



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1113_fba_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Hemant		Marathe, Ph. D.	12/31/2025	Mayor@westwindsortwp.com

Chief Administrative Officer

Marlena	A	Schmid		mschmid@westwindsortwp.com
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Chief Financial Officer

John	V	Mauder		jmauder@westwindsortwp.com
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Municipal Clerk

Gay	M.	Huber		ghuber@westwindsortwp.com
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Registered Municipal Accountant

Warren		Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sonia		Gawas	12/31/2023	ssgawas@westwindsortwp.com
Linda		Geevers	12/31/2025	lgeevers@westwindsortwp.com
Andrea		Mandel	12/31/2023	amandel@westwindsortwp.com
Michael		Stevens	12/31/2023	mstevens@westwindsortwp.com
Martin		Whitfield	12/31/2025	mwhitfield@westwindsortwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.419	\$25,112,652.27	14.67%	\$2,193.71	Municipal Purpose Tax	ACTUAL	\$25,741,547.29
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,199,134.50	0.70%	\$104.71	Municipal Open Space	ESTIMATED	\$1,200,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.668	\$100,006,744.00	58.41%	\$8,732.95	Regional School District	ESTIMATED	\$102,000,000.00
County Purposes	0.654	\$39,196,753.46	22.89%	\$3,424.07	County Purposes	ESTIMATED	\$39,200,000.00
County Library	0.066	\$3,983,336.83	2.33%	\$345.55	County Library	ESTIMATED	\$4,000,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$1,707,414.45	1.00%	\$151.83	County Open Space	ESTIMATED	\$1,800,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.856	\$171,206,035.51	100.00%	\$14,952.82	Total ESTIMATED amount to be raised by taxes		\$173,941,547.29
Total Taxable Valuation as of October 1, 2021 <u>\$6,016,899,621.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy _____		
Current Year Average Residential Assessment <u>\$523,558.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes _____		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$148,200,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$148,200,000.00		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) #DIV/0!		
0.419	0.428	2.15%			Total Amount to be Raised by Taxes #DIV/0!		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 0.00%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used _____		
\$25,112,652.27	\$25,741,547.29	2.50%	\$628,895.02		<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 2021 172,858,200.09		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 173,271,314.09		
\$2,193.71	\$2,240.83	2.15%	\$47.12		% of Taxes Collected, CY 2021 99.76%		
					Delinquent Taxes - December 31, 2021 \$413,114.00		

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	Utility	Utility	Utility	Utility
08	Surplus	16.89%	\$910,000.00	\$5,388,000.00	\$6,298,000.00	\$6,298,000.00							
08	Local Revenue	-13.24%	(\$781,512.83)	\$5,903,323.93	\$5,121,811.10	\$5,121,811.10							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,190,039.00	\$2,190,039.00	\$2,190,039.00							
08	Uniform Construction Code Fees	-16.29%	(\$253,058.50)	\$1,553,058.50	\$1,300,000.00	\$1,300,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	104.87%	\$385,206.24	\$367,315.76	\$752,522.00	\$752,522.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-97.93%	(\$579,015.30)	\$591,265.30	\$12,250.00	\$12,250.00							
08	Other Special Items	-5.73%	(\$117,196.75)	\$2,045,196.61	\$1,927,999.86	\$1,927,999.86							
15	Receipts from Delinquent Taxes	-48.61%	(\$378,344.07)	\$778,344.07	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-8.98%	(\$2,539,975.37)	\$28,281,522.66	\$25,741,547.29	\$25,741,547.29							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.35%	\$4,245.42	\$1,199,134.50	\$1,203,379.92		\$1,203,379.92						
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	-6.94%	(\$3,349,651.16)	\$48,297,200.33	\$44,947,549.17	\$43,744,169.25	\$1,203,379.92	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		38.06%	\$1,032,981.00	\$2,714,035.00	\$3,747,016.00	\$3,743,516.00	\$3,500.00								
21	Land-Use Administration		59.97%	\$304,012.00	\$506,966.00	\$810,978.00	\$810,978.00									
22	Uniform Construction Code		3.83%	\$56,393.00	\$1,472,814.00	\$1,529,207.00	\$1,529,207.00									
23	Insurance		0.59%	\$32,971.00	\$5,564,309.00	\$5,597,280.00	\$5,597,280.00									
25	Public Safety		-10.24%	(\$1,065,238.17)	\$10,398,838.17	\$9,333,600.00	\$9,321,350.00	\$12,250.00								
26	Public Works		-44.12%	(\$2,019,862.00)	\$4,578,245.00	\$2,558,383.00	\$2,558,383.00									
27	Health and Human Services		-31.76%	(\$245,288.00)	\$772,274.00	\$526,986.00	\$526,986.00									
28	Parks and Recreation		5.97%	\$72,819.23	\$1,219,417.77	\$1,292,237.00	\$782,237.00		\$510,000.00							
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		845.25%	\$556,790.60	\$65,873.00	\$622,663.60	\$59,500.00		\$563,163.60							
31	Utilities and Bulk Purchases		-11.14%	(\$571,445.00)	\$5,128,125.00	\$4,556,680.00	\$4,556,680.00									
32	Landfill / Solid Waste Disposal		8884.67%	\$2,252,263.00	\$25,350.00	\$2,277,613.00	\$2,277,613.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		4.29%	\$177,216.00	\$4,129,381.00	\$4,306,597.00	\$4,306,597.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$914,297.00		\$914,297.00	\$914,297.00									
43	Court and Public Defender		1.57%	\$4,769.00	\$304,715.00	\$309,484.00	\$309,484.00									
44	Capital		0.00%	\$0.00	\$436,350.00	\$436,350.00	\$386,350.00		\$50,000.00							
45	Debt		-15.51%	(\$789,999.41)	\$5,092,240.73	\$4,302,241.32	\$4,222,025.00		\$80,216.32							
46	Deferred Charges		-100.00%	(\$160,213.84)	\$160,213.84	\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		-1.77%	(\$32,871.46)	\$1,859,257.71	\$1,826,386.25	\$1,826,386.25									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	1.17%	\$519,593.95	\$44,428,405.22	\$44,947,999.17	\$43,728,869.25	\$15,750.00	\$1,203,379.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 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	287	\$77,947,710.00	1.28%	15A Public Schools	18	\$247,851,352.00	37.33%
2 Residential	8,097	\$4,251,861,700.00	70.00%	15B Other Schools	14	\$35,707,500.00	5.38%
3A/3B Farm	101	\$12,396,500.00	0.20%	15C Public Property	272	\$273,841,070.00	41.25%
4A Commercial	277	\$1,422,370,594.00	23.42%	15D Church and Charities	34	\$78,038,168.00	11.76%
4B Industrial	5	\$45,203,200.00	0.74%	15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
4C Apartments	12	\$252,737,588.00	4.16%	15F Other Exempt	27	\$28,403,800.00	4.28%
5A/5B Railroad	12	\$790,000.00	0.01%				
6A/6B Business Personal Property	1	\$10,913,029.00	0.18%				
Total	8,792	\$6,074,220,321.00	100.00%	Total	366	\$663,870,390.00	100.00%
Average Ratio (%), Assessed to True Value		86.31%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$7,037,678,508.86		10.93%			
Total # of property tax appeals filed in 2021		County Tax Board	11.00				
		State Tax Court	22.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			4.00				
Amount paid out by municipality for tax appeals in 2021			\$0.00				

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				
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	0	0.00	0.00	0.00

**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		6.00	71,068.76	\$65,390.00		\$676.42		\$5,002.34
Supervisory Staff (Department Heads & Managers)	15.00		2,032,472.33	\$1,487,375.00		\$237,682.53	\$193,630.62	\$113,784.19
Police Officers (Including Superior Officers)	49.00		9,296,443.41	\$5,923,518.00	\$332,085.00	\$1,969,569.74	\$592,717.05	\$478,553.63
Fire Fighters (Including Superior Officers)	15.00		2,380,988.57	\$1,396,947.00	\$180,000.00	\$464,484.88	\$218,920.25	\$120,636.45
All Other Union Employees not listed above	97.00	5.00	9,400,820.22	\$5,320,610.00	\$458,285.00	\$1,769,102.83	\$1,410,736.93	\$442,085.47
All Other Non-Union Employees not listed above	4.00	112.00	1,360,339.91	\$1,059,752.00	\$2,500.00	\$169,348.37	\$47,477.26	\$81,262.28
Totals	180.00	123.00	24,542,133.21	\$15,253,592.00	\$972,870.00	\$4,610,864.76	\$2,463,482.11	\$1,241,324.34

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

NO

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	61.00	\$10,605.12	\$646,912.32	49.00	\$10,384.14	\$508,822.86
Parent & Child	18.00	\$21,854.64	\$393,383.52	16.00	\$21,854.60	\$349,673.60
Employee & Spouse (or Partner)	16.00	\$28,047.60	\$448,761.60	20.00	\$28,047.53	\$560,950.60
Family	43.00	\$32,544.72	\$1,399,422.96	46.00	\$33,073.04	\$1,521,359.84
Employee Cost Sharing Contribution (enter as negative -)			(\$668,571.06)			(\$652,447.86)
Subtotal	138.00		\$2,219,909.34	131.00		\$2,288,359.04
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$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	21	\$10,324.85	\$216,821.85	20	\$10,772.22	\$215,444.40
Parent & Child	5	\$27,193.72	\$135,968.60	4	\$25,475.04	\$101,900.16
Employee & Spouse (or Partner)	44	\$23,617.98	\$1,039,191.12	35	\$23,995.64	\$839,847.40
Family	20	\$37,306.64	\$746,132.80	22	\$36,943.73	\$812,762.06
Employee Cost Sharing Contribution (enter as negative -)			(\$38,685.50)			(\$22,889.64)
Subtotal	90.00		\$2,099,428.87	81.00		\$1,947,064.38
GRAND TOTAL	228.00		\$4,319,338.21	212.00		\$4,235,423.42

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$75,681,925.94	\$75,681,925.94				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$23,819,876.61	\$23,387,349.90				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$21,925,000.00	\$21,925,000.00				
Loans and Other Debt	\$379,876.58	\$0.00				
Total (Current Year)	\$121,806,679.13	\$76,494,329.23				
Population (2020 census)	<u>29,518</u>					
Per Capita Gross Debt	<u>\$4,126.52</u>					
Per Capita Net Debt	<u>\$1,535.08</u>					
3 Year Average Property Valuation		<u>\$6,836,595,125.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.66%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$3,580,000.00	\$3,515,000.00	\$2,950,000.00	\$11,880,000.00		
Bonds - Interest	\$642,025.00	\$538,625.00	\$422,075.00	\$911,625.00		
Loans & Other Debt - Principal	\$72,981.88	\$74,448.81	\$75,945.24	\$156,500.65		
Loans & Other Debt - Interest	\$7,234.44	\$5,767.51	\$4,271.08	\$3,931.99		
Total	\$4,302,241.32	\$4,133,841.32	\$3,452,291.32	\$12,952,057.64		
Total Principal	\$3,652,981.88	\$3,589,448.81	\$3,025,945.24	\$12,036,500.65		
Total Interest	\$649,259.44	\$544,392.51	\$426,346.08	\$915,556.99		
% of Total Current Year Budget	9.57%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental	\$4,080,000.00					
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other	\$4,080,000.00					
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AAA				
Year of Last Rating		2022				
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
Lead	Municipality	Robbinsville Township	Health Department	Public Health Services		1/1/2022	12/31/2024	\$89,763.00
Lead	Municipality	Hightstown Borough	Health Department	Public Health Services		1/1/2022	12/31/2024	\$23,759.00
Recipient	Municipality	Hamilton Township	Public Works	Ecological Facility Services		7/1/2021	6/30/2027	\$111,000.00
Recipient	School District	WW-P Regional School District	Police	Class Three Special Law Enforcement Officers		1/1/2019	12/31/2023	\$485,000.00
Recipient	School District	WW-P Regional School District	Clerk	Dedicated Television Channels	For Broadcasting local programming to cable subscribers within the Township	1/1/2019	12/31/2023	\$30,775.00
Recipient	Municipality	East Windsor Township	Police	Animal Control Officer Services		1/1/2021	12/31/2022	\$20,000.00
	Amount Received Page Total							\$113,522.00
	Amount Paid Page Total							\$646,775.00
	Page Total							\$760,297.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	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
	Amount Received Total							\$113,522.00
	Amount Paid Total							\$646,775.00
	Total							\$760,297.00

USER FRIENDLY BUDGET SECTION - Notes

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