



State of New Jersey Local Government Services

Year: Municipal User Friendly Budget

MUNICIPALITY:

Municod:

Website:

Filename:

Phone Number:

Mailing Address:

Municipality:

State: Zip:

Adopted

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michele		Dale	12/31/2023	Mayor@WestMilford.org

Chief Administrative Officer

William		Senande		TwpAdministrator@WestMilford.org
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Chief Financial Officer

Ellen		Mageean		Treasurer@WestMilford.org
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Municipal Clerk

William		Senande		ClerksOffice@WestMilford.org
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Registered Municipal Accountant

James		Cerullo		Jcerullo@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ada		Erik	12/31/2021	Erik@WestMilford.org
Marilyn		Lichtenberg	12/31/2021	Lichtenger@WestMilford.org
Kevin		Goodsir	12/31/2022	Goodsir@WestMilford.org
Warren		Gross	12/31/2023	Gross@WestMilford.org
Michael		Chazukow	12/31/2023	Chazukow@WestMilford.org
David		Mardsen	12/31/2023	Mardsen@WestMilford.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.820	\$22,498,533.00	21.31%	\$1,986,611
Municipal Library	0.038	\$1,045,736.00	0.99%	\$92,066
Municipal Open Space	0.005	\$148,150.00	0.14%	\$12,111
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.106	\$2,881,910.00	2.73%	\$256,811
Local School District	2.108	\$57,815,558.00	54.75%	\$5,107,033
Regional School District			0.00%	\$0.00
County Purposes	0.762	\$20,891,235.83	19.78%	\$1,846,099
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$313,567.09	0.30%	\$29,077
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.851	\$105,594,689.92	100.00%	\$9,329,781

Total Taxable Valuation as of October 1, 2020 \$2,742,850,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$242,269.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.820	0.818	-0.20%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,498,533.00	\$22,340,220.00	-0.70%	(\$158,313.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,986.61	\$1,982.73	-0.20%	(\$3.88)

Sheet UFB-1

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$22,340,220.00
Municipal Library	ACTUAL	\$1,054,049.00
Municipal Open Space	ACTUAL	\$147,444.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$2,881,910.00
Local School District	ESTIMATED	\$58,971,869.00
Regional School District		
County Purposes	ESTIMATED	\$21,309,061.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$319,838.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$107,024,391.00

Revenue Anticipated, Excluding Tax Levy 11,685,881.80
 Budget Appropriations, before Reserve for Uncollected Taxes 32,805,150.80
 Total Non-Municipal Tax Levy \$83,630,122.00

Amount to be Raised by Taxes - Before RUT \$104,749,391.00
 Reserve for Uncollected Taxes (RUT) \$2,279,720.07
 Total Amount to be Raised by Taxes \$107,029,111.07

% of Tax Collections used to Calculate RUT 97.87%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year
 Total Tax Revenue, Collections CY 2020 104,194,383.54
 Total Tax Levy, CY 2020 105,714,064.77
 % of Taxes Collected, CY 2020 98.56%

Delinquent Taxes - December 31, 2020 \$1,261,221.29

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	Arts and Culture Trust Fund	Solid Waste Utility	Utility	Utility	Utility	Utility
08	Surplus	-17.00%	(\$798,555.00)	\$4,698,228.00	\$3,899,673.00	\$3,725,684.00			\$173,989.00				
08	Local Revenue	0.26%	\$4,064.66	\$1,539,059.18	\$1,543,123.84	\$1,543,123.84							
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	-11.27%	(\$48,882.00)	\$433,882.00	\$385,000.00	\$385,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	48.81%	\$498,633.90	\$1,021,600.10	\$1,520,234.00	\$1,520,234.00							
10	Public and Private Revenue	45.33%	\$101,411.05	\$223,713.91	\$325,124.96	\$250,124.96			\$75,000.00				
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-18.67%	(\$252,581.38)	\$1,352,581.38	\$1,100,000.00	\$1,100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.55%	(\$2,059,026.70)	\$27,281,156.70	\$25,222,130.00	\$22,340,220.00			\$2,881,910.00				
07	Minimum Library Tax	0.79%	\$8,313.00	\$1,045,736.00	\$1,054,049.00	\$1,054,049.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$148,150.00	\$148,150.00	\$148,150.00							
07	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-6.23%	(\$2,546,622.47)	\$40,905,822.27	\$38,359,199.80	\$35,080,150.80	\$148,150.00	\$0.00	\$3,130,899.00	\$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	Solid Waste Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	18.00	12.50	-3.22%	(\$84,200.00)	\$2,616,120.00	\$2,531,920.00									
21	Land Use Administration	2.00	0.00	8.10%	\$23,504.00	\$290,261.00	\$313,765.00									
22	Uniform Construction Code	3.00	2.00	-5.07%	(\$22,873.00)	\$451,032.00	\$428,159.00									
23	Insurance	0.00	0.00	1.57%	\$66,260.00	\$4,227,740.00	\$4,294,000.00									
25	Public Safety	59.00	15.00	-7.96%	(\$606,471.51)	\$7,616,251.51	\$7,009,780.00									
26	Public Works	37.00	1.00	5.99%	\$282,967.00	\$4,727,033.00	\$5,010,000.00									
27	Health and Human Services	3.00	2.50	-0.86%	(\$5,805.00)	\$674,203.00	\$668,398.00									
28	Parks and Recreation	9.00	78.00	1.24%	\$16,930.57	\$1,369,304.43	\$1,386,235.00									
29	Education (including Library)	6.00	8.00	0.80%	\$8,323.00	\$1,645,736.00	\$1,054,059.00									
30	Unclassified		4.00	-82.80%	(\$2,147,795.11)	\$2,593,971.91	\$446,176.80	\$194,500.00								
31	Utilities and Bulk Purchases			-11.60%	(\$99,500.00)	\$857,850.00	\$758,350.00									
32	Landfill / Solid Waste Disposal	1.00	2.00	3.15%	\$98,575.00	\$3,130,899.00	\$3,229,474.00									
33	Contingency				\$0.00	\$0.00	\$0.00									
35	Statutory Expenditures			8.99%	\$289,000.00	\$3,216,000.00	\$3,505,000.00									
36	Statutory Expenditures				\$0.00	\$0.00	\$0.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.49%	\$1,725.00	\$115,575.00	\$117,300.00									
43	Court and Public Defender	3.00	3.00	3.89%	\$12,100.00	\$311,187.00	\$323,287.00									
44	Capital			-41.74%	(\$226,400.00)	\$542,400.00	\$316,000.00									
45	Debt			3.66%	\$163,505.00	\$4,468,341.00	\$4,631,846.00									
46	Deferred Charges			-75.43%	(\$33,394.88)	\$44,269.88	\$10,875.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,275,000.00	\$2,275,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	141.00	128.00	-5.58%	(\$2,263,549.93)	\$40,573,174.73	\$38,309,624.80	\$34,828,474.00	\$251,676.80	\$0.00	\$0.00	\$3,229,474.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,041	\$70,991,000.00	2.60%
2 Residential	9,842	\$2,384,412,800.00	87.35%
3A/3B Farm	350	\$48,945,200.00	1.79%
4A Commercial	298	\$181,994,300.00	6.67%
4B Industrial	29	\$41,891,200.00	1.53%
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	11,564	\$2,729,778,200.00	100.00%

Average Ratio (%), Assessed to True Value 86.74%
 Equalized Valuation, Taxable Properties \$3,147,081,162.09

Total # of property tax appeals filed in 2020	County Tax Board	148.00
	State Tax Court	0.00
Number of 2020 County Tax Board decisions appealed to Tax Court		73.00
Number of pending property tax appeals in State Tax Court		119.00
Amount paid out by municipality for tax appeals in 2020		\$200,148.00

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	24	\$52,745,000.00	17.84%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	454	\$158,287,200.00	53.54%
15D Church and Charities	31	\$26,128,000.00	8.84%
15E Cemeteries & Graveyards	8	\$793,500.00	0.27%
15F Other Exempt	139	\$57,662,500.00	19.51%
Total	656	\$295,616,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 10.83%

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

	# of Parcels	PILOT		Assessed Value
		Billing/Revenue	2020 Total Tax Rate	
G Commercial/Industrial Exemption	1	\$24,000.00	\$2,585,300.00	
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	24,000.00	2,585,300.00	95,955.90

**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	47,816.61	\$44,000.00	\$0.00	\$460.44	\$0.00	\$3,356.17
Supervisory Staff (Department Heads & Managers)	6.00	0.00	911,472.34	\$690,863.17	\$0.00	\$104,389.42	\$63,368.72	\$52,851.03
Police Officers (Including Superior Officers)	50.00	0.00	7,187,127.17	\$4,642,056.38	\$498,152.47	\$1,502,633.65	\$469,751.64	\$74,533.03
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	78.00	29.50	7,996,915.93	\$5,509,282.68	\$415,100.00	\$775,576.88	\$844,850.34	\$452,106.03
All Other Non-Union Employees not listed above	7.00	91.50	1,328,456.03	\$1,046,936.08	\$1,000.00	\$97,283.16	\$103,069.68	\$80,167.11
Totals	141.00	128.00	17,471,788.08	\$11,933,138.31	\$914,252.47	\$2,480,343.55	\$1,481,040.38	\$663,013.37

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		54.00	\$9,775.00	\$527,850.00	35.00	\$9,794.00	\$342,790.00
Parent & Child		11.00	\$15,972.00	\$175,692.00	11.00	\$15,560.00	\$171,160.00
Employee & Spouse (or Partner)		14.00	\$29,347.00	\$410,858.00	18.00	\$21,765.00	\$391,770.00
Family		41.00	\$26,752.00	\$1,096,832.00	46.00	\$26,820.00	\$1,233,720.00
Employee Cost Sharing Contribution (enter as negative -)				(\$592,079.00)			(\$649,790.00)
Subtotal		120.00		\$1,619,153.00	110.00		\$1,489,650.00
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 -)							
Subtotal		0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost							
Single Coverage		111	\$6,589.00	\$731,379.00	127	\$7,099.00	\$901,573.00
Parent & Child		4	\$15,972.00	\$63,888.00	8	\$12,036.00	\$96,288.00
Employee & Spouse (or Partner)		10	\$23,017.00	\$230,170.00	12	\$22,620.00	\$271,440.00
Family		18	\$27,081.00	\$487,458.00	13	\$27,384.00	\$355,992.00
Employee Cost Sharing Contribution (enter as negative -)				(\$15,458.00)			(\$16,740.00)
Subtotal		143.00		\$1,497,437.00	160.00		\$1,608,553.00
GRAND TOTAL		263.00		\$3,116,590.00	270.00		\$3,098,203.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt Deductions Net Debt

Current Year Budget 2022 Budget 2023 Budget All Additional Future Years' Budgets

Local School Debt			
Regional School Debt			
Utility Fund Debt			
Arts and Culture			
Solid Waste			
0			
0			
0			
Municipal Purposes			

Utility Fund - Principal			
Utility Fund - Interest			
Bond Anticipation Notes - Principal			
Bond Anticipation Notes - Interest			
Bonds - Principal			
Bonds - Interest			
Loans & Other Debt - Principal			
Loans & Other Debt - Interest			
Total			

Debt Authorized			
Notes Outstanding			
Bonds Outstanding			
Loans and Other Debt			

Total Principal			
Total Interest			
% of Total Current Year Budget			

Total (Current Year)			
Population (2010 census)			
Per Capita Gross Debt			
Per Capita Net Debt			
3 Yr. Average Property Valuation			
Net Debt as % of 3 Year Avg Property Valuation			

Description			
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases			
Total Other			
Debt Not Listed Above			
Bond Rating			
Year of Last Rating			

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	County of Passaic	Health Officer and Nursing		10/1/2019	9/20/2024	\$117,300.00

