



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1615 West Milford Township - County of Passaic

Municode: 1615

Adopted

Filename: 1615_fba_2025.xlsm

Website: WestMilford.org

Phone Number:

973-728-7000

Mailing Address:

1480 Union Valley Road

Municipality:

West Milford

State: NJ

Zip: 07480

Mayor

First Name Middle Name Last Name

Term Expires

Business Email

Michele

Date

12/31/2027

Dale@WestMilford.org

Chief Administrative Officer

William

Senande

Twpadministrator@WestMilford.org

Chief Financial Officer

Cert. Number

Ellen

Mageean

N-1742

Treasurer@WestMilford.org

Municipal Clerk

William

Senande

TwpClerk@WestMilford.org

Registered Municipal Accountant

Steven

Wielkottz

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Kevin

Goodsir

12/31/2025

Goodsir@WestMilford.org

Matthew

P

Conlon

12/31/2025

Conlon@WestMilford.org

Michael

Chazukow

12/31/2026

Chazukow@WestMilford.org

David

Marsden

12/31/2026

Marsden@WestMilford.org

Ada

Erik

12/31/2027

Erik@WestMilford.org

Marilyn

Lichtenberg

12/31/2027

Lichtenberg@WestMilford.org

Government Type:

Town

Election Type:

Partisan

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

I/COA		% 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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-24.26%	(\$1,918,806.00)	\$7,208,806.00	\$5,990,000.00	\$5,900,000.00			Garbage \$90,000.00				
08	Local Revenue	-25.31%	(\$701,165.10)	\$2,770,165.10	\$2,069,000.00	\$2,059,000.00			\$10,000.00				
09	State Aid (without offsetting appropriation)	-7.02%	(\$242,295.30)	\$3,450,477.30	\$3,208,182.00	\$3,208,182.00							
08	Uniform Construction Code Fees	-22.53%	(\$152,640.00)	\$677,640.00	\$525,000.00	\$525,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-94.61%	(\$1,642,053.16)	\$1,735,581.16	\$93,528.00	\$93,528.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	39.02%	\$784,349.86	\$2,010,033.14	\$2,794,383.00	\$2,794,383.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.47%	\$371,493.00	\$25,235,116.00	\$25,606,609.00	\$22,461,113.00			\$3,145,496.00				
07	Minimum Library Tax	10.85%	\$151,237.00	\$1,394,009.00	\$1,545,246.00	\$1,545,246.00							
54	Open Space Levy Tax	0.32%	\$1,776.00	\$548,316.00	\$550,092.00		\$550,092.00						
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	-7.32%	(\$3,348,103.70)	\$45,730,143.70	\$42,382,040.00	\$38,586,452.00	\$550,092.00	\$0.00	\$3,245,496.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	18.00	10.00	3.92%	\$123,369.00	\$3,146,507.00	\$3,269,876.00	\$3,244,876.00			Garbage				
21	Land-Use Administration	3.00	1.00	12.64%	\$32,465.00	\$236,865.00	\$289,330.00	\$289,330.00							
22	Uniform Construction Code	3.00	0.00	1.43%	\$6,956.00	\$487,461.00	\$494,417.00	\$494,417.00							
23	Insurance	0.00	0.00	16.05%	\$740,000.00	\$4,612,000.00	\$5,352,000.00	\$5,352,000.00							
25	Public Safety	54.00	4.00	-7.36%	(\$642,059.40)	\$8,728,455.40	\$8,086,396.00	\$8,082,741.00							
26	Public Works	32.00	2.00	3.58%	\$235,785.00	\$6,580,699.00	\$6,816,484.00	\$6,766,484.00							
27	Health and Human Services	1.00	1.00	-63.99%	(\$568,475.13)	\$888,399.13	\$319,924.00	\$315,051.00							
28	Parks and Recreation	10.00	67.00	0.44%	\$5,795.00	\$1,312,958.00	\$1,318,753.00	\$1,318,753.00							
29	Education (including Library)	6.00	8.00	10.85%	\$151,237.00	\$1,394,009.00	\$1,545,246.00	\$1,545,246.00							
30	Unclassified	0.00	3.00	2.33%	\$8,062.00	\$318,486.00	\$326,548.00	\$326,548.00							
31	Utilities and Built Purchases		0.00	-2.09%	(\$17,700.00)	\$845,200.00	\$827,500.00	\$827,500.00							
32	Landfill / Solid Waste Disposal			-10.97%	(\$410,808.63)	\$3,746,304.63	\$3,335,496.00				\$3,335,496.00				
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.34%	\$53,000.00	\$3,965,000.00	\$4,018,000.00	\$4,018,000.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			36.31%	\$125,775.00	\$346,350.00	\$472,125.00	\$472,125.00							
43	Court and Public Defender		2.00	7.70%	\$23,110.00	\$299,950.00	\$323,060.00	\$323,060.00							
44	Capital			-70.22%	(\$1,197,314.00)	\$1,705,000.00	\$507,686.00	\$507,686.00							
45	Debt			-19.43%	(\$821,128.00)	\$4,225,168.00	\$3,404,040.00	\$3,404,040.00							
46	Deferred Charges			#DIV/0!	\$5,067.00	\$0.00	\$5,067.00	\$5,067.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,300,000.00	\$2,300,000.00	\$2,300,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	129.00	98.00	-4.75%	(\$2,146,864.16)	\$45,158,812.16	\$43,011,948.00	\$39,592,924.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00

Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	978	\$69,246,800.00	2.52%	15A Public Schools	25	\$52,753,400.00	17.07%
2 Residential	9,827	\$2,396,731,300.00	87.14%	15B Other Schools			0.00%
3A/3B Farm	342	\$53,361,000.00	1.94%	15C Public Property	455	\$158,906,500.00	51.42%
4A Commercial	297	\$188,741,500.00	6.86%	15D Church and Charities	32	\$26,352,800.00	8.53%
4B Industrial	27	\$40,770,400.00	1.48%	15E Cemeteries & Graveyards	8	\$793,500.00	0.26%
4C Apartments	2	\$1,563,600.00	0.06%	15F Other Exempt	171	\$70,243,700.00	22.73%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	11,473	\$2,750,414,600.00	100.00%	Total	691	\$309,049,900.00	100.00%
Average Ratio (%), Assessed to True Value		59.14%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,650,684,139.33		Non-Exempt Properties	11.24%		
Total # of property tax appeals filed in 2024		County Tax Board	73.00				
		State Tax Court	0.00				
Number of 2024 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			2.00				
Amount paid out by municipality for tax appeals in 2024							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full	
	# of Parcels	PILOT Billing/Revenue	Assessed Value	2024 Total Tax Rate	
G Commercial/Industrial Exemption	2	\$357,373.34	\$15,025,800.00	\$628,078.44	
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	2	357,373.34	15,025,800.00	628,078.44	

Long-Term Tax Exemptions

Sheet UFB-6

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	1.00	6.00	201,165.00	\$172,000.00	\$0.00	\$5,160.00	\$10,847.00	\$13,158.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	1,124,149.00	\$846,406.00		\$131,132.00	\$84,082.00	\$62,529.00
Police Officers (Including Superior Officers)	46.00	0.00	8,582,746.58	\$5,303,042.00	\$542,637.00	\$1,991,887.23	\$660,418.00	\$84,762.35
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	73.00	18.00	8,932,333.00	\$6,107,618.00	\$559,111.00	\$929,366.00	\$826,998.00	\$509,240.00
All Other Non-Union Employees not listed above	4.00	91.00	1,133,023.00	\$876,660.00	\$38,895.00	\$89,503.00	\$50,895.00	\$77,070.00
Totals	130.00	116.00	19,973,416.58	\$13,305,726.00	\$1,140,643.00	\$3,147,048.23	\$1,633,240.00	\$746,759.35

Is the Local Government required to comply with N.J.S.A. 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		45.00	\$12,440.00	\$559,800.00	50.00	\$10,768.00	\$538,400.00
Parent & Child		7.00	\$20,163.00	\$141,141.00	6.00	\$17,592.00	\$105,552.00
Employee & Spouse (or Partner)		14.00	\$27,792.00	\$389,088.00	15.00	\$23,520.00	\$352,800.00
Family		34.00	\$32,970.00	\$1,120,980.00	39.00	\$29,836.00	\$1,163,604.00
Employee Cost Sharing Contribution (enter as negative -)				(\$709,610.00)			(\$674,805.00)
Subtotal		100.00		\$1,501,399.00	110.00		\$1,485,551.00
Elected Officials - Health Benefits - Annual Cost							
Single Coverage				\$0.00			\$0.00
Parent & Child		1	\$18,984.00	\$18,984.00			\$0.00
Employee & Spouse (or Partner)				\$0.00			\$0.00
Family				\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)				(\$7,331.00)			
Subtotal		1.00		\$11,653.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost							
Single Coverage		129	\$7,442.00	\$960,018.00	135	\$7,860.00	\$1,061,100.00
Parent & Child		6	\$19,828.00	\$118,968.00	4	\$17,073.00	\$68,292.00
Employee & Spouse (or Partner)		15	\$34,216.00	\$513,240.00	12	\$25,728.00	\$308,736.00
Family		15	\$28,791.00	\$431,865.00	15	\$29,744.00	\$446,160.00
Employee Cost Sharing Contribution (enter as negative -)				(\$81,204.96)			(\$77,723.00)
Subtotal		165.00		\$1,942,886.04	166.00		\$1,806,565.00
GRAND TOTAL		266.00		\$3,455,938.04	276.00		\$3,292,116.00

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

ACCUMULATED ABSENCE LIABILITY

[illegible]**UTFB-9 Accumulated Absence Liability**

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

UTB-9 Accumulated Absence Liability (2)

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]**UFB-9 Accumulated Absence Liability(3)**

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability (4)

UFB-9 Accumulated Absence Liability (5)

[illegible]

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

Gross Debt			Net Debt		
Deductions			Debt		
Local School Debt	\$3,025,000.00	\$0.00			
Regional School Debt		\$0.00			
Utility Fund Debt					
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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]

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

[illegible]