

State of New Jersey Local Government Services

		_			
Year:	2019	Municipal User	Friendly B	udget	
MUNICIPALITY:	0110 Folsom Borough - C	County of Atlantic		•	Adopted T
Municode:	0110		Filename:	0110_fba_2019.xls	sm
		www.folsomborough.com			
	Phone Number:		609-561-3178		
	Mailing Address:		1700 12th Street		
Email the UFB if no	t using Outlook	Municipality:	Folsom	State: NJ Zip:	08037
	Mayor			<u> </u>	
First Name	Middle Name	Last Name	Term Expires	Business Email	
Louis		DeStefano	12/31/2018	ldestefano@folsomborough.c	om
	Chief Administr	ative Officer			
Louis		DeStefano		ldestefano@folsomborough.c	om
	Chief Financial	Officer	<u>.</u>		
Dawn	М	Stollenwerk		dstollenwerk@folsomboroug	h.com
	Municipal Clerk		_		
Patricia		Gatto		pgatto@folsomborough.com	
	Registered Mun	icipal Accountant			
Leon		Costello			
	Governing Body	Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Greg		Conway	12/31/2021	gconway@folsomborough.cor	n
Greg		Schenker	12/31/2021	gschenker@folsomborough.co	om
Ben		Pagano	12/31/2019	bpagano@folsomborough.com	n
Kenneth		Jantz	12/31/2020	kjantz@folsomborough.com	
James		Hoffman	12/31/2019	jhoffman@folsomborough.co	n
Charles		Arena	12/31/2020	carena@folsomborough.com	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Colondon Voor Dronom	try Tary Larving All	ontitios lovering nuonon		Current Year 2019 Budget				
2018 Calendar Year Propert	<u>cy Tax Levies - ALL</u> Calendar Year	Calendar Year	<u>ty taxes</u> % of	Avg Residential	Taxes	Actual/Estimated	Tax Levy	
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>1 axes</u>	Actual/Estimateu	<u> Tax Levy</u>	
Municipal Purpose Tax	0.384	\$665,846.15	19.17%	\$766.66	Municipal Purpose Tax	ACTUAL	\$670,112.10	
Municipal Library	0.384	\$003,840.13	0.00%	\$0.00	Municipal Library	ACTUAL	\$070,112.10	
Municipal Open Space			0.00%	\$0.00	Municipal Open Space			
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	1.080	\$1,871,223.00	53.87%	\$2,156.24	Local School District	ESTIMATED	\$1,896,223.00	
	1.080	\$1,8/1,223.00	0.00%	\$2,136.24		ESTIMATED	\$1,890,223.00	
Regional School District	0.406	Φ0.41.402.40		·	Regional School District	ECED (A EED	ΦΩC1 402 40	
County Purposes	0.486	\$841,493.49	24.22%	\$970.31	County Purposes	ESTIMATED	\$861,493.49	
County Library	0.032	\$56,275.84	1.62%	\$63.89	County Library	ESTIMATED	\$56,275.84	
County Board of Health	0.021	\$36,703.04	1.06%	\$41.93	County Board of Health	ESTIMATED	\$36,703.04	
County Open Space	0.001	\$2,194.60	0.06%	\$2.00	County Open Space	ESTIMATED	\$2,194.60	
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)			
Total (Calendar Year 2018 Budget)	2.004	\$3,473,736.12	100.00%	\$4,001.03	Total ESTIMATED amount to be raised by tax	es	\$3,523,002.07	
TD (1TD 11 X/1)	0 . 1 . 1 . 2010	Φ1 5 1 4 5 1 600 00					710 720 06	
Total Taxable Valuation as of	October 1, 2018	\$174,454,600.00			Revenue Anticipated, Excluding Tax Levy	_	710,739.06	
(To be used to calculate the current year tax rate					Budget Appropriations, before Reserve for Uno	collected Taxes	1,204,701.06	
Current Year Average Residential Asse	essment	\$199,652.00			Total Non-Municipal Tax Levy		\$2,852,889.97	
					Amount to be Raised by Taxes - Before RUT		\$3,346,851.97	
	Prior Y	Year to Current Year C	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$176,150.10	
					Total Amount to be Raised by Taxes		\$3,523,002.07	
	Compariso	n - Municipal Purposes	Tav Rate					
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate RUT		95.00%	
	0.384	0.384	0.00%	-	70 of Tax Concetions used to Calculate RCT	=	75.0070	
	0.364	0.364	0.00%	1	If % used exceeds the actual collection % then			
		n - Municipal Purposes	<u>s Tax Levy</u>	1	reference the statutory exception used			
			% Change (+/-)	\$ Change (+/-)				
	\$665,846.15	\$670,112.10	0.64%	\$4,265.95	Tax Collections - ACTUAL as of Prior Year	<u>r</u>		
					Total Tax Revenue, Collections CY 2018		3,363,151.28	
<u>9</u>	<u> Comparison - Impac</u>	t on Avg. Residential T	ax Payment (Mun	icipal Purposes Onl	Total Tax Levy, CY 2018		3,483,278.41	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018		96.55%	
	\$766.66	\$766.66	0.00%	\$0.00		=		
	φ700.00	Ψ700.00	0.0070	ψ0.00	Delinquent Taxes - December 31, 2018		\$126,904.49	
				CL ALIED 1	Decimon 14.05 December 31, 2010	=	Ψ120,707.77	
				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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.53%	(\$2,000.00)	\$377,000.00	\$375,000.00	\$375,000.00							
08	Local Revenue	-50.89%	(\$16,062.05)	\$31,562.05	\$15,500.00	\$15,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$186,082.00	\$186,082.00	\$186,082.00							
08	Uniform Construction Code Fees	-9.56%	(\$370.00)	\$3,870.00	\$3,500.00	\$3,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-91.90%	(\$291,134.62)	\$316,791.68	\$25,657.06	\$25,657.06							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-2.05%	(\$2,197.48)	\$107,197.48	\$105,000.00	\$105,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.19%	(\$59,801.41)	\$729,913.51	\$670,112.10	\$670,112.10							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-21.20%	(\$371,565.56)	\$1,752,416.72	\$1,380,851.16	\$1,380,851.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY RUDGET 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	10.00	20.27%	\$56,860.00	\$280,540.00	\$337,400.00	\$337,400.00								
21	Land-Use Administration		1.00	12.81%	\$1,070.00	\$8,350.00	\$9,420.00	\$9,420.00								
22	Uniform Construction Code		3.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			10.09%	\$12,453.00	\$123,369.00	\$135,822.00	\$135,822.00								
25	Public Safety			-44.44%	(\$1,200.00)	\$2,700.00	\$1,500.00	\$1,500.00								
26	Public Works	3.00		-2.07%	(\$4,734.62)	\$228,428.68	\$223,694.06	\$221,201.00	\$2,493.06							
27	Health and Human Services			0.00%	\$0.00	\$31,805.00	\$31,805.00	\$6,600.00	\$25,205.00							
28	Parks and Recreation			-8.00%	(\$1,000.00)	\$12,500.00	\$11,500.00	\$11,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
32	Landfill / Solid Waste Disposal			4.44%	\$6,500.00	\$146,500.00	\$153,000.00	\$153,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			13.55%	\$9,118.84	\$67,308.16	\$76,427.00	\$76,427.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-12.90%	(\$4,000.00)	\$31,000.00	\$27,000.00	\$27,000.00								
43	Court and Public Defender	1.00	2.00	-100.00%	(\$53,900.00)	\$53,900.00	\$0.00	\$0.00								
44	Capital			-96.99%	(\$322,000.00)	\$332,000.00	\$10,000.00	\$10,000.00								
45	Debt			0.00%	\$0.00	\$34,563.00	\$34,563.00	\$34,563.00								
46	Deferred Charges			0.00%	\$0.00	\$67,570.00	\$67,570.00	\$67,570.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-0.53%	(\$935.89)	\$177,085.99	\$176,150.10	\$176,150.10								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
•	Total	5.00	16.00	-17.93%	(\$301,768.67)	\$1,682,619.83	\$1,380,851.16	\$1,353,153.10	\$27,698.06	\$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

	Non-recon	Tothing appropriation	Struct	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Declining fund balance/not regenerating		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asse	ssments - Taxable Prop	erties (October 1, 2018 Valu	<u>ie)</u>	Property Tax Assess	sments - Exempt Prop	erties (October 1, 2018 Va	<u>lue)</u>
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	303	\$5,762,000.00	3.30%	15A Public Schools	1	\$2,575,600.00	21.72%
2 Residential	664	\$131,694,600.00	75.49%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	66	\$1,174,900.00	0.67%	15C Public Property	298	\$6,060,000.00	51.11%
4A Commercial	46	\$17,809,500.00	10.21%	15D Church and Charities	8	\$1,863,900.00	15.72%
4B Industrial	20	\$18,013,600.00	10.33%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	9	\$1,356,300.00	11.44%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,099	\$174,454,600.00	100.00%	Total	316	\$11,855,800.00	100.00%
	·				·		
Average Ratio (%), Assessed to Tru	e Value	102.16%					
Equalized Valuation, Taxable Prope	erties	\$170,766,053.25		Percentage of Exempt vs.			
	=	· · ·		Non-Exempt Properties	6.80%		
Total # of property tax appeals	filed in 2018	County Tax Board	76.00				
		State Tax Court	8.00				
Number of 2018 County Tax Board	decisions appealed to Ta		8.00				
Number of pending property tax app	* *		8.00				
rumber of pending property tax app	cais in State Tax Court		0.00				
Amount maid out by municipality fo	n torr annuals in 2019		¢2 777 50				
Amount paid out by municipality fo	tax appears in 2018		\$2,777.50				
1							

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2018 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									
Prior Budge	Year's Payments in L	ieu of Tax (PILOT) - Long Term Tax	Exemptions	Prior Budget Y	ear's Payments in Li	eu of Tax (PILO	T) - Long Term Ta	ax Exemptions	Prior Budget Yea	r's Payments in Lie	u 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)	ı	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Total Long Term Exemption		0.00	0.00	0.00	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00		Total Long Term Exemption		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Tota	ıl														Total Long Term Exempt	ons - GRAND TOTAL	\$0.00	\$0.00	\$0.00

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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		7.00	24,759.50	\$23,000.00				\$1,759.50
Supervisory Staff (Department Heads & Managers)	3.00	3.00	287,769.78	\$195,378.00		\$23,445.36	\$54,000.00	\$14,946.42
Police Officers (Including Superior Officers)			0.00					\$0.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above			0.00					\$0.00
All Other Non-Union Employees not listed above	3.00	3.00	110,000.00	\$132,000.00	\$5,000.00	\$10,800.00	\$20,894.00	\$10,098.00
Totals	6.00	13.00	422,529.28	\$350,378.00	\$5,000.00	\$34,245.36	\$74,894.00	\$26,803.92

Is the Local Government required to comply with NJSA 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$11,407.44	\$11,407.44	2.00	\$11,407.44	\$22,814.88
Parent & Child	0.00	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$22,814.88	\$22,814.88	1.00	\$22,814.88	\$22,814.88
Family	1.00	\$31,826.64	\$31,826.64	1.00	\$31,826.64	\$31,826.64
Employee Cost Sharing Contribution (enter as negative -)			(\$6,956.24)			(\$10,561.33)
Subtotal	3.00		\$59,092.72	4.00		\$66,895.07
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	3.00		\$59,092.72	4.00		\$66,895.07

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		Approved Individual					
	Gross Days of Accumulated	Dollar Value of Compensated	Labor	Local	Employment		
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement		
Deyoung, Catherine	19.90		Agroomone	Х	rigicomoni		
LaPollo, John	28.13			X			
Gatto, Patricia	41.22	\$6,797.06		X			
Carroll, Susan	8.79			X			
Stadmueller, Kevin	12.50			X			
Thompson, Shaun	4.25			X			
Thempoon, Chadii	1120	\$0.0.00					
To	tals 114.79	\$19,254.79					
10	114.79	ψ10,204.79					
Total Funds Reserv	ed as of end of 2018	\$0.00					
Total Funds	Appropriated in 2019	\$0.00					

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

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$1,325,000.00	\$1,325,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	· I	\$22,456.00	\$23,592.73	\$24,787.11	\$176,830.00
0			\$0.00	· I	\$12,106.10	\$10,969.27	\$9,774.89	\$28,958.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$34,562.10	\$34,562.00	\$34,562.00	\$205,788.00
Municipal Purposes				_				
Debt Authorized	\$161,432.32		\$161,432.32	Total Principal	\$22,456.00	\$23,592.73	\$24,787.11	\$176,830.00
Notes Outstanding			\$0.00	Total Interest	\$12,106.10	\$10,969.27	\$9,774.89	\$28,958.00
Bonds Outstanding	\$247,563.00		\$247,563.00	% of Total Current Year Budget	2.50%			
Loans and Other Debt			\$0.00			•		
_		-		Description		Debt Not List	ed Above	
Total (Current Year)	\$1,733,995.32	\$1,325,000.00	\$408,995.32	Total Guarantees - Governmental				
	•			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	2,181			Total Other				
<u> </u>								•
Per Capita Gross Debt	\$795.05			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$187.53			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$167,859,979.00						I
	=			 Mark ''X'' if Municipality has i	no hand rating	X		
Net Debt as % of 3 Year Avg Property	y Valuation	0.24%		Iviair A il viumcipanty nas	no bonu raung	1		
The Debt as 70 of 5 Teal Avg Froperty	y valuation =	0.24%						

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Collings Lake Fire District	Fire Services		1/1/2012	12/31/2022	\$16,000.00
	Gloucester County	Dispatch Services	Annual Payment; increased by CPI	5/1/2011	4/30/2021	\$9,800.00
	Folsom Board of Education	Snow Removal Services	Based on amount of snow & time	1/1/2015		varies
Receiving	ACUA	Trash Removal Services	Annual Payment; increased by CPI	11/23/2015	11/24/2020	\$55,000.00
Receiving	Town of Hammonton	Joint Court Services		3/12/2018	12/31/2028	fees received
Receiving	State of NJ	UCC Services	All building sub-codes	6/1/2018	12/31/2028	fees received
Receiving	ACUA	Certified Recycling Coordinator		1/1/2010	12/31/2020	\$200.00

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)	