# TOF THE STATE OF T

# State of New Jersey Local Government Services

		-							
Year:	2025	Municipal User	udget						
MUNICIPALITY:	0110 Folsom Borough - C	County of Atlantic		•	Introduced				
Municode:			Filename:	0110_fbi_202	5.xlsm				
	Website:	www.folsomborough.com							
	<b>Phone Number:</b>		609-561-3178						
	Mailing Address:		1700 12th Street						
		Municipality:	Folsom	State: NJ	<b>Zip:</b> 08037				
	Mayor	, , , ,		P   P   P   P   P   P   P   P   P   P					
First Name	Middle Name	Last Name	Term Expires	<b>Business Email</b>					
Glen		Smith	12/31/2026	gsmith@folsomboroug	h.com				
	<b>Chief Administr</b>	ative Officer	_						
Patricia	М	Gatto		pgatto@folsomboroug	h.com				
	<b>Chief Financial</b>	Officer	Cert. Number						
Dawn	М	Stollenwerk	N0470	dstollenwerk@folsomborough.com					
	<b>Municipal Clerk</b>	,							
Patricia	М	Gatto	C-1731	pgatto@folsomboroug	h.com				
	Registered Mun	nicipal Accountant							
Harvey		Cocozza		hcocozza@ford-scott.c	om				
	Governing Body	y Members							
First Name	Middle Name	Last Name	Term Expires	Business Email					
James		Whittaker	12/31/2026	jwhittaker@folsombor	ough.com				
James		Hoffman	12/31/2025	jhoffman@folsomboro	ugh.com				
Jake		Blazer	12/31/2026	Jblazer@folsomboroug	h.com				
Michael		Poretta	12/31/2025	Mporetta@folsomboro	ough.com				
Albert		Norman	12/31/2027	anorman@folsomboro	ugh.com				
Thomas		Ballistreri	12/31/2027	tballisteri@folsomboro	ough.com				

Government Type:	Borough	•
Election Type:	Partisan	▼ .

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	ty Tax Levies - ALL				Current Year 2025		m -
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	<u>Tax Levy</u>	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.446	\$787,617.72	20.37%	\$894.15		ACTUAL	\$831,960.9
Municipal Library	0.000		0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.000		0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture	0.000		0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000		0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.182	\$2,085,799.00	53.93%	\$2,369.69	Local School District	ESTIMATED	\$2,137,943.9
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.497	\$877,105.14	22.68%	\$996.39	County Purposes	ESTIMATED	\$897,105.1
County Library	0.036	\$63,301.53	1.64%	\$72.17	County Library	ESTIMATED	\$78,301.5
County Board of Health	0.024	\$42,283.22	1.09%	\$48.12	County Board of Health	ESTIMATED	\$47,283.2
County Open Space	0.006	\$11,270.57	0.29%	\$12.03	County Open Space	ESTIMATED	\$16,270.5
Other County Levies (total)	0.000		0.00%	\$0.00	Other County Levies (total)		·
•					•		
Total (Calendar Year 2024 Budget)	2.191	\$3,867,377.18	100.00%	\$4,392.55	Total ESTIMATED amount to be raised by	ny taxes	\$4,008,865.3
Total Taxable Valuation as of	October 1, 2024			. ,	Revenue Anticipated, Excluding Tax Lev	y	879,934.6
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment	\$200,481.62		. ,	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R	y or Uncollected Taxes	879,934.68 1,511,452.35 \$3,176,904.44 \$3,808,422.11
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment	\$200,481.62 Year to Current Year C	<u>Comparison</u>	. ,	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	y or Uncollected Taxes	879,934.68 1,511,452.33 \$3,176,904.44 \$3,808,422.11 \$200,443.2
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment	· · · · · · · · · · · · · · · · · · ·	Comparison	. ,	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R	y or Uncollected Taxes	879,934.66 1,511,452.33 \$3,176,904.44
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment Prior Y	ear to Current Year (		. ,	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	y or Uncollected Taxes	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment Prior Y	· · · · · · · · · · · · · · · · · · ·			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	yor Uncollected TaxesUT	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024  e) sessment  Prior Y  Comparison  Prior Year	Tear to Current Year Constitution of the Current Year Current Year	s Tax Rate % Change (+/-)		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	y	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446	Current Year Concept Current Year Courrent Year  0.470	**S Tax Rate  % Change (+/-) 5.38%		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate Ri If % used exceeds the actual collection %	y	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446  Comparison	Tear to Current Year Con - Municipal Purposes Current Year 0.470 1 - Municipal Purposes	**S Tax Rate  ** Change (+/-)  5.38%  ** Tax Levy		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	y	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446  Comparison Prior Year	Current Year  Output  Current Year  Output  Ou	**S Tax Rate  % Change (+/-) 5.38%  S Tax Levy  % Change (+/-)	\$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate Ri If % used exceeds the actual collection % reference the statutory exception used	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446  Comparison	Tear to Current Year Con - Municipal Purposes Current Year 0.470 1 - Municipal Purposes	**S Tax Rate  ** Change (+/-)  5.38%  ** Tax Levy	\$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate Ri If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3 95.00
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446  Comparison Prior Year \$787,617.72	Cear to Current Year Con - Municipal Purposes Current Year 0.470  1 - Municipal Purposes Current Year \$831,960.94	s Tax Rate % Change (+/-) 5.38% s Tax Levy % Change (+/-) 5.63%	\$ Change (+/-) \$44,343.22	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate Ri If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2024	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3 95.00 3,815,450.0
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment  Prior Y  Comparison  Prior Year  0.446  Comparison  Prior Year  \$787,617.72  Comparison - Impace	Cear to Current Year Con - Municipal Purposes Current Year 0.470  1 - Municipal Purposes Current Year \$831,960.94  t on Avg. Residential T	**S Tax Rate  **% Change (+/-)  5.38%  **S Tax Levy  ** Change (+/-)  5.63%  **Cax Payment (Mur.)	\$ Change (+/-) \$44,343.22 nicipal Purposes Onl	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2024 Total Tax Levy, CY 2024	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3 95.00 3,815,450.4 3,879,538.5
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment  Prior Y  Comparison  Prior Year  0.446  Comparison  Prior Year  \$787,617.72  Comparison - Impace	Cear to Current Year Con - Municipal Purposes Current Year 0.470  1 - Municipal Purposes Current Year \$831,960.94  t on Avg. Residential T	s Tax Rate % Change (+/-) 5.38% s Tax Levy % Change (+/-) 5.63%	\$ Change (+/-) \$44,343.22	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate Ri If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2024	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3 95.00 3,815,450.4 3,879,538.5
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment  Prior Y  Comparison  Prior Year  0.446  Comparison  Prior Year  \$787,617.72  Comparison - Impace	Cear to Current Year Con - Municipal Purposes Current Year 0.470  1 - Municipal Purposes Current Year \$831,960.94  t on Avg. Residential T	**S Tax Rate  **% Change (+/-)  5.38%  **S Tax Levy  ** Change (+/-)  5.63%  **Cax Payment (Mur.)	\$ Change (+/-) \$44,343.22 hicipal Purposes Onl \$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2024 Total Tax Levy, CY 2024	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	October 1, 2024 e) sessment  Prior Y  Comparison Prior Year 0.446  Comparison Prior Year \$787,617.72  Comparison - Impact Prior Year	Current Year  O.470  O.	**S Tax Rate  % Change (+/-) 5.38%  **S Tax Levy  % Change (+/-) 5.63%  **Cax Payment (Mur.) % Change (+/-)	\$ Change (+/-) \$44,343.22 hicipal Purposes Onl \$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2024 Total Tax Levy, CY 2024	y or Uncollected Taxes  UT  then	879,934.6 1,511,452.3 \$3,176,904.4 \$3,808,422.1 \$200,443.2 \$4,008,865.3 95.00 3,815,450.0 3,879,538.3

#### 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	11.54%	\$30,000.00	\$260,000.00	\$290,000.00	\$290,000.00							
08	Local Revenue	-7.33%	(\$1,899.73)	\$25,899.73	\$24,000.00	\$24,000.00							
09	State Aid (without offsetting appropriation)	-9.34%	(\$19,409.90)	\$207,710.90	\$188,301.00	\$188,301.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	3.22%	\$1,210.00	\$37,545.00	\$38,755.00	\$38,755.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-17.82%	(\$60,896.96)	\$341,775.64	\$280,878.68	\$280,878.68							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-24.39%	(\$18,706.33)	\$76,706.33	\$58,000.00	\$58,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.75%	(\$100,183.06)	\$932,144.00	\$831,960.94	\$831,960.94							
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	-9.03%	(\$169,885.98)	\$1,881,781.60	\$1,711,895.62	\$1,711,895.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

USEK	FRIENDLY BUDGET SEC	Ú-		IATIONS SU	WIWIAKI (ALL	OF EKATING F	UNDS)				-					
FCOA			Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)		General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	11.00	3.05%	\$8,535.00	\$279,748.00	\$288,283.00	\$288,283.00								
21	Land-Use Administration		3.00	129.76%	\$24,285.00	\$18,715.00	\$43,000.00	\$43,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-21.51%	(\$31,369.00)	\$145,845.00	\$114,476.00	\$114,476.00								
25	Public Safety		2.00	0.00%	\$0.00	\$3,700.00	\$3,700.00	\$3,700.00								
26	Public Works	2.00	1.00		(\$3,274.92)	\$217,275.92	\$214,001.00	\$214,001.00								
27	Health and Human Services			-51.76%	(\$16,000.04)	\$30,913.39	\$14,913.35	\$7,600.00	\$7,313.35							
28	Parks and Recreation			-89.36%	(\$63,000.00)	\$70,500.00	\$7,500.00	\$7,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			-5.05%	(\$5,000.00)	\$99,000.00	\$94,000.00	\$94,000.00								
32	Landfill / Solid Waste Disposal			8.83%	\$17,000.00	\$192,500.00	\$209,500.00	\$209,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			11.65%	\$7,374.00	\$63,289.00	\$70,663.00	\$70,663.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			4.21%	\$2,960.00	\$70,295.00	\$73,255.00	\$73,255.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			20.19%	\$51,578.00	\$255,450.00	\$307,028.00	\$307,028.00								
45	Debt			0.00%	\$0.00	\$34,563.00	\$34,563.00	\$34,563.00								
46	Deferred Charges			0.00%	\$0.00	\$36,570.00	\$36,570.00	\$36,570.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.58%	\$1,158.32	\$199,284.95	\$200,443.27	\$200,443.27								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	3.00	17.00	-0.33%	(\$5,753.64)	\$1,717,649.26		\$1,704,582.27	\$7,313.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
							Sheet UFB-3									

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-recon.	Future V. reductions	Str.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

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

		TI VILLOTIONS		 _			
Property Tax Assess		erties (October 1, 2024 Valu		Property Tax Asses	sments - Exempt Pro	pperties (October 1, 2024 Va	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	342	\$6,248,300.00	3.53%	15A Public Schools	1	\$2,575,600.00	20.98%
2 Residential	664	\$133,119,800.00	75.18%	15B Other Schools			0.00%
3A/3B Farm	69	\$1,594,200.00	0.90%	15C Public Property	258	\$5,939,100.00	48.37%
4A Commercial	44	\$17,803,000.00	10.05%	15D Church and Charities	7	\$1,790,000.00	14.58%
4B Industrial	20	\$18,312,100.00	10.34%	15E Cemeteries & Graveyards			0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	12	\$1,973,700.00	16.07%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,139	\$177,077,400.00	100.00%	Total	278	\$12,278,400.00	100.00%
Average Ratio (%), Assessed to True	Value	70.03%					
Equalized Valuation, Taxable Property	ties	\$252,859,345.99		Percentage of Exempt vs.			
	<u> </u>	· · · · · · · · · · · · · · · · · · ·		Non-Exempt Properties	6.93%		
Total # of property tax appeals f	iled in 2024	County Tax Board	0.00	r r			
		State Tax Court	0.00				
Number of 2024 County Tax Board d	ecisions appealed to Ta	ax Court	0.00				
Number of pending property tax appe	als in State Tax Court		0.00				
Amount paid out by municipality for	tax appeals in 2024		\$0.00				
	11		·				
				 ļ	1		

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2024 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

#### USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prio	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)	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
		-							+	-										
									+											
		-							+	-										
								•				•	•		•	•			•	•
Total Long Term Exemptions				0.00	0.00	0.00	Total Long Term Exemption	s - Column Total			\$0.00	\$0.00		Total Long Term Exemptions			•	\$0.00		
Mark "X" if Grand Total														<b>Total Long Term Exemption</b>	ons - PAGE TOTAL			\$0.00	\$0.00	\$0.00

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#### 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				
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)			PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)				Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
	•														,					
Total Long Term Exemp				0.00	0.00	0.00	Total Long Term Exemption	C.1 T. 1			60.00	£0.00	60.00	Total Long Term Exemption	C.1. T 1			\$0.00	60.00	\$0.00
Total Long Term Exemp	puons - Commit Total			0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	<u> </u>		\$0.00	\$0.00				(AUD)		\$0.00 \$0.00	\$0.00 \$0.00	
<u></u>													Sheet UFB-6 (2)	Total Long Term Exempti	ons - GRAND TOTAL	L (All Pages)	1	\$0.00	\$0.00	\$0.00

Sheet UFB-6 (

## USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	23,683.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$1,683.00
Supervisory Staff (Department Heads & Managers)	2.00		199,994.87	\$134,835.18		\$16,180.22	\$38,664.58	\$10,314.89
Police Officers (Including Superior Officers)	0.00		0.00	\$0.00			\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00			\$0.00	\$0.00
All Other Union Employees not listed above			0.00	\$0.00			\$0.00	\$0.00
All Other Non-Union Employees not listed above	1.00	10.00	182,434.02	\$153,719.86	\$5,000.00	\$8,454.59	\$3,500.00	\$11,759.57
Totals	3.00	17.00	406,111.89	\$310,555.04	\$5,000.00	\$24,634.81	\$42,164.58	\$23,757.46

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

No

Note - <u>Base Pay</u> 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost		1 0		,	· 0 /	
Single Coverage			\$0.00	2.00	\$15,427.80	\$30,855.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1.00	\$50,134.20	\$50,134.20	1.00	\$43,070.00	\$43,070.00
Employee Cost Sharing Contribution (enter as negative - )			(\$11,469.62)			(\$12,424.50)
Subtotal	1.00		\$38,664.58	3.00		\$61,501.10
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	1.00		\$0.00	0.00		\$0.00
GRAND TOTAL	2.00		\$38,664.58	3.00		\$61,501.10

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

Yes Yes

									al basis for b				
		Sick Time	Va	cation Time	Com	pensatory Time	P	ersonal Time		Other	("X"	' applicable i	tems)
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
Public Works Superintendent	24 1/2	\$6,370.53	6 3/8	\$1,653.42								х	
Municipal Clerk	25	\$5,680.50	5 6/7	\$1,330.86								х	
Public Works Laborer	(0.34)	-\$54.40	1.66	\$265.50								x	
TOTALS (THIS PAGE ONLY)	49.16	\$11,996.63	13.89	\$3,249.78	-	\$0.00	-	\$0.00	-	\$0.00			

									Legal basis for		enefit		
		Sick Time	Va	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X'	' applicable i	tems)
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
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TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

											Legal basis for benefit		
		Sick Time	٧	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable i	tems)
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
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		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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	
			_				_			_				
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00				

		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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	Local Ordinance	Individual Employment
TOTALS (ALL PAGES)	49.16	\$11,996.63	13.89	\$3,249.78	-	\$0.00	-	\$0.00	-	\$0.00			
·										<b>,</b>			
Total Funds Reserved a Total Funds Appr		\$0.00 \$0.00		Total Employees subject to Total Employees subject to		sence restrictions of P.L. 2 sence restrictions of P.L. 2		2.00 1.00					

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

	Gross		Net		Current Year	2026	2027	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
				Г				
Local School Debt	\$3,700,000.00	\$3,700,000.00		Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal Bond Anticipation Notes - Interest				
Othity Fund Debt			00.02	Bonds - Principal	\$31,729.60	\$32,752.95		
				Bonds - Interest	\$2,832.40	\$126.09		
			\$0.00	i I	Ψ2,032.10	Ψ120.09		
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	<u> </u>				
		•		Total	\$34,562.00	\$32,879.04	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized (BNI)	\$341,442.32		\$341,442.32	Total Principal	\$31,729.60	\$32,752.95	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$2,832.40	\$126.09	\$0.00	\$0.00
Bonds Outstanding	\$64,482.55		\$64,482.55	% of Total Current Year Budget	2.02%			
Loans and Other Debt			\$0.00					
				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$4,105,924.87	\$3,700,000.00	\$405,924.87	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	1,811			Total Other				
	<b>***</b>			В тр с	N. 1. 1. 1.	G. 1 10 D	T'. 1	
Per Capita Gross Debt	\$2,267.21			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$224.14			Rating				
2 W A D		<b>\$225,200,747,00</b>		Year of Last Rating				
3 Year Average Property Valuation	1 =	\$225,399,747.00						
				Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Average I	Property Valuation =	0.18%						
				Sheet UFB-10				

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

Lead or								Amount to be
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	Received/Paid
	Fire District	Collings Lake Fire District	Fire	Fire		1/1/2012	12/31/2025	\$21,000.00
	County	Gloucester County	Dispatch	EMS / Dispatch		5/1/2011	12/31/2025	\$13,500.00
	Municipality	Town of Hammonton	Court	Court and Public Defender		3/12/2018		Fees retaned
Recipient		State of NJ	UCC	Uniform Construction Code		6/1/2018	12/31/2028	Fees retaned
Recipient	Authority	ACUA	Recycling	Recycling		1/1/2010	12/31/2025	\$200.00
Lead	Municipality	City of Northfield	Finance	Accounting / Finance		4/1/2023	12/31/2026	\$38,755.00
	4							#20 <b>7</b> 55 00
	Amount Received Page Total					<b> </b>		\$38,755.00
	Amount Paid Page Total							\$34,700.00
	Page Total							\$73,455.00

### 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
	Amount Doggivad Tatal							\$38,755.00
						-		\$38,755.00
	Total							\$73,455.00
	Amount Received Total Amount Paid Total Total							

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality							

#### **USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)	