346,092.40	\$411,231.63
All Other Non-Union Employees not listed above	38.00	247.00	5,017,529.20	\$3,998,657.26		\$498,232.69	\$214,741.97	\$305,897.28
Totals	371.00	279.00	43,791,575.90	\$29,677,904.25	\$2,141,600.00	\$6,070,337.64	\$4,298,133.15	\$1,603,600.86

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	89.00	\$10,510.69	\$935,451.41	104.00	\$8,413.19	\$874,971.76
Parent & Child	23.00	\$21,060.53	\$484,392.19	71.00	\$19,826.00	\$1,407,646.00
Employee & Spouse (or Partner)	62.00	\$20,188.77	\$1,251,703.74	22.00	\$23,150.00	\$509,300.00
Family	110.00	\$32,783.71	\$3,606,208.10	91.00	\$31,831.37	\$2,896,654.67
Employee Cost Sharing Contribution (enter as negative -)			(\$1,413,868.38)			(\$1,280,222.83)
Subtotal	284.00		\$4,863,887.06	288.00		\$4,408,349.60
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1	\$31,775.28	\$31,775.28
Employee Cost Sharing Contribution (enter as negative -)						(\$953.26)
Subtotal	0.00		\$0.00	1.00		\$30,822.02
Retirees - Health Benefits - Annual Cost						
Single Coverage	74	\$8,703.36	\$644,048.64	74	\$8,541.52	\$632,072.48
Parent & Child	10	\$20,307.12	\$203,071.20	9	\$8,629.16	\$77,662.44
Employee & Spouse (or Partner)	99	\$19,071.96	\$1,888,124.04	94	\$19,226.52	\$1,807,292.88
Family	40	\$37,039.32	\$1,481,572.80	42	\$35,461.39	\$1,489,378.38
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	223.00		\$4,216,816.68	219.00		\$4,006,406.18
GRAND TOTAL	507.00		\$9,080,703.74	508.00		\$8,445,577.80

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)?

YES
NO

Is prescription drug coverage provided by the SHBP (Yes or 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	\$321,921.00	\$321,921.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water/Sewer	\$25,850,883.03	\$894,028.43	\$24,956,854.60			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$11,452,246.00		\$11,452,246.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$1,733,079.00		\$1,733,079.00			
Loans and Other Debt	\$1,344,280.30	\$4,225.00	\$1,340,055.30			
Total (Current Year)	\$40,702,409.33	\$1,220,174.43	\$39,482,234.90			
Population (2010 census)	<u>32,868</u>					
Per Capita Gross Debt	<u>\$1,238.36</u>					
Per Capita Net Debt	<u>\$1,201.24</u>					
3 Yr. Average Property Valuation		<u>\$1,440,438,913.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.74%</u>				
Utility Fund - Principal			\$1,608,010.02	\$1,688,761.23	\$1,779,211.96	\$19,274,618.82
Utility Fund - Interest			\$989,627.50	\$446,812.50	\$437,562.50	\$3,845,624.38
Bond Anticipation Notes - Principal			\$325,000.00			
Bond Anticipation Notes - Interest			\$134,459.59			
Bonds - Principal			\$1,340,000.00	\$360,000.00	\$355,000.00	\$0.00
Bonds - Interest			\$811,120.00	\$27,885.00	\$13,845.00	\$0.00
Loans & Other Debt - Principal			\$250,025.86	\$183,313.26	\$189,687.35	\$721,253.83
Loans & Other Debt - Interest			\$14,438.93	\$8,619.48	\$5,286.13	\$7,021.18
Total			\$5,472,681.90	\$2,715,391.47	\$2,780,592.94	\$23,848,518.21
Total Principal			\$3,523,035.88	\$2,232,074.49	\$2,323,899.31	\$19,995,872.65
Total Interest			\$1,949,646.02	\$483,316.98	\$456,693.63	\$3,852,645.56
% of Total Current Year Budget			7.24%			
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		A-				
Year of Last Rating		2014				
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)

--	--

