



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0267_fba_2016.xlsm

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
John		Birkner	12/31/2019	jbirkner@westwoodnj.gov

Chief Administrative Officer

Benjamin		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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Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ray		Arroyo	12/31/2018	rarroyo@westwoodnj.gov
Robert		Bicocchi	12/31/2016	rbicocchi@westwoodnj.gov
Beth		Dell	12/31/2016	bdell@westwoodnj.gov
Peter		Grefrath	12/31/2018	pgrefrath@westwoodnj.gov
Christopher		Montana	12/31/2017	cmontana@westwoodnj.gov
Christopher		Owens	12/31/2017	cowens@westwoodnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.781	\$13,606,373.00	30.70%	\$3,022.08
Municipal Library	0.036	\$627,310.00	1.42%	\$139.32
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.475	\$25,697,304.00	57.99%	\$5,707.59
County Purposes	0.249	\$4,338,213.00	9.79%	\$963.55
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$47,255.00	0.11%	\$10.49
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.543	\$44,316,455.00	100.00%	\$9,843.04

Total Taxable Valuation as of October 1, 2015 \$1,742,394,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$387,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.781	0.810	3.73%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,606,373.00	\$14,172,810.00	4.16%	\$566,437.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,022.08	\$3,134.70	3.73%	\$112.62

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$14,172,810.00
Municipal Library	ESTIMATED	\$648,212.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$26,211,250.00
County Purposes	ESTIMATED	\$4,424,977.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$48,200.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$45,505,449.00

Revenue Anticipated, Excluding Tax Levy	3,458,559.00
Budget Appropriations, before Reserve for Uncollected Taxes	17,319,581.00
Total Non-Municipal Tax Levy	\$30,684,427.00
Amount to be Raised by Taxes - Before RUT	\$44,545,449.00
Reserve for Uncollected Taxes (RUT)	\$960,168.53
Total Amount to be Raised by Taxes	\$45,505,617.53

% of Tax Collections used to Calculate RUT 97.89%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	44,094,094.00
Total Tax Levy, CY 2015	44,326,511.00
% of Taxes Collected, CY 2015	99.48%

Delinquent Taxes - December 31, 2015 \$241,038.00

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	23.89%	\$161,000.00	\$674,000.00	\$835,000.00	\$835,000.00							
08	Local Revenue	-14.26%	(\$51,708.00)	\$362,563.00	\$310,855.00	\$310,855.00							
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	-42.29%	(\$249,217.00)	\$589,317.00	\$340,100.00	\$340,100.00							
	Special Revenue Items w/ Prior Written Consent												
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	-48.75%	(\$39,648.00)	\$81,325.00	\$41,677.00	\$41,677.00							
08	Other Special Items	-28.09%	(\$229,054.00)	\$815,445.00	\$586,391.00	\$586,391.00							
15	Receipts from Delinquent Taxes	-2.47%	(\$8,229.00)	\$333,229.00	\$325,000.00	\$325,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.14%	(\$163,047.00)	\$14,335,857.00	\$14,172,810.00	\$14,172,810.00							
07	Minimum Library Tax	3.33%	\$20,902.00	\$627,310.00	\$648,212.00	\$648,212.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.97%	(\$559,001.00)	\$18,838,582.00	\$18,279,581.00	\$18,279,581.00	\$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 Positions Full-Time	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	6.00	10.00	1.02%	\$11,415.00	\$1,118,155.00	\$1,129,570.00	\$1,129,570.00							
21	Land-Use Administration	0.00	2.00	-60.36%	(\$47,970.00)	\$79,470.00	\$31,500.00	\$31,500.00							
22	Uniform Construction Code	2.00	5.00	-6.39%	(\$16,750.00)	\$262,200.00	\$245,450.00	\$245,450.00							
23	Insurance	0.00	0.00	-0.63%	(\$12,318.00)	\$1,968,869.00	\$1,956,551.00	\$1,956,551.00							
25	Public Safety	32.00	23.00	-1.07%	(\$46,593.00)	\$4,344,110.00	\$4,297,517.00	\$4,289,316.00	\$8,201.00						
26	Public Works	14.00	0.00	5.96%	\$126,199.00	\$2,116,770.00	\$2,242,969.00	\$2,209,493.00	\$33,476.00						
27	Health and Human Services	2.00	2.00	4.03%	\$11,609.00	\$288,115.00	\$299,724.00	\$299,724.00							
28	Parks and Recreation	2.00	3.00	4.13%	\$9,000.00	\$218,150.00	\$227,150.00	\$227,150.00							
29	Education (including Library)	6.00	13.00	3.33%	\$20,902.00	\$627,310.00	\$648,212.00	\$648,212.00							
30	Unclassified	0.00	0.00	4.60%	\$8,000.00	\$174,000.00	\$182,000.00	\$182,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	-0.42%	(\$6,824.00)	\$1,616,860.00	\$1,610,036.00	\$1,610,036.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
35	Contingency	0.00	0.00	400.00%	\$4,000.00	\$1,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures	0.00	0.00	5.83%	\$80,345.00	\$1,379,300.00	\$1,459,645.00	\$1,459,645.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	5.00	1.89%	\$3,090.00	\$163,860.00	\$166,950.00	\$166,950.00							
44	Capital	0.00	0.00	40.00%	\$20,000.00	\$50,000.00	\$70,000.00	\$70,000.00							
45	Debt	0.00	0.00	5.70%	\$123,960.00	\$2,175,955.00	\$2,299,915.00	\$2,299,915.00							
46	Deferred Charges	0.00	0.00	18.39%	\$66,392.00	\$361,000.00	\$427,392.00	\$427,392.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$960,000.00	\$960,000.00	\$960,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
	Total	66.00	63.00	1.98%	\$354,457.00	\$17,925,124.00	\$18,279,581.00	\$18,237,904.00	\$41,677.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$7,147,900.00	0.41%	15A Public Schools	5	\$26,634,800.00	18.94%
2 Residential	3,103	\$1,205,065,900.00	68.91%	15B Other Schools	2	\$6,806,500.00	4.84%
3A/3B Farm			0.00%	15C Public Property	78	\$55,839,700.00	39.70%
4A Commercial	244	\$350,549,500.00	20.05%	15D Church and Charities	17	\$17,494,800.00	12.44%
4B Industrial	34	\$38,708,500.00	2.21%	15E Cemeteries & Graveyards	2	\$10,378,600.00	7.38%
4C Apartments	28	\$147,279,400.00	8.42%	15F Other Exempt	13	\$23,504,700.00	16.71%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,485	\$1,748,751,200.00	100.00%	Total	117	\$140,659,100.00	100.00%
Average Ratio (%), Assessed to True Value				89.60%			
Equalized Valuation, Taxable Properties				\$1,951,731,250.00			
Total # of property tax appeals filed in 2015				County Tax Board	82.00		
				State Tax Court	43.00		
Number of 2015 County Tax Board decisions appealed to Tax Court				15.00			
Number of pending property tax appeals in State Tax Court				58.00			
Amount paid out by municipality for tax appeals in 2015				\$43,317.77			
				Percentage of Exempt vs. Non-Exempt Properties			
				8.04%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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	1	\$105,000.00	\$16,102,000.00	\$409,634.88
Total 5 Yr Exemptions/Abatements	1	105,000.00	16,102,000.00	409,634.88

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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Westwood Senior Housing Corp.	A/E Housing	\$105,000.00	\$16,102,000.00	\$409,634.88															
Total Long Term Exemptions - Column Total		105,000.00	16,102,000.00	409,634.88	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		X													Total Long Term Exemptions - GRAND TOTAL		\$105,000.00	\$16,102,000.00	\$409,634.88

**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	0.00	7.00	37,537.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$537.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,313,657.58	\$987,755.00	\$900.00	\$114,579.58	\$196,100.00	\$14,323.00
Police Officers (Including Superior Officers)	25.00	0.00	4,842,372.01	\$3,039,000.00	\$198,500.00	\$805,335.00	\$566,432.00	\$233,105.01
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	10.00	0.00	1,043,303.07	\$687,742.00	\$55,200.00	\$79,778.07	\$209,610.00	\$10,973.00
All Other Non-Union Employees not listed above	21.00	54.00	2,109,129.84	\$1,452,490.00	\$8,200.00	\$168,488.84	\$458,889.00	\$21,062.00
Totals	66.00	63.00	9,345,999.49	\$6,203,987.00	\$262,800.00	\$1,168,181.49	\$1,431,031.00	\$280,000.00

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	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	18.00	\$13,776.00	\$247,968.00	16.00	\$13,208.00	\$211,328.00
Parent & Child	6.00	\$22,500.00	\$135,000.00	6.00	\$21,160.00	\$126,960.00
Employee & Spouse (or Partner)	11.00	\$30,120.00	\$331,320.00	11.00	\$29,092.00	\$320,012.00
Family	26.00	\$32,760.00	\$851,760.00	28.00	\$31,840.00	\$891,520.00
Employee Cost Sharing Contribution (enter as negative -)			(\$199,253.00)			(\$166,313.00)
Subtotal	61.00		\$1,366,795.00	61.00		\$1,383,507.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	61.00		\$1,366,795.00	61.00		\$1,383,507.00

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
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
Non-Union/Administrative	614.00	\$144,337.00		x	
Department of Public Works	233.00	\$62,761.00	x		
Police Department	1422.00	\$753,303.00	x		
Totals	2269.00	\$960,401.00			
Total Funds Reserved as of end of 2015		\$0.00			
Total Funds Appropriated in 2016		\$50,000.00			

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$7,223,155.37	\$7,223,155.37				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$2,037,725.00	\$2,004,725.00				
Notes Outstanding	\$0.00	\$0.00				
Bonds Outstanding	\$16,901,000.00	\$15,171,000.00				
Loans and Other Debt	\$772,624.00	\$721,904.00				
Total (Current Year)	\$26,934,504.37	\$17,897,629.00				
Population (2010 census)	10,908					
Per Capita Gross Debt	\$2,469.24					
Per Capita Net Debt	\$1,640.78					
3 Yr. Average Property Valuation	\$1,921,849,096.33					
Net Debt as % of 3 Year Avg Property Valuation	0.93%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$1,910.00			
Bonds - Principal			\$1,730,000.00	\$1,789,170.00	\$1,633,670.00	\$12,434,317.00
Bonds - Interest			\$507,610.00	\$451,604.00	\$396,463.00	\$1,770,739.00
Loans & Other Debt - Principal			\$50,720.00	\$50,718.00	\$55,718.00	\$180,000.00
Loans & Other Debt - Interest			\$9,675.00	\$9,172.00	\$8,672.00	\$44,858.00
Total			\$2,299,915.00	\$2,300,664.00	\$2,094,523.00	\$14,429,914.00
Total Principal			\$1,780,720.00	\$1,839,888.00	\$1,689,388.00	\$12,614,317.00
Total Interest			\$519,195.00	\$460,776.00	\$405,135.00	\$1,815,597.00
% of Total Current Year Budget			12.58%			
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		2016	2015			
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.