



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Birkner	12/31/2015	jbirkner@westwoodnj.gov

Chief Administrative Officer

Ben		Kezmarsky		bkezmarsky@westwoodnj.gov
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Chief Financial Officer

Durene	Marie	Ayer		dayer@westwoodnj.gov
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Municipal Clerk

Karen		Hughes		khughes@westwoodnj.gov
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter		Grefrath	12/31/2015	pgrefrath@westwoodnj.gov
Ray		Arroyo	12/31/2015	rarroyo@westwoodnj.gov
Robert		Miller	12/31/2016	rmiller@westwoodnj.gov
Robert		Bicocchi	12/31/2016	rbicocchi@westwoodnj.gov
Christopher		Owens	12/31/2017	cowens@westwoodnj.gov
Christopher		Montana	12/31/2017	cmontana@westwoodnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.751	\$13,080,471.00	30.14%	\$2,906.37	Municipal Purpose Tax	ACTUAL	\$13,606,373.00
Municipal Library	0.036	\$638,179.00	1.47%	\$139.32	Municipal Library	ACTUAL	\$627,310.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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)		
Local School District			0.00%	\$0.00	Local School District	ESTIMATED	\$25,696,827.00
Regional School District	1.458	\$25,391,349.00	58.50%	\$5,642.46	Regional School District		
County Purposes	0.244	\$4,246,986.78	9.78%	\$944.28	County Purposes	ESTIMATED	\$4,331,927.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$46,248.78	0.11%	\$11.61	County Open Space	ESTIMATED	\$47,174.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.492	\$43,403,234.56	100.00%	\$9,644.04	Total ESTIMATED amount to be raised by taxes		\$44,309,611.00
Total Taxable Valuation as of October 1, 2014 <u>\$1,742,394,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,523,830.00</u>		
Current Year Average Residential Assessment <u>\$387,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>16,797,513.00</u>		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy <u>\$30,075,928.00</u>		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT <u>\$43,349,611.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$952,495.29</u>		
0.751	0.781	3.99%			Total Amount to be Raised by Taxes <u>\$44,302,106.29</u>		
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT <u>97.85%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$13,080,471.00	\$13,606,373.00	4.02%	\$525,902.00		Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2014 <u>43,091,630.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2014 <u>43,403,889.00</u>		
\$2,906.37	\$3,022.47	3.99%	\$116.10		% of Taxes Collected, CY 2014 <u>99.28%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2014 <u>\$333,229.00</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-44.84%	(\$548,000.00)	\$1,222,000.00	\$674,000.00	\$674,000.00							
08	Local Revenue	-4.99%	(\$19,094.00)	\$382,399.00	\$363,305.00	\$363,305.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,019,536.00	\$1,019,536.00	\$1,019,536.00							
08	Uniform Construction Code Fees	-0.05%	(\$183.00)	\$344,483.00	\$344,300.00	\$344,300.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-18.92%	(\$7,556.00)	\$39,945.00	\$32,389.00	\$32,389.00							
08	Other Special Items	31.27%	\$182,284.00	\$583,016.00	\$765,300.00	\$765,300.00							
15	Receipts from Delinquent Taxes	-5.37%	(\$18,454.00)	\$343,454.00	\$325,000.00	\$325,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.80%	\$240,929.00	\$13,365,444.00	\$13,606,373.00	\$13,606,373.00							
07	Minimum Library Tax	-1.70%	(\$10,869.00)	\$638,179.00	\$627,310.00	\$627,310.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.01%	(\$180,943.00)	\$17,938,456.00	\$17,757,513.00	\$17,757,513.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	12.00	4.11%	\$44,134.00	\$1,074,160.00	\$1,118,294.00	\$1,118,294.00							
21	Land-Use Administration		2.00	-40.79%	(\$20,300.00)	\$49,770.00	\$29,470.00	\$29,470.00							
22	Uniform Construction Code	3.00	5.00	1.98%	\$5,090.00	\$257,110.00	\$262,200.00	\$262,200.00							
23	Insurance			5.14%	\$96,182.00	\$1,872,688.00	\$1,968,870.00	\$1,968,870.00							
25	Public Safety	31.00	24.00	-8.50%	(\$390,511.00)	\$4,592,331.00	\$4,201,820.00	\$4,201,820.00							
26	Public Works	14.00	3.00	1.45%	\$30,067.00	\$2,067,053.00	\$2,097,120.00	\$2,097,120.00							
27	Health and Human Services	3.00	1.00	1.55%	\$4,387.00	\$283,728.00	\$288,115.00	\$288,115.00							
28	Parks and Recreation	2.00	3.00	5.16%	\$10,700.00	\$207,450.00	\$218,150.00	\$218,150.00							
29	Education (including Library)			-10.52%	(\$73,790.00)	\$701,100.00	\$627,310.00	\$627,310.00							
30	Unclassified			0.11%	\$185.00	\$173,815.00	\$174,000.00	\$174,000.00							
31	Utilities and Bulk Purchases			6.20%	\$95,072.00	\$1,533,583.00	\$1,628,660.00	\$1,628,660.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			4.95%	\$64,999.00	\$1,314,301.00	\$1,379,300.00	\$1,379,300.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	5.00	1.68%	\$2,710.00	\$161,150.00	\$163,860.00	\$163,860.00							
44	Capital			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
45	Debt			6.15%	\$126,130.00	\$2,049,825.00	\$2,175,955.00	\$2,175,955.00							
46	Deferred Charges			0.00%	\$0.00	\$361,000.00	\$361,000.00	\$361,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.13%	\$20,000.00	\$940,000.00	\$960,000.00	\$960,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	60.00	55.00	0.09%	\$15,055.00	\$17,710,069.00	\$17,725,124.00	\$17,725,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	81	\$7,368,600.00	0.42%	15A Public Schools	5	\$26,634,800.00	18.91%
2 Residential	3,098	\$1,200,032,600.00	68.87%	15B Other Schools	2	\$6,806,500.00	4.83%
3A/3B Farm		\$348,573,600.00	20.01%	15C Public Property	71	\$54,609,800.00	38.76%
4A Commercial	243	\$39,265,100.00	2.25%	15D Church and Charities	18	\$17,824,700.00	12.65%
4B Industrial	34	\$147,154,400.00	8.45%	15E Cemeteries & Graveyards	2	\$10,378,600.00	7.37%
4C Apartments	28		0.00%	15F Other Exempt	21	\$24,620,400.00	17.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,484	\$1,742,394,300.00	100.00%	Total	119	\$140,874,800.00	100.00%
Average Ratio (%), Assessed to True Value				92.55%			
Equalized Valuation, Taxable Properties				\$1,882,651,863.86			
Total # of property tax appeals filed in 2014				County Tax Board		36.00	
				State Tax Court		34.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				15.00			
Number of pending property tax appeals in State Tax Court				29.00			
Amount paid out by municipality for tax appeals in 2014				\$105,602.13			
				Percentage of Exempt vs. Non-Exempt Properties 3.30%			

<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 2014 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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		7.00	38,717.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$1,717.00
Supervisory Staff (Department Heads & Managers)	9.00	3.00	974,466.00	\$955,882.00	\$0.00	\$113,670.00	\$143,137.00	\$44,355.00
Police Officers (Including Superior Officers)	24.00		4,549,819.00	\$2,961,640.00	\$171,320.00	\$744,000.00	\$535,431.00	\$137,428.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	9.00		943,653.00	\$627,767.00	\$32,200.00	\$75,956.00	\$178,600.00	\$29,130.00
All Other Non-Union Employees not listed above	18.00	45.00	1,971,464.00	\$1,329,786.00	\$7,500.00	\$162,674.00	\$409,134.00	\$62,370.00
Totals	60.00	55.00	8,478,119.00	\$5,912,075.00	\$211,020.00	\$1,096,300.00	\$1,266,302.00	\$275,000.00

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

No

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	16.00	\$11,652.00	\$186,432.00
Parent & Child	6.00	\$18,444.00	\$110,664.00
Employee & Spouse (or Partner)	11.00	\$25,968.00	\$285,648.00
Family	28.00	\$27,840.00	\$779,520.00
Employee Cost Sharing Contribution (enter as negative -)			(\$143,700.00)
Subtotal	61.00	\$83,904.00	\$1,218,564.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	61.00	\$83,904.00	\$1,218,564.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$7,576,580.00	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$2,019,988.00	\$811,988.00				
Notes Outstanding	\$6,765,000.00	\$6,741,967.00				
Bonds Outstanding	\$9,701,000.00	\$9,645,572.00				
Loans and Other Debt	\$1,251,812.00	\$1,251,812.00				
Total (Current Year)	\$27,314,380.00	\$18,451,339.00				
Population (2010 census)	<u>10,908</u>					
Per Capita Gross Debt	<u>\$2,504.07</u>					
Per Capita Net Debt	<u>\$1,691.54</u>					
3 Yr. Average Property Valuation		<u>\$1,921,849,096.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.96%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$291,100.00	\$326,200.00	\$377,100.00	
Bond Anticipation Notes - Interest			\$110,842.00	\$64,739.00	\$61,477.00	
Bonds - Principal			\$960,000.00	\$1,430,000.00	\$1,480,000.00	\$5,831,000.00
Bonds - Interest			\$324,773.00	\$288,790.00	\$242,015.00	\$635,608.00
Loans & Other Debt - Principal			\$466,765.00	\$50,718.00	\$50,718.00	\$683,611.00
Loans & Other Debt - Interest			\$22,475.00	\$8,776.00	\$8,376.00	\$63,947.00
Total			\$2,175,955.00	\$2,169,223.00	\$2,219,686.00	\$7,214,166.00
Total Principal			\$1,717,865.00	\$1,806,918.00	\$1,907,818.00	\$6,514,611.00
Total Interest			\$458,090.00	\$362,305.00	\$311,868.00	\$699,555.00
% of Total Current Year Budget			12.28%			
Description		Debt Not Listed Above				
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating		Moody's	Standard & Poors	Fitch		
Rating		Aa2	AA+			
Year of Last Rating		2010	2014			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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

(1) Health Benefits on UFB-8 excludes HRA costs.
