State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 2021 Winfield Township - County of Union

Introduced

Municode: 2021

Filename: 2021_fbi_2024.xlsm

Website: www.winfield-nj.org

Phone Number: 908-925-3850

Mailing Address: 12 Gulfstream Ave

Municipality: Winfield State: NJ Zip: 07036

Government Type: Township Committee

Election Type: Non-Partisan (November)

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Byrne	12/31/2024	jbyrne@winfield-nj.org

Chief Administrative Officer

Melanie		Slowik		m.slowik@winfield-nj.org

Chief Financial Officer

Leonard		Ho		lho@winfield-nj.org

Municipal Clerk

Melanie		Slowik		m.slowik@winfield-nj.org

Registered Municipal Accountant

James		Cerullo		jcerullo@w-cpa.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Adam		Koomer	12/31/2026	akoomer@winfield-nj.org
Robert		Reilly	12/31/2025	rreilly@winfield-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 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	11.035	$1,828,020.20	50.08%	$12,702.61
Municipal Library			0.00%	$0.00
Municipal Open Space			0.00%	$0.00
Municipal Arts and Culture			0.00%	$0.00
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)			0.00%	$0.00
Local School District	10.587	$1,753,942.00	48.05%	$12,186.91
Regional School District			0.00%	$0.00
County Purposes	0.395	$65,442.52	1.79%	$454.69
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.015	$2,485.74	0.07%	$17.27
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2023 Budget)	22.032	$3,649,890.46	100.00%	$25,361.48

Total Taxable Valuation as of October 1, 2023 $16,566,700.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
11.035	11.256	2.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,828,020.20	$1,879,566.65	2.82%	$51,546.45

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$12,702.61	$12,956.66	2.00%	$254.05

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Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$1,879,566.65
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$1,789,020.84
Regional School District		
County Purposes	ESTIMATED	$66,751.37
County Library		
County Board of Health		
County Open Space	ESTIMATED	$2,535.45
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$3,737,874.31

Revenue Anticipated, Excluding Tax Levy	731,211.24
Budget Appropriations, before Reserve for Uncollected Taxes	2,391,401.12
Total Non-Municipal Tax Levy	$1,858,307.66
Amount to be Raised by Taxes - Before RUT	$3,518,497.54
Reserve for Uncollected Taxes (RUT)	#DIV/0!
Total Amount to be Raised by Taxes	#DIV/0!
% of Tax Collections used to Calculate RUT	0.00%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023	1,828,020.20
Total Tax Levy, CY 2023	1,828,020.20
% of Taxes Collected, CY 2023	100.00%
Delinquent Taxes - December 31, 2023	$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	-3.57%	($5,000.00)	$140,000.00	$135,000.00	$135,000.00							
08	Local Revenue	-18.21%	($7,011.24)	$38,511.24	$31,500.00	$31,500.00							
09	State Aid (without offsetting appropriation)	4.92%	$9,985.13	$202,801.64	$212,786.77	$212,786.77							
08	Uniform Construction Code Fees	#DIV/0!	$0.00	$0.00	$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	$0.00		$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00								
10	Public and Private Revenue	240.58%	$232,397.35	$96,600.12	$328,997.47	$328,997.47							
08	Other Special Items	-77.49%	($78,935.70)	$101,862.70	$22,927.00	$22,927.00							
15	Receipts from Delinquent Taxes	#DIV/0!	$0.00	$0.00	$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.83%	$51,461.57	$1,828,105.08	$1,879,566.65	$1,879,566.65							
07	Minimum Library Tax	#DIV/0!	$0.00		$0.00								
54	Open Space Levy Tax	#DIV/0!	$0.00		$0.00								
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	8.43%	$202,897.11	$2,407,880.78	$2,610,777.89	$2,610,777.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions Full-Time	Budgeted 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	2.00	2.00	3.42%	$7,850.00	$229,550.00	$237,400.00	$237,400.00								
21	Land-Use Administration			#DIV/0!	$0.00		$0.00									
22	Uniform Construction Code		4.00	4.87%	$460.00	$9,450.00	$9,910.00	$9,910.00								
23	Insurance			9.37%	$35,526.00	$379,000.00	$414,526.00	$414,526.00								
25	Public Safety			3.20%	$34,163.42	$1,069,041.00	$1,103,204.42	$1,103,204.42								
26	Public Works			-3.33%	($2,000.00)	$60,000.00	$58,000.00	$58,000.00								
27	Health and Human Services			10.70%	$1,740.00	$16,260.00	$18,000.00	$18,000.00								
28	Parks and Recreation			#DIV/0!	$0.00		$0.00									
29	Education (including Library)			0.00%	$0.00	$2,000.00	$2,000.00	$2,000.00								
30	Unclassified			235.84%	$234,897.35	$99,600.12	$334,497.47	$334,497.47								
31	Utilities and Bulk Purchases			0.00%	$0.00	$40,000.00	$40,000.00	$40,000.00								
32	Landfill - Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			0.00%	$0.00	$100.00	$100.00	$100.00								
36	Statutory Expenditures			-11.99%	($41,960.00)	$350,000.00	$308,040.00	$308,040.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			0.00%	$0.00	$28,000.00	$28,000.00	$28,000.00								
43	Court and Public Defender			0.48%	$200.00	$41,900.00	$42,100.00	$42,100.00								
44	Capital			0.00%	$0.00	$15,000.00	$15,000.00	$15,000.00								
45	Debt			#DIV/0!	$0.00		$0.00									
46	Deferred Charges			-100.00%	($51,500.00)	$51,500.00	$0.00									
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	$0.00		$0.00									
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	2.00	6.00	9.17%	$219,376.77	$2,391,401.12	$2,610,777.89	$2,610,777.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

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

Sheet UFB-4

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	1	$2,634,000.00	15.84%
2	Residential	698	$12,856,100.00	77.29%
3A/3B	Farm			0.00%
4A	Commercial	1	$1,076,600.00	6.47%
4B	Industrial			0.00%
4C	Apartments			0.00%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	1	$67,306.00	0.40%
	Total	701	$16,634,006.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	$16,634,006.00

Total # of property tax appeals filed in 2023	County Tax Board	
	State Tax Court	
Number of 2023 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 2023		

Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	2	$4,468,900.00	62.12%
15B	Other Schools			0.00%
15C	Public Property	5	$2,724,900.00	37.88%
15D	Church and Charities			0.00%
15E	Cemeteries & Graveyards			0.00%
15F	Other Exempt			0.00%
	Total	7	$7,193,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 43.25%

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 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				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Mark "X" if Grand Total				

Prior Budget Year's Payment 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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$0.00	$0.00	$0.00