



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)	3.577	\$98,941,521.20	100.00%	\$8,834.20	Total ESTIMATED amount to be raised by taxes		\$100,297,176.74
Total Taxable Valuation as of October 1, 2014 <u>\$2,766,140,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,995,563.45</u>		
Current Year Average Residential Assessment <u>\$247,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>31,178,534.45</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$77,089,205.74</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$98,272,176.74</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,025,000.00</u>		
0.774	0.804	3.91%			Total Amount to be Raised by Taxes <u>\$100,297,176.74</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.98%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$21,405,501.35	\$22,240,000.00	3.90%	\$834,498.65				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2014 <u>97,684,646.69</u>		
\$1,911.11	\$1,985.88	3.91%	\$74.77		Total Tax Levy, CY 2014 <u>99,065,732.46</u>		
					% of Taxes Collected, CY 2014 <u>98.61%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$1,449,382.75</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
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		% 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)	
	Full-Time	Part-Time					
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**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	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				4.52%
Equalized Valuation, Taxable Properties		\$2,903,474,965.89						
Total # of property tax appeals filed in 2014		County Tax Board	382.00					
		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 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

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

UFB-9 Accumulated Absence Liability

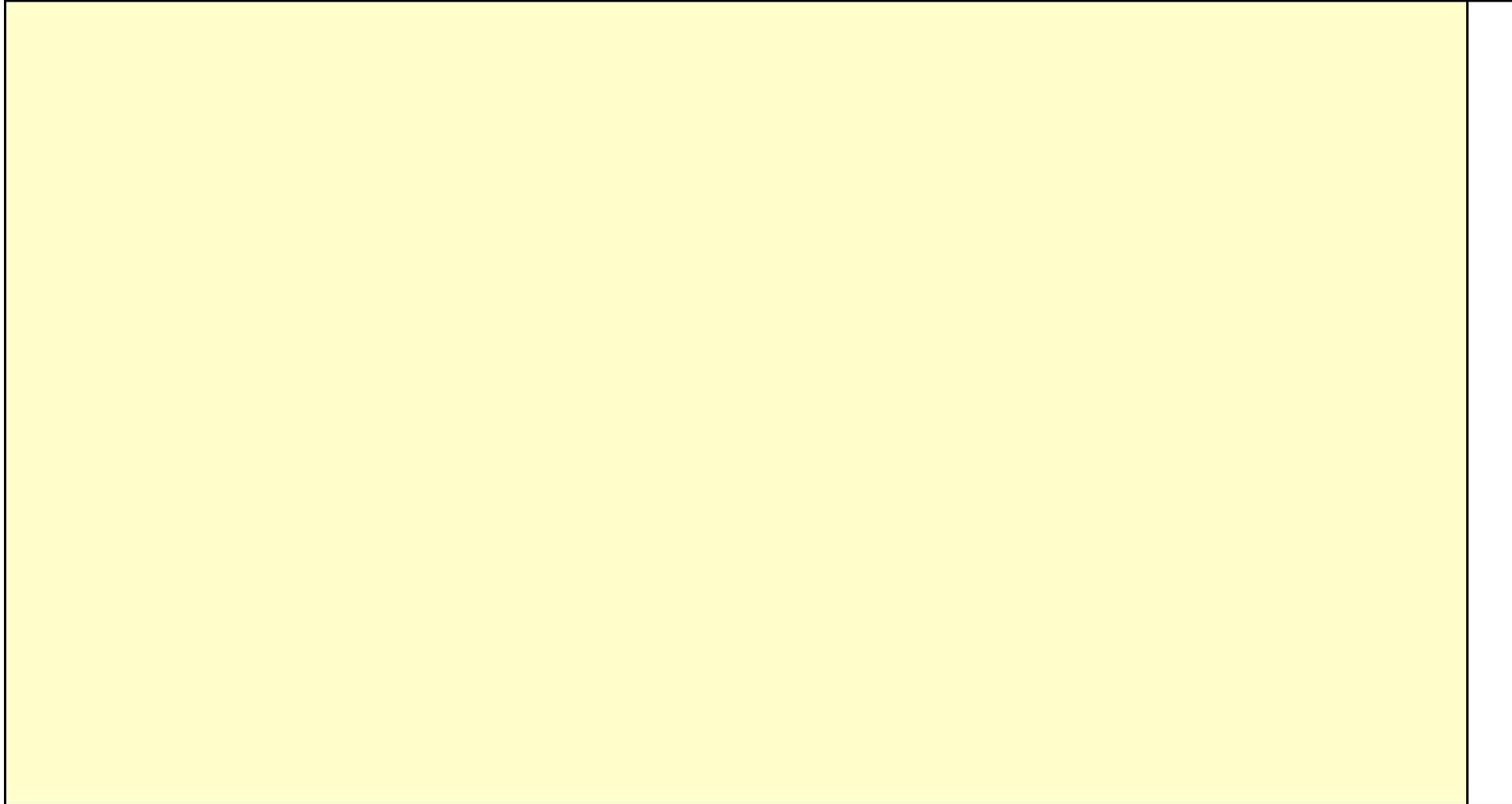
USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$1,406,234.00	\$1,406,234.00	\$0.00				
Regional School Debt			\$0.00				
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	\$2,083,985.54		\$2,083,985.54				
Notes Outstanding	\$4,849,300.00		\$4,849,300.00				
Bonds Outstanding	\$22,516,000.00	\$695,668.54	\$21,820,331.46				
Loans and Other Debt	\$1,633,368.77		\$1,633,368.77				
Total (Current Year)	\$32,488,888.31	\$2,101,902.54	\$30,386,985.77				
Population (2010 census)	<u>25,850</u>						
Per Capita Gross Debt	<u>\$1,256.82</u>						
Per Capita Net Debt	<u>\$1,175.51</u>						
3 Yr. Average Property Valuation		<u>\$2,998,559,074.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.01%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$171,750.00	\$260,000.00	\$265,000.00	\$4,152,550.00
Bond Anticipation Notes - Interest				\$65,616.75	\$65,000.00	\$65,000.00	\$390,000.00
Bonds - Principal				\$2,300,000.00	\$2,425,000.00	\$2,566,000.00	\$15,225,000.00
Bonds - Interest				\$617,420.50	\$551,233.00	\$472,354.00	\$1,165,087.50
Loans & Other Debt - Principal				\$149,233.62	\$152,233.20	\$155,293.10	\$1,176,608.82
Loans & Other Debt - Interest				\$31,924.92	\$28,931.32	\$25,865.44	\$113,192.95
Total				\$3,335,945.79	\$3,482,397.52	\$3,549,512.54	\$22,222,439.27
Total Principal				\$2,620,983.62	\$2,837,233.20	\$2,986,293.10	\$20,554,158.82
Total Interest				\$714,962.17	\$645,164.32	\$563,219.44	\$1,668,280.45
% of Total Current Year Budget				9.44%			
Description	Debt Not Listed Above						
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				
Rating		AA					
Year of Last Rating		2015					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDG

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ET SECTION - Notes

