

State of New Jersey Local Government Services

Year:	2019	Municipal User	Friendly B	udget	
MUNICIPALITY:	0722 West Orange Town	Township - County of Essex			Introduced
Municode:			Filename:	0722_fbi_2019.xls	m
	Website:	www.westorange.org			
	Phone Number:		973-325-4070		
	Mailing Address:		66 Main Street		
Email the UFB if no	t using Outlook	Municipality:	West Orange	State: NJ Zip:	07052
	Mayor	•			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Robert		Parisi	12/31/2020	RParisi@westorange.org	
	Chief Administr	ative Officer	<u>.</u>		
Jack		Sayers		JSayers@westorange.org	
	Chief Financial	Officer	-		
John	0.	Gross		JGross@westorange.org	
	Municipal Clerk	· ·	-		
Karen		Carnevale		KCarnevale@westorange.org	
	Registered Mun	icipal Accountant	•		
Francis		McEnerney		FMcEnerney@pkfod.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Michelle		Casalino	12/31/2020	MCasalino@westorange.org	
Jerry		Guarino	12/31/2020	JGuarino@westorange.org	
Joseph		Krakoviak	12/31/2020	JKrakoviak@westorange.org	
Susan		McCartney	12/31/2022	SMcCartney@westorange.org	
Cindy		Matute-Brown	12/31/2022	CMatuteBrown@westorange.	org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Propert	v Tov Lovice - Al Lo	entities levying propert	ty tavas		Current Year 2019 Budg	vot		
2010 Calchuai Teai Tropere	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy	
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>runos</u>	neum Liganiaea	Tun Levy	
Municipal Purpose Tax	0.966	\$54,025,331.47	23.92%	\$3,268.06	Municipal Purpose Tax	ACTUAL	\$58,624,808.58	
Municipal Library	0.037	\$2,075,157.00	0.92%	\$125.17	Municipal Library	ACTUAL	\$2,124,588.88	
Municipal Open Space	0.003	\$145,460.49	0.06%	\$10.15	Municipal Open Space	ACTUAL	\$279,841.45	
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)	ACTUAL		
Local School District	2.476	\$138,493,957.00	61.32%	\$8,376.53	Local School District	ESTIMATED	\$140,785,541.00	
Regional School District			0.00%	\$0.00	Regional School District			
County Purposes	0.539	\$30,158,467.05	13.35%	\$1,823.49	County Purposes	ESTIMATED	\$30,761,636.39	
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	\$941,802.68	0.42%	\$57.51	County Open Space	ESTIMATED	\$941,802.68	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)			
Total (Calendar Year 2018 Budget)	4.038	\$225,840,175.69	100.00%	\$13,660.92	Total ESTIMATED amount to be raised by taxe	es	\$233,518,218.98	
Total Taxable Valuation as of	October 1, 2018	\$5,593,516,832.00			Revenue Anticipated, Excluding Tax Levy		24,928,279.23	
(To be used to calculate the current year tax rate	=				Budget Appropriations, before Reserve for Unco	ollected Taxes	82,919,857.26	
Current Year Average Residential Ass	essment	\$338,308.94			Total Non-Municipal Tax Levy		\$172,768,821.52	
-	=				Amount to be Raised by Taxes - Before RUT		\$230,760,399.55	
	Prior Y	ear to Current Year C	omparison		Reserve for Uncollected Taxes (RUT)		\$2,873,699.42	
			<u> </u>		Total Amount to be Raised by Taxes \$233,63			
	Comparisor	ı - Municipal Purposes	Toy Data		, and the second			
	Prior Year	Current Year	% Change (+/-)	•	% of Tax Collections used to Calculate RUT		98.77%	
	0.966	0.966	0.00%		70 01 Tax Concetions used to Calculate ROT		90.7770	
	0.900	0.900	0.0076		If % used exceeds the actual collection % then			
		M	OD I			40 A 41 (2) T	. 6.4 1	
		- Municipal Purposes			reference the statutory exception used	40A:4-41c(2) Le	vy net of Appeals	
				\$ Change (+/-)				
	\$54,025,331.47	\$58,624,808.58	8.51%	\$4,599,477.11	Tax Collections - ACTUAL as of Prior Year	-		
					Total Tax Revenue, Collections CY 2018		215,664,353.90	
_		on Avg. Residential Ta					225,840,157.69	
	Prior Year (Current Year 9	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018	·	95.49%	
	\$3,268.06	\$3,268.06	0.00%	\$0.00		,		
	42,23300	42,2000	2.0070	43.00	Delinquent Taxes - December 31, 2018		\$2,759,575.62	
				Sheet UFB-1	1	:	, , , . ,	
				SHEEL UFD-1				

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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-57.16%	(\$1,873,655.49	\$3,277,665.48	\$1,404,009.99	\$1,404,009.99							
08	Local Revenue	0.36%	\$36,600.37	\$10,194,753.06	\$10,231,353.43	\$9,955,834.53		\$275,518.90					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,696,469.00	\$4,696,469.00	\$4,696,469.00							
08	Uniform Construction Code Fees	-0.19%	(\$1,398.00)	\$724,360.00	\$722,962.00	\$722,962.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$10,474.00	\$10,474.00	\$10,474.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	1.59%	\$27,675.80	\$1,736,151.00	\$1,763,826.80	\$1,763,826.80							
08	Other Special Items	0.10%	\$3,528.38	\$3,708,483.61	\$3,712,011.99	\$3,712,011.99							
15	Receipts from Delinquent Taxes	-15.97%	(\$527,929.53)	\$3,306,368.93	\$2,778,439.40	\$2,778,439.40							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	8.51%	\$4,599,477.11	\$54,025,331.47	\$58,624,808.58	\$58,624,808.58							
07	Minimum Library Tax	2.38%	\$49,431.88	\$2,075,157.00	\$2,124,588.88	\$2,124,588.88							
54	Open Space Levy Tax	22.91%	\$223,759.65	\$976,557.33	\$1,200,316.98		\$1,200,316.98						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.99%	\$2,537,490.17	\$84,731,770.88	\$87,269,261.05	\$85,793,425.17	\$1,200,316.98	\$275,518.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted I Full-Time		% Difference Current v.	\$ Difference Current v. Prior			General Budget	Public&Private Offsets	Open Space Budget	Pool Utility	Utility	Utility	Utility	Utility	Utility
				Prior Year	Year	Service Type (Prior Year)	Service Type (Current Year)									
20	General Government	31.00	10.00	13.12%	\$472,122.4	\$3,597,883.0	\$4,070,005.4	\$4,070,005.4								
21	Land-Use Administration	3.00		18.57%	\$37,500.00	\$201,955.00	\$239,455.00	\$239,455.00								
22	Uniform Construction Code	12.00	3.00	3.52%	\$35,260.60	\$1,001,671.0	\$1,036,931.6	\$1,036,931.6								
23	Insurance			3.75%	\$565,717.5.	\$15,087,604.8	\$15,653,322.4	\$15,653,322.4								
25	Public Safety	201.00	53.00	-0.18%	(\$42,570.86		\$24,003,427.6	\$23,310,194.4	\$693,233.21							
26	Public Works	31.00		-14.22%	(\$1,572,685.86		\$9,489,869.0	\$9,285,658.2	\$204,210.80							
27	Health and Human Services	14.00		2.65%	\$33,241.1	\$1,254,850.0	\$1,288,091.1	\$1,098,148.1	\$189,943.00							
28	Parks and Recreation	10.00	156.00	-6.91%	(\$124,801.91	\$1,806,081.8	\$1,681,279.9	\$1,373,331.4			\$307,948.51					
29	Education (including Library)			2.38%	\$49,431.88	\$2,075,157.0	\$2,124,588.8	\$2,124,588.8								
30	Unclassified			0.00%	\$0.00	\$405,600.00	\$405,600.00	\$405,600.00								
31	Utilities and Bulk Purchases			141.87%	\$3,632,405.6	\$2,560,460.0	\$6,192,865.6	\$6,192,865.6								
32	Landfill / Solid Waste Disposal			-100.00%	(\$52,524.21	\$52,524.2	\$0.00	** *** ***								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			7.94%	\$563,790.8	\$7,099,536.1	\$7,663,327.0	\$7,663,327.0	#01 6 53 04							
37	Judgements			#DIV/0!	\$81,653.80	\$0.00	\$81,653.80	015 400 4	\$81,653.80							
42	Shared Services	6.00		0.00%	\$0.00	\$15,492.40	\$15,492.40	\$15,492.40								
43	Court and Public Defender	6.00		6.66% 11.74%	\$26,925.40 \$268,348.69	\$404,568.00 \$2,285,553.50	\$431,493.40 \$2,553,902.1	\$431,493.40 \$733,585.2	¢(20,000,0)	¢1 200 21 C 0						
44	Capital Debt			-6.74%	(\$494,853.45	\$2,285,553.51	\$6,844,124.2	\$6,844,124.2	\$620,000.00	\$1,200,316.9						
45	Deferred Charges			-6.74% -26.92%	(\$240,000.00	\$891,693.0	\$6,844,124.2	\$6,844,124.2								
40	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$031,093.00								
50	Reserve for Uncollected Taxes			-13.45%	(\$446,432.09		\$2,873,567.9	\$2,873,567.9								
55	Surplus General Budget			#DIV/0!	\$0.00	\$5,520,000.0	\$2,873,307.9	φ4,873,307.9								
- 33	Total	308.00	222.00	3.30%	\$2,792,529.48	\$84,509,161.17	\$87,301,690.65	\$84,004,384.37	\$1,789,040.80	\$1,200,316.98	\$307,948.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-reques at Risk	Future V.			Amount	Comment/Explanation
	X		2018 Winter Storms	\$200,000.00	Unsuaul Storm Activity
	X		2019 Salaries & Wages		Unsettled Collective Bargaining Units
		X	2018 Surplus Generation	\$1,750,000.00	Budget Generating Less Excess Appropriations

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	1 Toperty Tax 11550	essinents - Taxable Proper	<u>rties (October 1, 2018 Value</u>	<u>)</u>
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	329	\$34,932,100.00	0.62%
2	Residential	13,340	\$4,513,041,280.00	80.68%
3A/3E	3 Farm			0.00%
4A	Commercial	451	\$859,738,000.00	15.37%
4B	Industrial	35	\$31,867,000.00	0.57%
4C	Apartments	51	\$144,408,300.00	2.58%
5A/5E	3 Railroad			0.00%
6A/6E	Business Personal Property	1	\$9,530,152.00	0.17%
	Total	14,207	\$5,593,516,832.00	100.00%
	Equalized Valuation, Taxable Prop		\$6,221,239,942.16	
	Average Ratio (%), Assessed to Tru		89.91%	
	Equalized variation, Taxable 110p		ψ0,221,235,5 12.10	
	T + 1 // C + + + 1	C1 1: 0010	G + T D 1	1.00.00
	Total # of property tax appeals	s filed in 2018	County Tax Board	168.00
	1 otal # of property tax appeals	s filed in 2018	State Tax Court	
	Number of 2018 County Tax Board		State Tax Court	77.00
		decisions appealed to Tax	State Tax Court	168.00 77.00 69.00 102.00
	Number of 2018 County Tax Board	decisions appealed to Tax	State Tax Court	77.00 69.00

Property Tax Asses	<u>sments - Exempt Pr</u>	operties (October 1, 2018 Va	<u>llue)</u>
	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$114,210,320.00	19.31%
15B Other Schools	9	\$52,127,920.00	8.81%
15C Public Property	324	\$210,269,715.00	35.55%
15D Church and Charities	82	\$153,433,300.00	25.94%
15E Cemeteries & Graveyards	3	\$10,041,100.00	1.70%
15F Other Exempt	62	\$51,345,600.00	8.68%
	•		
Total	499	\$591,427,955.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 10.57%

	Prior Budget Year's Paym	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
	,	# of	PILOT	_	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2018 Total Tax Rate
G	Commercial/Industrial Exemption				
I	Dwelling Exemption				
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement				
N	Multiple Dwelling Exemption				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

									Long Term T	ax Exemptions									
Prior Budget Year's P	avments in Lieu o	of Tax (PILOT) -	Long Term Tax E	xemptions	Prior Budget Year's	Payments in Lieu o	f Tax (PILOT) -	- Long Term Tax	Exemptions	Prior Budget Year's l	Pavments in Lieu of	Tax (PILOT) -	Long Term Tax I	Exemptions	Prior Budget Year	s Pavments in Lieu o	f Tax (PILOT) -	Long Term Tax Exe	mptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
West Orange Senior Citizen Housing	Aff. Housing	\$117,900,00	\$27,069,400.00	\$1,093,062,37		- 17													
Jewish Federation Plaza	Aff. Housing		\$10,863,400.00																
Eagle Rock Senior Citizen Housing	Aff. Housing	\$116,145.43	\$22,881,300.00	\$923,946.89															
Woodland Valley	Aff. Housing		\$7,668,600.00	\$309,658.07															
St. Barnabas	Comm./Indust.		\$11,377,000.00	\$459,403.26															
PRISM	Other	\$431,751.17	\$53,258,200.00	\$2,150,566.12															
Total Long Term Exemptions	- Column Total	1,046,701.10	133,117,900.00	5,375,300.80	Total Long Term Exemp	otions - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total			. , .,	. , . , . , . , . , . , . , . , . , . ,	,					,					Total Long Term Exempt		#######################################	\$133,117,900.00	\$5,375,300.80

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		6.00	98,462.86	\$87,406.00		\$2,622.18	\$0.00	\$8,434.68
Supervisory Staff (Department Heads & Managers)	22.00		3,617,802.55	\$2,670,907.57		\$357,014.00	\$332,138.40	\$257,742.58
Police Officers (Including Superior Officers)	98.00		16,062,239.36	\$10,258,530.08	\$1,059,809.34	\$2,873,891.63	\$1,479,525.60	\$390,482.71
Fire Fighters (Including Superior Officers)	88.00		14,409,294.31	\$9,293,212.90	\$834,655.00	\$2,603,461.37	\$1,328,553.60	\$349,411.44
All Other Union Employees not listed above	100.00		9,079,027.65	\$5,872,631.68	\$314,624.72	\$784,981.00	\$1,509,720.00	\$597,070.24
All Other Non-Union Employees not listed above		216.00	1,251,092.97	\$1,071,085.36	\$16,396.22	\$13,377.82	\$45,291.60	\$104,941.97
Totals	308.00	222.00	44,517,919.69	\$29,253,773.59	\$2,225,485.28	\$6,635,348.00	\$4,695,229.20	\$1,708,083.63

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	76.00	\$14,824.82	\$1,126,686.36	72.00	\$13,460.83	\$969,179.76
Parent & Child	27.00	\$22,956.78	\$619,833.00	23.00	\$18,845.02	\$433,435.46
Employee & Spouse (or Partner)	41.00	\$31,642.46	\$1,297,340.88	30.00	\$30,286.69	\$908,600.70
Family	90.00	\$41,181.93	\$3,706,374.00	103.00	\$33,475.97	\$3,448,024.91
Employee Cost Sharing Contribution (enter as negative -)			(\$2,055,000.00)			(\$1,778,409.62)
Subtotal	234.00		\$4,695,234.24	228.00		\$3,980,831.21
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	123	\$10,691.78	\$1,315,089.12	121	\$10,539.02	\$1,275,221.42
Parent & Child	10	\$26,569.22	\$265,692.24	12	\$22,127.29	\$265,527.48
Employee & Spouse (or Partner)	124	\$23,843.76	\$2,956,626.48	122	\$24,675.68	\$3,010,432.96
Family	70	\$43,351.47	\$3,034,602.84	75	\$44,524.11	\$3,339,308.25
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	327.00		\$7,572,010.68	330.00		\$7,890,490.11
GRAND TOTAL	561.00		\$12,267,244.92	558.00		\$11,871,321.32

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

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of						
	Accumulated	Dollar Value of Compensated	Approvèd Labor	Local	Individual Employment		
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement		
Police Department	18993.31	\$4,187,150.67	X	Х			
Fire Department	11524.83			Х			
Public Works and Engineering	5863.10			Х			
All Other Departments	7164.85		Х	Х	X		
1		, ,					
Totals	43546.09	\$8,392,553.42		•			
Total Funds Reserved a		ΦΕ 222 22					
Total Funds App	ropriated in 2019	\$5,000.00					

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

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$27,405,000.00	\$27,405,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$800,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$783,853.37			
Pool			\$0.00	Bonds - Principal	\$4,000,000.00	\$4,120,000.00	\$4,175,000.00	\$22,496,000.00
0			\$0.00	Bonds - Interest	\$913,801.88	\$786,247.50	\$652,945.00	\$1,900,938.75
0			\$0.00	Loans & Other Debt - Principal	\$298,429.78	\$316,175.41	\$334,687.01	\$2,513,836.51
0			\$0.00	Loans & Other Debt - Interest	\$48,039.24	\$57,146.25	\$43,052.52	\$294,146.29
0			\$0.00					
0			\$0.00	Total	\$6,844,124.27	\$5,279,569.16	\$5,205,684.53	\$27,204,921.55
Municipal Purposes								
Debt Authorized	\$16,471,832.56		\$16,471,832.56	Total Principal	\$5,098,429.78	\$4,436,175.41	\$4,509,687.01	\$25,009,836.51
Notes Outstanding	\$25,821,186.00		\$25,821,186.00	Total Interest	\$1,745,694.49	\$843,393.75	\$695,997.52	\$2,195,085.04
Bonds Outstanding	\$37,602,267.00		\$37,602,267.00	% of Total Current Year Budget	7.84%			
Loans and Other Debt			\$0.00			•		
				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$107,300,285.56	\$27,405,000.00	\$79,895,285.56	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	47,249			Total Other				
Per Capita Gross Debt	\$2,270.95			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,690.94			Rating		AA		
-				Year of Last Rating		2019		
3 Yr. Average Property Valuation		\$6,207,862,236.33						'
	=			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Property Valuation 1.29%				<u> </u>				
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or						
Receiving	Providing Services To/Receiving	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be
Services?	Services From	Type of Shared Service Frovided	rvotes (Effet more specifies if needed)	Begin Date	End Date	Received/Paid
Bervices.	Union Essex Joint Meeting Sewer					
Receiving		Sewage Treatment			Ongoing	\$2,787,643.14
Receiving	Garden State Joint Insurance	sewage Treatment			Oligoling	Ψ2,707,043.14
Receiving	Fund	Insurance			Ongoing	\$831,712.00
receiving	Essex Fells Health Officer				Ongoing	ψ031,712.00
Receiving		Shared Health Officer			Ongoing	\$10,473.93
Receiving	Essex County CJIS Network	Police Technology			Ongoing	\$5,018.53
	Roseland Sewer ILSA	Sewer Conveyance			Ongoing	\$10,000.00
Receiving	Verona Sewer ILSA	Sewer Conveyance			Ongoing	\$130,000.00
Receiving	Roseland Animal Control	Animal Control Services			Ongoing	\$7,842.56
Receiving	Essex Fells Animal Control	Animal Control Services			Ongoing	\$5,260.28
g	Essex County Info-Cop				ongoing	\$5,200.20
Receiving		Police Technology	In Kind		Ongoing	\$0.00
Providing	Ag	Police Technology	In Kind		Ongoing	\$0.00
Providing	North Caldwell Animal Control	Animal Control Services			Ongoing	\$6,426.00
110,10	Treatment content				ongoing	\$6,120.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

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