



State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY: 1615 West Milford Township - County of Passaic

Adopted

Municode: 1615

Filename: 1615_fba_2015.xlsm

Website: www.westmilford.org

Phone Number:

973 728 7000

Mailing Address:

1480 Union Valley Road

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

Municipality: West Milford State: NJ Zip: 07480

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Bettina	A	Bieri	12/31/2015	Bieri@westmilford.org

Chief Administrative Officer

Kenneth	A	Gabbert		TwpAdministrator@westmilford.org
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Chief Financial Officer

Monica		Goscicki		Treasurer@westmilford.org
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Municipal Clerk

Antoinette		Battaglia		TwpClerk@westmilford.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vivienne		Erk	12/31/2015	Erk@westmilford.org
Michael		Hensley	12/31/2015	Hensley@westmilford.org
Michele		Dale	12/31/2016	Dale@westmilford.org
Luciano		Signorino	12/31/2016	Signorino@westmiford.org
Ada		Erik	12/31/2017	Erik@westmilford.org
Marilyn		Lichtenberg	12/31/2017	Lichtenberg@westmilford.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.774	\$21,405,501.35	21.63%	\$1,911.11	Municipal Purpose Tax	ACTUAL	\$22,240,000.00
Municipal Library	0.036	\$999,618.00	1.01%	\$89.39	Municipal Library	ACTUAL	\$967,971.00
Municipal Open Space	0.005	\$150,490.00	0.15%	\$13.56	Municipal Open Space	ACTUAL	\$150,490.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.068	\$1,868,965.59	1.89%	\$166.97	Other Special Districts (total levies)	ACTUAL	\$1,791,289.24
Local School District	1.935	\$53,540,227.00	54.11%	\$4,780.19	Local School District	ACTUAL	\$54,080,579.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.747	\$20,678,580.18	20.90%	\$1,846.30	County Purposes	ESTIMATED	\$20,769,111.50
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$298,139.08	0.30%	\$26.68	County Open Space	ESTIMATED	\$297,736.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2014					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					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 2014		
					Total Tax Levy, CY 2014		
					% of Taxes Collected, CY 2014		
					Delinquent Taxes - December 31, 2014		

<u>Prior Year to Current Year Comparison</u>			
<u>Comparison - Municipal Purposes Tax Rate</u>			
Prior Year	Current Year	% Change (+/-)	
0.774	0.804	3.91%	
<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,405,501.35	\$22,240,000.00	3.90%	\$834,498.65
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,911.11	\$1,985.88	3.91%	\$74.77

Sheet UFB-1

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
08	Surplus	21.53%	\$450,000.00	\$2,090,000.00	\$2,540,000.00	\$2,500,000.00	
08	Local Revenue	-5.17%	(\$69,297.23)	\$1,340,299.16	\$1,271,001.93	\$1,271,001.93	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,161,715.00	\$3,161,715.00	\$3,161,715.00	
08	Uniform Construction Code Fees	0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	2.00%	\$1,004.32	\$50,216.36	\$51,220.68	\$51,220.68	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	44.70%	\$189,814.05	\$424,638.21	\$614,452.26	\$614,452.26	
08	Other Special Items	48.85%	\$340,365.71	\$696,807.87	\$1,037,173.58	\$897,173.58	
15	Receipts from Delinquent Taxes	9.41%	\$103,251.95	\$1,096,748.05	\$1,200,000.00	\$1,200,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	0.09%	\$22,466.01	\$24,008,823.23	\$24,031,289.24	\$22,240,000.00	
07	Minimum Library Tax	-3.17%	(\$31,647.00)	\$999,618.00	\$967,971.00	\$967,971.00	
54	Open Space Levy Tax	-0.94%	(\$1,432.14)	\$151,922.14	\$150,490.00		\$150,490.00
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		
	Total	2.93%	\$1,004,525.67	\$34,320,788.02	\$35,325,313.69	\$33,203,534.45	\$150,490.00

Utility	Utility	Utility	Utility	Utility	Utility
Solid Waste	2				
\$40,000.00					
\$140,000.00					
\$1,791,289.24					
\$1,971,289.24	\$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)
20	General Government	17.60	17.00	1.64%	\$40,300.32	\$2,454,977.42	\$2,495,277.74
21	Land-Use Administration	3.00	0.00	-1.01%	(\$2,976.61)	\$295,661.61	\$292,685.00
22	Uniform Construction Code	3.00	2.00	-6.38%	(\$23,548.56)	\$369,003.56	\$345,455.00
23	Insurance	0.00	0.00	-0.49%	(\$21,264.00)	\$4,321,654.00	\$4,300,390.00
25	Public Safety	52.00	18.00	-0.31%	(\$22,229.24)	\$7,224,114.08	\$7,201,884.84
26	Public Works	29.00	4.00	13.51%	\$525,872.30	\$3,891,947.70	\$4,417,820.00
27	Health and Human Services	5.50	12.00	-4.12%	(\$33,214.98)	\$805,792.28	\$772,577.30
28	Parks and Recreation	7.80	86.00	22.36%	\$362,332.09	\$1,620,754.23	\$1,983,086.32
29	Education (including Library)	8.00	8.00	-3.17%	(\$31,647.00)	\$999,618.00	\$967,971.00
30	Unclassified	0.20	3.00	61.15%	\$180,492.45	\$295,149.00	\$475,641.45
31	Utilities and Bulk Purchases	0.00	0.00	-2.32%	(\$20,015.00)	\$863,465.00	\$843,450.00
32	Landfill / Solid Waste Dispos	2.00	3.00	-2.42%	(\$51,515.16)	\$2,127,011.02	\$2,075,495.86
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures	0.00	0.00	4.65%	\$121,668.43	\$2,618,758.57	\$2,740,427.00
37	Judgements	0.00	0.00	-100.00%	(\$40,000.00)	\$40,000.00	\$0.00
42	Shared Services	0.40	0.00	5.76%	\$7,566.74	\$131,459.94	\$139,026.68
43	Court and Public Defender	3.00	3.00	-6.06%	(\$17,939.02)	\$296,189.02	\$278,250.00
44	Capital	0.00	0.00	266.78%	\$400,163.33	\$150,000.00	\$550,163.33
45	Debt	0.00	0.00	15.64%	\$419,576.68	\$2,682,135.49	\$3,101,712.17
46	Deferred Charges	0.00	0.00	-2.98%	(\$9,809.20)	\$328,809.20	\$319,000.00
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00
50	Reserve for Uncollected Taxes	0.00	0.00	0.50%	\$10,000.00	\$2,015,000.00	\$2,025,000.00
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00
Total		131.50	156.00	5.35%	\$1,793,813.57	\$33,531,500.12	\$35,325,313.69

General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
			Solid Waste					
\$2,495,277.74								
\$292,685.00								
\$345,455.00								
\$4,300,390.00								
\$7,187,915.20	\$13,969.64							
\$4,417,820.00								
\$771,578.30	\$999.00							
\$1,358,282.65	\$524,477.00	\$100,326.67						
\$967,971.00								
\$435,641.45	\$40,000.00							
\$843,450.00								
\$0.00	\$104,206.62		\$1,971,289.24					
\$0.00								
\$2,740,427.00								
\$0.00								
\$139,026.68								
\$278,250.00								
\$500,000.00		\$50,163.33						
\$3,101,712.17								
\$319,000.00								
\$0.00								
\$2,025,000.00								
\$0.00								
\$32,519,882.19	\$683,652.26	\$150,490.00	\$1,971,289.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					F.E.M.A. - Reimbursement Sandy	\$143,936.86	The Township has received the majority of their F.E.M.A. reimbursement for Hurricane Sandy
X					General Capital Surplus	\$100,000.00	The amount depends on the activity of BAN's that rollover in 2015
	X				None		
		X			None		
			X		None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	1,163	\$71,583,700.00	2.59%	15A	Public Schools	24	\$52,745,000.00	19.31%
2	Residential	9,868	\$2,400,609,100.00	86.79%	15B	Other Schools			0.00%
3A/3B	Farm	364	\$46,048,400.00	1.66%	15C	Public Property	354	\$151,016,500.00	55.30%
4A	Commercial	279	\$203,852,000.00	7.37%	15D	Church and Charities	32	\$26,496,400.00	9.70%
4B	Industrial	29	\$42,403,800.00	1.53%	15E	Cemeteries & Graveyards	8	\$793,500.00	0.29%
4C	Apartments	2	\$1,643,600.00	0.06%	15F	Other Exempt	136	\$42,029,000.00	15.39%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		11,705	\$2,766,140,600.00	100.00%	Total		554	\$273,080,400.00	100.00%
Average Ratio (%), Assessed to True Value				95.27%	Percentage of Exempt vs. Non-Exempt Properties				
Equalized Valuation, Taxable Properties				\$2,903,474,965.89					
Total # of property tax appeals filed in 2014				County Tax Board	382.00	4.52%			
				State Tax Court	218.00				
Number of 2014 County Tax Board decisions appealed to Tax Court					80.00				
Number of pending property tax appeals in State Tax Court					264.00				
Amount paid out by municipality for tax appeals in 2014				\$658,737.46					

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				
I Dwelling Exemption		NONE		
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

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Tax Exemptions

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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	2,975,160.32	\$34,000.00	\$0.00	\$160.32	\$0.00	\$2,941,000.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	754,180.40	\$594,330.74	\$0.00	\$54,156.22	\$58,307.14	\$47,386.30
Police Officers (Including Superior Officers)	43.00	0.00	7,131,573.70	\$4,850,210.65	\$400,458.96	\$1,179,571.23	\$611,438.16	\$89,894.70
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	73.50	45.00	8,458,920.20	\$5,896,167.67	\$469,300.00	\$623,786.59	\$986,753.96	\$482,911.98
All Other Non-Union Employees not listed above	9.00	104.00	1,435,474.98	\$1,109,777.26	\$2,700.00	\$91,122.23	\$139,034.00	\$92,841.49
Totals	131.50	156.00	20,755,309.60	\$12,484,486.32	\$872,458.96	\$1,948,796.59	\$1,795,533.26	\$3,654,034.47

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cos</u>			
Single Coverage	26.00	\$9,954.92	\$258,827.92
Parent & Child	7.00	\$15,937.71	\$111,563.97
Employee & Spouse (or Partner)	23.00	\$23,307.13	\$536,063.99
Family	54.00	\$27,169.56	\$1,467,156.24
Employee Cost Sharing Contribution (enter as negative -)			(\$797,781.84)
Subtotal	110.00	\$76,369.32	\$1,575,830.28
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	23	\$10,313.22	\$237,204.06
Parent & Child	5	\$16,140.00	\$80,700.00
Employee & Spouse (or Partner)	16	\$23,968.50	\$383,496.00
Family	7	\$27,937.71	\$195,563.97
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	51.00	\$78,359.43	\$896,964.03
GRAND TOTAL	161.00	\$154,728.75	\$2,472,794.31

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
Township Clerk	133.00	\$20,425.35			
Chief Financial Officer	51.21	\$16,044.27			
Court Administrator	47.92	\$6,625.58			
Township Administrator	10.50	\$2,402.04			
Non-aligned employees - Supervisory	784.73	\$158,109.98			
Other Non-Union Employees	459.03	\$37,706.72			
Guild - Clerical	5364.00	\$486,246.32			
Department of Public Works	3274.00	\$270,461.53			
Police	2206.00	\$261,029.53			
Totals	12330.39	\$1,259,051.32			

Total Funds Reserved as of end of 2014	\$32,124.10
Total Funds Appropriated in 2015	\$135,500.00

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT								
Gross Debt		Deductions	Net Debt	Current Year Budget		2016 Budget	2017 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,406,234.00	\$1,406,234.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$171,750.00	\$260,000.00	\$265,000.00	\$4,152,550.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$65,616.75	\$65,000.00	\$65,000.00	\$390,000.00
0			\$0.00	Bonds - Principal	\$2,300,000.00	\$2,425,000.00	\$2,566,000.00	\$15,225,000.00
0			\$0.00	Bonds - Interest	\$617,420.50	\$551,233.00	\$472,354.00	\$1,165,087.50
0			\$0.00	Loans & Other Debt - Principal	\$149,233.62	\$152,233.20	\$155,293.10	\$1,176,608.82
0			\$0.00	Loans & Other Debt - Interest	\$31,924.92	\$28,931.32	\$25,865.44	\$113,192.95
0			\$0.00					
0			\$0.00	Total	\$3,335,945.79	\$3,482,397.52	\$3,549,512.54	\$22,222,439.27
<u>Municipal Purposes</u>								
Debt Authorized	\$2,083,985.54		\$2,083,985.54	Total Principal	\$2,620,983.62	\$2,837,233.20	\$2,986,293.10	\$20,554,158.82
Notes Outstanding	\$4,849,300.00		\$4,849,300.00	Total Interest	\$714,962.17	\$645,164.32	\$563,219.44	\$1,668,280.45
Bonds Outstanding	\$22,516,000.00	\$695,668.54	\$21,820,331.46	% of Total Current Year Budget	9.44%			
Loans and Other Debt	\$1,633,368.77		\$1,633,368.77					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$12,804.00	\$12,804.00	\$8,772.00	\$6,270.00
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating		AA		
Per Capita Net Debt				Year of Last Rating		2015		
3 Yr. Average Property Valuation				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation								
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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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 BUDG

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

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ET SECTION - Notes

