



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0436 Winslow Township - County of Camden

Introduced

Municode: 0436 Filename: 0436_fbi_2025.xlsm

Website: www.winslowtownship.com

Phone Number: 609-567-0700

Mailing Address: 125 South Route 73

Braddock

Municipality: Winslow State: NJ Zip: 08037

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Marie		Lawrence	12/31/2027	mayorlawrence@winslowtownship.com

Chief Administrative Officer

Joseph		Gallagher		jgallagher@winslowtownship.com
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Chief Financial Officer

Cert. Number

Stephen	J.	Dringus, Jr.	N-0598	sdringus@winslowtownship.com
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Municipal Clerk

Lisa		Dority		ldority@winslowtownship.com
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Registered Municipal Accountant

Michael		Cesaro		mcesaro@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Wilson	12/31/2027	JohnWilson@winslowtownship.com
Darrius		Peoples	12/31/2027	DarriusPeoples@winslowtownship.com
Brandon		Glikas	12/31/2027	BrandonGlikas@winslowtownship.com
Raymond		Watkins	12/31/2027	RaymondWatkins@winslowtownship.com
Charles		Flamini	12/31/2026	CharlesFlamini@winslowtownship.com
Jaquelyn		Lee	12/31/2026	JackuelynLee@winslowtownship.com
Evelyn		Leverett	12/31/2026	EvelynLeverett@winslowtownship.com
Vincent		Borrelli	12/31/2026	Vincentborrelli@winslowtownship.com

Government Type: Township Committee

Election Type: Partisan

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	0.692	\$19,000,000.00	17.75%	\$1,226.22	Municipal Purpose Tax	ACTUAL	\$19,999,964.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.277	\$7,591,428.08	7.09%	\$490.84	Fire Districts (total levies)	ACTUAL	\$7,793,034.89
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.975	\$54,198,332.00	50.62%	\$3,499.70	Local School District	ACTUAL	\$55,282,298.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.873	\$23,959,495.08	22.38%	\$1,546.96	County Purposes	ESTIMATED	\$24,663,475.00
County Library	0.056	\$1,525,479.69	1.42%	\$99.23	County Library	ESTIMATED	\$1,608,478.50
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$797,504.16	0.74%	\$51.39	County Open Space	ESTIMATED	\$536,171.50
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2024					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					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		
					Total Tax Levy, CY 2024		
					% of Taxes Collected, CY 2024		
					Delinquent Taxes - December 31, 2024		

Sheet UFB-1

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	Water & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	8.27%	\$382,115.00	\$4,617,885.00	\$5,000,000.00	\$2,000,000.00			\$3,000,000.00				
08	Local Revenue	-3.99%	(\$663,839.23)	\$16,621,750.65	\$15,957,911.42	\$5,092,850.42			\$10,865,061.00				
09	State Aid (without offsetting appropriation)	-9.27%	(\$626,696.13)	\$6,758,466.13	\$6,131,770.00	\$6,131,770.00							
08	Uniform Construction Code Fees	-4.11%	(\$40,898.24)	\$995,898.24	\$955,000.00	\$955,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-69.91%	(\$461,239.18)	\$659,732.20	\$198,493.02	\$198,493.02							
08	Other Special Items	-2.97%	(\$91,046.48)	\$3,067,000.04	\$2,975,953.56	\$2,975,953.56							
15	Receipts from Delinquent Taxes	-0.37%	(\$6,339.95)	\$1,716,339.95	\$1,710,000.00	\$1,710,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.03%	(\$5,161.13)	\$20,005,125.13	\$19,999,964.00	\$19,999,964.00							
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	-2.78%	(\$1,513,105.34)	\$54,442,197.34	\$52,929,092.00	\$39,064,031.00	\$0.00	\$0.00	\$13,865,061.00	\$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	Water & Sewer Utility	Utility	Utility	Utility	Utility
20	General Government			14.97%	\$469,104.00	\$3,134,612.00	\$3,603,716.00	\$2,374,866.00				Water & Sewer \$1,228,850.00				
21	Land-Use Administration			2.77%	\$7,435.00	\$268,250.00	\$275,685.00	\$275,685.00								
22	Uniform Construction Code			4.70%	\$31,000.00	\$660,000.00	\$691,000.00	\$691,000.00								
23	Insurance			-4.10%	(\$268,154.75)	\$6,547,395.75	\$6,279,241.00	\$3,834,982.00				\$2,444,259.00				
25	Public Safety			8.10%	\$842,072.53	\$10,402,010.84	\$11,244,083.37	\$11,244,083.37								
26	Public Works			4.29%	\$294,220.48	\$6,864,972.52	\$7,159,193.00	\$2,315,050.00				\$4,844,143.00				
27	Health and Human Services			54.37%	\$227,680.06	\$418,728.34	\$646,408.40	\$646,408.40								
28	Parks and Recreation			-8.37%	(\$68,000.00)	\$812,300.00	\$744,300.00	\$744,300.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			9.21%	\$7,000.00	\$76,000.00	\$83,000.00	\$83,000.00								
31	Utilities and Bulk Purchases			6.25%	\$116,100.00	\$1,856,400.00	\$1,972,500.00	\$1,972,500.00								
32	Landfill / Solid Waste Disposal			3.88%	\$189,720.62	\$4,887,141.38	\$5,076,862.00	\$5,076,862.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.39%	\$136,089.00	\$5,689,432.00	\$5,825,521.00	\$5,269,037.00				\$556,484.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			15.06%	\$71,500.00	\$474,900.00	\$546,400.00	\$546,400.00								
44	Capital			100.00%	\$50,000.00	\$50,000.00	\$100,000.00	\$100,000.00								
45	Debt			-13.74%	(\$530,172.64)	\$3,859,178.87	\$3,329,006.23	\$1,537,681.23				\$1,791,325.00				
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			-12.24%	(\$328,144.07)	\$2,680,320.07	\$2,352,176.00	\$2,352,176.00								
55	Surplus General Budget			13.21%	\$350,000.00	\$2,650,000.00	\$3,000,000.00					\$3,000,000.00				
Total		0.00	0.00	3.11%	\$1,597,450.23	\$51,331,641.77	\$52,929,092.00	\$39,064,031.00	\$0.00	\$0.00	\$0.00	\$13,865,061.00	\$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	1,433	\$54,660,500.00	1.98%	15A	Public Schools	10	\$70,944,100.00	13.98%
2	Residential	13,065	\$2,320,104,000.00	84.10%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	486	\$28,727,400.00	1.04%	15C	Public Property	530	\$256,320,600.00	50.52%
4A	Commercial	342	\$235,304,900.00	8.53%	15D	Church and Charities	36	\$16,456,700.00	3.24%
4B	Industrial	17	\$28,262,000.00	1.02%	15E	Cemeteries & Graveyards	9	\$281,100.00	0.06%
4C	Apartments	35	\$91,754,300.00	3.33%	15F	Other Exempt	581	\$163,355,400.00	32.20%
5A/5B	Railroad	73	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$0.00	0.00%					
Total		15,452	\$2,758,813,100.00	100.00%					
Average Ratio (%), Assessed to True Value			62.60%						
Equalized Valuation, Taxable Properties			\$4,407,049,680.51						
Total # of property tax appeals filed in 2024			County Tax Board	24.00					
			State Tax Court	1.00					
Number of 2024 County Tax Board decisions appealed to Tax Court			0.00						
Number of pending property tax appeals in State Tax Court			4.00						
Amount paid out by municipality for tax appeals in 2024			\$0.00						

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate

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		9.00	177,622.50	\$165,000.00				\$12,622.50
Supervisory Staff (Department Heads & Managers)	34.00		3,306,662.45	\$3,071,679.00				\$234,983.45
Police Officers (Including Superior Officers)	84.00	3.00	14,964,470.00	\$10,694,000.00	\$128,000.00	\$3,314,587.00		\$827,883.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	68.00		4,528,993.75	\$4,083,147.00	\$124,000.00			\$321,846.75
All Other Non-Union Employees not listed above	9.00		334,371.67	\$310,610.00				\$23,761.67
Totals	195.00	12.00	23,312,120.37	\$18,324,436.00	\$252,000.00	\$3,314,587.00	\$0.00	\$1,421,097.37

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)?** - YES or NO

Yes

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	36.00		\$0.00	34.00	\$15,930.72	\$541,644.48
Parent & Child	19.00		\$0.00	20.00	\$22,845.47	\$456,909.40
Employee & Spouse (or Partner)	26.00		\$0.00	20.00	\$22,872.93	\$457,458.60
Family	64.00		\$0.00	59.00	\$39,637.18	\$2,338,593.62
Employee Cost Sharing Contribution (enter as negative -)						(\$958,799.45)
Subtotal	145.00		\$0.00	133.00		\$2,835,806.65
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	3		\$0.00	1	\$18,065.62	\$18,065.62
Parent & Child	1		\$0.00	1	\$27,063.12	\$27,063.12
Employee & Spouse (or Partner)	3		\$0.00	3	\$27,963.39	\$83,890.17
Family	2		\$0.00	2	\$43,099.80	\$86,199.60
Employee Cost Sharing Contribution (enter as negative -)						(\$7,270.52)
Subtotal	9.00		\$0.00	7.00		\$207,947.99
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$14,471.20	\$101,298.40	18	\$16,342.12	\$294,158.16
Parent & Child	11		\$0.00	16	\$22,845.47	\$365,527.52
Employee & Spouse (or Partner)	8	\$22,504.18	\$180,033.44	5	\$23,920.48	\$119,602.40
Family	20	\$34,557.86	\$691,157.20	25	\$39,002.84	\$975,071.00
Employee Cost Sharing Contribution (enter as negative -)						(\$293,560.64)
Subtotal	46.00		\$972,489.04	64.00		\$1,460,798.44
GRAND TOTAL	200.00		\$972,489.04	204.00		\$4,504,553.08

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

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?