



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 2020\_fba\_2015.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
Andrew	K	Skibitsky	12/31/2017	mayor@westfieldnj.gov

**Chief Administrative Officer**

James	H	Gildea		administrator@westfieldnj.gov
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**Chief Financial Officer**

Liy	Huei	Tsai		cfo@westfieldnj.gov
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**Municipal Clerk**

Claire	J	Gray		townclerk@westfieldnj.gov
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Arena	12/31/2015	farena@westfieldnj.gov
Sam		Della Fera	12/31/2017	sdellafera@westfieldnj.gov
JoAnn		Neylan	12/31/2015	jneylan@westfieldnj.gov
Vicki		Kimmins	12/31/2017	vkimmins@westfieldnj.gov
Mark		LoGrippo	12/31/2015	mlogrippo@westfieldnj.gov
David		Oliveira	12.31/2017	doliveira@westfieldnj.gov
James		Foerst	12/31/2015	jfoerst@westfieldnj.gov
Keith		Loughlin	12/31/2017	kloughlin@westfieldnj.gov

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2014 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	1.417	\$26,185,518.24	16.55%	\$2,548.47
Municipal Library	0.131	\$2,417,777.00	1.53%	\$235.60
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	4.966	\$91,815,746.00	58.03%	\$8,931.35
Regional School District			0.00%	\$0.00
County Purposes	1.985	\$36,714,542.42	23.20%	\$3,570.02
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.058	\$1,085,096.18	0.69%	\$104.31
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2014 Budget)</b>	<b>8.557</b>	<b>\$158,218,679.84</b>	<b>100.00%</b>	<b>\$15,389.76</b>

Total Taxable Valuation as of October 1, 2014 \$1,846,017,014.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$179,850.00

**Prior Year to Current Year Comparison**

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.417	1.444	1.91%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$26,185,518.24	\$26,652,159.69	1.78%	\$466,641.45

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,548.47	\$2,597.03	1.91%	\$48.56

Sheet UFB-1

	Current Year 2015 Budget Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL		\$26,652,159.69
Municipal Library	ACTUAL		\$2,449,084.00
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			\$409,700.00
Local School District	ESTIMATED		\$92,500,000.00
Regional School District			
County Purposes	ESTIMATED		\$38,200,000.00
County Library			
County Board of Health			
County Open Space	ESTIMATED		\$1,000,000.00
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$161,210,943.69</b>
Revenue Anticipated, Excluding Tax Levy			12,955,189.18
Budget Appropriations, before Reserve for Uncollected Taxes			39,801,432.87
Total Non-Municipal Tax Levy			\$132,109,700.00
Amount to be Raised by Taxes - Before RUT			\$158,955,943.69
Reserve for Uncollected Taxes (RUT)			\$2,256,980.94
Total Amount to be Raised by Taxes			\$161,212,924.63
% of Tax Collections used to Calculate RUT			98.60%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2014	157,581,190.38
Total Tax Levy, CY 2014	159,490,267.87
% of Taxes Collected, CY 2014	98.80%
Delinquent Taxes - December 31, 2014	\$1,470,197.20

**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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-77.93%	(\$797,531.18)	\$1,023,448.18	\$225,917.00	\$167,172.00		\$58,745.00					
08	Local Revenue	-6.79%	(\$36,538.21)	\$4,956,838.21	\$4,620,300.00	\$3,508,000.00		\$1,112,300.00					
09	State Aid (without offsetting appropriation)	1.49%	\$45,000.00	\$3,028,326.00	\$3,073,326.00	\$3,073,326.00							
08	Uniform Construction Code Fees	-27.37%	(\$335,406.60)	\$1,225,406.60	\$890,000.00	\$890,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.46%	\$6,624.23	\$454,337.77	\$460,962.00	\$460,962.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-85.15%	(\$378,673.28)	\$444,710.15	\$66,036.87	\$66,036.87							
08	Other Special Items	38.69%	\$945,598.72	\$2,444,093.59	\$3,389,692.31	\$3,389,692.31							
15	Receipts from Delinquent Taxes	-0.97%	(\$13,780.14)	\$1,413,780.14	\$1,400,000.00	\$1,400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.78%	(\$482,155.38)	\$27,134,315.07	\$26,652,159.69	\$26,652,159.69							
07	Minimum Library Tax	1.29%	\$31,307.00	\$2,417,777.00	\$2,449,084.00	\$2,449,084.00							
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								
	<b>Total</b>	<b>-2.95%</b>	<b>(\$1,315,554.84)</b>	<b>\$44,543,032.71</b>	<b>\$43,227,477.87</b>	<b>\$42,056,432.87</b>	<b>\$0.00</b>	<b>\$1,171,045.00</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 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 Offices	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	24.00	8.00	9.50%	\$206,634.87	\$2,175,580.00	\$2,382,214.87	\$2,309,515.00							
21	Land-Use Administration	4.00	1.00	1.69%	\$316.00	\$30,600.00	\$31,116.00	\$31,116.00							
22	Uniform Construction Code	3.00	6.00	10.30%	\$53,351.00	\$517,942.00	\$571,293.00	\$571,293.00							
23	Insurance	0.00	0.00	3.57%	\$194,891.00	\$5,463,260.00	\$5,658,151.00	\$5,658,151.00							
25	Public Safety	84.00	0.00	2.86%	\$323,579.16	\$11,297,202.84	\$11,620,782.00	\$11,620,782.00							
26	Public Works	40.00	2.00	-5.81%	(\$278,755.31)	\$4,801,115.31	\$4,522,360.00	\$4,522,360.00							
27	Health and Human Services	6.00	0.00	-10.25%	(\$46,253.00)	\$451,163.00	\$404,910.00	\$404,910.00							
28	Parks and Recreation	6.00	0.00	-12.43%	(\$117,693.00)	\$947,184.00	\$829,491.00	\$81,736.00				\$747,755.00			
29	Education (including Library)	13.00	0.00	1.24%	\$30,057.00	\$2,419,027.00	\$2,449,084.00	\$2,449,084.00							
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases	0.00	0.00	-3.51%	(\$164,547.00)	\$4,684,958.00	\$4,520,411.00	\$4,520,411.00							
32	Landfill, Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00							
36	Statutory Expenditures	0.00	0.00	0.83%	\$27,977.82	\$3,376,754.18	\$3,404,732.00	\$3,363,232.00				\$41,500.00			
37	Judgements	0.00	0.00	-3.22%	(\$16,657.00)	\$316,657.00	\$300,000.00	\$500,000.00							
42	Shared Services	0.00	0.00	1.67%	\$7,558.00	\$453,404.00	\$460,962.00	\$460,962.00							
43	Court and Public Defender	6.00	3.00	-0.69%	(\$3,150.00)	\$458,647.00	\$455,497.00	\$455,497.00							
44	Capital	0.00	0.00	93.62%	\$220,000.00	\$335,000.00	\$455,000.00	\$450,000.00				\$5,000.00			
45	Debt	0.00	0.00	0.02%	\$352.00	\$2,699,422.00	\$2,699,974.00	\$2,323,184.00				\$376,790.00			
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	2.50%	\$55,000.00	\$2,200,000.00	\$2,255,000.00	\$2,255,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	186.00	20.00	1.15%	\$493,061.54	\$42,734,416.33	\$43,227,477.87	\$41,983,733.00	\$72,699.87	\$0.00	\$1,171,045.00	\$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)**

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	252	\$12,119,800.00	0.66%
2 Residential	9,163	\$1,647,855,600.00	89.27%
3A/3B Farm	1	\$4,200.00	0.00%
4A Commercial	414	\$164,116,600.00	8.89%
4B Industrial	3	\$1,341,600.00	0.07%
4C Apartments	11	\$19,074,100.00	1.03%
5A/5B Railroad	10	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,505,114.00	0.08%
<b>Total</b>	<b>9,855</b>	<b>\$1,846,017,014.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value 25.15%  
 Equalized Valuation, Taxable Properties \$7,340,027,888.67

Total # of property tax appeals filed in 2014	County Tax Board	413.00
	State Tax Court	6.00
Number of 2014 County Tax Board decisions appealed to Tax Court		45.00
Number of pending property tax appeals in State Tax Court		29.00
Amount paid out by municipality for tax appeals in 2014		\$132,028.06

**Property Tax Assessments - Exempt Properties (October 1, 2014 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$35,560,400.00	28.32%
15B Other Schools	1	\$2,826,700.00	2.25%
15C Public Property	121	\$37,853,400.00	30.15%
15D Church and Charities	54	\$26,997,200.00	21.50%
15E Cemeteries & Graveyards	5	\$4,136,300.00	3.29%
15F Other Exempt	29	\$18,172,000.00	14.47%
<b>Total</b>	<b>225</b>	<b>\$125,546,000.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 2.23%

**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 2014 Total Tax Rate
G Commercial/Industrial Exemption				
1 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  
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	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	23.00	0.00	3,000,792.41	\$2,182,195.00	\$0.00	\$260,117.58	\$391,541.95	\$166,937.88
Police Officers (Including Superior Officers)	52.00	0.00	6,775,304.64	\$4,645,351.00	\$220,000.00	\$1,129,749.36	\$712,846.69	\$67,357.59
Fire Fighters (Including Superior Officers)	32.00	0.00	5,028,733.98	\$3,156,201.00	\$385,000.00	\$767,588.08	\$674,179.99	\$45,764.91
All Other Union Employees not listed above	69.00	10.00	6,352,619.67	\$4,060,835.00	\$396,450.00	\$484,051.53	\$1,100,629.26	\$310,653.88
All Other Non-Union Employees not listed above	10.00	10.00	1,161,382.47	\$807,036.00	\$0.00	\$96,198.64	\$196,409.61	\$61,738.22
<b>Totals</b>	<b>186.00</b>	<b>20.00</b>	<b>22,318,833.17</b>	<b>\$14,851,618.00</b>	<b>\$1,001,450.00</b>	<b>\$2,737,705.19</b>	<b>\$3,075,607.50</b>	<b>\$652,452.48</b>

Is the Local Government required to comply with NISA 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**

<b>Active Employees - Health Benefits - Annual Cost</b>		<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>
Single Coverage		52.00	\$10,515.14	\$546,787.28
Parent & Child		13.00	\$19,688.32	\$255,948.16
Employee & Spouse (or Partner)		19.00	\$24,662.75	\$468,592.25
Family		86.00	\$31,389.63	\$2,699,508.18
Employee Cost Sharing Contribution (enter as negative - )				(\$895,228.37)
<b>Subtotal</b>		<b>170.00</b>	<b>\$86,255.84</b>	<b>\$3,075,607.50</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>				
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 - )				
<b>Subtotal</b>		<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>				
Single Coverage		6	\$11,022.66	\$66,135.96
Parent & Child		5	\$21,425.40	\$107,127.00
Employee & Spouse (or Partner)		21	\$25,127.13	\$527,669.73
Family		29	\$31,762.20	\$921,103.80
Employee Cost Sharing Contribution (enter as negative - )				
<b>Subtotal</b>		<b>61.00</b>	<b>\$89,337.39</b>	<b>\$1,622,036.49</b>
<b>GRAND TOTAL</b>		<b>231.00</b>	<b>\$175,593.23</b>	<b>\$4,697,643.99</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)?**  
**Is prescription drug coverage provided by the SHBP (Yes or No)?**

NO
NO







