



State of New Jersey  
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1615 West Milford Township - County of Passaic

Municode: 1615

Website: WestMilford.org

Phone Number: 973728-2700

Mailing Address: 1480 Union Valley Road

Filename: 1615\_fba\_2024.xlsm

Adopted

Municipality: West Milford

State: NJ

Zip: 07480

Mayor			
First Name	Middle Name	Last Name	Term Expires
Michele		Date	12/31/2026
Chief Administrative Officer			
William		Senande	
Chief Financial Officer			
Ellen		Mageean	
Municipal Clerk			
William		Senande	
Registered Municipal Accountant			
James		Cerullo	
Governing Body Members			
First Name	Middle Name	Last Name	Term Expires
Michael		Chazukow	12/31/2026
David		Mardsen	12/31/2026
Ada		Erik	12/31/2024
Marilyn		Lichtenberg	12/31/2024
Kevin		Goodsir	12/31/2025
Matthew		Conlon	12/31/2025

Government Type: Mayor-Council-Administrator (Faulkner)

Election Type: Partisan



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	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	0.811	\$22,204,605.00	19.91%	\$0.00
Municipal Library	0.047	\$1,279,024.00	1.15%	\$0.00
Municipal Open Space	0.020	\$547,512.00	0.49%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.124	\$3,368,165.00	3.02%	\$0.00
Local School District	2.290	\$62,676,891.00	56.21%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.768	\$21,020,030.68	18.85%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$407,596.98	0.37%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	4.075	\$111,503,824.66	100.00%	\$0.00

Total Taxable Valuation as of  
(To be used to calculate the current year tax rate)  
Current Year Average Residential Assessment

October 1, 2023

\$2,741,578,300.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.811		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,204,605.00	\$22,089,620.00	-0.52%	(\$114,985.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

<u>Current Year 2024 Budget</u>			
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>	
Municipal Purpose Tax	ACTUAL	\$22,089,620.00	
Municipal Library	ACTUAL	\$1,394,009.00	
Municipal Open Space	ACTUAL	\$548,336.00	
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)	ACTUAL	\$3,434,653.00	
Local School District	ACTUAL	\$64,729,281.00	
Regional School District			
County Purposes	ESTIMATED	\$21,440,431.00	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$415,749.00	
Other County Levies (total)			

Total ESTIMATED amount to be raised by taxes

\$114,052,079.00

Revenue Anticipated, Excluding Tax Levy	16,419,862.08
Budget Appropriations, before Reserve for Uncollected Taxes	37,603,491.08
Total Non-Municipal Tax Levy	\$90,568,450.00
Amount to be Raised by Taxes - Before RUT	\$111,752,079.00
Reserve for Uncollected Taxes (RUT)	\$2,300,000.00
Total Amount to be Raised by Taxes	\$114,052,079.00

% of Tax Collections used to Calculate RUT

97.98%

If % used exceeds the actual collection % then  
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	110,404,415.96
Total Tax Revenue, Collections CY 2023	111,765,359.83
% of Taxes Collected, CY 2023	98.78%

Delinquent Taxes - December 31, 2023

\$1,277,832.01

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

FCCOA		% 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	109.13%	\$4,127,018.00	\$3,781,788.00	\$7,908,806.00	\$7,818,806.00			Solid Waste \$90,000.00				
08	Local Revenue	-13.63%	(\$275,468.31)	\$2,021,243.31	\$1,745,775.00	\$1,745,775.00							
09	State Aid (without offsetting appropriation)	4.00%	\$132,764.56	\$3,317,712.44	\$3,450,477.00	\$3,450,477.00							
08	Uniform Construction Code Fees	-21.33%	(\$121,992.00)	\$571,992.00	\$450,000.00	\$450,000.00							
	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	-95.77%	(\$4,636,825.12)	\$4,841,738.20	\$204,913.08	\$104,913.08			\$100,000.00				
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-52.77%	(\$1,955,538.94)	\$3,705,429.94	\$1,749,891.00	\$1,749,891.00							
15	Receipts from Delinquent Taxes	-16.59%	(\$218,827.94)	\$1,318,827.94	\$1,100,000.00	\$1,100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.52%	(\$1,207,652.27)	\$26,731,925.27	\$25,524,273.00	\$22,089,620.00			\$3,434,653.00				
07	Minimum Library Tax	8.99%	\$114,985.00	\$1,279,024.00	\$1,394,009.00	\$1,394,009.00							
54	Open Space Levy Tax	#DIV/0!	\$548,336.00		\$548,336.00		\$548,336.00						
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	-7.34%	(\$3,493,201.02)	\$47,569,681.10	\$44,076,480.08	\$39,903,491.08	\$548,336.00	\$0.00	\$3,624,653.00	\$0.00	\$0.00	\$0.00	\$0.00



USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

RCOA	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	12.00	7.99%	\$231,287.00	\$2,895,220.00	\$3,126,507.00	\$3,126,507.00							
21	Land-Use Administration	3.00	1.00	-24.12%	(\$81,025.00)	\$335,890.00	\$254,865.00	\$254,865.00							
22	Uniform Construction Code	3.00	2.00	-6.80%	(\$35,556.00)	\$523,017.00	\$487,461.00	\$487,461.00							
23	Insurance	0.00	0.00	-5.68%	(\$274,000.00)	\$4,821,000.00	\$4,547,000.00	\$4,547,000.00							
25	Public Safety	52.00	14.00	-24.86%	(\$2,639,362.56)	\$10,616,538.99	\$7,977,176.43	\$7,901,685.00							
26	Public Works	34.00	0.50	5.71%	\$340,481.00	\$5,966,218.00	\$6,306,699.00	\$6,306,699.00							
27	Health and Human Services	2.00	2.50	-61.38%	(\$849,195.00)	\$1,383,435.00	\$534,240.00	\$534,240.00							
28	Parks and Recreation	9.00	79.00	-37.91%	(\$770,567.01)	\$2,032,525.01	\$1,261,958.00	\$1,261,958.00							
29	Education (including Library)	6.00	8.00	8.99%	\$114,985.00	\$1,279,024.00	\$1,394,009.00	\$1,394,009.00							
30	Unclassified	0.00	3.00	-55.26%	(\$220,465.03)	\$398,951.03	\$178,486.00	\$178,486.00							
31	Utilities and Bulk Purchases	0.00	0.00	0.32%	\$2,700.00	\$842,500.00	\$845,200.00	\$845,200.00							
32	Landfill / Solid Waste Disposal	1.00	1.50	0.75%	\$27,329.48	\$3,626,745.17	\$3,654,074.65		\$29,421.65		\$3,624,653.00				
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	14.24%	\$494,387.00	\$3,470,613.00	\$3,965,000.00	\$3,965,000.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	158.53%	\$285,350.00	\$180,000.00	\$465,350.00	\$465,350.00							
43	Court and Public Defender	2.00	2.00	-9.77%	(\$32,485.00)	\$332,435.00	\$299,950.00	\$299,950.00							
44	Capital	0.00	0.00	266.67%	\$1,240,000.00	\$465,000.00	\$1,705,000.00	\$1,705,000.00							
45	Debt	0.00	0.00	9.04%	\$350,191.00	\$3,874,977.00	\$4,225,168.00	\$4,225,168.00							
46	Deferred Charges	0.00	0.00	-100.00%	(\$25,193.00)	\$25,193.00	\$0.00	\$0.00							
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$2,300,000.00	\$2,300,000.00	\$2,300,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total	130.00	125.50	-4.06%	(\$1,841,138.12)	\$45,369,283.20	\$43,528,144.08	\$39,798,578.00	\$104,913.08	\$0.00	\$0.00	\$3,624,653.00	\$0.00	\$0.00	\$0.00	\$0.00



[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	982	\$69,279,100.00	2.53%
2 Residential	9,851	\$2,396,851,900.00	87.43%
3A/3B Farm	338	\$51,810,900.00	1.89%
4A Commercial	297	\$181,146,000.00	6.61%
4B Industrial	28	\$40,946,700.00	1.49%
4C Apartments	2	\$1,543,600.00	0.06%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	2	\$100.00	0.00%
Total	11,500	\$2,741,578,300.00	100.00%

Average Ratio (%), Assessed to True Value	65.46%
Equalized Valuation, Taxable Properties	\$4,188,173,388.33

Total # of property tax appeals filed in 2023	County Tax Board	28.00
	State Tax Court	2.00
Number of 2023 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	25	\$52,753,400.00	17.38%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	467	\$159,005,000.00	52.40%
15D Church and Charities	32	\$26,352,800.00	8.68%
15E Cemeteries & Graveyards	8	\$793,500.00	0.26%
15F Other Exempt	151	\$64,543,500.00	21.27%
Total	683	\$303,448,200.00	100.00%

Percentage of Exempt vs.  
Non-Exempt Properties      11.07%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption	2	\$341,494.82	\$15,025,800.00	\$612,301.35
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/Abatelements	2	341,494.82	15,025,800.00	612,301.35





**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	206,535.00	\$177,500.00	\$0.00	\$5,325.00	\$10,132.00	\$13,578.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	1,111,638.00	\$828,385.00	\$0.00	\$133,033.00	\$88,078.00	\$62,142.00
Police Officers (Including Superior Officers)	46.00	0.00	8,181,404.00	\$5,138,225.00	\$508,215.00	\$1,905,770.00	\$547,320.00	\$81,874.00
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	71.00	16.00	8,462,704.00	\$5,680,403.00	\$538,464.00	\$913,483.00	\$855,720.00	\$474,634.00
All Other Non-Union Employees not listed above	5.00	91.00	1,194,222.00	\$892,625.00	\$39,895.00	\$97,052.00	\$86,590.00	\$78,060.00
Totals	129.00	114.00	19,156,503.00	\$12,717,138.00	\$1,086,574.00	\$3,054,663.00	\$1,587,840.00	\$710,288.00

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							50.00	\$10,768.00	\$538,400.00	42.00	\$10,360.00	\$435,120.00
Parent & Child							6.00	\$17,592.00	\$105,552.00	6.00	\$16,532.00	\$99,192.00
Employee & Spouse (or Partner)							15.00	\$23,520.00	\$352,800.00	15.00	\$23,506.00	\$352,590.00
Family							39.00	\$29,836.00	\$1,163,604.00	34.00	\$28,165.00	\$957,610.00
Employee Cost Sharing Contribution (enter as negative - )									(\$674,805.00)			(\$522,292.00)
Subtotal							110.00		\$1,485,551.00	97.00		\$1,322,220.00
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 - )									\$0.00			
Subtotal							0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost												
Single Coverage							135	\$655.00	\$88,425.00	122	\$643.00	\$78,446.00
Parent & Child							4	\$17,073.00	\$68,292.00	4	\$16,848.00	\$67,392.00
Employee & Spouse (or Partner)							12	\$25,728.00	\$308,736.00	9	\$24,259.00	\$218,331.00
Family							15	\$29,744.00	\$446,160.00	15	\$28,529.00	\$427,935.00
Employee Cost Sharing Contribution (enter as negative - )									(\$77,723.00)			(\$42,072.00)
Subtotal							166.00		\$833,890.00	150.00		\$750,032.00
GRAND TOTAL							276.00		\$2,319,441.00	247.00		\$2,072,252.00

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)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO
NO



## USER FRIENDLY BUDGET SECTION

[illegible]

### UFB-9 Accumulated Absence Liability



## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]



## USER FRIENDLY BUDGET SECTION

[illegible]

**UFB-9 Accumulated Absence Liability (3)**



## USER FRIENDLY BUDGET SECTION

[illegible]

**UFB-9 Accumulated Absence Liability (4)**



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

Gross Debt			Deductions		Net Debt	Current Year 2025 2026 All Additional Future Years' Budgets			
						Budget	Budget	Budget	
Local School Debt					\$0.00	Utility Fund - Principal			
Regional School Debt					\$0.00	Utility Fund - Interest			
Utility Fund Debt						Bond Anticipation Notes - Principal	\$252,925.00		
						Bond Anticipation Notes - Interest	\$667,470.00		
					\$0.00	Bonds - Principal	\$2,790,000.00	\$1,635,000.00	\$1,685,000.00
					\$0.00	Bonds - Interest	\$508,520.00	\$426,475.00	\$389,625.00
					\$0.00	Loans & Other Debt - Principal			
					\$0.00	Loans & Other Debt - Interest	\$6,253.00	\$5,378.00	\$4,486.00
					\$0.00				\$3,576.00
Municipal Purposes						Total	\$4,225,168.00	\$2,066,853.00	\$2,079,111.00
									\$10,502,263.00
Debt Authorized (BNI)					\$0.00	Total Principal	\$3,042,925.00	\$1,635,000.00	\$1,685,000.00
Notes Outstanding	\$15,671,615.00				\$15,671,615.00	Total Interest	\$1,182,243.00	\$431,853.00	\$394,111.00
Bonds Outstanding	\$18,900,000.00				\$18,900,000.00	% of Total Current Year Budget	9.71%		\$1,357,263.00
Loans and Other Debt	\$323,444.70				\$323,444.70				
Total (Current Year)	\$34,895,059.70		\$0.00		\$34,895,059.70	Description		Debt Not Listed Above	
						Total Guarantees - Governmental			
						Total Guarantees - Other			
						Total Capital/Equipment Leases			
						Total Other			
Population (2020 census)	24,862								
Per Capita Gross Debt	\$1,403.55					Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Net Debt	\$1,403.55					Rating		AA+	
3 Year Average Property Valuation	\$3,816,446,235.00					Year of Last Rating			
Net Debt as % of 3 Year Average Property Valuation	0.91%					Mark "X" if Municipality has no bond rating			

Sheet UFB-10











## 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)

## USER FRIENDLY BUDGET SECTION - Notes
