



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0717 Orange City - County of Essex Introduced

**Municode:** 0717 **Filename:** 0717\_fbi\_2016.xlsm

**Website:** www.ci.orange.nj.us

**Phone Number:** 973-266-4010

**Mailing Address:** 29 North Day Street

Email the UFB if not using Outlook **Municipality:** Orange **State:** NJ **Zip:** 07050

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Dwayne	D	Warren Esq.	6/30/2016	dwayne@ci.orange.nj.us

**Chief Administrative Officer**

Dwayne	D	Warren Esq.		dwayne@ci.orange.nj.us
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**Chief Financial Officer**

Joy		Lascar		joy.lascar@ci.orange.nj.us
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**Municipal Clerk**

Loyce	L	Lanier		lanier@ci.orange.nj.us
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**Registered Municipal Accountant**

Frank		McEnerney		fmcenerney@odpki.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kerry	J	Coley	6/30/2018	kcoley@ci.orange.nj.us
Elroy	A	Corbett	6/30/2016	ecorbtt@ci.orange.nj.us
Tancy	A	Eason	6/30/2018	t.eason@ci.orange.nj.us
April		Geunt-Butler	6/30/2016	ageunt@ci.orange.nj.us
Harold		Johnson Jr	6/30/2018	hjohnson@ci.orange.nj.us
Jamie		Summers-Johnson	6/30/2018	jjohnson@ci.orange.nj.us
Donna	X	Williams	6/30/2016	donna.williams@ci.orange.nj.us

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 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	3.171	\$40,877,869.83	68.16%	\$5,540.05
Municipal Library	0.037	\$476,074.00	0.79%	\$64.64
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.875	\$11,283,547.00	18.81%	\$1,528.71
Regional School District			0.00%	\$0.00
County Purposes	0.552	\$7,120,416.86	11.87%	\$964.40
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.017	\$214,096.07	0.36%	\$29.70
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>4.652</b>	<b>\$59,972,003.76</b>	<b>100.00%</b>	<b>\$8,127.51</b>

Total Taxable Valuation as of October 1, 2015 \$1,285,417,647.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$174,710.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.171	3.162	-0.28%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$40,877,869.83	\$41,480,699.90	1.47%	\$602,830.07

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,540.05	\$5,524.33	-0.28%	(\$15.72)

### Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		\$41,480,699.90
Municipal Library		\$479,235.09
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		\$11,809,218.00
Regional School District		
County Purposes		\$7,134,947.69
County Library		
County Board of Health		
County Open Space		\$214,543.58
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$61,118,644.26</b>
Revenue Anticipated, Excluding Tax Levy		22,563,075.76
Budget Appropriations, before Reserve for Uncollected Taxes		60,810,560.01
<b>Total Non-Municipal Tax Levy</b>		<b>\$19,158,709.27</b>
Amount to be Raised by Taxes - Before RUT		\$57,406,193.52
Reserve for Uncollected Taxes (RUT)		\$3,859,754.74
<b>Total Amount to be Raised by Taxes</b>		<b>\$61,265,948.26</b>
% of Tax Collections used to Calculate RUT		93.70%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2015		56,331,508.64
Total Tax Levy, CY 2015		60,094,488.94
% of Taxes Collected, CY 2015		93.74%
Delinquent Taxes - December 31, 2015		\$3,126,765.79

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

COA		% 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	150.00%	\$2,250,000.00	\$1,580,000.00	\$3,750,000.00	\$2,500,000.00		\$1,550,000.00					
08	Local Revenue	151.87%	\$8,098,889.10	\$5,232,739.44	\$13,431,628.54	\$4,631,628.54		\$8,800,000.00					
09	State Aid (without offsetting appropriation)	-0.26%	(\$22,171.43)	\$8,324,268.43	\$8,372,797.00	\$8,372,797.00							
08	Uniform Construction Code Fees	-0.31%	(\$1,975.00)	\$631,575.00	\$630,000.00	\$630,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	21.21%	\$6,370.00	\$30,030.00	\$36,400.00	\$36,400.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
00	Public and Private Revenue	-40.96%	(\$1,744,234.39)	\$4,237,953.48	\$2,513,719.09	\$2,513,719.09							
08	Other Special Items	659.98%	\$762,931.13	\$115,600.00	\$878,531.13	\$878,531.13							
05	Receipts from Delinquent Taxes	-0.74%	(\$22,360.22)	\$3,022,360.22	\$3,000,000.00	\$3,000,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.85%	\$350,654.50	\$41,130,045.40	\$41,480,699.90	\$41,480,699.90							
07	Minimum Library Tax	0.66%	\$3,161.09	\$476,074.00	\$479,235.09	\$479,235.09							
04	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	-2.03%	(\$3,047.00)	\$150,351.00	\$147,304.00	\$147,304.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>14.88%</b>	<b>\$9,678,217.78</b>	<b>\$65,042,096.97</b>	<b>\$74,720,314.75</b>	<b>\$64,670,314.75</b>	<b>\$0.00</b>	<b>\$10,050,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**ER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

COA	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	51.00	23.00	8.49%	\$373,567.00	\$4,401,276.00	\$4,774,845.00	\$4,774,845.00									
21 Land-Use Administration	0.00	0.00	4.47%	\$1,230.00	\$77,645.00	\$28,775.00	\$28,775.00									
22 Uniform Construction Code	4.00	9.00	2.89%	\$14,827.00	\$319,618.00	\$528,445.00	\$528,445.00									
23 Insurance			-1.62%	(\$196,400.00)	\$12,094,300.00	\$11,897,900.00	\$11,897,900.00									
25 Public Safety	208.00	57.00	9.17%	\$1,784,608.76	\$19,431,829.51	\$21,236,438.37	\$20,597,386.00	\$644,052.37								
26 Public Works	22.00	10.00	86.73%	\$5,220,155.67	\$6,018,852.45	\$11,239,007.72	\$9,959,000.00	\$809,611.73		\$7,470,336.00						
27 Health and Human Services	10.00	5.00	-32.49%	(\$361,220.82)	\$1,111,238.32	\$750,518.00	\$697,293.00									
28 Parks and Recreation	12.00	125.00	-38.20%	(\$1,582,624.00)	\$4,143,149.00	\$2,560,525.00	\$1,488,604.00	\$1,093,485.00								
29 Education (including Library)			0.77%	\$6,890.00	\$491,110.00	\$898,000.00	\$898,000.00									
30 Unclassified			#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00									
31 Utilities and Bulk Purchases			32.27%	\$393,904.00	\$1,109,904.00	\$1,614,504.00	\$1,614,504.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$2,237,115.00	\$0.00	\$2,237,115.00	\$2,237,115.00									
35 Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00									
36 Statutory Expenditures			6.18%	\$326,749.00	\$5,288,985.00	\$5,615,738.00	\$5,615,738.00									
37 Judgements			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00									
38 Shared Services			0.00%	\$0.00	\$36,400.00	\$36,400.00	\$36,400.00									
39 Court and Public Defender	16.00	3.00	6.60%	\$60,969.00	\$923,238.00	\$984,207.00	\$984,207.00									
40 Capital			0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00									
41 Debt			144.39%	\$2,674,319.00	\$1,831,092.00	\$4,526,411.00	\$1,946,147.00			\$2,579,664.00						
42 Deferred Charges			14.96%	\$122,784.09	\$629,743.83	\$943,527.92	\$943,537.92									
43 Debt - Type 1 School District			-0.91%	(\$3,047.00)	\$36,250.00	\$33,203.00	\$33,203.00									
44 Reserve for Uncollected Taxes			-4.65%	(\$188,245.26)	\$3,038,000.00	\$3,859,754.74	\$3,859,754.74									
45 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
<b>Total</b>	<b>328.00</b>	<b>236.00</b>	<b>17.07%</b>	<b>\$10,895,581.44</b>	<b>\$63,824,733.31</b>	<b>\$74,720,314.75</b>	<b>\$62,090,970.66</b>	<b>\$2,579,344.09</b>	<b>\$0.00</b>	<b>\$10,050,000.00</b>	<b>\$0.00</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

### Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	224	\$11,278,500.00	0.88%
2 Residential	4,102	\$716,661,000.00	55.78%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	573	\$261,729,200.00	20.37%
4B Industrial	52	\$43,355,400.00	3.37%
4C Apartments	157	\$249,627,500.00	19.43%
5A/5B Railroad	23		0.00%
6A/6B Business Personal Property	1	\$2,162,500.00	0.17%
<b>Total</b>	<b>5,132</b>	<b>\$1,284,814,100.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	89.64%
Equalized Valuation, Taxable Properties	\$1,433,304,439.98

Total # of property tax appeals filed in 2015	County Tax Board	342.00
	State Tax Court	236.00
Number of 2015 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		236.00

Amount paid out by municipality for tax appeals in 2015	\$672,898.98
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### Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	37	\$106,651,872.00	23.73%
15B Other Schools	5	\$9,328,500.00	2.08%
15C Public Property	125	\$101,787,500.00	22.65%
15D Church and Charities	67	\$72,252,200.00	16.08%
15E Cemeteries & Graveyards	4	\$17,462,700.00	3.89%
15F Other Exempt	42	\$141,898,800.00	31.58%
<b>Total</b>	<b>280</b>	<b>\$449,381,572.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties                      34.98%

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement	3		\$598,000.00	\$27,824.94
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>3</b>	<b>0.00</b>	<b>598,000.00</b>	<b>27,824.94</b>





**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		8.00	185,850.02	\$130,000.00		\$10,200.00	\$35,822.02	\$9,828.00
Supervisory Staff (Department Heads & Managers)	26.00	6.00	3,427,229.95	\$2,671,400.09		\$218,578.82	\$335,294.04	\$201,957.00
Police Officers (Including Superior Officers)	105.00		14,215,082.64	\$9,395,734.91	\$900,000.00	\$2,411,885.15	\$1,397,298.58	\$110,164.00
Fire Fighters (Including Superior Officers)	73.00		8,569,623.88	\$5,530,932.26	\$375,000.00	\$1,419,790.31	\$1,180,708.31	\$63,193.00
All Other Union Employees not listed above	82.00	24.00	6,788,559.71	\$4,312,053.90	\$85,500.00	\$522,295.04	\$1,242,719.77	\$625,991.00
All Other Non-Union Employees not listed above	28.00	48.00	2,820,081.76	\$2,277,587.28	\$25,000.00	\$105,083.31	\$240,226.17	\$172,185.00
<b>Totals</b>	<b>314.00</b>	<b>86.00</b>	<b>36,006,427.96</b>	<b>\$24,317,708.44</b>	<b>\$1,385,500.00</b>	<b>\$4,687,832.63</b>	<b>\$4,432,068.89</b>	<b>\$1,183,318.00</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	104.00	\$8,413.19	\$874,971.76	92.00	\$10,952.00	\$1,007,584.00
Parent & Child	71.00	\$19,826.00	\$1,407,646.00	67.00	\$18,600.00	\$1,246,200.00
Employee & Spouse (or Partner)	22.00	\$23,150.00	\$509,300.00	25.00	\$22,332.00	\$558,300.00
Family	91.00	\$31,831.37	\$2,896,654.67	96.00	\$29,962.00	\$2,876,352.00
Employee Cost Sharing Contribution (enter as negative - )			(\$1,280,222.83)			(\$1,292,268.00)
<b>Subtotal</b>	<b>288.00</b>		<b>\$4,408,349.60</b>	<b>280.00</b>		<b>\$4,396,168.00</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	1	\$31,775.28	\$31,775.28	1	\$27,936.00	\$27,936.00
Employee Cost Sharing Contribution (enter as negative - )			(\$953.26)			(\$892.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$30,822.02</b>	<b>1.00</b>		<b>\$27,044.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	74	\$8,541.52	\$632,072.48	74	\$8,971.96	\$656,747.04
Parent & Child	9	\$8,629.16	\$77,662.44	10	\$15,918.32	\$159,183.20
Employee & Spouse (or Partner)	94	\$19,226.52	\$1,807,292.88	91	\$18,821.01	\$1,712,984.91
Family	42	\$35,461.39	\$1,489,378.38	41	\$15,479.67	\$634,666.47
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>219.00</b>		<b>\$4,006,406.18</b>	<b>216.00</b>		<b>\$3,163,581.62</b>
<b>GRAND TOTAL</b>	<b>508.00</b>		<b>\$8,445,577.80</b>	<b>497.00</b>		<b>\$7,586,793.62</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>YES</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**

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$629,926.00	\$629,926.00	\$0.00	Utility Fund - Principal	\$1,526,958.32	\$1,608,010.02	\$1,688,761.23	\$13,318,830.78
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,052,705.00	\$989,627.50	\$446,812.30	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$435,200.00			
Water/Sewer	\$27,377,841.35	\$27,377,841.35	\$0.00	Bond Anticipation Notes - Interest	\$130,446.24			
			\$0.00	Bonds - Principal	\$1,805,000.00	\$1,240,000.00	\$360,000.00	\$955,000.00
			\$0.00	Bonds - Interest	\$143,676.00	\$31,120.00	\$27,885.00	\$13,845.00
			\$0.00	Loans & Other Debt - Principal	\$951,333.79	\$152,525.86	\$135,428.64	\$800,702.18
			\$0.00	Loans & Other Debt - Interest	\$17,533.71	\$10,538.93	\$7,319.48	\$4,507.31
			\$0.00	<b>Total</b>	<b>\$6,062,853.06</b>	<b>\$4,181,822.31</b>	<b>\$2,666,206.85</b>	<b>\$14,492,885.27</b>
Municipal Purposes				<b>Total Principal</b>	<b>\$4,718,492.11</b>	<b>\$3,100,535.88</b>	<b>\$2,184,189.87</b>	<b>\$14,474,532.96</b>
Not Authorized	\$5,910,566.00		\$5,910,566.00	<b>Total Interest</b>	<b>\$1,344,360.95</b>	<b>\$1,081,286.43</b>	<b>\$482,016.98</b>	<b>\$18,352.31</b>
Bonds Outstanding	\$6,820,897.00		\$6,820,897.00	<b>% of Total Current Year Budget</b>	<b>8.11%</b>			
Bonds Outstanding	\$3,860,000.00	\$21,975.00	\$3,838,025.00					
Loans and Other Debt	\$1,249,958.09		\$1,249,958.09					
<b>Total (Current Year)</b>	<b>\$45,849,188.44</b>	<b>\$28,029,742.35</b>	<b>\$17,819,446.09</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	32,868			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Capita Gross Debt	\$1,394.95			Rating		A		
Capita Net Debt	\$542.15			Year of Last Rating		2014		
3 Year Average Property Valuation		\$1,414,845,830.67		<b>Mark "X" if Municipality has no bond rating</b>				
Debt as % of 3 Year Avg Property Valuation		1.26%						





**USER FRIENDLY BUDGET SECTION - Notes**

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