



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

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
---------	---	--------	--	----------------------------

Chief Financial Officer

Joanne	R.	Louth		jlouth@westwindsortwp.com
--------	----	-------	--	---------------------------

Municipal Clerk

Gay	M.	Huber		ghuber@westwindsortwp.com
-----	----	-------	--	---------------------------

Registered Municipal Accountant

William	E.	Antonides		b.antonides.jr@gmail.com
---------	----	-----------	--	--------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Virginia		Manzari	12/31/2021	vmanzari@westwindsortwp.com
Linda		Geevers	12/31/2021	lgeevers@westwindsortwp.com
Sonia		Gawas	12/31/2023	ssgawas@westwindsortwp.com
Andrea		Mandel	12/31/2023	amandel@westwindsortwp.com
Michael		Stevens	12/31/2023	mstevens@westwindsortwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.424	\$25,375,876.75	15.28%	\$2,212.74	Municipal Purpose Tax		\$25,341,524.42
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,198,435.44	0.72%	\$104.37	Municipal Open Space		\$1,200,000.00
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	1.593	\$95,460,458.00	57.48%	\$8,313.44	Regional School District	ESTIMATED	\$95,600,000.00
County Purposes	0.643	\$38,526,720.24	23.20%	\$3,355.64	County Purposes	ESTIMATED	\$39,257,811.00
County Library	0.065	\$3,872,612.82	2.33%	\$339.52	County Library	ESTIMATED	\$4,100,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$1,638,192.69	0.99%	\$140.91	County Open Space	ESTIMATED	\$1,700,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.772	\$166,072,295.94	100.00%	\$14,466.62	Total ESTIMATED amount to be raised by taxes		\$167,199,335.42
Total Taxable Valuation as of October 1, 2019 <u>\$6,022,096,304.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>16,929,770.58</u>		
Current Year Average Residential Assessment <u>\$522,691.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>40,412,039.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$141,857,811.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$165,340,079.42</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,859,258.00</u>		
0.424	0.421	-0.71%			Total Amount to be Raised by Taxes <u>\$167,199,337.42</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.89%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$25,375,876.75	\$25,341,524.42	-0.14%	(\$34,352.33)		<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 2019 <u>166,532,616.35</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>167,234,627.31</u>		
\$2,212.74	\$2,200.53	-0.55%	(\$12.21)		% of Taxes Collected, CY 2019 <u>99.58%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$681,862.16</u>		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.90%	(\$37,500.00)	\$4,150,000.00	\$4,112,500.00	\$4,112,500.00							
08	Local Revenue	-12.47%	(\$834,168.12)	\$6,689,611.16	\$5,855,443.04	\$5,548,443.04		\$307,000.00					
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	-31.77%	(\$707,788.00)	\$2,227,788.00	\$1,520,000.00	\$1,520,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	89.53%	\$357,217.34	\$399,008.66	\$756,226.00	\$756,226.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$120,093.30)	\$120,093.30	\$0.00								
08	Other Special Items	0.59%	\$13,343.35	\$2,264,219.19	\$2,277,562.54	\$2,277,562.54							
15	Receipts from Delinquent Taxes	-19.41%	(\$126,413.26)	\$651,413.26	\$525,000.00	\$525,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-7.46%	(\$2,042,772.13)	\$27,384,296.55	\$25,341,524.42	\$25,341,524.42							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$1,198,435.44	\$1,198,435.44		\$1,198,435.44						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.40%	(\$3,498,174.12)	\$47,274,904.56	\$43,776,730.44	\$42,271,295.00	\$1,198,435.44	\$307,000.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20			-4.43%	(\$118,543.24)	\$2,673,593.24	\$2,555,050.00	\$2,555,050.00								
21			-12.80%	(\$76,302.00)	\$596,218.00	\$519,916.00	\$519,916.00								
22			8.89%	\$113,185.00	\$1,273,418.00	\$1,386,603.00	\$1,386,603.00								
23			-0.84%	(\$46,853.00)	\$5,592,410.00	\$5,545,557.00	\$5,545,557.00								
25			2.63%	\$259,492.94	\$9,878,926.06	\$10,138,419.00	\$10,138,419.00								
26			0.50%	\$22,031.00	\$4,400,581.00	\$4,422,612.00	\$4,422,612.00								
27			4.79%	\$27,919.00	\$582,422.00	\$610,341.00	\$610,341.00								
28			-3.13%	(\$34,239.90)	\$1,093,863.81	\$1,059,623.91	\$359,118.00		\$425,551.91	\$274,954.00					
29			#DIV/0!	\$0.00		\$0.00									
30			0.00%	\$0.00	\$65,873.00	\$65,873.00	\$65,873.00								
31			-0.38%	(\$19,049.00)	\$5,048,939.00	\$5,029,890.00	\$5,029,890.00								
32			0.00%	\$0.00	\$25,350.00	\$25,350.00	\$25,350.00								
35			#DIV/0!	\$0.00		\$0.00									
36			3.78%	\$141,537.94	\$3,744,629.06	\$3,886,167.00	\$3,871,632.00			\$14,535.00					
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			1.26%	\$3,734.00	\$295,810.00	\$299,544.00	\$299,544.00								
44			8.40%	\$26,250.00	\$312,500.00	\$338,750.00	\$286,350.00		\$50,000.00	\$2,400.00					
45			-6.13%	(\$381,302.52)	\$6,217,472.05	\$5,836,169.53	\$5,098,175.00		\$722,883.53	\$15,111.00					
46			#DIV/0!	\$197,609.00		\$197,609.00	\$197,609.00								
48			#DIV/0!	\$0.00		\$0.00									
50			0.36%	\$6,747.12	\$1,852,508.88	\$1,859,256.00	\$1,859,256.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	0.28%	\$122,216.34	\$43,654,514.10	\$43,776,730.44	\$42,271,295.00	\$0.00	\$1,198,435.44	\$307,000.00	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	292	\$56,891,510.00	0.94%	15A Public Schools	18	\$247,851,352.00	38.14%
2 Residential	8,090	\$4,228,572,100.00	70.08%	15B Other Schools	10	\$29,281,700.00	4.51%
3A/3B Farm	104	\$13,331,700.00	0.22%	15C Public Property	271	\$273,779,670.00	42.13%
4A Commercial	278	\$1,444,579,194.00	23.94%	15D Church and Charities	34	\$78,038,168.00	12.01%
4B Industrial	5	\$45,203,200.00	0.75%	15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
4C Apartments	9	\$233,518,600.00	3.87%	15F Other Exempt	28	\$20,832,800.00	3.21%
5A/5B Railroad	12	\$790,000.00	0.01%				
6A/6B Business Personal Property	1	\$11,452,233.00	0.19%				
Total	8,791	\$6,034,338,537.00	100.00%	Total	362	\$649,812,190.00	100.00%
Average Ratio (%), Assessed to True Value				88.93%			
Equalized Valuation, Taxable Properties				\$6,785,492,563.81			
Total # of property tax appeals filed in 2019				County Tax Board 14.00			
				State Tax Court 15.00			
Number of 2019 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				5.00			
Amount paid out by municipality for tax appeals in 2019							
				Percentage of Exempt vs. Non-Exempt Properties 10.77%			

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 2019 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	0.00	0.00	46,309.26	\$42,390.00	\$0.00	\$676.42	\$0.00	\$3,242.84
Supervisory Staff (Department Heads & Managers)	15.00	0.00	2,159,294.65	\$1,557,328.00	\$0.00	\$213,198.20	\$269,632.85	\$119,135.59
Police Officers (Including Superior Officers)	49.00	0.00	8,623,233.90	\$5,610,963.00	\$323,868.00	\$1,672,066.97	\$587,097.26	\$429,238.67
Fire Fighters (Including Superior Officers)	14.00	0.00	1,931,953.63	\$1,142,696.00	\$133,000.00	\$340,523.41	\$228,317.98	\$87,416.24
All Other Union Employees not listed above	93.00	3.00	7,954,004.32	\$4,910,457.00	\$542,628.00	\$672,241.56	\$1,453,027.80	\$375,649.96
All Other Non-Union Employees not listed above	4.00	20.00	1,107,945.25	\$860,036.00	\$3,500.00	\$117,738.93	\$60,877.57	\$65,792.75
Totals	175.00	23.00	21,822,741.01	\$14,123,870.00	\$1,002,996.00	\$3,016,445.50	\$2,598,953.46	\$1,080,476.06

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	48.00	\$10,930.67	\$524,672.16	45.00	\$11,335.56	\$510,100.20
Parent & Child	14.00	\$23,004.84	\$322,067.76	10.00	\$23,260.92	\$232,609.20
Employee & Spouse (or Partner)	18.00	\$29,523.72	\$531,426.96	17.00	\$29,907.72	\$508,431.24
Family	52.00	\$34,813.73	\$1,810,313.96	55.00	\$34,704.24	\$1,908,733.20
Employee Cost Sharing Contribution (enter as negative -)			(\$733,797.00)			(\$723,069.00)
Subtotal	132.00		\$2,454,683.84	127.00		\$2,436,804.84
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	18	\$10,998.35	\$197,970.30	15	\$10,907.88	\$163,618.20
Parent & Child	4	\$26,815.83	\$107,263.32	4	\$27,274.86	\$109,099.44
Employee & Spouse (or Partner)	35	\$25,794.11	\$902,793.85	34	\$25,158.94	\$855,403.96
Family	22	\$40,388.20	\$888,540.40	21	\$38,354.91	\$805,453.11
Employee Cost Sharing Contribution (enter as negative -)			(\$24,139.56)			(\$6,068.98)
Subtotal	79.00		\$2,072,428.31	74.00		\$1,927,505.73
GRAND TOTAL	211.00		\$4,527,112.15	201.00		\$4,364,310.57

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	2021	2022	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$11,950.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$84,296,274.43	\$84,296,274.43	Utility Fund - Interest	\$3,161.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt			Bond Anticipation Notes - Principal	\$0.00			
0	\$119,500.00	\$80,120.00	Bond Anticipation Notes - Interest	\$0.00			
0		\$0.00	Bonds - Principal	\$4,225,000.00	\$3,645,000.00	\$3,580,000.00	\$18,345,000.00
0		\$0.00	Bonds - Interest	\$873,175.00	\$745,675.00	\$642,025.00	\$1,872,325.00
0		\$0.00	Loans & Other Debt - Principal	\$665,399.24	\$671,355.75	\$72,981.88	\$306,894.70
0		\$0.00	Loans & Other Debt - Interest	\$52,919.67	\$30,209.98	\$7,234.44	\$13,970.58
0		\$0.00					
0		\$0.00					
Municipal Purposes			Total	\$5,831,604.91	\$5,092,240.73	\$4,302,241.32	\$20,538,190.28
Debt Authorized	\$10,992,570.48	\$10,992,570.48	Total Principal	\$4,902,349.24	\$4,316,355.75	\$3,652,981.88	\$18,651,894.70
Notes Outstanding		\$0.00	Total Interest	\$929,255.67	\$775,884.98	\$649,259.44	\$1,886,295.58
Bonds Outstanding	\$30,575,000.00	\$919,504.84	% of Total Current Year Budget	13.32%			
Loans and Other Debt	\$936,631.57	\$936,631.57					
Total (Current Year)	\$126,919,976.48	\$86,232,530.84	Description	Debt Not Listed Above			
Population (2010 census)	27,615		Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,596.05		Total Guarantees - Other				
Per Capita Net Debt	\$1,473.38		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$6,650,682,041.00	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.61%	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				

