



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

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

James		Cerullo		jimmycer@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Hensley	12/31/2018	Hensley@WestMilford.org
Tim		Wagner	12/31/2018	Wagner@WestMilford.org
Pete		McGinness	12/31/2019	McGinness@WestMilford.org
Luciano "Lou"		Signorino	12/31/2019	Signorino@WestMilford.org
Patricia		Gerst	12/31/2020	Gerst@WestMilford.org
Andie		Pegel	12/31/2020	Pegel@WestMilford.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.822	\$22,569,035.00	22.29%	\$2,030.34	Municipal Purpose Tax	ESTIMATED	\$23,318,232.00
Municipal Library	0.037	\$1,003,057.00	0.99%	\$91.39	Municipal Library	ESTIMATED	\$995,972.00
Municipal Open Space	0.005	\$148,359.00	0.15%	\$12.35	Municipal Open Space	ESTIMATED	\$148,017.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.065	\$1,791,290.00	1.77%	\$160.55	Other Special Districts (total levies)	ESTIMATED	\$1,791,290.00
Local School District	1.968	\$54,057,230.00	53.40%	\$4,860.96	Local School District	ESTIMATED	\$55,125,195.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.796	\$21,366,472.63	21.11%	\$1,966.12	County Purposes	ESTIMATED	\$22,593,256.50
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	\$299,789.37	0.30%	\$27.17	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.703	\$101,235,233.00	100.00%	\$9,148.88	Total ESTIMATED amount to be raised by taxes		\$103,971,962.50
Total Taxable Valuation as of October 1, 2017 <u>\$2,741,062,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,849,354.22</u>		
Current Year Average Residential Assessment <u>\$247,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>31,938,558.22</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$79,657,758.50</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$101,746,962.50</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$2,225,000.00</u>		
	0.822	0.851	3.53%		Total Amount to be Raised by Taxes <u>\$103,971,962.50</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.86%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$22,569,035.00	\$23,318,232.00	3.32%	\$749,197.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>100,527,933.45</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2017 <u>101,797,136.88</u>		
	\$2,030.34	\$2,101.97	3.53%	\$71.63	% of Taxes Collected, CY 2017 <u>98.75%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$1,318,418.26</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.66%	\$19,953.00	\$3,013,675.00	\$3,033,628.00	\$3,000,000.00	\$33,628.00						
08	Local Revenue	-11.61%	(\$195,261.30)	\$1,681,932.30	\$1,486,671.00	\$1,414,325.00	\$72,346.00						
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	-44.15%	(\$276,731.00)	\$626,731.00	\$350,000.00	\$350,000.00							
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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-58.26%	(\$109,785.54)	\$188,441.76	\$78,656.22	\$78,656.22							
08	Other Special Items	29.80%	\$170,955.61	\$573,702.39	\$744,658.00	\$744,658.00							
15	Receipts from Delinquent Taxes	-19.64%	(\$268,776.50)	\$1,368,776.50	\$1,100,000.00	\$1,100,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.87%	\$460,770.00	\$24,648,752.00	\$25,109,522.00	\$23,318,232.00	\$1,791,290.00						
07	Minimum Library Tax	-0.71%	(\$7,085.00)	\$1,003,057.00	\$995,972.00	\$995,972.00							
54	Open Space 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	-0.57%	(\$205,960.73)	\$36,266,782.95	\$36,060,822.22	\$34,163,558.22	\$1,897,264.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	17.00	11.00	6.33%	\$159,463.00	\$2,518,614.00	\$2,678,077.00	\$2,678,077.00							
21	Land-Use Administration	3.00		5.07%	\$14,140.00	\$278,839.00	\$292,979.00	\$292,979.00							
22	Uniform Construction Code	3.00	2.00	10.78%	\$38,880.00	\$360,830.00	\$399,710.00	\$399,710.00							
23	Insurance			-0.02%	(\$1,074.00)	\$4,339,799.00	\$4,338,725.00	\$4,338,725.00							
25	Public Safety	53.00	12.00	0.55%	\$40,903.83	\$7,381,173.39	\$7,422,077.22	\$7,405,861.00	\$16,216.22						
26	Public Works	29.50	5.00	1.51%	\$64,560.63	\$4,266,870.37	\$4,331,431.00	\$4,331,431.00							
27	Health and Human Services	5.00	11.00	1.82%	\$13,493.00	\$739,642.00	\$753,135.00	\$733,135.00	\$20,000.00						
28	Parks and Recreation	9.00	87.00	-2.84%	(\$41,460.00)	\$1,461,261.00	\$1,419,801.00	\$1,419,801.00							
29	Education (including Library)			4.48%	\$44,965.00	\$1,003,057.00	\$1,048,022.00	\$995,972.00	\$52,050.00						
30	Unclassified		2.00	-24.24%	(\$163,436.00)	\$674,360.00	\$510,924.00	\$510,924.00							
31	Utilities and Bulk Purchases			5.60%	\$44,300.00	\$791,250.00	\$835,550.00	\$835,550.00							
32	Landfill / Solid Waste Disposal	2.50	2.00	0.00%	\$0.00	\$2,022,650.00	\$2,022,650.00	\$0.00		\$2,022,650.00					
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			9.22%	\$254,954.00	\$2,764,146.00	\$3,019,100.00	\$3,019,100.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-100.00%	(\$18,966.00)	\$18,966.00	\$0.00	\$0.00							
43	Court and Public Defender	3.00	3.00	4.72%	\$13,681.00	\$289,564.00	\$303,245.00	\$303,245.00							
44	Capital			-38.00%	(\$177,739.00)	\$467,739.00	\$290,000.00	\$290,000.00							
45	Debt			14.81%	\$546,801.00	\$3,691,280.00	\$4,238,081.00	\$4,238,081.00							
46	Deferred Charges			-3.83%	(\$2,299.00)	\$60,000.00	\$57,701.00	\$57,701.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			4.71%	\$100,000.00	\$2,125,000.00	\$2,225,000.00	\$2,225,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	125.00	135.00	2.64%	\$931,167.46	\$35,255,040.76	\$36,186,208.22	\$34,075,292.00	\$88,266.22	\$0.00	\$2,022,650.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
			none			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,098	\$69,741,300.00	2.54%	15A Public Schools	24	\$52,745,000.00	18.93%
2 Residential	9,853	\$2,386,624,000.00	87.07%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	380	\$49,707,700.00	1.81%	15C Public Property	399	\$154,826,900.00	55.58%
4A Commercial	278	\$191,330,900.00	6.98%	15D Church and Charities	32	\$26,286,400.00	9.44%
4B Industrial	29	\$42,015,100.00	1.53%	15E Cemeteries & Graveyards	8	\$793,500.00	0.28%
4C Apartments	2	\$1,643,600.00	0.06%	15F Other Exempt	143	\$43,934,100.00	15.77%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$100.00	0.00%				
Total	11,642	\$2,741,062,700.00	100.00%	Total	606	\$278,585,900.00	100.00%

Average Ratio (%), Assessed to True Value	91.95%
Equalized Valuation, Taxable Properties	\$2,981,036,106.58

Total # of property tax appeals filed in 2017	County Tax Board	112.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		130.00

Amount paid out by municipality for tax appeals in 2017	\$467,068.31
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Percentage of Exempt vs. Non-Exempt Properties	10.16%
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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	1	\$855.63	\$2,585,300.00	\$95,733.66
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	855.63	2,585,300.00	95,733.66

**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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 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					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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	38,641.00	\$34,000.00	\$0.00	\$1,700.00	\$0.00	\$2,941.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	837,795.16	\$639,439.23	\$0.00	\$85,493.03	\$62,025.80	\$50,837.10
Police Officers (Including Superior Officers)	44.00	0.00	7,819,934.28	\$5,232,106.00	\$518,173.00	\$1,430,980.99	\$541,215.24	\$97,459.05
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	69.00	38.00	8,426,724.11	\$5,984,384.98	\$409,100.00	\$762,714.97	\$751,515.43	\$519,008.73
All Other Non-Union Employees not listed above	9.00	100.00	1,576,847.84	\$1,243,892.35	\$5,000.00	\$103,665.22	\$120,591.12	\$103,699.15
Totals	128.00	145.00	18,699,942.39	\$13,133,822.56	\$932,273.00	\$2,384,554.21	\$1,475,347.59	\$773,945.03

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	26.00	\$9,638.31	\$250,596.06	27.00	\$9,247.11	\$249,671.97
Parent & Child	10.00	\$15,266.40	\$152,664.00	9.00	\$14,892.00	\$134,028.00
Employee & Spouse (or Partner)	25.00	\$21,855.84	\$546,396.00	20.00	\$21,267.00	\$425,340.00
Family	47.00	\$26,530.21	\$1,246,919.87	44.00	\$26,064.00	\$1,146,816.00
Employee Cost Sharing Contribution (enter as negative -)			(\$753,444.00)			(\$671,460.96)
Subtotal	108.00		\$1,443,131.93	100.00		\$1,284,395.01
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$10,753.71	\$75,275.97	8	\$11,092.50	\$88,740.00
Parent & Child	3	\$15,792.00	\$47,376.00	4	\$16,893.00	\$67,572.00
Employee & Spouse (or Partner)	15	\$24,001.60	\$360,024.00	18	\$24,650.00	\$443,700.00
Family	11	\$26,940.00	\$296,340.00	10	\$27,444.00	\$274,440.00
Employee Cost Sharing Contribution (enter as negative -)			(\$56,250.00)			(\$42,936.00)
Subtotal	36.00		\$722,765.97	40.00		\$831,516.00
GRAND TOTAL	144.00		\$2,165,897.90	140.00		\$2,115,911.01

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	116.29	\$21,714.42		X	
Chief Financial Officer	19.29	\$6,304.50		X	
Court Administrator	54.07	\$6,560.42		X	
Director of Cummunity Services and Recreation	43.57	\$3,152.32		X	
Director of Public Works	278.57	\$20,209.00		X	
Non-aligned employees - Supervisory	973.09	\$216,833.61		X	
Other Non-Union Employees	338.43	\$31,538.46		X	
Guild Clerical	5195.49	\$444,795.10	X		
Department of Public Works	2843.72	\$242,127.72	X		
Police	2549.91	\$329,497.46	X		
Totals	12412.43	\$1,322,733.01			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt	Deductions	Net Debt	Current Year		
				Budget	2019 Budget	2020 Budget
Local School Debt	\$6,504,558.50	\$6,504,558.50	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$386,703.78		\$386,703.78			
Notes Outstanding	\$12,172,550.00		\$12,172,550.00			
Bonds Outstanding	\$21,195,000.00		\$21,195,000.00			
Loans and Other Debt	\$1,176,608.85		\$1,176,608.85			
Total (Current Year)	\$41,435,421.13	\$6,504,558.50	\$34,930,862.63			
Population (2010 census)	<u>25,850</u>					
Per Capita Gross Debt	<u>\$1,602.92</u>					
Per Capita Net Debt	<u>\$1,351.29</u>					
3 Yr. Average Property Valuation		<u>\$3,019,671,699.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.16%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$413,650.00					
Bond Anticipation Notes - Interest	\$365,200.00					
Bonds - Principal	\$2,900,000.00			\$3,055,000.00	\$3,145,000.00	
Bonds - Interest	\$535,700.00			\$446,862.00	\$354,450.00	
Loans & Other Debt - Principal	\$158,314.49			\$161,598.61	\$164,846.74	
Loans & Other Debt - Interest	\$23,531.00			\$19,559.92	\$15,311.79	
Total	\$4,396,395.49			\$3,683,020.53	\$3,679,608.53	
Total Principal	\$3,471,964.49			\$3,216,598.61	\$3,309,846.74	
Total Interest	\$924,431.00			\$466,421.92	\$369,761.79	
% of Total Current Year Budget	12.15%					
	Description		Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases	\$4,296.00			\$0.00	\$0.00	
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA+				
Year of Last Rating		2016				
Mark "X" if Municipality has no bond rating						

All Additional Future Years' Budgets
\$12,095,000.00
\$1,450,463.00
\$691,748.98
\$56,575.20
\$14,293,787.18
\$12,786,748.98
\$1,507,038.20
\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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