



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
Dwayne		Warren	6/30/2024	dwarren@orangenj.gov

Chief Administrative Officer

Christopher		Hartwyk		chartwyk@orangenj.gov
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Chief Financial Officer

Nile		Clements		nclements@orangenj.gov
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Municipal Clerk

Joyce		Lanier		jlanier@orangenj.gov
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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
Kerry		Coley	6/30/2022	kcoley@orangenj.gov
Tency		Eason	6/30/2022	teason@orangenj.gov
Harold		Johnson Jr.	6/30/2022	hjohnsonjr@orangenj.gov
Weldon		Montague, III	6/30/2024	wmontague@orangenj.gov
Jamie		Summers-Johnson	6/30/2022	jsummers@orangenj.gov
Clifford		Ross	6/30/2024	cross@orangenj.gov
Adrienne		Wooten	6/30/2024	awooten@orangenj.gov

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	3.725	\$48,533,566.93	70.08%	\$6,518.75
Municipal Library	0.038	\$503,010.67	0.73%	\$66.50
Municipal Open Space	0.030	\$390,916.00	0.56%	\$52.50
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.951	\$12,393,899.00	17.90%	\$1,664.25
Regional School District			0.00%	\$0.00
County Purposes	0.553	\$7,203,288.11	10.40%	\$967.75
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.018	\$231,260.55	0.33%	\$31.50
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	5.315	\$69,255,941.26	100.00%	\$9,301.25

Total Taxable Valuation as of	October 1, 2019	<u>\$1,290,822,711.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$175,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.725	4.002	7.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$48,533,566.93	\$51,658,519.05	6.44%	\$3,124,952.12

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,518.75	\$7,003.50	7.44%	\$484.75

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$51,658,519.05
Municipal Library	ACTUAL	\$474,517.95
Municipal Open Space	ESTIMATED	\$387,247.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$12,961,396.00
Regional School District		
County Purposes	ESTIMATED	\$7,347,353.87
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$235,885.76
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$73,064,919.63

Revenue Anticipated, Excluding Tax Levy	25,503,023.00
Budget Appropriations, before Reserve for Uncollected Taxes	75,386,060.00
Total Non-Municipal Tax Levy	\$20,931,882.63
Amount to be Raised by Taxes - Before RUT	\$70,814,919.63
Reserve for Uncollected Taxes (RUT)	\$2,249,999.99
Total Amount to be Raised by Taxes	\$73,064,919.62

% of Tax Collections used to Calculate RUT 96.92%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	68,166,557.43
Total Tax Levy, CY 2019	69,812,978.44
% of Taxes Collected, CY 2019	<u>97.64%</u>
Delinquent Taxes - December 31, 2019	<u>\$955,078.22</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	8.03%	\$386,561.00	\$4,813,439.00	\$5,200,000.00	\$4,700,000.00		\$500,000.00					
08	Local Revenue	-1.71%	(\$255,993.52)	\$15,001,768.52	\$14,745,775.00	\$3,665,000.00		\$11,080,775.00					
09	State Aid (without offsetting appropriation)	0.37%	\$31,084.00	\$8,341,713.00	\$8,372,797.00	\$8,372,797.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$630,000.00	\$630,000.00	\$630,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-32.10%	(\$10,315.00)	\$32,130.00	\$21,815.00	\$21,815.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	53.09%	\$919,937.61	\$1,732,787.39	\$2,652,725.00	\$2,652,725.00							
08	Other Special Items	32.14%	\$720,110.73	\$2,240,575.27	\$2,960,686.00	\$2,960,686.00							
15	Receipts from Delinquent Taxes	-33.02%	(\$1,232,473.27)	\$3,732,473.27	\$2,500,000.00	\$2,500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.56%	\$1,774,117.21	\$49,884,401.84	\$51,658,519.05	\$51,658,519.05							
07	Minimum Library Tax	-5.66%	(\$28,492.72)	\$503,010.67	\$474,517.95	\$474,517.95							
54	Open Space Levy Tax	-1.67%	(\$6,593.56)	\$393,840.56	\$387,247.00		\$387,247.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.63%	\$2,297,942.48	\$87,306,139.52	\$89,604,082.00	\$77,636,060.00	\$387,247.00	\$11,580,775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	57.00	9.00	-14.67%	(\$1,302,775.37)	\$8,880,666.3	\$7,577,891.0	\$7,559,641.0	\$18,250.00								
21 Land-Use Administration		2.00	34.28%	\$7,975.00	\$23,265.00	\$31,240.00	\$31,240.00									
22 Uniform Construction Code	7.00	4.00	9.99%	\$54,105.11	\$541,669.8	\$595,775.00	\$595,775.00									
23 Insurance			-2.96%	(\$393,669.00)	\$13,315,000.0	\$12,921,331.0	\$12,921,331.0									
25 Public Safety	278.00	30.00	-0.77%	(\$202,399.77)	\$26,247,893.7	\$26,045,494.0	\$26,045,494.0									
26 Public Works	36.00	5.00	5.02%	\$737,766.00	\$14,704,476.0	\$15,442,242.0	\$6,546,397.0	\$780,620.00		\$8,115,225.0						
27 Health and Human Services	18.00	8.00	18.84%	\$314,751.8	\$1,670,759.1	\$1,985,511.0	\$1,612,631.0	\$372,880.00								
28 Parks and Recreation	1.00	5.00	5.03%	\$59,321.0	\$1,179,561.9	\$1,238,883.0	\$655,961.0	\$195,675.00	\$387,247.00							
29 Education (including Library)			-11.71%	(\$150,000.00)	\$1,281,000.0	\$1,131,000.0	\$1,131,000.0									
30 Unclassified			4970.60%	\$2,485,300.0	\$50,000.00	\$2,535,300.0	\$1,250,000.0	\$1,285,300.0								
31 Utilities and Bulk Purchases			9.87%	\$115,000.00	\$1,165,000.0	\$1,280,000.0	\$1,280,000.0									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00										
35 Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00									
36 Statutory Expenditures			4.41%	\$320,079.4	\$7,253,583.5	\$7,573,663.0	\$7,573,663.0									
37 Judgements			#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00									
42 Shared Services			-49.08%	(\$21,025.00)	\$42,840.00	\$21,815.00	\$21,815.00									
43 Court and Public Defender	19.00	2.00	9.06%	\$102,717.50	\$1,133,730.4	\$1,236,448.0	\$1,236,448.0									
44 Capital			-100.00%	(\$2,000,000.00)	\$2,000,000.0	\$0.00	\$0.00									
45 Debt			14.60%	\$672,290.00	\$4,605,199.0	\$5,277,489.0	\$2,241,939.0			\$3,035,550.0						
46 Deferred Charges			34.08%	\$620,173.3	\$1,819,826.6	\$2,440,000.0	\$2,010,000.0			\$430,000.00						
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			-10.00%	(\$250,000.00)	\$2,500,000.0	\$2,250,000.0	\$2,250,000.0									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	416.00	65.00	1.33%	\$1,179,610.19	\$88,424,471.81	\$89,604,082.00	\$74,983,335.00	\$2,652,725.00	\$387,247.00	\$11,580,775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
			X		Emergency Authorization	\$1,810,000.00	Non recurring structural imbalance offset
			X		Declared State of Emergency Costs for Coronavirus Response	\$1,000,000.00	Non recurring structural imbalance offset
X					Utility Operating Surplus of Prior Year	\$600,000.00	Potential non recurring revenue

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	311	\$24,731,100.00	1.92%	15A Public Schools	33	\$106,863,772.00	20.95%
2 Residential	4,027	\$715,089,600.00	55.40%	15B Other Schools	5	\$9,328,500.00	1.83%
3A/3B Farm			0.00%	15C Public Property	141	\$114,688,100.00	22.49%
4A Commercial	557	\$257,569,100.00	19.95%	15D Church and Charities	72	\$71,852,200.00	14.09%
4B Industrial	47	\$40,686,700.00	3.15%	15E Cemeteries & Graveyards	4	\$17,462,700.00	3.42%
4C Apartments	156	\$249,730,600.00	19.35%	15F Other Exempt	176	\$189,839,100.00	37.22%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$3,015,611.00	0.23%				
Total	5,099	\$1,290,822,711.00	100.00%	Total	431	\$510,034,372.00	100.00%
Average Ratio (%), Assessed to True Value				91.52%			
Equalized Valuation, Taxable Properties				\$1,410,426,913.24			
Total # of property tax appeals filed in 2019				County Tax Board 248.00			
				State Tax Court 117.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				15.00			
Number of pending property tax appeals in State Tax Court				383.00			
Amount paid out by municipality for tax appeals in 2019				\$558,528.00			
				Percentage of Exempt vs. Non-Exempt Properties 39.51%			

<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	1		\$695,100.00	\$36,944.57
I Dwelling Exemption				
J Dwelling Abatement	6		\$1,143,400.00	\$60,771.71
K New Dwelling/Conversion Exemption	2		\$1,012,600.00	\$53,819.69
L New Dwelling/Conversion Abatement	2		\$518,200.00	\$27,542.33
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	11	0.00	3,369,300.00	179,078.30

**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	332,149.88	\$265,000.00		\$22,882.61	\$34,142.28	\$10,124.99
Supervisory Staff (Department Heads & Managers)	25.00		3,383,253.42	\$2,608,271.00		\$225,222.81	\$450,104.10	\$99,655.51
Police Officers (Including Superior Officers)	132.00		19,738,912.54	\$12,528,221.00	\$1,348,499.00	\$3,221,550.57	\$2,161,970.00	\$478,671.97
Fire Fighters (Including Superior Officers)	100.00		11,832,178.08	\$7,771,324.00	\$424,504.00	\$1,998,345.43	\$1,341,081.81	\$296,922.84
All Other Union Employees not listed above	125.00	22.00	9,254,493.65	\$6,954,221.00	\$234,000.00	\$600,493.29	\$1,200,075.98	\$265,703.38
All Other Non-Union Employees not listed above	34.00	35.00	3,477,109.21	\$2,642,081.00	\$50,000.00	\$228,142.29	\$455,938.62	\$100,947.30
Totals	416.00	65.00	48,018,096.78	\$32,769,118.00	\$2,057,003.00	\$6,296,637.00	\$5,643,312.79	\$1,252,025.99

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	130.00	\$12,384.48	\$1,609,982.40	104.00	\$11,804.28	\$1,227,645.12
Parent & Child	73.00	\$24,302.76	\$1,774,101.48	63.00	\$23,251.44	\$1,464,840.72
Employee & Spouse (or Partner)	24.00	\$24,853.32	\$596,479.68	21.00	\$23,658.36	\$496,825.56
Family	89.00	\$38,492.64	\$3,425,844.96	90.00	\$36,634.80	\$3,297,132.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,797,238.00)			(\$1,584,000.00)
Subtotal	316.00		\$5,609,170.52	278.00		\$4,902,443.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,877.84	\$11,877.84			\$0.00
Parent & Child	1	\$24,302.76	\$24,302.76	1	\$23,251.44	\$23,251.44
Employee & Spouse (or Partner)			\$0.00	1	\$23,658.36	\$23,658.36
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,038.32)			(\$1,362.24)
Subtotal	2.00		\$34,142.28	2.00		\$45,547.56
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	77	\$11,066.88	\$852,149.76	72	\$10,563.00	\$760,536.00
Parent & Child	11	\$19,741.92	\$217,161.12	8	\$18,954.48	\$151,635.84
Employee & Spouse (or Partner)	104	\$22,218.24	\$2,310,696.96	100	\$21,175.80	\$2,117,580.00
Family	49	\$29,877.96	\$1,464,020.04	42	\$28,518.48	\$1,197,776.16
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	241.00		\$4,844,027.88	222.00		\$4,227,528.00
GRAND TOTAL	559.00		\$10,487,340.68	502.00		\$9,175,518.96

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
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Business Administrator	14.00	\$5,653.54		x	
Chief Financial Officer	36.00	\$13,933.00		x	
Municipal Clerk	50.00	\$19,754.00		x	
Finance Director	20.50	\$9,070.00		x	
Police Director	93.00	\$39,346.00		x	
Planning and Public Works	82.00	\$38,111.00		x	
Fire Director	67.00	\$26,284.64		x	
Supervisory	417.00	\$124,813.42		x	
Non-Union	531.00	\$150,242.53		x	
OMEBA	5130.50	\$1,230,356.59	x		
FMBA	2850.00	\$1,405,528.00	x		
FOA	4644.00	\$2,787,148.00	x		
PBA	4036.00	\$1,522,338.00	x		
SOA	3578.00	\$2,057,185.00	x		
Totals	21549.00	\$9,429,763.72			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,744,000.00	\$3,744,000.00	\$0.00	Utility Fund - Principal	\$2,021,624.00	\$1,948,303.00	\$2,050,207.00	\$13,191,040.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,013,926.00	\$666,100.00	\$575,975.00	\$1,403,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$515,000.00			
Water/Sewer	\$40,130,146.00	\$40,130,146.00	\$0.00	Bond Anticipation Notes - Interest	\$424,660.00			
0			\$0.00	Bonds - Principal	\$940,000.00	\$940,000.00	\$945,000.00	\$4,720,000.00
0			\$0.00	Bonds - Interest	\$261,850.00	\$240,700.00	\$217,200.00	\$519,000.00
0			\$0.00	Loans & Other Debt - Principal	\$98,515.00	\$92,371.00	\$81,896.00	\$3,258,631.00
0			\$0.00	Loans & Other Debt - Interest	\$1,914.00	\$1,457.00	\$1,300.00	\$2,600.00
0			\$0.00					
0			\$0.00	Total	\$5,277,489.00	\$3,888,931.00	\$3,871,578.00	\$23,094,271.00
<u>Municipal Purposes</u>								
Debt Authorized	\$19,134,837.00		\$19,134,837.00	Total Principal	\$3,575,139.00	\$2,980,674.00	\$3,077,103.00	\$21,169,671.00
Notes Outstanding	\$11,622,000.00		\$11,622,000.00	Total Interest	\$1,702,350.00	\$908,257.00	\$794,475.00	\$1,924,600.00
Bonds Outstanding	\$7,545,000.00	\$1,569,225.00	\$5,975,775.00	% of Total Current Year Budget	5.89%			
Loans and Other Debt	\$3,531,413.00		\$3,531,413.00					
Total (Current Year)	\$85,707,396.00	\$45,443,371.00	\$40,264,025.00	Description	Debt Not Listed Above			
Population (2010 census)	32,868			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,607.62			Total Guarantees - Other				
Per Capita Net Debt	\$1,225.02			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,495,114,621.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.69%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	N/A	BBB+	N/A	
				Year of Last Rating	N/A	2019	N/A	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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