



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 0267 Westwood Borough - County of Bergen

Municode: 0267

Filename: 0267_fba_2017.xlsm

Website: www.westwoodnj.gov

Phone Number: 201-664-7100

Mailing Address: 101 Washington Avenue

[Email the UFB if not using Outlook](#)

Municipality: Westwood **State:** NJ **Zip:** 07675

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	M.	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	12/31/2019	rbicocchi@westwoodnj.gov
Beth		Dell	12/31/2019	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

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.810	\$14,172,810.00	30.85%	\$3,321.00	Municipal Purpose Tax	ESTIMATED	\$14,591,398.00								
Municipal Library	0.037	\$648,212.00	1.41%	\$151.70	Municipal Library	ESTIMATED	\$641,202.00								
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00								
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00								
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00								
Local School District	0.000	\$0.00	0.00%	\$0.00	Local School District		\$0.00								
Regional School District	1.505	\$26,313,133.00	57.28%	\$6,170.50	Regional School District	ESTIMATED	\$26,839,396.00								
County Purposes	0.272	\$4,753,108.69	10.35%	\$1,115.20	County Purposes	ESTIMATED	\$4,848,170.00								
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00								
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00								
County Open Space	0.003	\$48,981.96	0.11%	\$12.30	County Open Space	ESTIMATED	\$49,962.00								
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2016 Budget)	2.627	\$45,936,245.65	100.00%	\$10,770.70	Total ESTIMATED amount to be raised by taxes		\$46,970,128.00								
Total Taxable Valuation as of October 1, 2016 <u>\$1,748,751,200.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,383,700.00</u>										
Current Year Average Residential Assessment <u>\$410,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,656,301.00</u>										
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$31,737,528.00</u>										
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$46,010,129.00</u>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Prior Year</th> <th style="width: 33%;">Current Year</th> <th style="width: 34%;">% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.810</td> <td style="text-align: center;">0.780</td> <td style="text-align: center;">-3.70%</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.810	0.780	-3.70%	Reserve for Uncollected Taxes (RUT) <u>\$958,152.95</u>				
Prior Year	Current Year	% Change (+/-)													
0.810	0.780	-3.70%													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$14,172,810.00</td> <td style="text-align: center;">\$14,591,398.00</td> <td style="text-align: center;">2.95%</td> <td style="text-align: center;">\$418,588.00</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$14,172,810.00	\$14,591,398.00	2.95%	\$418,588.00	Total Amount to be Raised by Taxes <u>\$46,968,281.95</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$14,172,810.00	\$14,591,398.00	2.95%	\$418,588.00												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$3,321.00</td> <td style="text-align: center;">\$3,198.00</td> <td style="text-align: center;">-3.70%</td> <td style="text-align: center;">(\$123.00)</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$3,321.00	\$3,198.00	-3.70%	(\$123.00)	% of Tax Collections used to Calculate RUT <u>97.96%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$3,321.00	\$3,198.00	-3.70%	(\$123.00)												
					If % used exceeds the actual collection % then reference the statutory exception used										
					Tax Collections - ACTUAL as of Prior Year										
					Total Tax Revenue, Collections CY 2016 <u>45,684,995.00</u>										
					Total Tax Levy, CY 2016 <u>46,092,501.00</u>										
					% of Taxes Collected, CY 2016 <u>99.12%</u>										
					Delinquent Taxes - December 31, 2016 <u>\$317,181.00</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	0.00%	\$0.00	\$835,000.00	\$835,000.00	\$835,000.00							
08	Local Revenue	-8.67%	(\$30,157.00)	\$347,907.00	\$317,750.00	\$317,750.00							
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	-18.08%	(\$75,081.00)	\$415,181.00	\$340,100.00	\$340,100.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-77.72%	(\$67,079.00)	\$86,303.00	\$19,224.00	\$19,224.00							
08	Other Special Items	3.84%	\$22,809.00	\$594,281.00	\$617,090.00	\$617,090.00							
15	Receipts from Delinquent Taxes	-1.29%	(\$3,081.00)	\$238,081.00	\$235,000.00	\$235,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.35%	(\$199,804.00)	\$14,791,202.00	\$14,591,398.00	\$14,591,398.00							
07	Minimum Library Tax	-1.08%	(\$7,010.00)	\$648,212.00	\$641,202.00	\$641,202.00							
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	-1.89%	(\$359,403.00)	\$18,975,703.00	\$18,616,300.00	\$18,616,300.00	\$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	6.00	10.00	5.56%	\$62,765.00	\$1,129,570.00	\$1,192,335.00	\$1,192,335.00								
21	0.00	2.00	0.00%	\$0.00	\$31,500.00	\$31,500.00	\$31,500.00								
22	2.00	6.00	0.02%	\$60.00	\$245,450.00	\$245,510.00	\$245,510.00								
23	0.00	0.00	4.87%	\$95,314.00	\$1,956,551.00	\$2,051,865.00	\$2,051,865.00								
25	33.00	29.00	2.06%	\$88,156.00	\$4,289,316.00	\$4,377,472.00	\$4,374,590.00	\$2,882.00							
26	14.00	1.00	1.71%	\$37,597.00	\$2,202,969.00	\$2,240,566.00	\$2,224,225.00	\$16,341.00							
27	2.00	2.00	0.36%	\$1,081.00	\$299,724.00	\$300,805.00	\$300,805.00								
28	2.00	4.00	2.86%	\$6,500.00	\$227,150.00	\$233,650.00	\$233,650.00								
29	5.00	0.00	-1.08%	(\$7,010.00)	\$648,212.00	\$641,202.00	\$641,202.00								
30	0.00	0.00	-2.20%	(\$4,100.00)	\$186,100.00	\$182,000.00	\$182,000.00								
31	0.00	0.00	1.18%	\$18,924.00	\$1,610,036.00	\$1,628,960.00	\$1,628,960.00								
32	0.00	0.00	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
35	0.00	0.00	#DIV/0!	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00								
36	0.00	0.00	0.13%	\$1,836.00	\$1,467,069.00	\$1,468,905.00	\$1,468,905.00								
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	2.00	3.00	1.89%	\$3,150.00	\$166,950.00	\$170,100.00	\$170,100.00								
44	0.00	0.00	5.21%	\$3,650.00	\$70,000.00	\$73,650.00	\$73,650.00								
45	0.00	0.00	0.02%	\$420.00	\$2,299,915.00	\$2,300,335.00	\$2,300,335.00								
46	0.00	0.00	15.22%	\$65,053.00	\$427,392.00	\$492,445.00	\$492,445.00								
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	0.00	0.00	0.00%	\$0.00	\$960,000.00	\$960,000.00	\$960,000.00								
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	66.00	57.00	2.07%	\$378,396.00	\$18,237,904.00	\$18,616,300.00	\$18,597,077.00	\$19,223.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	70	\$6,223,500.00	0.33%	15A Public Schools	5	\$26,634,800.00	18.78%
2 Residential	3,108	\$1,273,972,000.00	67.92%	15B Other Schools	2	\$6,826,500.00	4.81%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	78	\$56,445,400.00	39.79%
4A Commercial	242	\$391,335,600.00	20.86%	15D Church and Charities	17	\$17,284,900.00	12.18%
4B Industrial	34	\$45,352,400.00	2.42%	15E Cemeteries & Graveyards	2	\$10,378,600.00	7.32%
4C Apartments	29	\$158,839,500.00	8.47%	15F Other Exempt	15	\$24,289,300.00	17.12%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	3,483	\$1,875,723,000.00	100.00%	Total	119	\$141,859,500.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,875,723,000.00			
Total # of property tax appeals filed in 2016				County Tax Board 26.00			
				State Tax Court 39.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				14.00			
Number of pending property tax appeals in State Tax Court				51.00			
Amount paid out by municipality for tax appeals in 2016				\$192,253.00			
				Percentage of Exempt vs. Non-Exempt Properties 7.56%			

<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 2016 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	\$108,906.00	\$16,102,000.00	\$422,999.54
Total 5 Yr Exemptions/Abatements	1	108,906.00	16,102,000.00	422,999.54

**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	44,600.40	\$39,000.00	\$0.00	\$5,034.90	\$0.00	\$565.50
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,344,293.32	\$1,002,964.00	\$0.00	\$129,482.65	\$197,165.00	\$14,681.67
Police Officers (Including Superior Officers)	27.00	0.00	4,805,919.16	\$3,056,638.00	\$151,000.00	\$779,748.35	\$583,700.00	\$234,832.81
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	1,056,403.36	\$717,990.00	\$37,800.00	\$92,692.51	\$197,510.00	\$10,410.86
All Other Non-Union Employees not listed above	22.00	68.00	1,848,830.16	\$1,207,529.00	\$7,500.00	\$155,891.99	\$458,400.00	\$19,509.17
Totals	69.00	77.00	9,100,046.41	\$6,024,121.00	\$196,300.00	\$1,162,850.41	\$1,436,775.00	\$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	15.00	\$11,016.00	\$165,240.00	18.00	\$10,776.00	\$193,968.00
Parent & Child	5.00	\$16,872.00	\$84,360.00	6.00	\$16,500.00	\$99,000.00
Employee & Spouse (or Partner)	13.00	\$24,660.00	\$320,580.00	11.00	\$24,120.00	\$265,320.00
Family	31.00	\$27,360.00	\$848,160.00	26.00	\$26,760.00	\$695,760.00
Employee Cost Sharing Contribution (enter as negative -)			(\$209,634.00)			(\$199,253.00)
Subtotal	64.00		\$1,208,706.00	61.00		\$1,054,795.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	64.00		\$1,208,706.00	61.00		\$1,054,795.00

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	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$6,549,077.93	\$6,549,077.93				
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	\$1,478,431.00	\$0.00				
Notes Outstanding	\$0.00	\$0.00				
Bonds Outstanding	\$15,171,000.00	\$829,428.00				
Loans and Other Debt	\$677,098.00	\$0.00				
Total (Current Year)	\$23,875,606.93	\$7,378,505.93				
Population (2010 census)	<u>10,908</u>					
Per Capita Gross Debt	<u>\$2,188.82</u>					
Per Capita Net Debt	<u>\$1,512.39</u>					
3 Yr. Average Property Valuation		<u>\$1,916,725,565.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.86%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,780,000.00	\$1,625,000.00	\$1,660,000.00	\$10,106,000.00
Bonds - Interest			\$460,440.00	\$192,710.00	\$158,685.00	\$1,767,813.00
Loans & Other Debt - Principal			\$50,720.00	\$55,718.00	\$55,718.00	\$572,180.00
Loans & Other Debt - Interest			\$9,175.00	\$8,672.00	\$7,922.00	\$45,692.00
Total			\$2,300,335.00	\$1,882,100.00	\$1,882,325.00	\$12,491,685.00
Total Principal			\$1,830,720.00	\$1,680,718.00	\$1,715,718.00	\$10,678,180.00
Total Interest			\$469,615.00	\$201,382.00	\$166,607.00	\$1,813,505.00
% of Total Current Year Budget			12.36%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA+				
Year of Last Rating	2016	2015				
Mark "X" if Municipality has no bond rating	n/a					

USER FRIENDLY BUDGET SECTION - Notes

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