



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1113_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Shing-Fu		Hsueh	12/31/2017	Mayor@westwindsortwp.com

Chief Administrative Officer

Marlena	A.	Schmid		mschmid@westwindsortwp.com
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Chief Financial Officer

Joanne	R.	Louth		jlouth@westwindsortwp.com
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Municipal Clerk

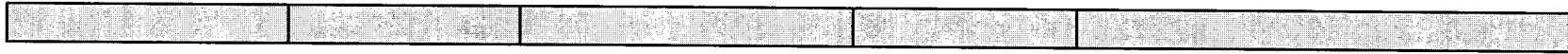
Sharon	L.	Young		syoung@westwindsortwp.com
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Registered Municipal Accountant

William	E.	Antonides, Jr.		b.antonides.jr@gmail.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter		Mendonez, Jr.	12/31/2017	pmendonezjr@westwindsortwp.com
Alison		Miller	12/31/2019	amiller@westwindsortwp.com
Linda		Geevers	12/31/2017	lgeevers@westwindsortwp.com
Ayesha		Hamilton	12/31/2019	ahamilton@westwindsortwp.com
Hemant		Marathe	12/31/2019	hmarathe@westwindsortwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.390	\$23,364,274.77	14.84%	\$2,038.14
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$1,196,971.25	0.76%	\$104.52
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.493	\$89,348,130.00	56.76%	\$7,802.43
County Purposes	0.639	\$38,235,035.34	24.29%	\$3,339.42
County Library	0.061	\$3,654,363.75	2.32%	\$318.79
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$1,621,146.09	1.03%	\$146.33
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.631	\$157,419,921.20	100.00%	\$13,749.63

Total Taxable Valuation as of October 1, 2016 \$5,984,856,248.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$522,601.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.390		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$23,364,274.77	\$23,951,597.52	2.51%	\$587,322.75

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,038.14	\$0.00	-100.00%	(\$2,038.14)

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$23,951,597.52
Municipal Library		
Municipal Open Space	ESTIMATED	\$1,196,971.25
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$90,684,130.00
County Purposes	ESTIMATED	\$38,536,487.34
County Library	ESTIMATED	\$3,654,363.75
County Board of Health		
County Open Space	ESTIMATED	\$1,621,146.09
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$159,644,695.95

Revenue Anticipated, Excluding Tax Levy	15,990,402.48
Budget Appropriations, before Reserve for Uncollected Taxes	38,106,086.00
Total Non-Municipal Tax Levy	\$135,693,098.43
Amount to be Raised by Taxes - Before RUT	\$157,808,781.95
Reserve for Uncollected Taxes (RUT)	\$1,835,914.00
Total Amount to be Raised by Taxes	\$159,644,695.95

% of Tax Collections used to Calculate RUT 98.85%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	157,590,593.27
Total Tax Levy, CY 2016	158,184,561.68
% of Taxes Collected, CY 2016	99.62%

Delinquent Taxes - December 31, 2016 \$556,941.12

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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	3.02%	\$140,000.00	\$4,630,000.00	\$4,770,000.00	\$4,770,000.00		\$0.00					
08	Local Revenue	-3.49%	(\$223,358.28)	\$6,406,654.28	\$6,183,296.00	\$5,492,587.00		\$690,709.00					
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	-1.06%	(\$10,488.00)	\$985,488.00	\$975,000.00	\$975,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.04%	\$2,166.00	\$208,035.25	\$210,201.25	\$210,201.25							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-100.00%	(\$112,697.16)	\$112,697.16	\$0.00								
08	Other Special Items	30.77%	\$430,064.05	\$1,397,511.18	\$1,827,575.23	\$1,827,575.23							
15	Receipts from Delinquent Taxes	-0.31%	(\$1,624.02)	\$526,624.02	\$525,000.00	\$525,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.83%	(\$1,215,732.84)	\$25,167,330.36	\$23,951,597.52	\$23,951,597.52							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$1,196,971.25	\$1,196,971.25		\$1,196,971.25						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.32%	(\$991,670.25)	\$42,821,350.50	\$41,829,680.25	\$39,942,000.00	\$1,196,971.25	\$690,709.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	25.59		4.51%	\$112,629.00	\$2,495,664.00	\$2,608,293.00	\$2,608,293.00								
21	Land-Use Administration	3.16	1.00	-9.85%	(\$65,040.00)	\$660,452.00	\$595,412.00	\$595,412.00								
22	Uniform Construction Code	14.86	3.00	0.00%	\$0.00	\$1,226,876.00	\$1,226,876.00	\$1,226,876.00								
23	Insurance			11.79%	\$553,790.00	\$4,697,058.00	\$5,250,848.00	\$5,250,848.00								
25	Public Safety	75.14	3.00	1.56%	\$136,067.94	\$8,698,552.06	\$8,834,620.00	\$8,834,620.00								
26	Public Works	28.50	2.00	-1.42%	(\$61,996.94)	\$4,360,747.94	\$4,298,751.00	\$4,298,751.00								
27	Health and Human Services	5.25	4.00	1.21%	\$6,446.00	\$532,427.00	\$538,873.00	\$538,873.00								
28	Parks and Recreation	5.00		2.65%	\$29,065.44	\$1,094,829.51	\$1,123,894.95	\$342,547.00	\$397,468.95	\$383,879.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$65,873.00	\$65,873.00	\$65,873.00								
31	Utilities and Bulk Purchases	9.50	0.00	2.87%	\$139,391.00	\$4,852,954.00	\$4,992,345.00	\$4,992,345.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$25,350.00	\$25,350.00	\$25,350.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			1.42%	\$46,138.00	\$3,243,560.00	\$3,289,698.00	\$3,272,868.00		\$16,830.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	3.00	2.00	-1.52%	(\$4,484.16)	\$295,710.16	\$291,226.00	\$291,226.00								
44	Capital			37.88%	\$85,000.00	\$224,400.00	\$309,400.00	\$284,400.00	\$25,000.00							
45	Debt			-4.01%	(\$266,094.74)	\$6,636,401.04	\$6,370,306.30	\$5,305,804.00	\$774,502.30	\$290,000.00						
46	Deferred Charges			#DIV/0!	\$172,000.00	\$0.00	\$172,000.00	\$172,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.19%	\$3,470.00	\$1,832,444.00	\$1,835,914.00	\$1,835,914.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	170.00	15.00	2.16%	\$886,381.54	\$40,943,298.71	\$41,829,680.25	\$39,942,000.00	\$0.00	\$1,196,971.25	\$690,709.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land			0.00%	15A Public Schools			0.00%
2 Residential			0.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property			0.00%
4A Commercial			0.00%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	0	\$0.00	0.00%	Total	0	\$0.00	0.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				\$0.00			
Total # of property tax appeals filed in 2016				County Tax Board			
				State Tax Court			
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016							
				Percentage of Exempt vs. Non-Exempt Properties			
				#DIV/0!			

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 2016 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	46,270.72	\$42,390.00	\$0.00	\$637.88	\$0.00	\$3,242.84
Supervisory Staff (Department Heads & Managers)	16.00		2,362,473.94	\$1,704,598.00	\$0.00	\$220,063.60	\$307,410.59	\$130,401.75
Police Officers (Including Superior Officers)	47.00		7,558,316.52	\$4,989,904.00	\$290,262.00	\$1,272,924.51	\$601,293.31	\$403,932.70
Fire Fighters (Including Superior Officers)	14.00		1,714,644.86	\$1,013,499.00	\$95,000.00	\$258,543.59	\$262,802.09	\$84,800.17
All Other Union Employees not listed above	87.00	2.00	7,495,507.97	\$4,382,301.00	\$485,127.00	\$565,755.06	\$1,689,966.67	\$372,358.24
All Other Non-Union Employees not listed above	6.00	13.00	780,758.62	\$593,027.00	\$6,111.00	\$76,559.79	\$59,226.78	\$45,834.06
Totals	170.00	21.00	19,957,972.63	\$12,725,719.00	\$876,500.00	\$2,394,484.44	\$2,920,699.44	\$1,040,569.75

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	44.00	\$10,940.28	\$481,372.32	45.00	\$9,743.38	\$438,452.10
Parent & Child	11.00	\$22,770.48	\$250,475.28	11.00	\$20,792.29	\$228,715.19
Employee & Spouse (or Partner)	25.00	\$29,097.36	\$727,434.00	23.00	\$26,664.63	\$613,286.49
Family	60.00	\$33,760.68	\$2,025,640.80	64.00	\$30,841.81	\$1,973,875.84
Employee Cost Sharing Contribution (enter as negative -)			(\$770,990.00)			(\$732,000.00)
Subtotal	140.00		\$2,713,932.40	143.00		\$2,522,329.62
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	11	\$10,476.12	\$115,237.32	10	\$9,884.84	\$98,848.40
Parent & Child	5	\$28,068.02	\$140,340.10	5	\$24,142.08	\$120,710.40
Employee & Spouse (or Partner)	29	\$25,360.30	\$735,448.70	29	\$22,574.33	\$654,655.57
Family	17	\$41,357.37	\$703,075.29	17	\$33,419.29	\$568,127.93
Employee Cost Sharing Contribution (enter as negative -)			(\$1,414.56)			(\$1,285.68)
Subtotal	62.00		\$1,692,686.85	61.00		\$1,441,056.62
GRAND TOTAL	202.00		\$4,406,619.25	204.00		\$3,963,386.24

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
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

Gross Debt			Deductions	Net Debt					
					Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt				\$0.00	Utility Fund - Principal	\$265,000.00	\$285,000.00	\$0.00	\$0.00
Regional School Debt	\$30,018,405.55	\$30,018,405.55		\$0.00	Utility Fund - Interest	\$25,000.00	\$14,250.00	\$0.00	\$0.00
Utility Fund Debt					Bond Anticipation Notes - Principal	\$0.00			
Swimming Pool	\$645,500.00	\$592,020.40		\$53,479.60	Bond Anticipation Notes - Interest	\$0.00			
0				\$0.00	Bonds - Principal	\$4,515,000.00	\$4,240,000.00	\$3,970,000.00	\$19,795,000.00
0				\$0.00	Bonds - Interest	\$790,804.00	\$658,375.00	\$549,575.00	\$1,993,200.00
0				\$0.00	Loans & Other Debt - Principal	\$642,306.22	\$658,472.29	\$664,503.12	\$1,716,631.57
0				\$0.00	Loans & Other Debt - Interest	\$132,196.08	\$102,456.28	\$75,851.59	\$104,334.67
0				\$0.00	Total	\$6,370,306.30	\$5,958,553.57	\$5,259,929.71	\$23,609,166.24
Municipal Purposes					Total Principal	\$5,422,306.22	\$5,183,472.29	\$4,634,503.12	\$21,511,631.57
Debt Authorized	\$2,352,076.95			\$2,352,076.95	Total Interest	\$948,000.08	\$775,081.28	\$625,426.59	\$2,097,534.67
Notes Outstanding	\$0.00			\$0.00	% of Total Current Year Budget	15.23%			
Bonds Outstanding	\$34,475,000.00	\$1,959,802.78		\$32,515,197.22	Description Debt Not Listed Above				
Loans and Other Debt	\$1,726,913.20	\$1,726,913.20		\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$69,217,895.70	\$34,297,141.93		\$34,920,753.77	Total Guarantees - Other				
Population (2010 census)	<u>27,615</u>				Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,506.53</u>				Total Other				
Per Capita Net Debt	<u>\$1,264.56</u>				Bond Rating				
3 Yr. Average Property Valuation		<u>\$6,493,637,645.67</u>			Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Net Debt as % of 3 Year Avg Property Valuation		<u>0.54%</u>			Year of Last Rating		AAA		
							2016		
					Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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

Sheet UFB-5 information is not yet available until the Tax Assessor certifies the 2017 Assessments which is anticipated on or about April 10, 2017.
