



State of New Jersey Local Government Services

Year: **2025** Municipal User Friendly Budget

MUNICIPALITY: 1113 West Windsor Township - County of Mercer

Adopted

Municode: 1113

Filename: 1113_fba_2025.xlsm

Website: westwindsornj.org

Phone Number:

609-799-2400

Mailing Address:

PO Box 38

271 Clarksville Road

Municipality:

West Windsor

State:

NJ

Zip:

08550

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Hemant		Marathe, Ph. D.	1/14/2026	Mayor@westwindsortwp.com

Chief Administrative Officer

Marlena	A	Schmid		mschmid@westwindsortwp.com
---------	---	--------	--	----------------------------

Chief Financial Officer

John	V	Mauder		jmauder@westwindsortwp.com
------	---	--------	--	----------------------------

Municipal Clerk

Allison	D	Sheehan		asheehan@westwindsortwp.com
---------	---	---------	--	-----------------------------

Registered Municipal Accountant

Warren		Korecky		wmkorecky@aol.com
--------	--	---------	--	-------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sonia		Gawas	1/14/2028	ssgawas@westwindsortwp.com
Linda		Geevers	1/14/2026	lgееvers@westwindsortwp.com
Andrea		Mandel	1/14/2028	amandel@westwindsortwp.com
Daniel		Weiss	1/14/2028	dweiss@westwindsortwp.com
Martin		Whitfield	1/14/2026	mwhitfield@westwindsortwp.com

Government Type:

Town

5

Election Type:

Non-Partisan (November)

4

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.427	\$26,517,846.44	13.94%	\$2,240.55	Municipal Purpose Tax	ESTIMATED	\$26,281,888.49				
Municipal Library			0.00%	\$0.00	Municipal Library						
Municipal Open Space	0.020	\$1,239,648.76	0.65%	\$104.94	Municipal Open Space	ESTIMATED	\$1,240,000.00				
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	1.743	\$108,233,688.00	56.88%	\$9,145.87	Regional School District	ESTIMATED	\$115,000,000.00				
County Purposes	0.071	\$47,277,076.24	24.85%	\$372.55	County Purposes	ESTIMATED	\$53,760,000.00				
County Library	0.071	\$4,415,676.63	2.32%	\$372.55	County Library		\$6,500,000.00				
County Board of Health			0.00%	\$0.00	County Board of Health						
County Open Space	0.042	\$2,589,483.01	1.36%	\$220.38	County Open Space		\$1,900,000.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2024 Budget)					2.374		\$190,273,419.08	100.00%	\$12,456.85	Total ESTIMATED amount to be raised by taxes	\$204,681,888.49
Total Taxable Valuation as of October 1, 2024										\$6,198,243,800.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$524,720.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
0.427		0.427		0.00%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$26,517,846.44		\$26,281,888.49		-0.89%		(\$235,957.95)					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$2,240.55		\$2,240.55		0.00%		\$0.00					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										27,184,030.43	
Budget Appropriations, before Reserve for Uncollected Taxes										51,316,759.09	
Total Non-Municipal Tax Levy										178,400,000.00	
Amount to be Raised by Taxes - Before RUT										202,532,728.66	
Reserve for Uncollected Taxes (RUT)										2,149,159.83	
Total Amount to be Raised by Taxes										204,681,888.49	
% of Tax Collections used to Calculate RUT										98.94%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2024										193,412,504.12	
Total Tax Levy, CY 2024										194,404,640.16	
% of Taxes Collected, CY 2024										99.49%	
Delinquent Taxes - December 31, 2024										1,030,464.96	

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	28.78%	\$3,000,000.00	\$10,425,000.00	\$13,425,000.00	\$13,425,000.00							
08	Local Revenue	-33.88%	(\$3,307,002.59)	\$9,759,785.53	\$6,452,782.94	\$6,452,782.94							
09	State Aid (without offsetting appropriation)	-9.34%	(\$228,434.15)	\$2,444,587.15	\$2,216,153.00	\$2,216,153.00							
08	Uniform Construction Code Fees	-65.36%	(\$3,773,892.75)	\$5,773,892.75	\$2,000,000.00	\$2,000,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	5.26%	\$33,229.75	\$631,241.25	\$664,471.00	\$664,471.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.36%	(\$597,085.32)	\$600,941.41	\$3,856.09	\$3,856.09							
08	Other Special Items	-20.84%	(\$506,061.61)	\$2,427,829.01	\$1,921,767.40	\$1,921,767.40							
15	Receipts from Delinquent Taxes	-53.01%	(\$564,130.85)	\$1,064,130.85	\$500,000.00	\$500,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-13.61%	(\$4,140,021.64)	\$30,421,910.13	\$26,281,888.49	\$26,281,888.49							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.72%	(\$8,978.34)	\$1,239,648.76	\$1,230,670.42		\$1,230,670.42						
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	-15.58%	(\$10,092,377.50)	\$64,788,966.84	\$54,696,589.34	\$53,465,918.92	\$1,230,670.42	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government			13.03%	\$410,872.00	\$3,152,536.00	\$3,563,408.00	\$3,559,908.00	\$3,500.00							
21 Land-Use Administration			-10.08%	(\$138,505.00)	\$1,374,231.00	\$1,235,726.00	\$1,235,726.00								
22 Uniform Construction Code			7.25%	\$136,777.00	\$1,885,296.00	\$2,022,073.00	\$2,022,073.00								
23 Insurance			4.66%	\$330,972.00	\$7,106,938.00	\$7,437,910.00	\$7,437,910.00								
25 Public Safety			3.23%	\$368,917.68	\$11,427,531.41	\$11,796,449.09	\$11,792,593.00	\$3,856.09							
26 Public Works			4.16%	\$114,610.00	\$2,754,815.00	\$2,869,425.00	\$2,869,425.00								
27 Health and Human Services			-4.22%	(\$35,103.00)	\$831,006.00	\$795,903.00	\$795,903.00								
28 Parks and Recreation			8.54%	\$80,434.00	\$941,951.00	\$1,022,385.00	\$1,022,385.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			0.00%	\$0.00	\$59,500.00	\$59,500.00	\$59,500.00								
31 Utilities and Bulk Purchases			2.29%	\$110,937.00	\$4,850,563.00	\$4,961,500.00	\$4,961,500.00								
32 Landfill / Solid Waste Disposal			11.87%	\$270,387.00	\$2,277,613.00	\$2,548,000.00	\$2,548,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			3.74%	\$190,861.00	\$5,100,609.00	\$5,291,470.00	\$5,291,470.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			4.42%	\$67,096.00	\$1,517,726.00	\$1,584,822.00	\$1,584,822.00								
43 Court and Public Defender			2.80%	\$9,129.00	\$325,934.00	\$335,063.00	\$335,063.00								
44 Capital			22.22%	\$100,000.00	\$450,000.00	\$550,000.00	\$550,000.00								
45 Debt			22.07%	\$948,050.00	\$4,295,075.00	\$5,243,125.00	\$5,243,125.00								
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			12.01%	\$230,359.94	\$1,918,799.89	\$2,149,159.83	\$2,149,159.83								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	6.36%	\$3,195,794.62	\$50,270,124.30	\$53,465,918.92	\$53,458,562.83	\$7,356.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,136	\$156,787,800.00	2.54%	15A Public Schools	19	\$250,630,600.00	26.09%
2 Residential	8,168	\$4,289,072,900.00	69.59%	15B Other Schools	19	\$309,490,500.00	32.22%
3A/3B Farm	84	\$11,447,700.00	0.19%	15C Public Property	277	\$274,455,200.00	28.57%
4A Commercial	275	\$1,248,526,800.00	20.26%	15D Church and Charities	33	\$94,443,200.00	9.83%
4B Industrial	5	\$36,785,000.00	0.60%	15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
4C Apartments	11	\$410,731,900.00	6.66%	15F Other Exempt	30	\$31,437,800.00	3.27%
5A/5B Railroad	13	\$793,000.00	0.01%				
6A/6B Business Personal Property	1	\$8,996,600.00	0.15%				
Total	9,693	\$6,163,141,700.00	100.00%	Total	379	\$960,485,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				15.58%			
Total # of property tax appeals filed in 2024							
Number of 2024 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 2024							

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 2024 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

[illegible]

**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	78,368.27	\$71,475.00		\$1,425.43	\$0.00	\$5,467.84
Supervisory Staff (Department Heads & Managers)	19.00		2,953,011.26	\$2,246,428.00		\$384,363.83	\$150,367.69	\$171,851.74
Police Officers (Including Superior Officers)	53.00		10,712,775.56	\$6,787,941.00	\$215,000.00	\$2,511,538.17	\$662,571.40	\$535,724.99
Fire Fighters (Including Superior Officers)	21.00		2,717,424.92	\$1,623,081.00	\$140,000.00	\$600,539.97	\$218,928.25	\$134,875.70
All Other Union Employees not listed above	112.00	12.50	10,684,336.86	\$6,811,840.00	\$410,958.00	\$1,165,505.82	\$1,743,488.99	\$552,544.05
All Other Non-Union Employees not listed above	2.00	112.00	1,277,949.70	\$996,386.00	\$2,500.00	\$170,481.64	\$32,167.28	\$76,414.78
Totals	207.00	130.50	28,423,866.57	\$18,537,151.00	\$768,458.00	\$4,833,854.87	\$2,807,523.61	\$1,476,879.09

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	61.00	\$13,800.24	\$841,814.64	63.00	\$13,286.88	\$837,073.44
Parent & Child	14.00	\$28,411.20	\$397,756.80	16.00	\$27,445.56	\$439,128.96
Employee & Spouse (or Partner)	23.00	\$36,477.84	\$838,990.32	20.00	\$35,187.00	\$703,740.00
Family	43.00	\$42,326.88	\$1,820,055.84	42.00	\$40,828.20	\$1,714,784.40
Employee Cost Sharing Contribution (enter as negative -)			(\$797,231.84)			(\$827,100.58)
Subtotal	141.00		\$3,101,385.76	141.00		\$2,867,626.22
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	24	\$12,968.27	\$311,238.48	22	\$13,852.16	\$304,747.52
Parent & Child	6	\$30,413.14	\$182,478.84	6	\$31,197.44	\$187,184.64
Employee & Spouse (or Partner)	48	\$28,631.62	\$1,374,317.76	45	\$28,967.01	\$1,303,515.45
Family	22	\$40,590.72	\$892,995.84	19	\$43,928.48	\$834,641.12
Employee Cost Sharing Contribution (enter as negative -)			(\$102,768.16)			(\$69,193.64)
Subtotal	100.00		\$2,658,262.76	92.00		\$2,560,895.09
GRAND TOTAL	241.00		\$5,759,648.52	233.00		\$5,428,521.31

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

[illegible]

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

Gross Debt Deductions Net Debt			Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt		\$0.00	Utility Fund - Principal			
Regional School Debt	\$62,912,862.36	\$62,912,862.36	Utility Fund - Interest			
Utility Fund Debt			Bond Anticipation Notes - Principal	\$2,375,000.00		
		\$0.00	Bond Anticipation Notes - Interest	\$1,400,000.00		
		\$0.00	Bonds - Principal	\$2,375,000.00	\$2,375,000.00	\$2,375,000.00
		\$0.00	Bonds - Interest	\$319,325.00	\$241,825.00	\$174,325.00
		\$0.00	Loans & Other Debt - Principal	\$77,472.00	\$79,029.00	
		\$0.00	Loans & Other Debt - Interest	\$2,745.00	\$1,187.00	
		\$0.00				
			Total	\$6,549,542.00	\$2,697,041.00	\$2,549,325.00
Municipal Purposes						
Debt Authorized (BNI)	\$26,477,117.66	\$26,477,117.66	Total Principal	\$4,827,472.00	\$2,454,029.00	\$2,375,000.00
Notes Outstanding	\$28,800,000.00	\$28,800,000.00	Total Interest	\$1,722,070.00	\$243,012.00	\$174,325.00
Bonds Outstanding	\$11,880,000.00	\$668,743.36	% of Total Current Year Budget	12.25%		
Loans and Other Debt	\$156,500.65	\$156,500.65				
			Description	Debt Not Listed Above		
Total (Current Year)	\$130,226,480.67	\$63,581,605.72	Total Guarantees - Governmental	\$120,000.00	\$125,000.00	\$130,000.00
			Total Guarantees - Other			
			Total Capital/Equipment Leases			
			Total Other			
Population (2020 census)	29,518		Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Gross Debt	\$4,411.77		Rating		AAA	
Per Capita Net Debt	\$2,257.77		Year of Last Rating		2024	
3 Year Average Property Valuation		\$8,402,512,961.00	Mark "X" if Municipality has no bond rating			
Net Debt as % of 3 Year Average Property Valuation		0.79%				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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