

APPROVED AS AMENDED: October 15, 2024

WEST WINDSOR TOWNSHIP COUNCIL
BUDGET SESSION #3
March 21, 2024

CALL TO ORDER: President Geevers called the meeting to order at 10:00 a.m.

ROLL CALL: Gawas, Geevers, Mandel, Weiss, Whitfield

STATEMENT OF ADEQUATE NOTICE

Statement of Adequate Notice: March 12, 2024 to The Times and the Princeton Packet and posted on the Township web-site.

ATTENDEES: President: Geevers; Council: Mandel, Weiss, Whitfield; Business Administrator: Schmid; Special Assistant to Administration: Giammetta; Chief Financial Officer: Mauder; Township Clerk: Huber; Deputy Township Clerk: Sheehan

SALUTE TO THE FLAG

Ms. Huber led the salute to the flag.

Budget Revenues, Fund Balance, Cap Ordinance, Local Exam and Budget Wrap Up

Mr. Mauder reported the 2024 Budget was presented to Council on February 27, 2024. He stated Council will be getting an emergency temporary budget resolution at the next business meeting of March 26th; the Budget introduction is scheduled for April 8th and the public hearing and adoption will be on May 13th. He noted the Budget items presented to Council have to be translated to a State document and he will be providing a reconciliation sheet to Council for their information. Mr. Mauder listed the items he knows right now will be changing when he reports the Budget to the State including: increasing State aid by \$10,977.00; adding in the Mercer County ARPA Funds Grant of \$76,000.00 for the Senior Center; lowering the ambulatory services third party billings by \$10,000.00; and the Amount to be raised by taxation will be adjusted by negative \$987.36. He advised of the possibility of additional outstanding grants which, if received after Council receives the Budget for

introduction, will have to be presented for Council's approval as a Chapter 159 Resolution.

President Geevers inquired on the decrease in ambulatory services this year.

Mr. Mauder explained he conservatively lowered the amount by \$10,000.00 and this will not change the bottom line amount but if more money is collected it will go into the Fund Balance for next year. He also explained the Township's use of State aid and ARPA funds.

Mr. Mauder reported Fund Balance is the biggest revenue increase. He stated he is anticipating another \$1 million dollars in fund balance revenues this year. He provided a brief review of the Township's 2023 Fund Balance history and noted the 2023 Fund Balance was increased by \$1,0205,000.00 from the previous year.

President Geevers asked if money could be taken out of this account to do more projects.

Mr. Mauder noted the Township follows the recommendations to carry between \$7 and \$8 million. He reported last year the Township carried \$7.6 million and this year the Township increased the amount to \$7.8 million. Mr. Mauder explained this is for emergencies similar to the pandemic when the Township was able to absorb lost revenues and keep taxes flat because of these reserve funds.

Mr. Mauder explained the Levy Cap and Appropriations Cap for this year and noted he will be giving Council an updated memo and analysis regarding this with the Cap Bank Ordinance. He advised Council the Township will be going out to bid this year for garbage collection and he will have more information for Council sometime after Labor Day.

Mr. Mauder stated the next largest increase in budget revenues is Interest in investments on deposits. He noted the Township is in the process of moving to Ocean First Bank with a better interest rate and as a result the revenue increase will triple.

Hotel Occupancy Tax increased the line item by \$150,000.00 because the revenues are now up to what they were pre-pandemic.

Councilmember Weiss inquired why the anticipated revenue for Sewer Connection fees are lower than the realized revenue.

Mr. Mauder stated this is for new sewer connections and explained how this number fluctuates year to year.

Mr. Mauder explained the Energy Receipts Tax and he noted the State is not currently funding the Consolidated Municipal Property Tax Relief Fund Aid. He stated Uniform Construction Code Fees increased to \$1.8 million. He noted this is a conservative number because inspections have to be funded over a couple year period.

Mr. Mauder stated Council will be seeing a Parking Authority resolution coming before Council soon because they had to renegotiate their lease with New Jersey Transit. He explained the Township has to take over the expense for enforcement in order to be able to keep ticket revenue. He explained currently New Jersey Transit pays for enforcement and this change had to be reflected in the agreement and this is why it decreased from \$154,000.00 to \$59,000.

Mr. Mauder stated there Bond Anticipation was a 2% increase in Shared service Agreements and noted grants fluctuate year to year. He explained the temporary note taken out for one year at the advice of the Township's financial advisor and explained the true net interest cost for the Township. Mr. Mauder stated he anticipates the tax rate for this year will be the same as last year.

Mr. Mauder reviewed supplemental Fund Balance information again for Council.

Council President Geever asked how much Fund Balance the Township will have for next year.

Mr. Mauder stated the Township has \$7.6 million in Fund Balance and anticipates the Township would be able to replenish the Fund

Balance again next year and emphasized the importance of reserve funds.

Councilmember Mandel asked Mr. Mauder to explain reserve fund balance.

Mr. Mauder explained unreserved funds as unanticipated funds not having been used in the budget.

Mr. Mauder explained before Council introduces the budget he will be giving them a resolution, as per State requirement, to certify West Windsor Township is in compliance with the equal employment opportunities. He noted he will also give them the CAP Bank Ordinance with an analysis of the Cap Base Adjustment and a detailed memo.

Discussion ensued on the complexity of CAP calculations and Council requested Mr. Mauder provide further explanations at the Budget hearing.

Mr. Mauder stated this year the Township budget is under review by the Division of Local Government Services. He explained this takes place after the introduction of the Budget.

Discussion ensued on the Capital Bond Ordinance Mr. Mauder will be presenting to Council for their review sometime in May or June.

Budget Wrap Up

Ms. Huber read a list of follow-up items from Budget Meeting #1:

- What is the status of Sprinkler System for West Windsor Volunteer Fire Company
- Street Tree Question: If a street tree is removed can the owner of the property ask that another tree not be planted?
- Update on Grants approved and not approved
- What is left in the Bike Lane Improvements Capital accounts Fund
- New updated list of road improvements posted and sent to Council

- List of locations of crosswalks and beacons from police and engineering
- List of roads completed over the last two years
- What capital projects include pedestrian safety improvements

Ms. Huber stated she spoke with the Township Engineer and under the roadway improvement capital accounts for residential and collector roads there are always funds as part of that road project to do pedestrian safety.

Mr. Mauder elaborated when projects are noted as roadway improvements this includes bikeway and pedestrian safety improvements and referenced the allocations noted in the Council's Budget binder.

Councilmember Mandel asked about the status of a special project that was supposed to spend an additional \$20,000.00 to access areas in the Township that need bicycle or pedestrian improvements.

Ms. Huber stated, as the Police Chief spoke to Council about, his Traffic Sergeant and Township Engineering Staff are working with the data the Police have to assess areas in need. She said they are still in the planning stages and Mr. Mauder confirmed this money has not been spent yet. He said the \$20,000 was approved in last year's Bond Ordinance and is still in the Capital Improvement Fund.

Discussion ensued on Crosswalk Improvement Program, 24-14D, and, at the suggestion of Mr. Mauder, Council agreed to increase Crosswalk Improvements from \$70,000 to \$100,000.00. He noted he will specifically put flashing beacons in the description and provide Council with an amended summary sheet.

Ms. Huber read list of follow-up items from Budget Meeting #2:

- Should the Capital Budget for AEDs be increased to \$15,000.00 for 2024
- In 2025 look to increase the Volunteer Fire Companies' annual aid
- Police Chief to send monthly stat reports to Council.

- Would like to know in which Capital Budget line the Pedestrian Improvements are placed

Council Member Gawas noted she wants to have working AEDs in all Municipal owned buildings especially where we have public events.

Discussion ensued on AEDs; and, at the suggestion of Mr. Mauder, Council agreed to increase by \$5,000.00 for a defibrillator for the Arts Council.

Council President Geever requested a memo from Mr. Lynch concerning one of his comments on his 2023 accomplishments regarding staffing levels, so Council is aware.

Mr. Mauder noted again he will update the two Capital sheets and the Capital Summary for Council.

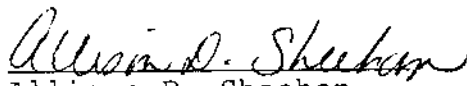
PUBLIC COMMENT

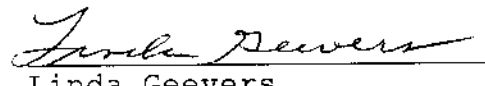
Ms. Sylvia Ascerelli, 27 Millville Road, noted she represents the West Windsor Bicycle and Pedestrian Alliance and thanked Council for adding another \$30,000.00 to the Improvement Fund and noted her support for flashing beacons.

ADJOURNMENT

Motion to adjourn: Weiss
Second: Whitfield
VV: All approved

The meeting was adjourned at 11:04 a.m.


Allison D. Sheehan
Township Clerk
West Windsor Township


Linda Geever
Council President
West Windsor Township