



State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 1615 West Milford Township - County of Passaic

Introduced

Municode: 1615

Filename: 1615_fbi_2017.xlsm

Website: www.westmilford.org

Phone Number:

973-728-2710

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		Bieri	12/31/2019	bieri@westmilford.org

Chief Administrative Officer

Antoinette		Battaglia		twpadministrator@westmilford.org
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Chief Financial Officer

Ellen		Mageean		treasurer@westmilford.org
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Municipal Clerk

Antoinette		Battaglia		twpclerk@westmilford.org
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Registered Municipal Accountant

Charles		Ferraioli		ferraiol@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ada		Erik	12/31/2017	erik@westmilford.org
Tim		Wagner	12/31/2018	wagner@westmilford.org
Luciano		Signorino	12/31/2019	signorino@westmilford.org
Marilyn		Lichtenberg	12/31/2017	lichtenber@westmilford.org
Micheal		Hensley	12/31/2018	hensley@westmilford.org
Pete		McGuinness	12/31/2019	mccguinness@westmilford.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.821	\$22,569,035.00	22.04%	\$2,027.87
Municipal Library	0.037	\$1,020,640.00	1.00%	\$91.39
Municipal Open Space	0.005	\$150,490.00	0.15%	\$12.35
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)		\$1,791,290.00	1.75%	\$0.00
Local School District	1.967	\$54,067,557.00	52.80%	\$4,858.49
Regional School District			0.00%	\$0.00
County Purposes	0.818	\$22,492,705.00	21.97%	\$2,020.46
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$306,008.00	0.30%	\$27.17
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.659	\$102,397,725.00	100.00%	\$9,037.73

Total Taxable Valuation as of	October 1, 2016	\$2,747,390,600.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$247,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.821	0.831	1.22%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,569,035.00	\$22,857,462.00	1.28%	\$288,427.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,027.87	\$2,052.57	1.22%	\$24.70

Sheet UFB-1

<u>Current Year 2017 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$22,857,462.00
Municipal Library		\$1,003,057.00
Municipal Open Space		\$148,359.00
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$1,791,290.00
Local School District	ESTIMATED	\$55,059,654.50
Regional School District		
County Purposes	ESTIMATED	\$22,798,714.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$103,658,536.50
Revenue Anticipated, Excluding Tax Levy		9,415,381.00
Budget Appropriations, before Reserve for Uncollected Taxes		31,150,900.00
Total Non-Municipal Tax Levy		\$79,798,017.50
Amount to be Raised by Taxes - Before RUT		\$101,533,536.50
Reserve for Uncollected Taxes (RUT)		\$2,125,000.00
Total Amount to be Raised by Taxes		\$103,658,536.50
% of Tax Collections used to Calculate RUT		97.95%
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 2016		100,797,829.31
Total Tax Levy, CY 2016		102,510,699.99
% of Taxes Collected, CY 2016		98.33%
Delinquent Taxes - December 31, 2016		\$1,380,747.62

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	Utility	Utility	Utility	Utility	Utility	Utility
								SOLID WASTE					
08	Surplus	-17.72%	(\$625,049.00)	\$3,526,409.00	\$2,901,360.00	\$2,800,000.00		\$101,360.00					
08	Local Revenue	-4.26%	(\$66,973.00)	\$1,572,248.00	\$1,505,275.00	\$1,375,275.00		\$130,000.00					
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	-14.43%	(\$59,012.00)	\$409,012.00	\$350,000.00	\$350,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-75.10%	(\$379,428.85)	\$505,237.50	\$125,808.65	\$125,808.65							
08	Other Special Items	37.67%	\$137,523.00	\$365,059.00	\$502,582.00	\$502,582.00							
15	Receipts from Delinquent Taxes	-21.81%	(\$306,827.50)	\$1,406,827.50	\$1,100,000.00	\$1,100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	9.21%	\$2,079,717.00	\$22,569,035.00	\$24,648,752.00	\$22,857,462.00		\$1,791,290.00					
07	Minimum Library Tax	-1.72%	(\$17,583.00)	\$1,020,640.00	\$1,003,057.00	\$1,003,057.00							
54	Open Space Levy Tax	-1.42%	(\$2,131.00)	\$150,490.00	\$148,359.00		\$148,359.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.19%	\$760,235.65	\$34,686,673.00	\$35,446,908.65	\$33,275,899.65	\$148,359.00	\$2,022,650.00	\$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)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time								SOLID WASTE					
20	General Government	18.00	15.00	-0.44%	(\$11,045.00)	\$2,518,259.00	\$2,507,214.00	\$2,507,214.00								
21	Land-Use Administration	3.00		0.32%	\$979.00	\$305,360.00	\$306,339.00	\$306,339.00								
22	Uniform Construction Code	3.00	3.00	-0.36%	(\$1,286.00)	\$362,116.00	\$360,830.00	\$360,830.00								
23	Insurance			1.01%	\$43,509.00	\$4,296,290.00	\$4,339,799.00	\$4,339,799.00								
25	Public Safety	51.00	14.00	1.00%	\$73,151.69	\$7,326,072.00	\$7,399,223.69	\$7,332,657.00	\$66,566.69							
26	Public Works	30.50	4.00	-0.88%	(\$37,829.00)	\$4,290,616.00	\$4,252,787.00	\$4,226,035.00	\$26,752.00							
27	Health and Human Services	6.00	10.00	-10.08%	(\$93,088.00)	\$923,398.00	\$830,310.00	\$810,310.00	\$20,000.00							
28	Parks and Recreation	11.00	90.00	3.69%	\$50,532.00	\$1,367,913.00	\$1,418,445.00	\$1,390,945.00	\$27,500.00							
29	Education (including Library)	6.00	9.00	-1.72%	(\$17,583.00)	\$1,020,640.00	\$1,003,057.00	\$1,003,057.00								
30	Unclassified		2.00	-62.74%	(\$739,380.00)	\$1,178,500.00	\$439,120.00	\$439,120.00								
31	Utilities and Bulk Purchases			-0.96%	(\$8,150.00)	\$850,200.00	\$842,050.00	\$842,050.00								
32	Landfill / Solid Waste Disposal	2.50	2.00	2.31%	\$45,581.00	\$1,977,069.00	\$2,022,650.00				\$2,022,650.00					
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.22%	(\$6,305.00)	\$2,888,451.00	\$2,882,146.00	\$2,882,146.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	3.00	3.00	1.02%	\$2,921.00	\$286,643.00	\$289,564.00	\$289,564.00								
44	Capital			154.87%	\$309,739.00	\$200,000.00	\$509,739.00	\$509,739.00								
45	Debt			13.82%	\$448,176.00	\$3,243,104.00	\$3,691,280.00	\$3,691,280.00								
46	Deferred Charges			-80.58%	(\$249,000.00)	\$309,000.00	\$60,000.00	\$60,000.00								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.41%	\$50,000.00	\$2,075,000.00	\$2,125,000.00	\$2,125,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		134.00	152.00	-0.39%	(\$139,077.31)	\$35,418,631.00	\$35,279,553.69	\$33,116,085.00	\$140,818.69	\$0.00	\$2,022,650.00	\$0.00	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,136	\$71,272,800.00	2.59%
2 Residential	9,861	\$2,389,560,800.00	86.98%
3A/3B Farm	373	\$48,483,100.00	1.76%
4A Commercial	278	\$194,201,100.00	7.07%
4B Industrial	29	\$42,229,100.00	1.54%
4C Apartments	2	\$1,643,600.00	0.06%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	2	\$100.00	0.00%
Total	11,681	\$2,747,390,600.00	100.00%

Average Ratio (%), Assessed to True Value	91.76%
Equalized Valuation, Taxable Properties	\$2,994,104,838.71

Total # of property tax appeals filed in 2016	County Tax Board	161.00
	State Tax Court	1.00
Number of 2016 County Tax Board decisions appealed to Tax Court		17.00
Number of pending property tax appeals in State Tax Court		137.00

Amount paid out by municipality for tax appeals in 2016	\$59,931.80
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	24	\$52,745,000.00	19.03%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	376	\$154,261,000.00	55.67%
15D Church and Charities	32	\$26,286,400.00	9.49%
15E Cemeteries & Graveyards	8	\$793,500.00	0.29%
15F Other Exempt	139	\$43,022,300.00	15.53%
Total	579	\$277,108,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	10.09%
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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	1	\$845.76	\$2,585,300.00	\$95,888.78
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	1	845.76	2,585,300.00	95,888.78

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	37,101.43	\$34,000.00	\$0.00	\$160.43	\$0.00	\$2,941.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	740,044.20	\$556,748.28	\$0.00	\$71,876.20	\$66,908.48	\$44,511.24
Police Officers (Including Superior Officers)	44.00	0.00	7,629,552.04	\$5,168,908.00	\$438,979.00	\$1,326,858.68	\$599,412.00	\$95,394.36
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	76.00	38.00	8,109,740.66	\$5,612,628.17	\$412,000.00	\$695,522.51	\$898,920.37	\$490,669.61
All Other Non-Union Employees not listed above	10.00	107.00	1,610,349.64	\$1,264,957.74	\$5,000.00	\$98,777.51	\$135,757.84	\$105,856.55
Totals	136.00	152.00	18,126,787.97	\$12,637,242.19	\$855,979.00	\$2,193,195.33	\$1,700,998.69	\$739,372.76

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	27.00	\$9,247.11	\$249,671.97	25.00	\$10,405.84	\$260,146.00
Parent & Child	9.00	\$14,892.00	\$134,028.00	11.00	\$16,381.55	\$180,197.05
Employee & Spouse (or Partner)	20.00	\$21,267.00	\$425,340.00	26.00	\$24,115.85	\$627,012.10
Family	44.00	\$26,064.00	\$1,146,816.00	46.00	\$28,251.52	\$1,299,569.92
Employee Cost Sharing Contribution (enter as negative -)			(\$671,460.96)			(\$775,866.60)
Subtotal	100.00		\$1,284,395.01	108.00		\$1,591,058.47
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$11,092.50	\$88,740.00	10	\$10,890.00	\$108,900.00
Parent & Child	4	\$16,893.00	\$67,572.00	4	\$16,725.00	\$66,900.00
Employee & Spouse (or Partner)	18	\$24,650.00	\$443,700.00	15	\$24,587.20	\$368,808.00
Family	10	\$27,444.00	\$274,440.00	10	\$28,287.60	\$282,876.00
Employee Cost Sharing Contribution (enter as negative -)			(\$42,936.00)			(\$45,451.00)
Subtotal	40.00		\$831,516.00	39.00		\$782,033.00
GRAND TOTAL	140.00		\$2,115,911.01	147.00		\$2,373,091.47

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

		Gross Debt	Deductions	Net Debt			Current Year Budget	2018 Budget	2019 Budget
Local School Debt		\$6,897,117.00	\$6,897,117.00	\$0.00	Utility Fund - Principal				
Regional School Debt				\$0.00	Utility Fund - Interest				
					Bond Anticipation Notes - Principal	\$112,850.00			
Utility Fund Debt					Bond Anticipation Notes - Interest	\$97,004.00			
0				\$0.00	Bonds - Principal	\$2,756,000.00	\$2,900,000.00	\$3,055,000.00	
0				\$0.00	Bonds - Interest	\$689,560.00	\$535,700.00	\$446,862.00	
0				\$0.00	Loans & Other Debt - Principal	\$155,293.10	\$158,414.49	\$161,598.61	
0				\$0.00	Loans & Other Debt - Interest	\$25,886.00	\$22,744.04	\$19,559.92	
0				\$0.00					
0				\$0.00	Total	\$3,836,593.10	\$3,616,858.53	\$3,683,020.53	
Municipal Purposes					Total Principal	\$3,024,143.10	\$3,058,414.49	\$3,216,598.61	
Debt Authorized		\$147,703.78		\$147,703.78	Total Interest	\$812,450.00	\$558,444.04	\$466,421.92	
Notes Outstanding		\$10,189,400.00		\$10,189,400.00	% of Total Current Year Budget	10.87%			
Bonds Outstanding		\$23,951,000.00	\$729,994.72	\$23,221,005.28					
Loans and Other Debt				\$0.00					
					Description	Debt Not Listed Above			
Total (Current Year)		\$41,185,220.78	\$7,627,111.72	\$33,558,109.06	Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases	\$10,720.00	\$3,570.00	\$2,700.00	
					Total Other				
Population (2010 census)		25,850							
					Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt		\$1,593.24							
Per Capita Net Debt		\$1,298.19							
					Rating		AA+		
					Year of Last Rating		2016		
3 Yr. Average Property Valuation		\$2,991,670,553.67							
					Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.12%							
					Sheet UFB-10				

All Additional Future Years' Budgets	
	\$15,240,000.00
	\$1,804,913.00
	\$856,595.72
	\$71,886.99
	\$17,973,395.71
	\$16,096,595.72
	\$1,876,799.99
	\$0.00

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)
