



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 2020_fbi_2017.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	12/31/17	mayor@westfieldnj.gov

Chief Administrative Officer

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

Scott		Olsen		cfo@westfieldnj.gov
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Municipal Clerk

Claire	J.	Gray		townclerk@westfieldnj.gov
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Registered Municipal Accountant

Warren		Korecky		WMKorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Arena	12/31/19	farena@westfieldnj.gov
Sam		Della Fera	12/31/17	sdellafera@westfieldnj.gov
JoAnn		Neylan	12/31/19	jneylan@westfieldnj.gov
Ken		Donnelly	12/31/17	kdonnelly@westfieldnj.gov
Mark		LoGrippo	12/31/19	mlogrippo@westfieldnj.gov
David		Oliveira	12/31/17	doliveira@westfieldnj.gov
Keith		Loughlin	12/31/17	kloughlin@westfieldnj.gov
Doug		Stokes	12/31/19	dstokes@westfieldnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	1.469	\$27,179,965.75	16.27%	\$2,657.42
Municipal Library	0.135	\$2,497,807.00	1.50%	\$244.22
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	5.235	\$96,878,790.00	57.99%	\$9,470.12
Regional School District			0.00%	\$0.00
County Purposes	2.129	\$39,389,063.44	23.58%	\$3,851.36
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.061	\$1,129,040.08	0.68%	\$110.35
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	9.029	\$167,074,666.27	100.00%	\$16,333.46

Total Taxable Valuation as of	October 1, 2016	<u>\$1,856,860,572.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$180,900.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.469	1.490	1.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$27,179,965.75	\$27,662,381.77	1.77%	\$482,416.02

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,657.42	\$2,695.41	1.43%	\$37.99

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	Actual	\$27,662,381.77
Municipal Library	Actual	\$2,548,401.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	Actual	\$409,757.00
Local School District	Estimated	\$100,170,477.00
Regional School District		
County Purposes	Estimated	\$41,870,000.00
County Library		
County Board of Health		
County Open Space	Estimated	\$1,130,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$173,791,016.77

Revenue Anticipated, Excluding Tax Levy	15,167,605.23
Budget Appropriations, before Reserve for Uncollected Taxes	43,033,388.00
Total Non-Municipal Tax Levy	\$143,580,234.00
Amount to be Raised by Taxes - Before RUT	\$171,446,016.77
Reserve for Uncollected Taxes (RUT)	\$2,345,000.00
Total Amount to be Raised by Taxes	\$173,791,016.77

% of Tax Collections used to Calculate RUT	<u>98.65%</u>
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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	167,421,646.23
Total Tax Levy, CY 2016	168,946,814.30
% of Taxes Collected, CY 2016	<u>99.10%</u>
Delinquent Taxes - December 31, 2016	<u>\$1,378,170.67</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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	133.16%	\$1,297,414.00	\$974,344.00	\$2,271,758.00	\$2,174,344.00		\$97,414.00					
08	Local Revenue	24.27%	\$923,107.93	\$3,803,592.07	\$4,726,700.00	\$3,615,200.00		\$1,111,500.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,073,326.00	\$3,073,326.00	\$3,073,326.00							
08	Uniform Construction Code Fees	-32.46%	(\$466,287.00)	\$1,436,287.00	\$970,000.00	\$970,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-3.15%	(\$14,646.00)	\$465,224.00	\$450,578.00	\$450,578.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.09%	(\$147,808.22)	\$207,930.22	\$60,122.00	\$60,122.00							
08	Other Special Items	-3.89%	(\$139,394.22)	\$3,585,429.45	\$3,446,035.23	\$3,446,035.23							
15	Receipts from Delinquent Taxes	-1.03%	(\$14,379.28)	\$1,392,379.28	\$1,378,000.00	\$1,378,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.83%	(\$1,403,898.78)	\$29,066,280.55	\$27,662,381.77	\$27,662,381.77							
07	Minimum Library Tax	2.03%	\$50,594.00	\$2,497,807.00	\$2,548,401.00	\$2,548,401.00							
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	0.18%	\$84,702.43	\$46,502,599.57	\$46,587,302.00	\$45,378,388.00	\$0.00	\$1,208,914.00	\$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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government		2.97%	\$93,435.00	\$3,146,720.00	\$3,240,155.00	\$2,465,090.00			\$775,065.00					
21	Land-Use Administration		1.71%	\$534.00	\$31,233.00	\$31,767.00	\$31,767.00								
22	Uniform Construction Code		2.01%	\$14,015.00	\$696,362.00	\$710,377.00	\$710,377.00								
23	Insurance		4.52%	\$269,784.00	\$5,972,855.00	\$6,242,639.00	\$6,242,639.00								
25	Public Safety		2.97%	\$342,819.26	\$11,554,052.74	\$11,896,872.00	\$11,896,872.00								
26	Public Works		4.82%	\$237,416.25	\$4,924,853.75	\$5,162,270.00	\$5,128,956.00	\$33,314.00							
27	Health and Human Services		19.82%	\$80,974.00	\$408,456.00	\$489,430.00	\$455,959.00	\$33,471.00							
28	Parks and Recreation		-11.22%	(\$20,133.00)	\$179,406.00	\$159,273.00	\$159,273.00								
29	Education (including Library)		1.97%	\$49,344.00	\$2,499,057.00	\$2,548,401.00	\$2,548,401.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		2.18%	\$98,546.00	\$4,512,896.00	\$4,611,442.00	\$4,611,442.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36	Statutory Expenditures		-3.01%	(\$110,628.00)	\$3,669,316.00	\$3,558,688.00	\$3,517,188.00			\$41,500.00					
37	Judgements		0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
42	Shared Services		2.80%	\$13,058.00	\$467,024.00	\$480,082.00	\$480,082.00								
43	Court and Public Defender		2.39%	\$11,255.00	\$470,742.00	\$481,997.00	\$481,997.00								
44	Capital		22.10%	\$200,000.00	\$905,000.00	\$1,105,000.00	\$1,100,000.00			\$5,000.00					
45	Debt		6.30%	\$175,420.00	\$2,785,680.00	\$2,961,100.00	\$2,585,060.00			\$376,040.00					
46	Deferred Charges		22.62%	\$11,309.00	\$50,000.00	\$61,309.00	\$50,000.00			\$11,309.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		1.96%	\$45,000.00	\$2,300,000.00	\$2,345,000.00	\$2,345,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	3.35%	\$1,512,148.51	\$45,075,153.49	\$46,587,302.00	\$45,311,603.00	\$66,785.00	\$0.00	\$1,208,914.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	254	\$13,579,600.00	0.73%
2 Residential	9,178	\$1,660,423,900.00	89.42%
3A/3B Farm	1	\$4,200.00	0.00%
4A Commercial	411	\$160,853,100.00	8.66%
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	\$1,584,072.00	0.09%
Total	9,869	\$1,856,860,572.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$35,560,400.00	28.40%
15B Other Schools	1	\$2,826,700.00	2.26%
15C Public Property	121	\$37,853,400.00	30.23%
15D Church and Charities	52	\$26,693,100.00	21.32%
15E Cemeteries & Graveyards	5	\$4,136,300.00	3.30%
15F Other Exempt	29	\$18,140,500.00	14.49%
Total	223	\$125,210,400.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 6.74%

Average Ratio (%), Assessed to True Value	24.19%
Equalized Valuation, Taxable Properties	\$7,676,149,532.86
Total # of property tax appeals filed in 2016	County Tax Board 292.00 State Tax Court 10.00
Number of 2016 County Tax Board decisions appealed to Tax Court	39.00
Number of pending property tax appeals in State Tax Court	59.00
Amount paid out by municipality for tax appeals in 2016	\$369,559.05

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 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				
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	26.00	0.00	3,563,041.01	\$2,536,549.00	\$0.00	\$327,468.49	\$504,977.51	\$194,046.01
Police Officers (Including Superior Officers)	58.00	0.00	7,624,932.11	\$5,228,641.78	\$200,000.00	\$1,333,826.52	\$786,648.50	\$75,815.31
Fire Fighters (Including Superior Officers)	36.00	0.00	5,209,804.12	\$3,378,951.42	\$225,000.00	\$856,301.51	\$697,766.89	\$51,784.30
All Other Union Employees not listed above	71.00	11.00	6,483,250.45	\$3,989,562.12	\$386,000.00	\$515,052.47	\$1,287,434.36	\$305,201.50
All Other Non-Union Employees not listed above	10.00	9.00	1,154,068.53	\$788,757.00	\$0.00	\$93,781.34	\$211,190.28	\$60,339.91
Totals	201.00	20.00	24,035,096.22	\$15,922,461.32	\$811,000.00	\$3,126,430.33	\$3,488,017.54	\$687,187.03

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	58.00	\$11,199.19	\$649,553.02	58.00	\$11,017.93	\$639,039.94
Parent & Child	19.00	\$22,772.45	\$432,676.55	17.00	\$22,395.04	\$380,715.68
Employee & Spouse (or Partner)	21.00	\$27,558.12	\$578,720.52	19.00	\$26,745.32	\$508,161.08
Family	89.00	\$33,470.96	\$2,978,915.44	84.00	\$33,423.19	\$2,807,547.96
Employee Cost Sharing Contribution (enter as negative -)			(\$1,112,287.62)			(\$1,038,971.46)
Subtotal	187.00		\$3,527,577.91	178.00		\$3,296,493.20
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$11,983.35	\$95,866.80	8	\$11,843.73	\$94,749.84
Parent & Child	5	\$22,894.68	\$114,473.40	7	\$22,414.01	\$156,898.07
Employee & Spouse (or Partner)	21	\$26,962.73	\$566,217.33	21	\$26,534.58	\$557,226.18
Family	30	\$34,250.68	\$1,027,520.40	29	\$33,863.21	\$982,033.09
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	64.00		\$1,804,077.93	65.00		\$1,790,907.18
GRAND TOTAL	251.00		\$5,331,655.84	243.00		\$5,087,400.38

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future	
	Debt		Debt					Budget
Local School Debt	\$21,172,000.00	\$21,172,000.00	\$0.00	\$300,000.00	\$315,000.00	\$325,000.00	\$1,343,000.00	
Regional School Debt			\$0.00	\$76,040.00	\$67,040.00	\$57,590.00	\$120,260.00	
Utility Fund Debt								
Swim Pool	\$2,283,000.00	\$480,120.00	\$1,802,880.00	\$140,100.00				
0			\$0.00	\$2,009,000.00	\$2,075,000.00	\$2,130,000.00	\$9,841,000.00	
0			\$0.00	\$425,960.00	\$364,407.50	\$308,407.50	\$859,865.00	
0			\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$30,000.00	
0			\$0.00					
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$2,961,100.00	\$2,831,447.50	\$2,830,997.50	\$12,194,125.00
Debt Authorized	\$1,939,401.82	\$169,335.62	\$1,770,066.20	Total Principal	\$2,319,000.00	\$2,400,000.00	\$2,465,000.00	\$11,214,000.00
Notes Outstanding	\$16,041,000.00		\$16,041,000.00	Total Interest	\$642,100.00	\$431,447.50	\$365,997.50	\$980,125.00
Bonds Outstanding	\$7,290,000.00		\$7,290,000.00	% of Total Current Year Budget	6.36%			
Loans and Other Debt	\$60,000.00		\$60,000.00					
Total (Current Year)	\$48,785,401.82	\$21,821,455.62	\$26,963,946.20	Description	Debt Not Listed Above			
Population (2010 census)	30,316			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,609.23			Total Guarantees - Other				
Per Capita Net Debt	\$889.43			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$7,493,725,894.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.36%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	AA1	AAA		
				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)

N/A	