

The Township of South Orange Village

2005 Preliminary Current Fund Budget Summary

**Village President
William Calabrese**

Village Trustees

**Patrick Joyce
Mark Rosner
Arthur Taylor**

**Allan Rosen
Steven Steglitz
Mary Theroux**

**Village Administrator
Chief Financial Officer
John O. Gross**

**Village Clerk
Marjorie O. Smith**

**Village Assessor
Ellen Foye Malgeri**

**Village Tax Collector
Patricia K. Flynn**

**Village Hall
101 South Orange Avenue
South Orange, New Jersey 07079
973-378-7715**

Budget Document # 1

Salary & Wage Report

Department Description	1999 Adopted		2000 Adopted		2001 Adopted		2002 Adopted		2003 Adopted		2004 Adopted		2005 Department Request (Automatic)		2005 Adjusted Amount		F/T Equivalents
	Budget	Verified	Budget		Budget		Budget		Budget		Budget		Request		Amount		
Grand Total:	9,993,326		10,633,341		11,457,248		12,106,138		12,618,808		12,771,543		13,509,993		13,515,993		229
Administration & Executive	150,038		182,971		194,247		202,452		210,994		234,310		247,666		247,666		4
Assessment of Taxes	98,161		103,686		107,315		111,608		116,072		119,770		126,597		126,597		2
Code Enforcement	240,025		289,108		301,074		315,319		312,807		303,127		320,406		320,406		11
Collection of Taxes	131,993		132,652		142,056		148,088		109,271		120,297		127,154		127,154		4
Court Administration	171,017		177,925		189,074		197,003		213,210		256,239		270,845		276,845		7
Department of Health	66,749		72,912		75,708		119,980		123,298		148,008		156,444		156,444		4
Engineering Services	96,661		140,581		146,702		152,570		158,675		186,611		197,248		197,248		2
Financial Administration	101,837		115,099		132,314		138,662		149,933		153,682		162,442		162,442		4
Fire Department	2,095,129		2,286,716		2,585,459		2,760,489		2,888,909		2,884,181		3,048,579		3,048,579		36
Legal Services	96,027		130,438		135,003		140,403		146,020		78,414		82,884		82,884		3
Length of Service	312,000		344,890		356,961		356,961		379,093		388,570		410,718		410,718		0
Library	541,055		562,578		626,643		621,039		619,070		634,546		670,715		670,715		19
Municipal Clerk	170,706		169,257		175,755		183,718		190,986		195,760		206,919		206,919		3
Parks Department	386,526		400,708		415,365		432,613		409,431		380,688		402,387		402,387		9
Police Department	3,800,688		3,985,458		4,243,497		4,528,093		4,779,520		4,887,906		5,171,006		5,171,006		74
Public Assistance	10,043		10,395		10,759		11,189		11,637		11,928		12,608		12,608		1
Public Defender	10,074		10,427		10,792		11,224		11,673		11,964		18,629		18,629		1
Public Works	599,068		564,132		587,809		613,322		637,921		653,869		691,140		691,140		10
Recreation	392,447		406,183		445,837		460,331		531,047		552,435		583,924		583,924		21
Recycling & Composting	207,484		219,270		231,106		240,991		243,413		249,498		263,720		263,720		6
Retirement Benefits	0		0		0		0		0		0		0		0		0
Roads Department	277,009		288,015		300,947		315,544		334,169		277,038		292,829		292,829		6
Sewers Department	38,589		39,940		42,825		44,538		41,660		42,701		45,135		45,135		2

Other Expense Report

Department Description	1999 Adopted Budget	2000 Adopted Budget	2001 Adopted Budget	2002 Adopted Budget	2003 Adopted Budget	2004 Department Request	2004 Adjusted Amount	2004 Adopted Budget	2004 Actual (To Date 11/04)	2005 Proposed Budget	Dept Changes +/-
Grand Total:	10,324,938	10,970,421	10,159,341	11,542,247	12,696,018	13,343,322	13,233,998	13,233,992	#####	10,813,130	9%
Administration & Executive	213,760	160,060	168,360	184,800	201,005	198,305	198,305	198,305	111,536	198,305	
Assessment of Taxes	30,775	29,675	29,675	29,675	29,675	29,675	29,675	29,675	19,324	29,675	
Audit Services			29,750	30,500	30,175	29,538	29,538	29,532	27,790	33,144	3,613
Board of Adjustment	8,050	4,175	4,600	4,600	4,600	4,600	4,600	4,600	1,718	4,600	
Capital Improvement Fund	552,445	1,000,000	725,000	1,185,500	470,000	490,000	490,000	490,000	490,000	250,000	-240,000
Code Enforcement	16,150	14,750	14,750	14,750	14,750	15,250	14,750	14,750	4,161	14,750	
Collection of Taxes	16,050	14,445	16,245	16,225	17,725	27,783	20,509	20,509	12,457	12,895	-7,614
Contingency	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	10,000	
Court Administration	23,195	19,250	21,750	22,750	23,850	22,200	22,200	22,200	21,162	22,700	
Debt Service	1,587,230	1,503,441	1,563,219	1,891,378	2,140,669	2,208,290	2,208,290	2,207,086	2,329,520		
Deferred and Statutory	1,379,974	1,224,731	696,076	546,427	642,654	704,997	704,997	704,997	646,612	841,671	136,674
Deferred Charges	0	156,456	70,450	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Department of Health	67,735	69,409	71,150	30,150	26,425	26,900	26,250	26,250	20,407	26,250	
Electric	95,000	146,000	146,000	155,000	155,000	165,000	165,000	165,000	144,356	179,850	
Emergency Management	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	2,314	9,000	
Engineering Services	64,800	28,300	43,800	30,800	25,400	25,400	25,400	25,400	17,676	25,400	
Financial Administration	94,500	88,200	81,000	50,500	53,550	53,550	53,550	53,550	34,406	53,550	
Fire Department	42,900	52,800	65,200	73,500	73,500	75,000	56,150	56,150	47,235	58,650	
Gasoline Expense	19,000	98,000	98,000	98,000	98,000	98,000	98,000	98,000	92,537	137,200	39,200
Insurance	1,416,308	1,408,819	1,446,792	1,732,912	2,281,502	2,573,741	2,573,741	2,573,741	2,114,970	2,760,698	
Joint Sewer Maintenance	705,445	468,552	469,262	767,937	538,801	584,083	584,083	584,083	584,083	642,492	58,408
Judgments	5,100	5,000	100,000	5,000	5,000	5,000	5,000	5,000	0	5,000	
Legal Services	225,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	102,579	175,000	
Library	252,750	272,150	279,150	283,350	270,550	293,650	274,850	274,850	274,850	271,150	
Mayor	1,000	250	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Municipal Clerk	46,200	33,700	48,700	48,700	49,700	49,700	49,700	49,700	17,249	49,700	
Parks Department	45,300	46,300	46,300	51,500	51,500	51,500	51,500	51,500	39,746	51,500	
Planning Board	30,025	30,025	20,025	20,025	22,025	22,025	22,025	22,025	4,347	22,025	
Police Department	254,650	268,650	267,900	267,900	290,100	344,050	297,450	297,450	232,799	302,450	
Public Assistance	400	1,350	350	350	1,350	1,350	1,350	1,350	246	1,350	
Public Building	19,000	29,000	29,000	49,000	49,000	49,000	49,000	49,000	35,706	49,000	
Public Works	14,900	72,400	72,400	72,400	72,400	72,400	72,400	72,400	61,028	72,400	
Recreation	435,850	433,850	411,450	578,732	683,176	795,197	795,197	795,197	638,787	946,305	151,107
Recycling & Composting	124,464	116,860	137,700	150,700	162,200	172,200	172,200	172,200	71,776	203,700	26,500
Roads Department	62,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	35,325	78,000	10,000
Sewers Department	3,150	3,000	3,000	3,000	3,000	3,000	3,000	3,000	872	3,000	
State and Federal	175,844	417,621	142,884	238,027	1,183,156	930,666	930,666	930,666	930,666	0	-930,666
Street Lighting	525,000	550,000	550,000	600,000	600,000	700,000	700,000	700,000	627,138	760,000	
Telephone Expense	36,000	110,300	120,000	120,000	120,000	120,000	120,000	120,000	79,471	120,000	
Uncollected Taxes	1,669,789	1,784,701	1,872,403	1,873,258	1,982,480	2,075,422	2,075,422	2,075,422	2,075,422	0	-2,075,422
Village Relations Committee	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	41,504	46,200	

Other Expense Report Notes

11,178,570

10,813,130

COMPARATIVE TAX ANALYSIS

TAX LEVY	Municipal	County	School	Total	Average Property	Municipal Tax On An	Municipal Tax Increase on a Average Property
Year							
1991	9,804,829.65	6,755,156.43	14,047,138.32	20,602,294.75	\$1,962	\$1,962	
1992	10,865,613.03	6,795,504.84	14,954,444.01	21,793,948.85	\$2,163	\$2,163	\$221
1993	10,953,076.71	7,371,324.86	16,448,631.51	23,619,956.37	\$2,249	\$2,249	\$86
1994	10,876,762.00	7,507,287.51	17,510,590.85	25,117,878.16	\$2,227	\$2,227	\$-22
1995	10,876,023.00	7,521,892.00	18,598,768.00	26,120,680.00	\$2,183	\$2,183	\$-34
1996	10,619,221.00	7,828,354.67	19,546,049.03	27,374,403.70	\$2,178	\$2,178	\$-15
1997	10,558,428.78	7,582,825.34	20,583,129.57	27,985,984.91	\$2,178	\$2,178	\$0
1998	11,380,783.29	7,520,000.39	21,619,558.46	29,139,558.87	\$2,333	\$2,333	\$155
1999	11,598,442.74	7,510,000.39	22,633,284.59	30,145,284.88	\$2,388	\$2,388	\$54
2000	12,472,172.76	8,193,697.18	24,069,203.25	32,262,900.43	\$2,558	\$2,558	\$171
2001	13,045,986.78	8,367,437.51	25,552,174.86	33,919,612.37	\$2,703	\$2,703	\$145
2002	13,889,639.46	9,002,512.73	27,104,982.38	36,107,495.11	\$2,828	\$2,828	\$125
2003	14,295,412.76	9,552,528.20	28,460,231.50	38,012,758.70	\$2,962	\$2,962	\$124
2004	15,145,547.90	10,000,154.61	29,883,243.07	39,913,397.86	\$3,106	\$3,106	\$154

TAX RATE

Year	Municipal	County	School	Total	Year	% OF TAX COLLECTION
1991	0.8700	0.6200	1.2800	2.7700	1991	94.42%
1992	1.0000	0.6400	1.4100	3.0500	1992	94.70%
1993	1.0400	0.7000	1.5600	3.3000	1993	94.62%
1994	1.0400	0.7300	1.6900	3.4500	1994	94.95%
1995	1.0400	0.7300	1.8100	3.5800	1995	95.48%
1996	1.0400	0.7700	1.9200	3.7300	1996	96.72%
1997	1.0500	0.7313	2.0400	3.8213	1997	96.04%
1998	1.1300	0.7500	2.1500	4.0300	1998	98.01%
1999	1.1600	0.7900	2.2600	4.2100	1999	98.17%
2000	1.2500	0.8200	2.4200	4.4900	2000	98.55%
2001	1.3200	0.8400	2.5600	4.7200	2001	98.87%
2002	1.3839	0.9100	2.7203	5.0142	2002	98.46%
2003	1.4411	0.9463	2.8482	5.2366	2003	
2004	1.5156	1.0037	2.9904	5.5097		

ASSESSED VALUATION

Year	Assessed Valuation	Avn Property Value	Market Value Ratio	Real Property Value	Real Avn Prop Value
1991	1,099,618,600	225,530	100.00%	1,099,618,600	225,530
1992	1,064,233,105	218,273	97.30%	1,083,764,753	224,330
1993	1,054,156,400	216,206	96.54%	1,091,937,435	223,955
1994	1,043,969,800	214,117	96.10%	1,086,336,941	222,806
1995	1,028,173,357	210,877	96.51%	1,043,724,857	214,067
1996	1,020,951,433	209,386	97.01%	1,052,418,754	215,850
1997	1,011,437,292	207,445	98.70%	1,014,480,734	208,069
1998	1,006,633,947	206,500	100.29%	1,003,922,572	205,903
1999	1,003,677,850	205,853	95.92%	1,046,359,527	214,809
2000	997,938,683	204,676	88.27%	1,130,552,501	231,875
2001	998,476,573	204,786	79.53%	1,255,471,612	257,496
2002	998,395,050	204,369	69.38%	1,436,141,611	284,551
2003	998,888,325	204,873	62.94%	1,587,064,387	325,505
2004	999,301,923	204,956	55.46%	1,801,842,631	369,556

GENERAL SURPLUS ANALYSIS

Year	AVAILABLE	UTILIZED	Balance	Surplus Generated	AVAILABLE	UTILIZED	Balance	Surplus Generated
1991	1,833,305	1,833,305		185,462				
1992	1,833,305	1,833,305		185,462				
1993	1,833,305	1,833,305		185,462				
1994	1,833,305	1,833,305		185,462				
1995	1,833,305	1,833,305		185,462				
1996	1,833,305	1,833,305		185,462				
1997	1,833,305	1,833,305		185,462				
1998	1,833,305	1,833,305		185,462				
1999	1,833,305	1,833,305		185,462				
2000	1,833,305	1,833,305		185,462				
2001	1,833,305	1,833,305		185,462				
2002	1,833,305	1,833,305		185,462				
2003	1,833,305	1,833,305		185,462				
2004	1,833,305	1,833,305		185,462				

WATER SURPLUS ANALYSIS

Year	AVAILABLE	UTILIZED	Balance	Surplus Generated
1991	1,833,305	1,833,305		185,462
1992	1,833,305	1,833,305		185,462
1993	1,833,305	1,833,305		185,462
1994	1,833,305	1,833,305		185,462
1995	1,833,305	1,833,305		185,462
1996	1,833,305	1,833,305		185,462
1997	1,833,305	1,833,305		185,462
1998	1,833,305	1,833,305		185,462
1999	1,833,305	1,833,305		185,462
2000	1,833,305	1,833,305		185,462
2001	1,833,305	1,833,305		185,462
2002	1,833,305	1,833,305		185,462
2003	1,833,305	1,833,305		185,462
2004	1,833,305	1,833,305		185,462

TOWNSHIP OF SOUTH ORANGE VILLAGE
Schedule of Annual Debt Service for Principal and Interest
on Bonded Debt Issued and Outstanding - General Capital
Summary by Issue and Year with Projection 1999-2000 Bond Ordinances

ISSUE	CAPITAL YEAR	PRINCIPAL	INTEREST	TOTAL	OUTSTANDING BALANCE @12/31
General Improvement Bond -1993	1998	420,000.00	167,440.00	587,440.00	3,220,000.00
General Improvement Bond -1998					13,722,000.00
ECIA Loan - 1989		111,000.00	7,470.00	118,470.00	110,500.00
ECIA Loan - 1995		25,000.00	19,692.00	44,692.00	425,000.00
Green Trust Loan		19,286.55	3,440.96	22,727.51	157,559.02
ECIA Capital Lease Program		190,000.00	43,482.50	233,482.50	425,000.00
Total		785,286.55	241,525.46	1,006,812.01	18,060,059.02
General Improvement Bond -1993	1999	420,000.00	148,120.00	568,120.00	2,800,000.00
General Improvement Bond -1998			604,651.00	604,651.00	13,722,000.00
ECIA Loan - 1989		110,500.00	2,484.00	112,984.00	
ECIA Loan - 1995		25,000.00	18,564.00	43,564.00	400,000.00
Greene Trust Loan		19,674.20	3,053.30	22,727.50	137,884.82
ECIA Capital Lease Program		205,000.00	30,182.50	235,182.50	220,000.00
Total		780,174.20	807,054.80	1,587,229.00	17,279,884.82
General Improvement Bond -1993	2000	400,000.00	128,800.00	528,800.00	2,400,000.00
General Improvement Bond -1998		72,000.00	604,651.00	676,651.00	13,650,000.00
ECIA Loan - 1995		25,000.00	17,440.00	42,440.00	375,000.00
Green Trust Loan		20,069.66	2,657.84	22,727.50	117,815.16
ECIA Capital Lease Program		220,000.00	15,730.00	235,730.00	
Total		737,069.66	769,278.84	1,506,348.50	16,542,815.16
General Improvement Bond -1993	2001	300,000.00	110,400.00	410,400.00	2,100,000.00
General Improvement Bond -1998		375,000.00	601,556.00	976,556.00	13,275,000.00
ECIA Loan - 1995		37,500.00	16,035.00	53,535.00	337,500.00
ECIA Arts Center					5,200,000.00
Green Trust Loan		20,473.06	2,254.45	22,727.51	97,342.10
Total		732,973.06	730,245.45	1,463,218.51	21,009,842.10
General Improvement Bond -1993	2002	300,000.00	96,600.00	396,600.00	1,800,000.00
General Improvement Bond -1998		400,000.00	585,430.00	985,430.00	12,875,000.00
ECIA Loan - 1995		37,500.00	14,345.00	51,845.00	300,000.00
Green Trust Loan		20,884.56	1,842.94	22,727.50	76,457.54
ECIA Arts Center		180,000.00		180,000.00	5,020,000.00
Total		938,384.56	698,217.94	1,636,602.50	20,071,457.54
General Improvement Bond -1993	2003	300,000.00	82,800.00	382,800.00	1,500,000.00
General Improvement Bond -1998		700,000.00	569,230.00	1,269,230.00	12,175,000.00
ECIA Loan - 1995		37,500.00	12,660.00	50,160.00	262,500.00
Green Trust Loan		21,304.35	1,423.16	22,727.51	55,153.19
ECIA Arts Center		195,000.00		195,000.00	4,825,000.00
Total		1,253,804.35	665,113.16	1,918,917.51	18,817,653.19
General Improvement Bond -1993	2004	300,000.00	69,000.00	369,000.00	1,200,000.00
General Improvement Bond -1998		750,000.00	538,130.00	1,288,130.00	11,425,000.00
ECIA Loan - 1995		37,500.00	10,975.00	48,475.00	225,000.00
Green Trust Loan		21,732.56	994.94	22,727.50	33,420.63
ECIA Arts Center		210,000.00	198,285.00	408,285.00	4,615,000.00
Total		1,319,232.56	817,384.94	2,136,617.50	17,498,420.63
General Improvement Bond -1993	2005	300,000.00	55,200.00	355,200.00	900,000.00
General Improvement Bond -1998		800,000.00	505,880.00	1,305,880.00	10,625,000.00
ECIA Loan - 1995		37,500.00	9,285.00	46,785.00	187,500.00
Green Trust Loan		22,169.39	558.12	22,727.51	11,251.24
ECIA Arts Center		225,000.00	189,654.98	414,654.98	4,390,000.00
Total		1,384,689.39	760,578.10	2,145,247.49	16,113,751.24

General Improvement Bond -1993	2006	300,000.00	41,400.00	341,400.00	600,000.00
General Improvement Bond -1998		880,000.00	470,860.00	1,350,860.00	9,745,000.00
ECIA Loan - 1995		37,500.00	7,595.00	45,095.00	150,000.00
Green Trust Loan		11,251.24	112.51	11,363.75	(0.00)
ECIA Arts Center		230,000.00	180,408.53	410,408.53	4,160,000.00
Total		1,458,751.24	700,366.04	2,159,117.28	14,655,000.00
General Improvement Bond -1993	2007	300,000.00	27,600.00	327,600.00	300,000.00
General Improvement Bond -1998		950,000.00	432,160.00	1,382,160.00	8,795,000.00
ECIA Loan - 1995		37,500.00	5,910.00	43,410.00	112,500.00
ECIA Arts Center		235,000.00	170,956.60	405,956.60	3,925,000.00
Total		1,522,500.00	636,626.60	2,159,126.60	13,132,500.00
General Improvement Bond -1993	2008	300,000.00	13,800.00	313,800.00	-
General Improvement Bond -1998		1,000,000.00	390,360.00	1,390,360.00	7,795,000.00
ECIA Loan - 1995		37,500.00	42,250.00	79,750.00	75,000.00
ECIA Arts Center		240,000.00	161,299.20	401,299.20	3,685,000.00
Total		1,577,500.00	607,709.20	2,185,209.20	11,555,000.00
General Improvement Bond -1998	2009	1,395,000.00	346,360.00	1,741,360.00	6,400,000.00
ECIA Loan - 1995		37,500.00	2,535.00	40,035.00	37,500.00
ECIA Arts Center		245,000.00	151,436.32	396,436.32	3,440,000.00
Total		1,677,500.00	500,331.32	2,177,831.32	9,877,500.00
General Improvement Bond -1998	2010	1,460,000.00	284,980.00	1,744,980.00	4,940,000.00
ECIA Loan - 1995		37,500.00	845.00	38,345.00	-
ECIA Arts Center		250,000.00	141,367.96	391,367.96	3,190,000.00
Total		1,747,500.00	427,192.96	2,174,692.96	8,130,000.00
General Improvement Bond -1998	2011	1,560,000.00	220,740.00	1,780,740.00	3,380,000.00
ECIA Arts Center		255,000.00	131,094.12	386,094.12	2,935,000.00
Total		1,815,000.00	351,834.12	2,166,834.12	6,315,000.00
General Improvement Bond -1998	2012	1,650,000.00	152,100.00	1,802,100.00	1,730,000.00
ECIA Arts Center		265,000.00	111,849.20	376,849.20	2,670,000.00
Total		1,915,000.00	263,949.20	2,178,949.20	4,400,000.00
General Improvement Bond -1998	2013	1,730,000.00	77,850.00	1,807,850.00	-
ECIA Arts Center		270,000.00	101,750.38	371,750.38	2,400,000.00
Total		2,000,000.00	179,600.38	2,179,600.38	2,400,000.00
ECIA Arts Center	2014	275,000.00	91,461.02	366,461.02	2,125,000.00
Total		275,000.00	91,461.02	366,461.02	2,125,000.00
ECIA Arts Center	2015	280,000.00	80,981.11	360,981.11	1,845,000.00
Total		280,000.00	80,981.11	360,981.11	1,845,000.00
ECIA Arts Center	2016	285,000.00	70,310.66	355,310.66	1,560,000.00
Total		285,000.00	70,310.66	355,310.66	1,560,000.00
ECIA Arts Center	2017	290,000.00	59,449.66	349,449.66	1,270,000.00
Total		290,000.00	59,449.66	349,449.66	1,270,000.00
ECIA Arts Center	2018	295,000.00	48,398.12	343,398.12	975,000.00
Total		295,000.00	48,398.12	343,398.12	975,000.00
ECIA Arts Center	2019	310,000.00	37,156.04	347,156.04	665,000.00
Total		310,000.00	37,156.04	347,156.04	665,000.00
ECIA Arts Center	2020	325,000.00	25,342.32	350,342.32	340,000.00
Total		325,000.00	25,342.32	350,342.32	340,000.00
ECIA Arts Center	2021	340,000.00	12,956.98	352,956.98	-
Total		340,000.00	12,956.98	352,956.98	-