



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0821 Westville Borough - County of Gloucester Adopted

Municode: 0821 Filename: 0821_fba_2024.xlsm

Website: WESTVILLE-NJ.COM

Phone Number: 856-456-0300

Mailing Address: 165 BROADWAY
Municipality: WESTVILLE State: NJ Zip: 08093

Government Type: Borough

Election Type: Partisan

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
FRITZ		SIMS	12/31/2025	fsims@westville-nj.com

Chief Administrative Officer

RYAN		GILES		rgiles@westville-nj.com
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Chief Financial Officer

JOHN	A	BRUNO, JR.		jbruno@wetville-nj.com
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Municipal Clerk

RYAN		GILES		rgiles@westville-nj.com
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Registered Municipal Accountant

DAN		DIGANGI		ddigangi@bowmsnllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
TIMOTHY	P	YOUNG	12/31/2024	tyoung@westville-nj.com
BRUCE		NORDABY	12/31/2024	bnordaby@westville-nj.com
TRAVIS	R	LAWRENCE	12/31/2025	tlawrence@westville-nj.com
MATTHEW		GAYLE	12/31/2025	mgayle@westville-nj.com
CHARLES	D	MURTAUGH	12/31/2026	cmurtaugh@westville-nj.com
DONNA	M	DOMICO	12/31/2026	ddomico@westville-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.424	\$3,338,237.88	27.04%	\$1,821.05	Municipal Purpose Tax	ACTUAL	\$3,411,406.27
Municipal Library	0.043	\$100,762.12	0.82%	\$54.97	Municipal Library	ACTUAL	\$115,593.73
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.252	\$589,738.00	4.78%	\$321.71	Fire Districts (total levies)	ESTIMATED	\$600,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.281	\$3,002,327.00	24.32%	\$1,637.80	Local School District	ESTIMATED	\$3,500,000.00
Regional School District	1.536	\$3,600,719.00	29.17%	\$1,964.23	Regional School District	ESTIMATED	\$4,000,000.00
County Purposes	0.689	\$1,614,114.43	13.07%	\$880.52	County Purposes	ESTIMATED	\$1,650,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$99,963.64	0.81%	\$54.53	County Open Space	ESTIMATED	\$100,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2023	\$234,700,450.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					3,112,700.00		
Current Year Average Residential Assessment			\$127,887.00		Budget Appropriations, before Reserve for Uncollected Taxes		
					6,481,109.31		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy		
					9,850,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT		
Prior Year		Current Year	% Change (+/-)		13,218,409.31		
1.424		1.454	2.08%		Reserve for Uncollected Taxes (RUT)		
					158,590.69		
<u>Comparison - Municipal Purposes Tax Levy</u>					Total Amount to be Raised by Taxes		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	13,377,000.00		
\$3,338,237.88		\$3,411,406.27	2.19%	\$73,168.39			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Tax Collections used to Calculate RUT		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	98.81%		
\$1,821.05		\$1,858.86	2.08%	\$37.81			
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2023		
					12,275,162.49		
					Total Tax Levy, CY 2023		
					12,401,089.42		
					% of Taxes Collected, CY 2023		
					98.98%		
					Delinquent Taxes - December 31, 2023		
					136,821.14		

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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
08	Surplus	4.62%	\$45,000.00	\$975,000.00	\$1,020,000.00	\$600,000.00			\$420,000.00				
08	Local Revenue	-5.78%	(\$155,254.61)	\$2,686,647.04	\$2,531,392.43	\$942,392.43			\$1,589,000.00				
09	State Aid (without offsetting appropriation)	0.50%	\$2,017.48	\$405,178.52	\$407,196.00	\$407,196.00							
08	Uniform Construction Code Fees	-20.85%	(\$13,170.00)	\$63,170.00	\$50,000.00	\$50,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.45%	(\$2,021.69)	\$446,521.69	\$444,500.00	\$444,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-80.64%	(\$238,075.98)	\$295,225.05	\$57,149.07	\$57,149.07							
08	Other Special Items	239.79%	\$360,939.99	\$150,522.51	\$511,462.50	\$511,462.50							
15	Receipts from Delinquent Taxes	1.14%	\$1,131.40	\$98,868.60	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.18%	(\$6,283.16)	\$3,417,689.43	\$3,411,406.27	\$3,411,406.27							
07	Minimum Library Tax	14.72%	\$14,831.61	\$100,762.12	\$115,593.73	\$115,593.73							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	0.11%	\$9,115.04	\$8,639,584.96	\$8,648,700.00	\$6,639,700.00	\$0.00	\$0.00	\$2,009,000.00	\$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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
20 General Government	8.00	2.00	1.98%	\$27,850.00	\$1,406,020.00	\$1,433,870.00	\$335,070.00				\$1,098,800.00				
21 Land-Use Administration			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
22 Uniform Construction Code		3.00	4.60%	\$4,500.00	\$97,900.00	\$102,400.00	\$102,400.00								
23 Insurance			9.76%	\$68,963.10	\$706,300.00	\$775,263.10	\$775,263.10								
25 Public Safety	13.00	11.00	4.48%	\$58,000.00	\$1,295,014.00	\$1,353,014.00	\$1,353,014.00								
26 Public Works	15.00		-0.20%	(\$2,000.00)	\$1,011,250.00	\$1,009,250.00	\$1,009,250.00								
27 Health and Human Services			104.00%	\$1,300.00	\$1,250.00	\$2,550.00	\$2,550.00								
28 Parks and Recreation		1.00	45.45%	\$25,000.00	\$55,000.00	\$80,000.00	\$80,000.00								
29 Education (including Library)	4.00		14.72%	\$14,831.61	\$100,762.12	\$115,593.73	\$115,593.73								
30 Unclassified			-79.44%	(\$235,325.98)	\$296,225.05	\$60,899.07		\$60,899.07							
31 Utilities and Bulk Purchases			-1.88%	(\$15,500.00)	\$825,000.00	\$809,500.00	\$809,500.00								
32 Landfill / Solid Waste Disposal	3.00		#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			41.57%	\$319,349.06	\$768,177.94	\$1,087,527.00	\$703,327.00				\$384,200.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			6.93%	\$33,000.00	\$476,000.00	\$509,000.00	\$509,000.00								
43 Court and Public Defender	2.00	1.00	5.11%	\$6,000.00	\$117,500.00	\$123,500.00	\$123,500.00								
44 Capital			-12.50%	(\$5,000.00)	\$40,000.00	\$35,000.00	\$35,000.00								
45 Debt			17.55%	\$126,730.00	\$722,250.00	\$848,980.00	\$397,980.00				\$451,000.00				
46 Deferred Charges			15823.12%	\$67,336.85	\$425.56	\$67,762.41	\$67,762.41								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.44%	\$689.42	\$157,901.27	\$158,590.69	\$158,590.69								
55 Surplus General Budget			-25.00%	(\$25,000.00)	\$100,000.00	\$75,000.00					\$75,000.00				
Total	45.00	18.00	5.76%	\$470,724.06	\$8,177,975.94	\$8,648,700.00	\$6,578,800.93	\$60,899.07	\$0.00	\$0.00	\$2,009,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	67	\$2,518,700.00	1.07%
2 Residential	1,390	\$177,762,950.00	75.74%
3A/3B Farm			0.00%
4A Commercial	88	\$20,455,900.00	8.72%
4B Industrial	41	\$24,016,200.00	10.23%
4C Apartments	9	\$9,946,700.00	4.24%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,595	\$234,700,450.00	100.00%

Average Ratio (%), Assessed to True Value	67.58%
Equalized Valuation, Taxable Properties	\$347,292,764.13

Total # of property tax appeals filed in 2023	County Tax Board	
	State Tax Court	
Number of 2023 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,480,400.00	19.98%
15B Other Schools			0.00%
15C Public Property	65	\$7,487,700.00	27.29%
15D Church and Charities	13	\$4,919,000.00	17.93%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	20	\$9,548,000.00	34.80%
Total	99	\$27,435,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.69%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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					
Supervisory Staff (Department Heads & Managers)	2.00		198,208.20	\$190,377.00			\$7,831.20	
Police Officers (Including Superior Officers)	13.00		1,737,438.04	\$1,126,279.00	\$25,000.00	\$337,883.70	\$133,147.44	\$115,127.90
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		1,392,578.70	\$1,054,421.00	\$10,000.00		\$221,715.60	\$106,442.10
All Other Non-Union Employees not listed above	8.00	18.00	801,557.40	\$627,846.00			\$110,926.80	\$62,784.60
Totals	45.00	18.00	4,129,782.34	\$2,998,923.00	\$35,000.00	\$337,883.70	\$473,621.04	\$284,354.60

Is the Local Government required to comply with N.J.S.A. 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	13.00	\$12,048.00	\$156,624.00	16.00	\$11,664.00	\$186,624.00
Parent & Child			\$0.00	2.00	\$20,028.00	\$40,056.00
Employee & Spouse (or Partner)	1.00	\$25,284.00	\$25,284.00	2.00	\$24,492.00	\$48,984.00
Family	12.00	\$34,644.00	\$415,728.00	11.00	\$33,564.00	\$369,204.00
Employee Cost Sharing Contribution (enter as negative -)			(\$124,014.96)			(\$119,681.04)
Subtotal	26.00		\$473,621.04	31.00		\$525,186.96
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			\$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	26.00		\$473,621.04	31.00		\$525,186.96

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

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal	\$170,000.00	\$175,000.00	\$175,000.00	\$3,759,000.00
Regional School Debt	\$729,366.71	\$729,366.71		\$0.00	Utility Fund - Interest	\$159,460.00	\$154,510.00	\$149,435.00	\$1,555,267.22
					Bond Anticipation Notes - Principal				
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest				
WATER	\$6,119,180.85	\$6,119,180.85		\$0.00	Bonds - Principal	\$265,000.00	\$270,000.00	\$275,000.00	\$2,042,000.00
				\$0.00	Bonds - Interest	\$94,980.00	\$87,905.00	\$80,630.00	\$513,815.56
				\$0.00	Loans & Other Debt - Principal	\$94,968.01	\$94,834.31	\$92,723.76	\$262,601.53
				\$0.00	Loans & Other Debt - Interest	\$7,406.74	\$6,816.92	\$4,725.00	\$13,851.75
				\$0.00					
					Total	\$791,814.75	\$789,066.23	\$777,513.76	\$8,146,536.06
<u>Municipal Purposes</u>									
Debt Authorized (BNI)	\$719,761.45			\$719,761.45	Total Principal	\$529,968.01	\$539,834.31	\$542,723.76	\$6,063,601.53
Notes Outstanding				\$0.00	Total Interest	\$261,846.74	\$249,231.92	\$234,790.00	\$2,082,934.53
Bonds Outstanding	\$2,852,000.00			\$2,852,000.00	% of Total Current Year Budget	9.16%			
Loans and Other Debt	\$118,070.87			\$118,070.87					
					Description	Debt Not Listed Above			
Total (Current Year)					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
					Rating		AA-		
					Year of Last Rating		2023		
					Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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