



# State of New Jersey Local Government Services

**Year:** 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 0705 East Orange City - County of Essex Adopted ▼

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**Website:** https://www.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
Ted	R	Green	12/31/2021	Ted.Green@eastorange-nj.gov

Chief Administrative Officer

Solomon		Steplight		Solomon.Steplight@eastorange-nj.gov
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Chief Financial Officer

Juan	B.	Uribe		<a href="mailto:Juan.Uribe@eastorange-nj.gov">Juan.Uribe@eastorange-nj.gov</a>
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Municipal Clerk

Cynthia		Brown		Cynthia.Brown@eastorange-nj.gov
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Registered Municipal Accountant

Francis	M	McEnerney		fmcenerney@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
CHRISTOPHER	D	JAMES	12/31/2021	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	12/31/2021	Romal.Bullock@eastorange-nj.gov
QUILLA	E	TALMADGE	12/31/2019	Quilla.Talmdage@eastorange-nj.gov
BERGSON		LENEUS	12/31/2021	bergson.leneus@eastorange-nj.gov
TYSHAMMIE	L	COOPER	12/31/2021	Tyshammie.Cooper@eastorange-nj.gov
CASIM	L	GOMEZ	12/31/2019	Gomez.Casim@eastorange-nj.gov
ALICIA		HOLMAN	12/31/2019	Alicia.Holman@eastorange-nj.gov
MUSTAFA	A	BRENT	12/31/2019	MustafaAl-M.Brent@eastorange-nj.gov

Date Acknowledged:

Acknowledged by:

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	3.651	\$90,252,401.95	70.39%	\$6,129.19	Municipal Purpose Tax	ACTUAL	\$90,769,882.00
Municipal Library	0.037	\$903,130.64	0.70%	\$62.11	Municipal Library	ACTUAL	\$998,038.00
Municipal Open Space	0.020	\$497,467.97	0.39%	\$33.58	Municipal Open Space	ACTUAL	\$489,334.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$62,169.00	0.05%	\$0.00	Other Special Districts (total levies)		
Local School District	0.924	\$22,845,484.00	17.82%	\$1,551.18	Local School District	ACTUAL	\$23,674,476.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.536	\$13,258,393.82	10.34%	\$899.82	County Purposes	ESTIMATED	\$13,929,646.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$398,121.26	0.31%	\$26.86	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>5.184</b>	<b>\$128,217,168.64</b>	<b>100.00%</b>	<b>\$8,702.74</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$129,861,376.00</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$2,440,972,250.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>55,514,196.00</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$167,398.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>138,600,515.00</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$38,093,456.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$121,179,775.00</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$8,702,084.59</u></span>		
3.651	3.706	1.51%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$129,881,859.59</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>93.30%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right;"><u>40A:4-41c(1) 3 yr avg</u></span>		
\$90,252,401.95	\$90,769,882.00	0.57%	\$517,480.05		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <span style="float: right;"><u>119,081,327.60</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <span style="float: right;"><u>128,979,817.20</u></span>		
\$6,129.19	\$6,203.77	1.22%	\$74.58		% of Taxes Collected, CY 2017 <span style="float: right;"><u>92.33%</u></span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right;"><u>\$13,318,609.08</u></span>		

**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	12.49%	\$1,065,893.95	\$8,534,106.05	\$9,600,000.00	\$7,300,000.00		\$2,300,000.00					
08	Local Revenue	1.43%	\$441,177.29	\$30,779,093.71	\$31,220,271.00	\$10,020,271.00		\$21,200,000.00					
09	State Aid (without offsetting appropriation)	0.62%	\$136,417.80	\$21,981,258.20	\$22,117,676.00	\$22,117,676.00							
08	Uniform Construction Code Fees	-0.43%	(\$6,288.88)	\$1,446,288.88	\$1,440,000.00	\$1,440,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</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	-70.47%	(\$7,244,735.76)	\$10,281,036.01	\$3,036,300.25	\$3,036,300.25							
08	Other Special Items	33.36%	\$1,025,608.57	\$3,074,340.38	\$4,099,948.95	\$4,099,948.95							
15	Receipts from Delinquent Taxes	26.14%	\$1,554,343.26	\$5,945,656.74	\$7,500,000.00	\$7,500,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.07%	\$61,835.26	\$90,708,046.93	\$90,769,882.19	\$90,769,882.19							
07	Minimum Library Tax	#DIV/0!	\$998,037.51		\$998,037.51	\$998,037.51							
54	Open Space Levy Tax	-2.59%	(\$13,007.58)	\$502,341.49	\$489,333.91		\$489,333.91						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-1.14%</b>	<b>(\$1,980,718.58)</b>	<b>\$173,252,168.39</b>	<b>\$171,271,449.81</b>	<b>\$147,282,115.90</b>	<b>\$489,333.91</b>	<b>\$23,500,000.00</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	145.00		5.40%	\$554,920.77	\$10,285,589.26	\$10,840,510.03	\$10,840,510.03								
21	Land-Use Administration	6.00		25.24%	\$14,171.00	\$56,149.00	\$70,320.00	\$70,320.00								
22	Uniform Construction Code	53.00		-0.11%	(\$3,310.90)	\$2,913,460.05	\$2,910,149.15	\$2,910,149.15								
23	Insurance			17.86%	\$3,044,309.11	\$17,045,843.89	\$20,090,153.00	\$20,090,153.00								
25	Public Safety	554.00		-5.50%	(\$2,507,000.53)	\$45,569,319.92	\$43,062,319.39	\$42,952,388.02	\$109,931.37							
26	Public Works	152.00		-1.20%	(\$424,450.85)	\$35,461,483.33	\$35,037,032.48	\$16,025,407.48	\$1,081,320.00	\$17,930,305.00						
27	Health and Human Services	98.00	325.00	-13.19%	(\$869,559.51)	\$6,590,378.56	\$5,720,819.05	\$5,456,819.05	\$264,000.00							
28	Parks and Recreation	90.00	95.00	-0.56%	(\$18,582.57)	\$3,297,298.08	\$3,278,715.51	\$2,329,293.72	\$460,087.88	\$489,333.91						
29	Education (including Library)	48.00		2.45%	\$106,706.00	\$4,359,547.00	\$4,466,253.00	\$4,466,253.00								
30	Unclassified			64.12%	\$831,310.38	\$1,296,424.14	\$2,127,734.52	\$2,127,734.52								
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			16.87%	\$2,509,946.87	\$14,877,286.78	\$17,387,233.65	\$16,902,488.65		\$484,745.00						
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		1.57%	\$38,385.30	\$2,440,808.95	\$2,479,194.25	\$2,479,194.25								
44	Capital			-55.34%	(\$1,425,000.00)	\$2,575,000.00	\$1,150,000.00	\$150,000.00		\$1,000,000.00						
45	Debt			6.31%	\$870,764.27	\$13,789,164.02	\$14,659,928.29	\$10,574,978.29		\$4,084,950.00						
46	Deferred Charges			-24.77%	(\$403,221.52)	\$1,628,048.26	\$1,224,826.74	\$1,224,826.74								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.12%	\$343,410.00	\$8,338,190.00	\$8,681,600.00	\$8,681,600.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>1,184.00</b>	<b>420.00</b>	<b>1.56%</b>	<b>\$2,662,797.83</b>	<b>\$170,523,991.23</b>	<b>\$173,186,789.06</b>	<b>\$147,282,115.90</b>	<b>\$1,915,339.25</b>	<b>\$489,333.91</b>	<b>\$23,500,000.00</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  
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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
	X				Streets and Roads Division	\$200,000.00	Streets sweeping services currently outsourced will be brought back in house
X					Consolidated Municipal Property Tax (CMPTRA)	\$600,000.00	No formal policy from the State regarding reductions expected every year
X					General Capital Fund Balance	\$288,998.00	Estimation of fund balance in the General Capital Fund at year end is impracticable at the moment
		X			Salaries and wages	\$1,750,000.00	New hires, promotions, steps increases and raises deriving from collectively negotiated labor agreements with different bargaining units
		X			Debt service payments of interests	\$1,261,000.00	Increase expected from a note issued to cover tax appeals and new money to be borrowed to fund the 2018 capital budget estimated at \$6,000,000
	X				Debt service payments of principal	\$3,194,737.00	Amortized debt in current budget year
		X			Reserve for tax appeals	\$500,000.00	Estimated expenses associated with revaluation of properties or tax appeals

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	325	\$17,429,000.00	0.71%	15A Public Schools	74	\$278,641,800.00	27.47%
2 Residential	8,688	\$1,453,053,250.00	59.32%	15B Other Schools		\$21,067,800.00	2.08%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property		\$418,052,610.00	41.21%
4A Commercial	666	\$339,029,400.00	13.84%	15D Church and Charities		\$118,483,600.00	11.68%
4B Industrial	39	\$22,649,800.00	0.92%	15E Cemeteries & Graveyards		\$3,565,600.00	0.35%
4C Apartments	336	\$608,810,800.00	24.86%	15F Other Exempt		\$174,558,600.00	17.21%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$8,431,352.00	0.34%				
<b>Total</b>	<b>10,055</b>	<b>\$2,449,403,602.00</b>	<b>100.00%</b>	<b>Total</b>	<b>74</b>	<b>\$1,014,370,010.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>82.53%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$2,967,894,828.55</b>			
<b>Total # of property tax appeals filed in 2017</b>				<b>County Tax Board 391.00</b>			
				<b>State Tax Court 184.00</b>			
<b>Number of 2017 County Tax Board decisions appealed to Tax Court</b>							
<b>Number of pending property tax appeals in State Tax Court</b>							
<b>Amount paid out by municipality for tax appeals in 2017</b>				<b>\$1,325,000.00</b>			
				<b>Percentage of Exempt vs. Non-Exempt Properties 41.41%</b>			

<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 2017 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				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Bakery Village Urban Renewal Assoc	Comm./Indust.	\$77,383.28	\$12,441,300.00	\$644,956.99															
PTGH-EO Urban Renewal	Aff. Housing	\$75,974.24	\$1,424,900.00	\$73,668.00															
Fern Preservation Urban Renewal, LLC	Aff. Housing	\$174,361.66	\$12,271,300.00	\$636,144.19															
Essex Valley Supportive Housing Par	Comm./Indust.	\$15,657.00	\$1,852,400.00	\$96,028.42															
Prospect EOGH Hospital Properties	Comm./Indust.	\$154,605.03	\$4,250,000.00	\$220,320.00															
329 Park Ave. Tenants Assoc.Inc.	Aff. Housing	\$12,506.78	\$2,025,000.00	\$104,976.00															
PTGH-EO Urban Renewal, LLC	Aff. Housing	\$75,974.24	\$1,325,400.00	\$687,087.36															
CLPF-Parkway Lofts Urban Renewal	Other	\$699,048.16	\$1,198,600.00	\$62,135.42															
Hampshire URB Ren Preservation	Aff. Housing	\$133,659.42	\$6,091,000.00	\$315,757.44															
Arlington Grove, LLC	Aff. Housing	\$11,997.36	\$2,703,100.00	\$140,128.70															
The Burnet Walnut Corporation	Aff. Housing	\$20,086.50	\$3,469,000.00	\$179,832.96															
Arlington Grove, LLC	Aff. Housing	\$11,997.36	\$2,452,400.00	\$127,137.60															
CNP 2, LLC	Aff. Housing	\$49,207.52	\$2,906,300.00	\$150,662.59															
Prospect EOGH Hospital Properties	Comm./Indust.	\$154,605.03	\$14,750,000.00	\$764,640.00															
Mclver Homes, LP	Aff. Housing	\$158,977.80	\$4,236,000.00	\$219,594.24															
Dr King Plaza Urban Renewal Assoc	Aff. Housing	\$231,884.66	\$16,673,500.00	\$864,354.24															
Pavilion Housing Partners, LP	Aff. Housing	\$395,876.56	\$10,900,000.00	\$564,056.00															
Prospect Park Apartments Urban Rene	Aff. Housing	\$139,884.36	\$5,970,900.00	\$309,531.46															
Dr King Plaza Urban Renewal Assoc	Comm./Indust.	\$175,932.88	\$15,409,200.00	\$798,818.11															
141 So Harrison Street, LLC	Other	\$223,400.50	\$9,822,300.00	\$509,188.03															
Indigo240 Urban Renewal Cp., LLC	Comm./Indust.	\$175,935.64	\$7,215,800.00	\$374,067.07															
Park View at 320, LLC	Aff. Housing	\$658,920.00	\$22,358,100.00	\$1,159,043.90															
East Orange UAW S.C. Housing Corp	Aff. Housing	\$96,405.22	\$9,454,700.00	\$490,131.65															
725 Park Associates, L.P.	Aff. Housing	\$32,276.70	\$4,003,200.00	\$207,525.89															
East Orange Senior Citizen Housing	Aff. Housing	\$317,601.30	\$4,934,000.00	\$255,778.56															
E O Senior Citizens Housing Assn	Aff. Housing	\$173,924.56	\$7,392,600.00	\$383,232.38															
<b>Total Long Term Exemptions - Column Total</b>		4,448,083.76	187,531,000.00	10,338,797.20	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$4,448,083.76	\$187,531,000.00	\$10,338,797.20

**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	11.00	0.00	1,085,210.26	\$753,880.00	\$0.00	\$101,773.80	\$173,392.40	\$56,164.06
Supervisory Staff (Department Heads & Managers)	28.00	0.00	4,551,683.58	\$3,151,425.67	\$15,206.33	\$425,442.47	\$724,827.90	\$234,781.21
Police Officers (Including Superior Officers)	214.00	0.00	25,534,532.04	\$16,793,473.94	\$2,200,000.00	\$2,435,053.72	\$3,862,499.01	\$243,505.37
Fire Fighters (Including Superior Officers)	169.00	0.00	19,249,460.94	\$13,493,674.66	\$500,000.00	\$1,956,582.83	\$3,103,545.17	\$195,658.28
All Other Union Employees not listed above	453.00	101.00	38,109,137.88	\$26,291,062.64	\$263,153.21	\$3,549,293.46	\$6,046,944.41	\$1,958,684.17
All Other Non-Union Employees not listed above	21.00	65.00	3,848,057.71	\$2,672,369.36	\$1,182.02	\$360,769.86	\$614,644.95	\$199,091.52
<b>Totals</b>	<b>896.00</b>	<b>166.00</b>	<b>92,378,082.42</b>	<b>\$63,155,886.27</b>	<b>\$2,979,541.56</b>	<b>\$8,828,916.13</b>	<b>\$14,525,853.84</b>	<b>\$2,887,884.61</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	324.00	\$11,405.07	\$3,695,242.68	245.00	\$10,499.32	\$2,572,332.42
Parent & Child	208.00	\$19,388.62	\$4,032,832.96	206.00	\$17,848.80	\$3,676,852.80
Employee & Spouse (or Partner)	77.00	\$22,810.20	\$1,756,385.40	64.00	\$20,998.63	\$1,343,912.45
Family	203.00	\$33,644.21	\$6,829,774.63	187.00	\$30,972.96	\$5,791,943.52
Employee Cost Sharing Contribution (enter as negative - )			(\$3,558,772.44)			(\$2,604,475.60)
<b>Subtotal</b>	<b>812.00</b>		<b>\$12,755,463.23</b>	<b>702.00</b>		<b>\$10,780,565.59</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	3	\$11,405.07	\$34,215.21	16	\$10,634.94	\$170,159.04
Parent & Child	1	\$19,388.62	\$19,388.62	16	\$18,079.38	\$289,270.08
Employee & Spouse (or Partner)	0	\$22,810.20	\$0.00	8	\$21,269.88	\$170,159.04
Family	1	\$33,644.21	\$33,644.21	32	\$31,373.04	\$1,003,937.28
Employee Cost Sharing Contribution (enter as negative - )			(\$15,551.52)			(\$315,622.53)
<b>Subtotal</b>	<b>5.00</b>		<b>\$71,696.52</b>	<b>72.00</b>		<b>\$1,317,902.91</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	47	\$15,231.12	\$715,862.64	50	\$14,051.64	\$702,582.00
Parent & Child	9	\$24,369.66	\$219,326.94	10	\$22,482.60	\$224,826.00
Employee & Spouse (or Partner)	16	\$30,462.18	\$487,394.88	20	\$28,103.28	\$562,065.60
Family	15	\$39,600.78	\$594,011.70	12	\$36,534.24	\$438,410.88
Employee Cost Sharing Contribution (enter as negative - )			(\$1,011,815.04)			(\$373,952.87)
<b>Subtotal</b>	<b>87.00</b>		<b>\$1,004,781.12</b>	<b>92.00</b>		<b>\$1,553,931.61</b>
<b>GRAND TOTAL</b>	<b>904.00</b>		<b>\$13,831,940.87</b>	<b>866.00</b>		<b>\$13,652,400.11</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>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
ADMINISTRATIVE	38684.52	\$1,775,619.47		X	
CWA	254212.56	\$7,675,185.61	X		
ESPA	55263.60	\$2,956,547.34	X		
FMBA	49737.24	\$1,929,337.38	X		
FOA	71842.68	\$4,049,427.03	X		
FOP	49678.92	\$1,884,003.49	X		
SOA	33227.28	\$1,545,806.17	X		
Totals	552646.80	\$21,815,926.48			
Total Funds Reserved as of end of 2017		\$1,000,000.00			
Total Funds Appropriated in 2018		\$900,000.00			

**UFB-9 Accumulated Absence Liability**

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$1,430,000.00	\$1,495,000.00	\$1,555,000.00	\$10,530,000.00
Regional School Debt		\$0.00	\$672,443.76	\$615,243.76	\$555,443.76	\$1,615,706.32
Utility Fund Debt			\$3,194,737.00			
Water/Sewer	\$62,524,472.00	\$62,524,472.00	\$547,688.68			
0		\$0.00	\$5,470,000.00	\$3,830,000.00	\$3,980,000.00	\$16,160,937.30
0		\$0.00	\$113,192.40	\$904,580.35	\$704,465.35	\$6,725,902.00
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$6,337,401.00	\$6,337,401.00				
Notes Outstanding	\$22,387,991.00	\$22,387,991.00				
Bonds Outstanding	\$29,440,937.00	\$29,440,937.00				
Loans and Other Debt	\$375,559.00	\$375,559.00				
<b>Total (Current Year)</b>	<b>\$121,066,360.00</b>	<b>\$62,524,472.00</b>	<b>\$11,428,061.84</b>	<b>\$6,844,824.11</b>	<b>\$6,794,909.11</b>	<b>\$35,032,545.62</b>
Population (2010 census)	68,190					
Per Capita Gross Debt	\$1,775.43					
Per Capita Net Debt	\$858.51					
3 Yr. Average Property Valuation		\$2,797,234,566.33				
Net Debt as % of 3 Year Avg Property Valuation		2.09%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>						
<b>Total Principal</b>			<b>\$10,094,737.00</b>	<b>\$5,325,000.00</b>	<b>\$5,535,000.00</b>	<b>\$26,690,937.30</b>
<b>Total Interest</b>			<b>\$1,333,324.84</b>	<b>\$1,519,824.11</b>	<b>\$1,259,909.11</b>	<b>\$8,341,608.32</b>
<b>% of Total Current Year Budget</b>			<b>6.60%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$217,865.61			
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	A2	A				
Year of Last Rating	2015	2000				
<b>Mark "X" if Municipality has no bond rating</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid



**USER FRIENDLY BUDGET SECTION - Notes**

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