

APPROVED AS AMENDED: January 15, 2026
WEST WINDSOR TOWNSHIP COUNCIL
BUDGET SESSION #3
March 13, 2025

CALL TO ORDER: President Mandel called the meeting to order at 10:00 a.m.

ROLL CALL: Gawas, Geevers, Mandel, Weiss, Whitfield

STATEMENT OF ADEQUATE NOTICE

Statement of Adequate Notice: February 21, 2025 to The Times and the Princeton Packet filed with the Municipal Clerk and posted at the Municipal Building and on the Township website.

ATTENDEES: President: Geevers; Council: Mandel, Weiss, Whitfield; Business Administrator: Schmid (absent); Special Assistant to Administration: Giammetta; Chief Financial Officer: Mauder; Township Clerk: Sheehan

SALUTE TO THE FLAG

Ms. Sheehan led the salute to the flag.

Budget Revenues

Mr. Mauder introduced himself as the Chief Financial Officer. He reviewed Township revenues for 2024. Mr. Mauder stated revenues are coming back strong since COVID and Municipal Court revenues are back to where they have historically been. Mr. Mauder stated revenues from fees, permits and licensing are in good shape and the Township has a very low delinquency rate. He provided a brief description of interest income since 2023. He noted he anticipates strong interest income for 2025. Mr. Mauder also added revenues from Uniform Construction Code fees have increased and the Hotel Tax has increased.

Mr. Mauder clarified for Council Sewer Connection fees for hooking up to the sewer system. He stated these fees fluctuate year-to-year and he does not recommend increasing this amount. Mr. Mauder noted revenue from the Cable Television Franchise Fee has decreased and Municipal Relief Fund Aid is not included in this year's budget.

Amount to be Raised by Taxation is \$235,000 less even though the tax rate is staying at zero because the Township is absorbing

that loss of Revenue mostly with Fund Balance; more of it is anticipated. Fund Balance increased by \$3 million. The reason the amount to be Raised by Taxation is less is because overall tax assessment went down last year due to some appeals for office complexes. New tax assessments will be received in the next two years.

Mr. Mauder clarified on Page 64, Pool, the number 342,000 is actual receipts not the three-year average. He noted the Pool is up \$50,000 from the previous year.

Fund Balance

Mr. Mauder stated at the beginning of 2024 the Townships Fund Balance was \$18.2 million through Results of Excess Report of Operations for 2024 was \$15.6 million and the year prior was \$10.6 million resulting in a Fund Balance at the end of 2024 of \$23.4 million. Of that amount we anticipate 13.425, an increase of \$3 million, leaving over a \$10 million balance for future use and replenishment. The use of \$13 million of Fund Balance in this year's budget and replaced there are three ways to replace Fund Balance: appropriations, tax levy or revenues.

Cap Bank Ordinance

Mr. Mauder noted Council will receive a detailed memo and analysis with the Cap Bank Ordinance. He provided review of past years' Cap Bank balance. He recommends Council approves the Cap Bank Ordinance this year. To account for new construction the DLGS allows an Assessor's Certification Additions for New Construction (new rateables). It is a one-time increase 1,039,000. After all the calculations in the total operating budget and Council's approval of the Cap Bank Ordinance we will be able to carry the next two years roughly \$762,000. This cannot be spent without approval by Council.

Local Exam

Mr. Mauder stated the Township was under State review from the DCA last year and there were no budget amendments. He reported this year the Township is under local exam so he will be giving Council a Resolution before the next meeting before the budget is introduced to allow the Township to have a local exam. He

noted another item needed to adopt the budget is the affirmative action affidavit signed by Council and he will send a certification to the State that all the requirements have been met. He confirmed the Township has a AAA Bond rating.

Mr. Mauder noted two outstanding items:

- Mr. Mauder read Chief Lynch's email following up on PPE items requesting an increase to \$100,000 after speaking with the volunteer Fire Chiefs. This would allow them to purchase up to 20 sets of PPE per year.

Council noted their support for this Capital change.

- Mr. Mauder reported the Mayor supports the vehicle for Buildings and Grounds and the Council members noted their support.

Councilmember Gawas inquired about the status of new Township signage.

Mr. Mauder thanked Council and noted he will provide Council with a reconcile sheet so Council can use the budget book and reconcile it to the State format. He stated the budget introduction will be April 7 and the public hearing will be May 19.

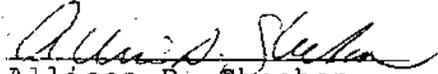
PUBLIC COMMENT

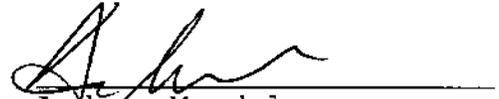
Mr. John Church, 11 Princeton Place, thanked everyone for their work and let Council know he took notes during the budget meeting and will be submitting his notes to Administration for their review.

ADJOURNMENT

Motion to adjourn: Gawas
Second: Geever
VV: All approved

The meeting was adjourned at 10:42 a.m.


Allison D. Sheehan
Township Clerk
West Windsor Township


Andrea Mandel
Council President
West Windsor Township