



# State of New Jersey Local Government Services

## Year: 2022 Municipal User Friendly Budget

**MUNICIPALITY:** 1615 West Milford Township - County of Passaic Adopted

**Municode:** 1615 Filename: 1615\_fba\_2022.xlsm  
**Website:** [www.WestMilford.org](http://www.WestMilford.org)

**Phone Number:** 973-728-7000  
**Mailing Address:** 1480 Union Valley Road  
 West Milford State: NJ Zip: 07480  
 Municipality: West Milford

### Mayor

First Name	Middle Name	Last Name	Dale	Term Expires	Business Email
Michele				12/31/2023	Dale@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			Clerk@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
Kevin		Goodsir	12/31/2022	Goodsir@WestMilford.org
Warren		Gross	12/31/2022	Gross@WestMilford.org
Michael		Chazukow	12/31/2023	Chazukow@WestMilford.org
David		Mardsen	12/31/2023	Mardsen@WestMilford.org
Ada		Erik	12/31/2024	Erik@WestMilford.org
Marilyn		Lichtenberg	12/31/2024	Lichtenberg@WestMilford.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2021 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	0.819	\$22,340,220.00	21.04%	\$942.77
Municipal Library	0.038	\$1,054,049.00	0.99%	\$43.74
Municipal Open Space	0.005	\$147,444.00	0.14%	\$5.76
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	2.71%	\$122.02
Local School District	2.160	\$8,960,514.00	55.52%	\$2,486.42
Regional School District			0.00%	\$0.00
County Purposes	0.752	\$20,522,067.30	19.32%	\$865.64
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$296,208.40	0.28%	\$12.66
Other County Levies (total)			0.00%	\$0.00

Total (Calendar Year 2021 Budget) 3.891 \$106,202,412.70 100.00% \$4,479.01

Total Taxable Valuation as of October 1, 2021 \$103,320,502.70  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$115,112.00

**Prior Year to Current Year Comparison**

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.819	1.000	22.10%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,340,220.00	\$22,340,220.00	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$942.77	\$1,151.12	22.10%	\$208.35

Sheet UFB-1

**Current Year 2022 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$22,340,220.00
Municipal Library	ACTUAL	\$1,143,409.00
Municipal Open Space	ACTUAL	\$546,553.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$60,139,724.00
Regional School District		
County Purposes	ESTIMATED	\$20,958,364.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$276,276.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$105,404,546.00

Revenue Anticipated, Excluding Tax Levy 11,587,221.15

Budget Appropriations, before Reserve for Uncollected Taxes 32,770,850.15

Total Non-Municipal Tax Levy \$81,920,917.00

Amount to be Raised by Taxes - Before RUT \$103,104,546.00

Reserve for Uncollected Taxes (RUT) \$2,300,000.00

Total Amount to be Raised by Taxes \$105,404,546.00

% of Tax Collections used to Calculate RUT 97.81%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2021 105,130,968.87

Total Tax Levy, CY 2021 106,202,382.70

% of Taxes Collected, CY 2021 98.99%

Delinquent Taxes - December 31, 2021 \$2,461,757.54

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	Utility (Garbage District)	Utility	Utility	Utility	Utility
08	Surplus	-13.70%	(\$510,289.00)	\$3,725,684.00	\$3,215,395.00	\$3,215,395.00							
08	Local Revenue	-28.15%	(\$488,061.57)	\$1,734,061.57	\$1,246,000.00	\$1,246,000.00							
09	State Aid (without offsetting appropriation)	-1.37%	(\$43,785.00)	\$3,205,500.00	\$3,161,715.00	\$3,161,715.00							
08	Uniform Construction Code Fees	-28.49%	(\$155,375.00)	\$545,375.00	\$390,000.00	\$390,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-89.76%	(\$1,019,939.42)	\$1,136,252.57	\$116,313.15	\$116,313.15							
08	Other Special Items	50.66%	\$778,188.24	\$1,536,159.76	\$2,314,348.00	\$2,314,348.00							
15	Receipts from Delinquent Taxes	-11.89%	(\$148,393.35)	\$1,248,393.35	\$1,100,000.00	\$1,100,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	9.09%	\$2,134,810.72	\$23,498,014.28	\$25,632,825.00	\$22,340,220.00							
07	Minimum Library Tax	8.48%	\$89,360.00	\$1,054,049.00	\$1,143,409.00	\$1,143,409.00							
54	Open Space Levy Tax	270.69%	\$399,109.00	\$147,444.00	\$546,553.00	\$546,553.00							
56	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							
	<b>Total</b>	<b>2.74%</b>	<b>\$1,035,624.62</b>	<b>\$37,830,933.53</b>	<b>\$38,866,538.15</b>	<b>\$35,027,400.15</b>	<b>\$546,553.00</b>	<b>\$0.00</b>	<b>\$3,292,605.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	18.00	14.00	8.81%	\$224,450.00	\$2,548,420.00	\$2,772,870.00					Garbage District				
21	3.00	0.00	6.89%	\$22,391.00	\$324,765.00	\$347,156.00									
22	3.00	3.00	6.19%	\$26,522.00	\$428,159.00	\$454,681.00									
23			8.79%	\$386,200.00	\$4,395,000.00	\$4,781,200.00									
25	56.00	14.00	4.60%	\$318,700.00	\$6,921,790.00	\$7,240,490.00									
26	37.00	1.00	10.11%	\$501,643.00	\$4,960,000.00	\$5,461,643.00									
27	4.00	2.00	7.04%	\$49,184.00	\$698,498.00	\$747,682.00									
28	8.00	81.00	-0.06%	(\$761.00)	\$1,270,635.00	\$1,269,874.00									
29	3.00	11.00	8.48%	\$89,360.00	\$1,054,049.00	\$1,143,409.00									
30			-65.77%	(\$935,156.26)	\$1,452,304.41	\$497,148.15	\$117,313.15								
31			18.46%	\$135,400.00	\$733,350.00	\$868,750.00									
32	1.00	1.00	3.50%	\$113,131.00	\$3,229,474.00	\$3,342,605.00									
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			-6.28%	(\$220,000.00)	\$3,505,000.00	\$3,285,000.00									
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			2.51%	\$2,950.00	\$117,300.00	\$120,250.00									
43	3.00	1.00	0.64%	\$2,037.00	\$323,287.00	\$325,344.00									
44			91.27%	\$288,412.00	\$316,000.00	\$604,412.00									
45			-39.40%	(\$1,824,716.00)	\$4,631,846.00	\$2,807,130.00									
46			-96.68%	(\$10,514.00)	\$10,875.00	\$361.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			1.10%	\$25,000.00	\$2,275,000.00	\$2,300,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	136.00	128.00	-2.11%	(\$825,747.26)	\$39,195,752.41	\$38,370,005.15	\$34,910,087.00	\$117,313.15	\$0.00	\$0.00	\$0.00	\$3,342,605.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<div data-bbox="138 228 170 819" style="text-align: right;"><b>Revenues at Risk</b></div> <div data-bbox="170 228 203 819" style="text-align: right;"><b>Non-recurring appropriation reductions</b></div> <div data-bbox="203 228 235 819" style="text-align: right;"><b>Future Year Appropriation Increases</b></div> <div data-bbox="235 228 267 819" style="text-align: right;"><b>Structural Imbalance Offsets</b></div> <div data-bbox="267 228 495 819"> <p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p> </div>	<b>Amount</b>	<b>Comment/Explanation</b>
None		

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,015	\$70,996,600.00	2.60%	15A Public Schools	25	\$52,753,400.00	17.73%
2 Residential	9,853	\$2,387,634,300.00	87.37%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	337	\$50,349,000.00	1.84%	15C Public Property	471	\$158,216,100.00	53.17%
4A Commercial	297	\$181,104,800.00	6.63%	15D Church and Charities	31	\$26,128,000.00	8.78%
4B Industrial	28	\$41,136,500.00	1.51%	15E Cemeteries & Graveyards	8	\$793,500.00	0.27%
4C Apartments	2	\$1,543,600.00	0.06%	15F Other Exempt	150	\$59,672,600.00	20.05%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	2	\$100.00	0.00%				
<b>Total</b>	<b>11,534</b>	<b>\$2,732,764,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>685</b>	<b>\$297,563,600.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	79.58%
Equalized Valuation, Taxable Properties	\$3,433,984,543.86

Total # of property tax appeals filed in 2021	County Tax Board	59.00
	State Tax Court	1.00
Number of 2021 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2021

Percentage of Exempt vs.  
Non-Exempt Properties  
10.89%

### 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 2021 Total Tax Rate
G Commercial/Industrial Exemption	2	\$370,118.00	\$15,025,800.00	\$584,653.88
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>2</b>	<b>370,118.00</b>	<b>15,025,800.00</b>	<b>584,653.88</b>





**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	47,827.00	\$44,000.00	\$0.00	\$461.00	\$0.00	\$3,366.00
Supervisory Staff (Department Heads & Managers)	7.00	0.00	1,059,001.00	\$791,392.00	\$0.00	\$116,100.00	\$91,583.00	\$59,926.00
Police Officers (Including Superior Officers)	47.00	0.00	7,507,282.00	\$4,853,719.00	\$501,330.00	\$1,560,000.00	\$514,585.00	\$77,648.00
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	75.00	16.00	8,343,711.00	\$5,808,763.00	\$424,003.00	\$859,829.00	\$805,288.00	\$445,828.00
All Other Non-Union Employees not listed above	4.00	94.00	1,145,593.00	\$914,882.00	\$1,000.00	\$88,610.00	\$67,869.00	\$73,232.00
<b>Totals</b>	<b>133.00</b>	<b>117.00</b>	<b>18,103,414.00</b>	<b>\$12,412,756.00</b>	<b>\$926,333.00</b>	<b>\$2,625,000.00</b>	<b>\$1,479,325.00</b>	<b>\$660,000.00</b>

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**

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	41.00	\$9,612.00	\$394,092.00	54.00	\$9,775.00	\$527,850.00
Parent & Child	6.00	\$15,636.00	\$93,816.00	11.00	\$15,972.00	\$175,692.00
Employee & Spouse (or Partner)	23.00	\$21,720.00	\$499,560.00	14.00	\$29,347.00	\$410,858.00
Family	36.00	\$26,424.00	\$951,264.00	41.00	\$26,752.00	\$1,096,832.00
Employee Cost Sharing Contribution (enter as negative - )			(\$522,292.00)			(\$592,079.00)
<b>Subtotal</b>	<b>106.00</b>		<b>\$1,416,440.00</b>	<b>120.00</b>		<b>\$1,619,153.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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			\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	129	\$8,163.00	\$1,053,027.00	111	\$6,589.00	\$731,379.00
Parent & Child	6	\$16,972.00	\$101,832.00	4	\$15,972.00	\$63,888.00
Employee & Spouse (or Partner)	11	\$23,304.00	\$256,344.00	10	\$23,017.00	\$230,170.00
Family	16	\$27,272.00	\$436,352.00	18	\$27,081.00	\$487,458.00
Employee Cost Sharing Contribution (enter as negative - )			(\$24,942.00)			(\$15,458.00)
<b>Subtotal</b>	<b>162.00</b>		<b>\$1,822,613.00</b>	<b>143.00</b>		<b>\$1,497,437.00</b>
<b>GRAND TOTAL</b>	<b>268.00</b>		<b>\$3,239,053.00</b>	<b>263.00</b>		<b>\$3,116,590.00</b>

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)?**

**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	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
William Senende	2.50	\$1,045.80			X
Ellen Mageean (sick max out at \$15,000 days listed = vac)	11.64	\$20,021.55		X	
Edward Steines	361.75	\$26,129.84		X	
Daneil Kochakji	7.00	\$2,367.94			X
Michele Walker	44.75	\$8,573.25		X	
Michael Moscatello	108.36	\$14,558.49		X	
Timothy Ligus (sick max out at \$15,000 days listed = vac)	24.39	\$26,614.12		X	
Rita DeNivo (sick max out at \$15,000 days listed = vac)	22.18	\$22,987.71		X	
Brian Townsend	136.00	\$4,970.00		X	
Brian Jenkins (sick max out at \$15,000 days listed = vac)	28.00	\$26,458.36		X	
James DeVore	153.18	\$83,289.63		X	
PBA	2206.17	\$1,064,050.28	X		
Department of Public Works	2580.19	\$281,087.86	X		
ASFME 3301 (including Part-time)	4355.31	\$436,234.84	X		
<b>Totals</b>	<b>10041.42</b>	<b>\$2,018,389.67</b>			
<b>Total Funds Reserved as of end of 2021</b>		<b>\$224,203.44</b>			
<b>Total Funds Appropriated in 2022</b>		<b>\$100,000.00</b>			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Deductions	Net Debt		Current Year		2024 Budget	All Additional Future Years' Budgets
	Debt			Budget	Budget				
Local School Debt	\$4,625,000.00		\$4,625,000.00	\$0.00					
Regional School Debt				\$0.00					
<u>Utility Fund Debt</u>									
				\$0.00					
				\$0.00					
				\$0.00					
				\$0.00					
				\$0.00					
				\$0.00					
<b>Total</b>						\$2,807,127.61	\$1,671,533.00	\$1,661,826.00	\$2,591,084.00
<u>Municipal Purposes</u>									
Debt Authorized (BNI)	\$0.00			\$0.00					
Notes Outstanding	\$21,106,445.00			\$21,106,445.00		\$2,390,350.00	\$1,500,000.00	\$1,525,000.00	\$2,015,000.00
Bonds Outstanding	\$8,770,000.00		\$3,707,686.58	\$5,062,313.42		\$416,777.61	\$171,533.00	\$136,826.00	\$576,084.00
Loans and Other Debt	\$523,588.80			\$523,588.80		7.32%			
<b>Total (Current Year)</b>	\$35,025,033.80		\$8,332,686.58	\$26,692,347.22					
Population (2020 census)	25,850								
Per Capita Gross Debt	\$1,354.93								
Per Capita Net Debt	\$1,032.59								
3 Year Average Property Valuation			\$3,243,197,800.67						
Net Debt as % of 3 Year Average Property Valuation				0.82%					

<u>Bond Rating</u>	Moody's	Standard & Poors	Fitch
Rating		AA+	
Year of Last Rating		2016	

**Mark "X" if Municipality has no bond rating**

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	County	County of Passaic	Health	Health Officer and Nursing Services		10/1/2019	9/20/2024	\$120,250.00
	<b>Amount Received Page Total</b>							\$0.00
	<b>Amount Paid Page Total</b>							\$120,250.00
	<b>Page Total</b>							\$120,250.00









**USER FRIENDLY BUDGET SECTION - Notes**

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