



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1113\_fba\_2024.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**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
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**Chief Financial Officer**

John	V	Mauder		jmauder@westwindsortwp.com
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**Municipal Clerk**

Gay	M			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
Sonia		Gawas	1/14/2028	ssgawas@westwindsortwp.com
Linda		Geevers	1/14/2026	lgeevers@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

<b>Government Type:</b>	<input type="text" value="Town"/>	5
<b>Election Type:</b>	<input type="text" value="Non-Partisan (November)"/>	4

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.428	\$26,142,862.07	14.54%	\$2,245.80	Municipal Purpose Tax	ESTIMATED	\$26,517,846.44
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,222,064.14	0.68%	\$104.94	Municipal Open Space	ESTIMATED	\$1,225,000.00
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	1.719	\$105,249,394.00	58.55%	\$9,019.94	Regional School District	ESTIMATED	\$107,000,000.00
County Purposes	0.670	\$41,001,866.17	22.81%	\$3,515.62	County Purposes	ESTIMATED	\$41,900,000.00
County Library	0.069	\$4,232,615.81	2.35%	\$362.06	County Library		\$4,200,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$1,917,160.55	1.07%	\$162.66	County Open Space		\$1,900,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2023 Budget)</b>	<b>2.937</b>	<b>\$179,765,962.74</b>	<b>100.00%</b>	<b>\$15,411.03</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$182,742,846.44</b>
Total Taxable Valuation as of October 1, 2023 <u>\$6,198,243,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		
Current Year Average Residential Assessment <u>\$524,720.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy <u>\$156,225,000.00</u>		
					Amount to be Raised by Taxes - Before RUT <u>\$156,225,000.00</u>		
					Reserve for Uncollected Taxes (RUT) <u>\$1,918,799.89</u>		
					Total Amount to be Raised by Taxes <u>\$158,143,799.89</u>		
					% of Tax Collections used to Calculate RUT <u>98.78%</u>		
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2023 <u>183,982,358.45</u>		
					Total Tax Levy, CY 2023 <u>184,985,904.68</u>		
					% of Taxes Collected, CY 2023 <u>99.46%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$1,019,328.17</u>		

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.428	0.428	0.00%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$26,142,862.07	\$26,517,846.44	1.43%	\$374,984.37

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,245.80	\$2,245.80	0.00%	\$0.00

**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	10.61%	\$1,000,000.00	\$9,425,000.00	\$10,425,000.00	\$10,425,000.00							
08	Local Revenue	-16.40%	(\$1,157,532.88)	\$7,058,611.18	\$5,901,078.30	\$5,901,078.30							
09	State Aid (without offsetting appropriation)	5.40%	\$125,169.29	\$2,319,418.28	\$2,444,587.57	\$2,444,587.57							
08	Uniform Construction Code Fees	-30.64%	(\$795,145.25)	\$2,595,145.25	\$1,800,000.00	\$1,800,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	48.85%	\$217,299.48	\$444,808.52	\$662,108.00	\$662,108.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.72%	(\$1,188,845.19)	\$1,268,544.60	\$79,699.41	\$79,699.41							
08	Other Special Items	-60.18%	(\$2,931,028.53)	\$4,870,833.11	\$1,939,804.58	\$1,939,804.58							
15	Receipts from Delinquent Taxes	-14.32%	(\$83,567.92)	\$583,567.92	\$500,000.00	\$500,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-15.43%	(\$4,838,294.74)	\$31,356,141.18	\$26,517,846.44	\$26,517,846.44							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.44%	\$17,584.62	\$1,222,064.14	\$1,239,648.76		\$1,239,648.76						
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								
	<b>Total</b>	<b>-15.76%</b>	<b>(\$9,634,361.12)</b>	<b>\$61,144,134.18</b>	<b>\$51,509,773.06</b>	<b>\$50,270,124.30</b>	<b>\$1,239,648.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		9.40%	\$270,790.00	\$2,881,746.00	\$3,152,536.00	\$3,149,036.00	\$3,500.00								
21	Land-Use Administration		7.37%	\$94,326.00	\$1,279,905.00	\$1,374,231.00	\$1,374,231.00									
22	Uniform Construction Code		5.03%	\$90,215.00	\$1,795,081.00	\$1,885,296.00	\$1,885,296.00									
23	Insurance		4.79%	\$325,129.00	\$6,781,809.00	\$7,106,938.00	\$7,106,938.00									
25	Public Safety		10.64%	\$1,099,295.04	\$10,328,236.37	\$11,427,531.41	\$11,423,832.00	\$3,699.41								
26	Public Works		7.20%	\$185,036.00	\$2,569,779.00	\$2,754,815.00	\$2,754,815.00									
27	Health and Human Services		-14.40%	(\$139,827.00)	\$970,833.00	\$831,006.00	\$755,006.00	\$76,000.00								
28	Parks and Recreation		12.11%	\$101,717.00	\$840,234.00	\$941,951.00	\$941,951.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		-90.98%	(\$600,900.00)	\$659,500.00	\$59,500.00	\$59,500.00									
31	Utilities and Bulk Purchases		3.24%	\$152,297.00	\$4,698,266.00	\$4,850,563.00	\$4,850,563.00									
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$2,277,613.00	\$2,277,613.00	\$2,277,613.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		4.25%	\$207,820.00	\$4,892,789.00	\$5,100,609.00	\$5,100,609.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		65.06%	\$598,221.00	\$919,505.00	\$1,517,726.00	\$1,517,726.00									
43	Court and Public Defender		5.32%	\$16,450.00	\$309,484.00	\$325,934.00	\$325,934.00									
44	Capital		-86.45%	(\$2,871,217.00)	\$3,321,217.00	\$450,000.00	\$450,000.00									
45	Debt		5.96%	\$241,450.00	\$4,053,625.00	\$4,295,075.00	\$4,295,075.00									
46	Deferred Charges		-100.00%	(\$266,250.00)	\$266,250.00	\$0.00	\$0.00									
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		3.63%	\$67,147.34	\$1,851,652.55	\$1,918,799.89	\$1,918,799.89									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	-0.84%	(\$427,400.62)	\$50,697,524.92	\$50,270,124.30	\$50,186,924.89	\$83,199.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,124	\$183,036,100.00	2.95%	15A Public Schools	18	\$247,851,400.00	36.63%
2 Residential	8,097	\$4,248,654,000.00	68.43%	15B Other Schools	14	\$54,100,900.00	8.00%
3A/3B Farm	87	\$12,171,100.00	0.20%	15C Public Property	277	\$274,451,400.00	40.56%
4A Commercial	275	\$1,306,865,700.00	21.05%	15D Church and Charities	33	\$69,584,200.00	10.28%
4B Industrial	5	\$36,785,700.00	0.59%	15E Cemeteries & Graveyards	1	\$28,500.00	0.00%
4C Apartments	11	\$410,731,900.00	6.62%	15F Other Exempt	28	\$30,640,500.00	4.53%
5A/5B Railroad	13	\$793,000.00	0.01%				
6A/6B Business Personal Property	1	\$9,892,500.00	0.16%				
<b>Total</b>	<b>9,613</b>	<b>\$6,208,930,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>371</b>	<b>\$676,656,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				72.90%			
Equalized Valuation, Taxable Properties				\$8,517,050,754.46			
Total # of property tax appeals filed in 2023				County Tax Board 12.00			
				State Tax Court 19.00			
Number of 2023 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				15.00			
Amount paid out by municipality for tax appeals in 2023				\$0.00			

Percentage of Exempt vs.  
Non-Exempt Properties 10.90%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
The Hamlet at Bear Creek, LLC	ARL Housing	\$68,200.00	\$5,370,600.00	\$137,734.52															
Project Freedom	ARL Housing	\$40,928.56	\$9,072,000.00	\$266,444.64															
<b>Total Long Term Exemptions - Column Total</b>		109,128.56	14,442,600.00	424,179.16	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>	<b>X</b>																		

**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	75,942.74	\$69,226.00	\$0.00	\$1,420.95	\$0.00	\$5,295.79
Supervisory Staff (Department Heads & Managers)	15.00		2,131,285.14	\$1,549,643.00	\$0.00	\$272,892.13	\$190,202.32	\$118,547.69
Police Officers (Including Superior Officers)	51.00		10,468,429.56	\$6,607,702.00	\$325,000.00	\$2,414,454.31	\$590,921.55	\$530,351.70
Fire Fighters (Including Superior Officers)	19.00		2,391,439.39	\$1,415,247.00	\$140,000.00	\$517,131.25	\$200,084.74	\$118,976.40
All Other Union Employees not listed above	111.00	12.50	12,344,896.14	\$7,872,057.00	\$600,000.00	\$1,386,269.24	\$1,838,457.54	\$648,112.36
All Other Non-Union Employees not listed above	4.00	112.00	1,530,348.95	\$1,181,301.00	\$2,500.00	\$208,027.11	\$47,960.07	\$90,560.78
<b>Totals</b>	<b>200.00</b>	<b>130.50</b>	<b>28,942,341.93</b>	<b>\$18,695,176.00</b>	<b>\$1,067,500.00</b>	<b>\$4,800,194.99</b>	<b>\$2,867,626.22</b>	<b>\$1,511,844.71</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	63.00	\$13,286.88	\$837,073.44	62.00	\$13,097.28	\$812,031.36
Parent & Child	16.00	\$27,445.56	\$439,128.96	14.00	\$26,990.52	\$377,867.28
Employee & Spouse (or Partner)	20.00	\$35,187.00	\$703,740.00	17.00	\$34,638.84	\$588,860.28
Family	42.00	\$40,828.20	\$1,714,784.40	39.00	\$40,192.80	\$1,567,519.20
Employee Cost Sharing Contribution (enter as negative - )			(\$827,100.58)			(\$786,968.81)
<b>Subtotal</b>	<b>141.00</b>		<b>\$2,867,626.22</b>	<b>132.00</b>		<b>\$2,559,309.31</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	22	\$13,852.16	\$304,747.52	22	\$13,723.27	\$301,911.94
Parent & Child	6	\$31,197.44	\$187,184.64	6	\$30,188.15	\$181,128.90
Employee & Spouse (or Partner)	45	\$28,967.01	\$1,303,515.45	44	\$29,989.37	\$1,319,532.28
Family	19	\$43,928.48	\$834,641.12	21	\$42,728.28	\$897,293.88
Employee Cost Sharing Contribution (enter as negative - )			(\$69,193.64)			(\$47,892.48)
<b>Subtotal</b>	<b>92.00</b>		<b>\$2,560,895.09</b>	<b>93.00</b>		<b>\$2,651,974.52</b>
<b>GRAND TOTAL</b>	<b>233.00</b>		<b>\$5,428,521.31</b>	<b>225.00</b>		<b>\$5,211,283.83</b>

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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police (PBA & SOA)	1,601.00	\$677,350.00	85.00	\$40,984.00	966.00	\$463,205.00	211.00	\$101,150.00			X		
Professional Firefighters	324.00	\$70,496.00	103.00	\$41,990.00	509.00	\$147,485.00	\$0.00	\$0.00			X		
AFSCME	1,268.00	\$237,781.00	338.00	\$140,517.00	23.00	\$7,408.00	\$0.00	\$0.00			X		
CWA	3,075.00	\$376,805.00	635.00	\$151,044.00	110.00	\$26,669.00	\$0.00	\$0.00			X		
Other	373.00	\$61,637.00	72.00	\$26,166.00	15.00	\$4,609.00	\$0.00	\$0.00				X	
Business Administrator	70.00	\$10,000.00	9.00	\$5,821.00	\$0.00	\$0.00	\$0.00	\$0.00					X
TOTALS (ALL PAGES)	6,711.00	\$1,434,069.00	1,242.00	\$406,522.00	1,623.00	\$649,376.00	211.00	\$101,150.00	-				\$0.00
Total Funds Reserved as of end of 2023:	\$950,968.00												
Total Funds Appropriated in 2024:	\$10,000.00		Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:										
		Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:											

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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$67,098,762.38	\$67,098,762.38				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$21,772,747.66	\$432,526.71	\$21,340,220.95			
Notes Outstanding	\$20,555,800.00		\$20,555,800.00			
Bonds Outstanding	\$14,830,000.00		\$14,830,000.00			
Loans and Other Debt	\$232,445.89	\$232,445.89	\$0.00			
<b>Total (Current Year)</b>	<b>\$124,489,755.93</b>	<b>\$67,763,734.98</b>	<b>\$56,726,020.95</b>			
Population (2020 census)	29,518					
Per Capita Gross Debt	\$4,217.42					
Per Capita Net Debt	\$1,921.74					
3 Year Average Property Valuation		\$7,574,980,900.33				
Net Debt as % of 3 Year Average Property Valuation		0.75%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$923,000.00			
Bonds - Principal			\$2,950,000.00	\$2,375,000.00	\$2,375,000.00	\$7,130,000.00
Bonds - Interest			\$422,075.00	\$319,325.00	\$241,825.00	\$350,475.00
Loans & Other Debt - Principal			\$75,945.24	\$77,471.73	\$79,028.92	
Loans & Other Debt - Interest			\$4,271.08	\$2,744.59	\$1,187.40	
<b>Total</b>			<b>\$4,375,291.32</b>	<b>\$2,774,541.32</b>	<b>\$2,697,041.32</b>	<b>\$7,480,475.00</b>
Total Principal			\$3,025,945.24	\$2,452,471.73	\$2,454,028.92	\$7,130,000.00
Total Interest			\$1,349,346.08	\$322,069.59	\$243,012.40	\$350,475.00
% of Total Current Year Budget			8.70%			
<u>Description</u>			<u>Debt Not Listed Above</u>			
Total Guarantees - Governmental			\$115,000.00	\$120,000.00	\$125,000.00	\$3,050,000.00
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>			<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Rating				AAA		
Year of Last Rating				2023		
<b>Mark "X" if Municipality has no bond rating</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Lead</b>	Municipality	Robbinsville Township	Health Department	Health and Human Services		1/1/2022	12/31/2024	\$93,389.00
<b>Lead</b>	Municipality	Hightstown Borough	Health Department	Health and Human Services		1/1/2022	12/31/2024	\$24,719.00
<b>Recipient</b>	Municipality	Hamilton Township	Public Works	Ecological Facility Services		7/1/2021	6/30/2027	\$115,600.00
<b>Recipient</b>	School District	WW-P Regional School District	Police	Class Three Special Law Enforcement Officers		7/1/2023	6/30/2028	\$485,000.00
<b>Recipient</b>	School District	WW-P Regional School District	Clerk	Dedicated Television Channels		1/1/2024	12/31/2028	\$32,018.00
<b>Recipient</b>	Municipality	East Windsor Township	Police	Animal Control Officer Services		1/1/2023	12/31/2024	\$25,000.00
<b>Lead</b>	Authority	West Windsor Parking Authority	Police	Police		1/1/2020	12/31/2024	\$59,000.00
<b>Recipient</b>	County	Mecer County Improvement Authority	Public Works	Recycling		1/1/2024	12/31/2028	\$683,000.00
	<b>Amount Received Page Total</b>							\$177,108.00
	<b>Amount Paid Page Total</b>							\$1,340,618.00
	<b>Page Total</b>							\$1,517,726.00

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	<b>Amount Received Total</b>							\$177,108.00
	<b>Amount Paid Total</b>							\$1,340,618.00
	<b>Total</b>							\$1,517,726.00





**USER FRIENDLY BUDGET SECTION - Notes**

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