



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1113_fba_2018.xlsm

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
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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.		crrofnj.aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Alison		Miller	12/31/2019	amiller@westwindsortwp.com
Jyotika		Bahree	11/6/2018	jbahree@westwindsortwp.com
Linda		Geevers	12/31/2021	lgееvers@westwindsortwp.com
Ayesha		Hamilton	12/31/2019	ahamilton@westwindsortwp.com
Virginia		Manzari	12/31/2021	vmangari@westwindsortwp.com

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.400	\$23,951,597.52	14.89%	\$2,086.88
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$1,196,971.25	0.74%	\$104.34
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	1.523	\$91,108,756.00	56.63%	\$7,945.78
County Purposes	0.654	\$39,143,296.27	24.33%	\$3,412.04
County Library	0.064	\$3,819,645.16	2.37%	\$333.90
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$1,658,199.20	1.03%	\$146.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.689	\$160,878,465.40	100.00%	\$14,029.02

Total Taxable Valuation as of	October 1, 2017	<u>\$6,000,159,290.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$521,719.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.400	0.418	4.50%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$23,951,597.52	\$25,075,430.39	4.69%	\$1,123,832.87

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,086.88	\$2,180.79	4.50%	\$93.91

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$25,075,430.39
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	\$91,900,000.00
County Purposes	ESTIMATED	\$39,182,819.63
County Library	ESTIMATED	\$3,820,000.00
County Board of Health		
County Open Space	ESTIMATED	\$1,660,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$162,835,221.27

Revenue Anticipated, Excluding Tax Levy	15,639,569.61
Budget Appropriations, before Reserve for Uncollected Taxes	38,874,962.00
Total Non-Municipal Tax Levy	\$137,759,790.88
Amount to be Raised by Taxes - Before RUT	\$160,995,183.27
Reserve for Uncollected Taxes (RUT)	\$1,840,038.00
Total Amount to be Raised by Taxes	\$162,835,221.27

% of Tax Collections used to Calculate RUT	<u>98.87%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	160,418,133.18
Total Tax Levy, CY 2017	161,028,583.96
% of Taxes Collected, CY 2017	<u>99.62%</u>
Delinquent Taxes - December 31, 2017	<u>\$558,633.21</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	-11.43%	(\$545,000.00)	\$4,770,000.00	\$4,225,000.00	\$4,225,000.00		\$0.00					
08	Local Revenue	-6.40%	(\$435,227.19)	\$6,803,065.19	\$6,367,838.00	\$5,689,838.00		\$678,000.00					
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	-42.36%	(\$882,062.00)	\$2,082,062.00	\$1,200,000.00	\$1,200,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	1.05%	\$2,209.00	\$210,201.25	\$212,410.25	\$212,410.25							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-88.18%	(\$83,704.30)	\$94,924.87	\$11,220.57	\$11,220.57							
08	Other Special Items	-11.90%	(\$215,787.15)	\$1,813,069.51	\$1,597,282.36	\$1,597,282.36							
15	Receipts from Delinquent Taxes	-9.91%	(\$57,779.14)	\$582,779.14	\$525,000.00	\$525,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.88%	(\$221,437.98)	\$25,296,868.37	\$25,075,430.39	\$25,075,430.39							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.01%	(\$100.93)	\$1,196,971.25	\$1,196,870.32		\$1,196,870.32						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.41%	(\$2,438,889.69)	\$45,039,980.58	\$42,601,090.89	\$40,726,220.57	\$1,196,870.32	\$678,000.00	\$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	Pool Utility	Sewer Assessment Trust	Utility	Utility	Utility	Utility	
20	General Government	24.59	2.00	0.17%	\$4,304.00	\$2,575,793.00	\$2,580,097.00									
21	Land-Use Administration	3.16	1.00	-4.54%	(\$28,742.00)	\$632,412.00	\$603,670.00									
22	Uniform Construction Code	14.86	3.00	1.86%	\$22,819.00	\$1,226,876.00	\$1,249,695.00									
23	Insurance			8.68%	\$456,014.00	\$5,250,848.00	\$5,706,862.00									
25	Public Safety	75.14	3.00	2.17%	\$193,486.35	\$8,895,981.22	\$9,089,467.57									
26	Public Works	28.50	2.00	-0.09%	(\$4,105.86)	\$4,357,810.86	\$4,353,705.00									
27	Health and Human Services	6.25	2.00	6.00%	\$32,336.00	\$538,873.00	\$571,209.00									
28	Parks and Recreation	5.00		-0.19%	(\$2,096.90)	\$1,123,894.95	\$1,121,798.05									
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$65,873.00	\$65,873.00									
31	Utilities and Bulk Purchases	8.50		-0.65%	(\$32,188.00)	\$4,917,845.00	\$4,885,657.00									
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$25,350.00	\$25,350.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			1.15%	\$38,384.00	\$3,329,698.00	\$3,368,082.00									
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	-1.60%	(\$4,743.79)	\$295,729.79	\$290,986.00									
44	Capital			0.63%	\$1,950.00	\$309,400.00	\$311,350.00									
45	Debt			-6.44%	(\$410,534.03)	\$6,370,306.30	\$5,959,772.27									
46	Deferred Charges			293.88%	\$505,479.00	\$172,000.00	\$677,479.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.22%	\$4,124.00	\$1,835,914.00	\$1,840,038.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	169.00	15.00	1.85%	\$776,485.77	\$41,924,605.12	\$42,701,090.89	\$40,726,220.57	\$0.00	\$1,196,870.32	\$678,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	330	\$49,497,210.00	0.82%	15A Public Schools	18	\$247,851,352.00	38.29%
2 Residential	8,057	\$4,203,491,650.00	70.06%	15B Other Schools	7	\$27,664,800.00	4.27%
3A/3B Farm	111	\$31,348,349.00	0.52%	15C Public Property	263	\$273,092,170.00	42.19%
4A Commercial	266	\$1,478,492,494.00	24.64%	15D Church and Charities	31	\$80,547,970.00	12.44%
4B Industrial	6	\$61,059,100.00	1.02%	15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
4C Apartments	6	\$165,098,000.00	2.75%	15F Other Exempt	22	\$18,123,800.00	2.80%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$11,172,487.00	0.19%				
Total	8,776	\$6,000,159,290.00	100.00%	Total	342	\$647,308,592.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				10.79%			
Total # of property tax appeals filed in 2017				County Tax Board			
				State Tax Court			
Number of 2017 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 2017							

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 2017 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	6.00	46,293.45	\$42,390.00	\$0.00	\$660.61	\$0.00	\$3,242.84
Supervisory Staff (Department Heads & Managers)	16.00	0.00	2,345,444.20	\$1,679,738.00	\$0.00	\$224,580.97	\$312,625.27	\$128,499.96
Police Officers (Including Superior Officers)	47.00	0.00	7,761,919.07	\$5,081,850.00	\$328,243.00	\$1,389,885.98	\$548,067.98	\$413,872.11
Fire Fighters (Including Superior Officers)	14.00	0.00	1,864,948.81	\$1,072,203.00	\$98,000.00	\$293,247.52	\$311,977.76	\$89,520.53
All Other Union Employees not listed above	85.00	2.00	7,477,133.30	\$4,382,908.00	\$509,833.00	\$585,994.80	\$1,624,102.81	\$374,294.69
All Other Non-Union Employees not listed above	7.00	13.00	937,211.38	\$686,358.00	\$15,500.00	\$91,766.06	\$89,895.18	\$53,692.14
Totals	169.00	21.00	20,432,950.20	\$12,945,447.00	\$951,576.00	\$2,586,135.94	\$2,886,669.00	\$1,063,122.26

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	47.00	\$11,552.28	\$542,957.16	44.00	\$10,940.28	\$481,372.32
Parent & Child	9.00	\$23,529.72	\$211,767.48	11.00	\$22,770.48	\$250,475.28
Employee & Spouse (or Partner)	24.00	\$30,351.96	\$728,447.04	25.00	\$29,097.36	\$727,434.00
Family	60.00	\$35,221.56	\$2,113,293.60	60.00	\$33,760.68	\$2,025,640.80
Employee Cost Sharing Contribution (enter as negative -)			(\$784,097.00)			(\$770,990.00)
Subtotal	140.00		\$2,812,368.28	140.00		\$2,713,932.40
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	13	\$11,649.05	\$151,437.65	11	\$10,476.12	\$115,237.32
Parent & Child	3	\$27,710.00	\$83,130.00	5	\$28,068.02	\$140,340.10
Employee & Spouse (or Partner)	30	\$25,722.00	\$771,660.00	29	\$25,360.30	\$735,448.70
Family	22	\$39,796.61	\$875,525.42	17	\$41,357.37	\$703,075.29
Employee Cost Sharing Contribution (enter as negative -)			(\$1,414.56)			(\$1,414.56)
Subtotal	68.00		\$1,880,338.51	62.00		\$1,692,686.85
GRAND TOTAL	208.00		\$4,692,706.79	202.00		\$4,406,619.25

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	2019	2020	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$285,000.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$25,238,028.89	\$25,238,028.89	Utility Fund - Interest	\$14,250.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt			Bond Anticipation Notes - Principal	\$0.00			
0	\$380,500.00	\$294,750.00	Bond Anticipation Notes - Interest	\$0.00			
0		\$0.00	Bonds - Principal	\$4,240,000.00	\$3,970,000.00	\$3,225,000.00	\$16,570,000.00
0		\$0.00	Bonds - Interest	\$658,375.00	\$549,575.00	\$443,175.00	\$1,550,025.00
0		\$0.00	Loans & Other Debt - Principal	\$658,472.29	\$664,503.12	\$665,399.24	\$1,051,232.33
0		\$0.00	Loans & Other Debt - Interest	\$102,456.28	\$75,851.59	\$52,919.67	\$51,415.00
0		\$0.00					
0		\$0.00					
Municipal Purposes			Total	\$5,958,553.57	\$5,259,929.71	\$4,386,493.91	\$19,222,672.33
Debt Authorized	\$7,752,549.48	\$7,752,549.48	Total Principal	\$5,183,472.29	\$4,634,503.12	\$3,890,399.24	\$17,621,232.33
Notes Outstanding		\$0.00	Total Interest	\$775,081.28	\$625,426.59	\$496,094.67	\$1,601,440.00
Bonds Outstanding	\$29,575,000.00	\$1,606,613.32	% of Total Current Year Budget	13.95%			
Loans and Other Debt	\$1,469,606.98	\$1,469,606.98					
Total (Current Year)	\$64,415,685.35	\$28,608,999.19	Description	Debt Not Listed Above			
Population (2010 census)	<u>27,615</u>		Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$2,332.63</u>		Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,296.64</u>		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$6,586,257,710.67</u>	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.54%</u>	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating		AAA		
			Year of Last Rating		2016		
			Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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