



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Hemant		Marathe	12/31/2021	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
Andrea		Mandel	12/31/2023	amandel@westwindsortwp.com
Sonia		Gawas	12/31/2023	ssgawas@westwindsortwp.com
Linda		Geevers	12/31/2021	lgeevers@westwindsortwp.com
Andrew		Hersh	12/31/2021	ahersh@westwindsortwp.com
Michael		Stevens	12/31/2023	mstevens@westwindsortwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.420	\$25,341,524.42	14.98%	\$0.00	Municipal Purpose Tax		\$25,112,652.27
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,198,435.44	0.71%	\$0.00	Municipal Open Space		\$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	1.621	\$97,782,958.00	57.80%	\$0.00	Regional School District	ESTIMATED	\$98,000,000.00
County Purposes	0.649	\$39,187,167.98	23.16%	\$0.00	County Purposes	ESTIMATED	\$39,257,811.00
County Library	0.066	\$3,970,551.04	2.35%	\$0.00	County Library	ESTIMATED	\$4,100,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$1,696,252.82	1.00%	\$0.00	County Open Space	ESTIMATED	\$1,642,189.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.804	\$169,176,889.70	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$169,312,652.27
Total Taxable Valuation as of October 1, 2020 <u>\$6,033,548,537.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$523,132.00</u>					Revenue Anticipated, Excluding Tax Levy <u>18,036,511.53</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>41,289,906.09</u> Total Non-Municipal Tax Levy <u>\$144,200,000.00</u> Amount to be Raised by Taxes - Before RUT <u>\$167,453,394.56</u> Reserve for Uncollected Taxes (RUT) <u>\$1,859,257.71</u> Total Amount to be Raised by Taxes <u>\$169,312,652.27</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>98.90%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		168,857,475.70
	0.420	0.420	0.00%		Total Tax Levy, CY 2020		169,718,487.42
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>99.49%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$25,341,524.42	\$25,112,652.27	-0.90%	(\$228,872.15)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On</u>					Delinquent Taxes - December 31, 2020 <u>\$782,044.99</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$2,197.15	#DIV/0!	\$2,197.15			

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	Swim Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	31.02%	\$1,275,500.00	\$4,112,500.00	\$5,388,000.00	\$5,388,000.00							
08	Local Revenue	-7.85%	(\$459,432.94)	\$5,855,443.04	\$5,396,010.10	\$5,396,010.10							
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	0.00%	\$0.00	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.31%	\$2,345.00	\$756,226.00	\$758,571.00	\$758,571.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$189,562.17		\$189,562.17	\$189,562.17							
08	Other Special Items	-9.14%	(\$208,233.28)	\$2,277,562.54	\$2,069,329.26	\$2,069,329.26							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$525,000.00	\$525,000.00	\$525,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.90%	(\$228,872.15)	\$25,341,524.42	\$25,112,652.27	\$25,112,652.27							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.06%	\$699.06	\$1,198,435.44	\$1,199,134.50	\$1,199,134.50							
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!	\$80,106.92		\$80,106.92				\$80,106.92				
	Total	1.49%	\$651,674.78	\$43,776,730.44	\$44,428,405.22	\$44,348,298.30	\$0.00	\$0.00	\$80,106.92	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Swim Pool Utility	Utility	Utility	Utility	Utility
20			6.22%	\$158,985.00	\$2,555,050.00	\$2,714,035.00	\$2,714,035.00								
21			-2.49%	(\$12,950.00)	\$519,916.00	\$506,966.00	\$506,966.00								
22			6.22%	\$86,211.00	\$1,386,603.00	\$1,472,814.00	\$1,472,814.00								
23			0.34%	\$18,752.00	\$5,545,557.00	\$5,564,309.00	\$5,564,309.00								
25			2.57%	\$260,419.17	\$10,138,419.00	\$10,398,838.17	\$10,398,838.17								
26			3.52%	\$155,633.00	\$4,422,612.00	\$4,578,245.00	\$4,578,245.00								
27			26.53%	\$161,933.00	\$610,341.00	\$772,274.00	\$772,274.00								
28			15.08%	\$159,793.86	\$1,059,623.91	\$1,219,417.77	\$771,849.00		\$447,568.77						
29			#DIV/0!	\$0.00		\$0.00									
30			0.00%	\$0.00	\$65,873.00	\$65,873.00	\$65,873.00								
31			1.95%	\$98,235.00	\$5,029,890.00	\$5,128,125.00	\$5,128,125.00								
32			0.00%	\$0.00	\$25,350.00	\$25,350.00	\$25,350.00								
35			#DIV/0!	\$0.00		\$0.00									
36			6.26%	\$243,214.00	\$3,886,167.00	\$4,129,381.00	\$4,129,381.00								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			1.73%	\$5,171.00	\$299,544.00	\$304,715.00	\$304,715.00								
44			28.81%	\$97,600.00	\$338,750.00	\$436,350.00	\$386,350.00		\$50,000.00						
45			-12.75%	(\$743,928.80)	\$5,836,169.53	\$5,092,240.73	\$4,390,675.00		\$701,565.73						
46			-18.92%	(\$37,395.16)	\$197,609.00	\$160,213.84	\$80,106.92				\$80,106.92				
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$1.71	\$1,859,256.00	\$1,859,257.71	\$1,859,257.71								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	1.49%	\$651,674.78	\$43,776,730.44	\$44,428,405.22	\$43,149,163.80	\$0.00	\$1,199,134.50	\$0.00	\$80,106.92	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X				General Capital Fund Balance	\$450,000.00	General Improvement Bond Premium

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	281	\$56,086,110.00	0.94%
2 Residential	8,096	\$4,235,275,500.00	70.63%
3A/3B Farm	104	\$13,516,800.00	0.23%
4A Commercial	277	\$1,400,215,494.00	23.35%
4B Industrial	5	\$45,203,200.00	0.75%
4C Apartments	9	\$233,518,600.00	3.89%
5A/5B Railroad	12	\$790,000.00	0.01%
6A/6B Business Personal Property	1	\$11,856,804.00	0.20%
Total	8,785	\$5,996,462,508.00	100.00%

Average Ratio (%), Assessed to True Value	87.89%
Equalized Valuation, Taxable Properties	\$6,822,690,303.79

Total # of property tax appeals filed in 2020	County Tax Board	19.00
	State Tax Court	17.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		23.00

Amount paid out by municipality for tax appeals in 2020	
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	18	\$247,851,352.00	37.36%
15B Other Schools	13	\$34,605,800.00	5.22%
15C Public Property	272	\$273,841,070.00	41.28%
15D Church and Charities	34	\$78,038,168.00	11.76%
15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
15F Other Exempt	29	\$29,087,500.00	4.38%
Total	367	\$663,452,390.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.06%

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 2020 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
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
The Hamlet at Bear Creek, LLC	Aff. Housing	\$68,725.00	\$5,370,600.00	\$150,591.62															
Project Freedom	Aff. Housing	\$30,367.05	\$7,649,300.00	\$214,486.37															
Total Long Term Exemptions - Column Total		99,092.05	13,019,900.00	365,078.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Total Long Term Exemptions - GRAND TOTAL		\$99,092.05	\$13,019,900.00	\$365,078.00	Total Long Term Exemptions - GRAND TOTAL		\$99,092.05	\$13,019,900.00	\$365,078.00	Total Long Term Exemptions - GRAND TOTAL		\$99,092.05	\$13,019,900.00	\$365,078.00

**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	46,309.26	\$42,390.00		\$676.42	\$0.00	\$3,242.84
Supervisory Staff (Department Heads & Managers)	15.00		1,941,396.98	\$1,456,776.00		\$199,432.63	\$173,744.98	\$111,443.36
Police Officers (Including Superior Officers)	49.00		8,871,363.83	\$5,689,221.00	\$335,590.00	\$1,841,600.84	\$544,053.95	\$460,898.04
Fire Fighters (Including Superior Officers)	14.00		1,757,181.04	\$1,152,034.00	\$140,000.00	\$157,713.45	\$208,592.98	\$98,840.60
All Other Union Employees not listed above	96.00	4.00	8,078,047.14	\$5,028,155.00	\$557,492.00	\$688,354.42	\$1,376,743.72	\$427,302.00
All Other Non-Union Employees not listed above	4.00	20.00	1,220,977.47	\$958,752.00	\$2,500.00	\$131,253.15	\$54,936.54	\$73,535.78
Totals	178.00	30.00	21,915,275.70	\$14,327,328.00	\$1,035,582.00	\$3,019,030.92	\$2,358,072.17	\$1,175,262.62

Is the Local Government required to comply with NJSA 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	49.00	\$10,384.14	\$508,822.86	48.00	\$10,930.67	\$524,672.16
Parent & Child	16.00	\$21,854.60	\$349,673.60	14.00	\$23,004.84	\$322,067.76
Employee & Spouse (or Partner)	20.00	\$28,047.53	\$560,950.60	18.00	\$29,523.72	\$531,426.96
Family	46.00	\$33,073.04	\$1,521,359.84	52.00	\$34,813.73	\$1,810,313.96
Employee Cost Sharing Contribution (enter as negative -)			(\$652,447.86)			(\$733,797.00)
Subtotal	131.00		\$2,288,359.04	132.00		\$2,454,683.84
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	20	\$10,772.22	\$215,444.40	18	\$10,998.35	\$197,970.30
Parent & Child	4	\$25,475.04	\$101,900.16	4	\$26,815.83	\$107,263.32
Employee & Spouse (or Partner)	35	\$23,995.64	\$839,847.40	35	\$25,794.11	\$902,793.85
Family	22	\$36,943.73	\$812,762.06	22	\$40,388.20	\$888,540.40
Employee Cost Sharing Contribution (enter as negative -)			(\$22,889.64)			(\$24,139.56)
Subtotal	81.00		\$1,947,064.38	79.00		\$2,072,428.31
GRAND TOTAL	212.00		\$4,235,423.42	211.00		\$4,527,112.15

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
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	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police (PBA & SOA)	2419.00	\$950,927.68	X		
Professional Firefighters	648.58	\$178,971.22	X		
AFSCME	1006.48	\$348,879.80	X		
CWA	2303.97	\$495,597.04	X		
Other	363.99	\$124,083.34			
Business Administrator	36.54	\$17,752.94			X
Totals	6778.56	\$2,116,212.02			
Total Funds Reserved as of end of 2020		\$1,131,737.65			
Total Funds Appropriated in 2021		\$10,000.00			

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$79,779,885.27	\$0.00				
Utility Fund Debt						
Arts and Culture		\$0.00				
Swim Pool	\$155,500.00	\$155,500.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$16,785,711.48	\$16,785,711.48				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$25,960,000.00	\$25,167,476.29				
Loans and Other Debt	\$661,232.33	\$0.00				
Total (Current Year)	\$123,342,329.08	\$42,108,687.77				
Population (2010 census)	27,615					
Per Capita Gross Debt	\$4,466.50					
Per Capita Net Debt	\$1,524.85					
3 Yr. Average Property Valuation		\$6,705,015,382.67				
Net Debt as % of 3 Year Avg Property Valuation		0.63%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$3,645,000.00	\$3,580,000.00	\$3,515,000.00	\$14,830,000.00
Bonds - Interest			\$745,675.00	\$642,025.00	\$538,625.00	\$1,333,700.00
Loans & Other Debt - Principal			\$671,355.75	\$72,981.88	\$74,448.81	\$232,445.89
Loans & Other Debt - Interest			\$30,209.98	\$7,234.44	\$5,767.51	\$8,203.07
Total			\$5,092,240.73	\$4,302,241.32	\$4,133,841.32	\$16,404,348.96
Total Principal			\$4,316,355.75	\$3,652,981.88	\$3,589,448.81	\$15,062,445.89
Total Interest			\$775,884.98	\$649,259.44	\$544,392.51	\$1,341,903.07
% of Total Current Year Budget			11.46%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AAA				
Year of Last Rating		2018				
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
Providing	Robbinsville Township	Public Health Services		1/1/2019	12/31/2021	\$88,003.00
Providing	Hightstown Borough	Public Health Services		1/1/2019	12/31/2021	\$31,568.00
Receiving	Hamilton Township	Ecological Facility Services		1/1/2020	12/31/2020	\$75,000.00
Receiving	Township of Hopewell	Municipal Court Services		1/1/2013	12/31/2022	\$0.00
Providing	WW-P Regional School District	Class Three Special Law Enforcement Officers		7/1/2018	6/30/2023	\$485,000.00
Receiving	WW-P Regional School District	Dedicated Television Channels	For Broadcasting local programming to cable subscribers within the Township	1/1/2019	12/31/2023	\$30,172.00
Receiving	East Windsor Township	Animal Control Officer Services		1/1/2019	12/31/2020	\$20,000.00

