



State of New Jersey Local Government Services

Year: **2026** **Municipal User Friendly Budget**

MUNICIPALITY: 0428 Pine Hill Borough - County of Camden Adopted

Municode: 0428 Filename: 0428_fba_2026.xlsm

Website: pinehillboronj.com

Phone Number: 856-783-7400

Mailing Address: 45 West 7th Avenue

Municipality: Pine Hill State: NJ Zip: 08021

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Green	12/31/2027	cgreen@pinehillboronj.com

Chief Administrative Officer

John		Greer		jgreer@pinehillboronj.com
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Chief Financial Officer

Cert. Number

Thomas		Cardis	O-0158	tcardis@pinehillboronj.com
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Municipal Clerk

Patricia		Hendricks	C-1746	phendricks@pinehillboronj.com
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Registered Municipal Accountant

Stefanie		DeSantis	CR-00545	cdesantis@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Corry-Gaft	12/31/2026	pcorry-gaft@pinehillboronj.com
Erica		Wakeley	12/31/2026	ewakeley@pinehillboronj.com
John		Robb	12/31/2027	jrobb@pinehillboronj.com
Christopher		Morris Jr.	12/31/2027	cmorris@pinehillboronj.com
Charles		Warrington	12/31/2028	cwarrington@pinehillboronj.com
David		Baiori Jr.	12/31/2028	dbaiori@pinehillboronj.com

Government Type: Borough

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.539	\$6,881,239.86	26.32%	\$4,164.00	Municipal Purpose Tax	ACTUAL	\$7,416,911.08
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)	0.341	\$1,523,066.04	5.82%	\$922.63	Fire Districts (total levies)	ACTUAL	\$1,592,601.87
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.893	\$12,935,166.00	49.47%	\$7,827.45	Local School District	ESTIMATED	\$13,260,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.978	\$4,370,979.71	16.72%	\$2,646.13	County Purposes	ESTIMATED	\$4,464,206.00
County Library	0.006	\$276,846.42	1.06%	\$16.78	County Library	ESTIMATED	\$282,385.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.036	\$160,204.90	0.61%	\$97.40	County Open Space	ESTIMATED	\$163,409.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	5.793	\$26,147,502.93	100.00%	\$15,674.37	Total ESTIMATED amount to be raised by taxes		\$27,179,512.95
Total Taxable Valuation as of October 1, 2025 <u>\$1,039,315,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,407,295.97</u>		
Current Year (2026) Average Residential Assessment <u>\$118,990.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,872,924.10</u>		
Prior Year (2025) Average Residential Assessment <u>\$270,565.00</u>					Total Non-Municipal Tax Levy <u>\$19,762,601.87</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$26,228,230.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$951,282.95</u>		
Prior Year	Current Year	% Change (+/-)					
1.539	0.714	-53.61%					
<u>Comparison - Municipal Purposes Tax Levy</u>					Total Amount to be Raised by Taxes <u>\$27,179,512.95</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$6,881,239.86	\$7,416,911.08	7.78%	\$535,671.22				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Tax Collections used to Calculate RUT <u>96.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$4,164.00	\$849.59	-79.60%	(\$3,314.41)				
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025 <u>25,569,730.76</u>		
					Total Tax Levy, CY 2025 <u>26,166,988.55</u>		
					% of Taxes Collected, CY 2025 <u>97.72%</u>		
					Delinquent Taxes - December 31, 2025 <u>\$774,341.72</u>		

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	3.03%	\$60,000.00	\$1,980,000.00	\$2,040,000.00	\$2,040,000.00							
08	Local Revenue	-10.41%	(\$204,913.48)	\$1,968,913.48	\$1,764,000.00	\$1,764,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.20	\$897,597.80	\$897,598.00	\$897,598.00							
08	Uniform Construction Code Fees	-35.84%	(\$67,035.00)	\$187,035.00	\$120,000.00	\$120,000.00							
	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	-49.26%	(\$69,627.06)	\$141,335.55	\$71,708.49	\$71,708.49							
08	Other Special Items	#DIV/0!	\$38,989.48	\$0.00	\$38,989.48	\$38,989.48							
15	Receipts from Delinquent Taxes	-4.07%	(\$20,165.94)	\$495,165.94	\$475,000.00	\$475,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.62%	\$189,173.00	\$7,227,738.08	\$7,416,911.08	\$7,416,911.08							
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	-0.57%	(\$73,578.80)	\$12,897,785.85	\$12,824,207.05	\$12,824,207.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	4.00	9.00	-21.45%	(\$310,459.00)	\$1,447,511.00	\$1,137,052.00	\$1,137,052.00								
21	Land-Use Administration		1.00	-51.53%	(\$25,300.00)	\$49,100.00	\$23,800.00	\$23,800.00								
22	Uniform Construction Code		4.00	5.38%	\$16,256.00	\$301,961.00	\$318,217.00	\$318,217.00								
23	Insurance			9.75%	\$143,698.00	\$1,474,082.00	\$1,617,780.00	\$1,617,780.00								
25	Public Safety	21.00	8.00	8.39%	\$237,169.00	\$2,828,291.00	\$3,065,460.00	\$3,065,460.00								
26	Public Works	5.00		-23.21%	(\$377,779.00)	\$1,627,773.00	\$1,249,994.00	\$1,249,994.00								
27	Health and Human Services			5.60%	\$5,520.00	\$98,650.00	\$104,170.00	\$104,170.00								
28	Parks and Recreation			35.69%	\$57,716.00	\$161,730.00	\$219,446.00	\$219,446.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-14.37%	(\$34,865.00)	\$242,695.00	\$207,830.00	\$207,830.00								
31	Utilities and Bulk Purchases			11.68%	\$48,000.00	\$411,000.00	\$459,000.00	\$459,000.00								
32	Landfill / Solid Waste Disposal			49.08%	\$180,750.00	\$368,250.00	\$549,000.00	\$549,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			7.91%	\$98,900.00	\$1,250,487.00	\$1,349,387.00	\$1,349,387.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$140,000.00	\$140,000.00	\$140,000.00								
43	Court and Public Defender			2.10%	\$2,193.00	\$104,600.00	\$106,793.00	\$106,793.00								
44	Capital			900.00%	\$90,000.00	\$10,000.00	\$100,000.00	\$100,000.00								
45	Debt			17.76%	\$155,675.00	\$876,425.00	\$1,032,100.00	\$1,032,100.00								
46	Deferred Charges			#DIV/0!	\$118,936.61	\$0.00	\$118,936.61	\$118,936.61								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.81%	\$26,000.09	\$925,282.86	\$951,282.95	\$951,282.95								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	30.00	22.00	3.51%	\$432,410.70	\$12,317,837.86	\$12,750,248.56	\$12,750,248.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	210	\$28,075,300.00	2.70%
2 Residential	3,007	\$813,590,700.00	78.28%
3A/3B Farm	13	\$2,616,100.00	0.25%
4A Commercial	79	\$70,498,900.00	6.78%
4B Industrial	2	\$1,923,000.00	0.19%
4C Apartments	7	\$122,611,000.00	11.80%
5A/5B Railroad	2		0.00%
6A/6B Business Personal Property	2		0.00%
Total	3,322	\$1,039,315,000.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,039,315,000.00

Total # of property tax appeals filed in 2025	County Tax Board	6.00
	State Tax Court	0.00
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2025	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$63,326,400.00	33.49%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	131	\$26,461,300.00	13.99%
15D Church and Charities	25	\$19,251,300.00	10.18%
15E Cemeteries & Graveyards	1	\$15,800.00	0.01%
15F Other Exempt	79	\$80,050,900.00	42.33%
Total	241	\$189,105,700.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 18.20%

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 2025 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	2	\$35,048.00	\$998,700.00	\$58,413.00
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	2	35,048.00	998,700.00	58,413.00

**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 2025 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 2025 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 2025 Total Tax Rate
THE MANSIONS LIMITED PARTNERSHIP	Affordable Housing	1/1/2019	12/31/2069	\$860,054.00	\$20,913,300.00	\$1,178,882.72														
LINDENWOLD PH LP (PH GARDENS)	Affordable Housing	1/30/1985	1/30/2035	\$424,291.00	\$12,903,900.00	\$727,392.84														
Total Long Term Exemptions - Column Total							Total Long Term Exemptions - Column Total							Total Long Term Exemptions - Column Total						
				1,284,345.00	33,817,200.00	1,906,275.56					\$0.00	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X						Total Long Term Exemptions - PAGE TOTAL							\$1,284,345.00	\$33,817,200.00	\$1,906,275.56				

**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		7.00	34,467.00	\$31,797.00	\$0.00	\$238.00	\$0.00	\$2,432.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	651,519.39	\$543,475.00	\$0.00	\$40,760.00	\$25,709.39	\$41,575.00
Police Officers (Including Superior Officers)	25.00	3.00	3,238,146.48	\$2,334,252.00	\$174,878.00	\$233,425.00	\$303,643.48	\$191,948.00
Fire Fighters (Including Superior Officers)			0.00				\$0.00	
All Other Union Employees not listed above	12.00		1,534,874.24	\$1,053,438.00	\$44,870.00	\$79,007.00	\$273,539.24	\$84,020.00
All Other Non-Union Employees not listed above	2.00	19.00	283,803.58	\$237,849.00	\$0.00	\$17,838.00	\$9,921.58	\$18,195.00
Totals	43.00	32.00	5,742,810.69	\$4,200,811.00	\$219,748.00	\$371,268.00	\$612,813.69	\$338,170.00

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

NO

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	9.00	\$14,274.56	\$128,471.04	10.00	\$12,133.38	\$121,333.76
Parent & Child	2.00	\$21,933.96	\$43,867.92	4.00	\$18,643.87	\$74,575.46
Employee & Spouse (or Partner)	4.00	\$31,264.47	\$125,057.88	6.00	\$26,574.80	\$159,448.80
Family	14.00	\$37,589.64	\$526,254.96	18.00	\$31,951.19	\$575,121.49
Employee Cost Sharing Contribution (enter as negative -)			(\$210,838.12)			
Subtotal	29.00		\$612,813.68	38.00		\$930,479.51
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	17	\$8,436.00	\$143,412.00	17	\$7,092.00	\$120,564.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	4	\$29,736.00	\$118,944.00	4	\$25,236.00	\$100,944.00
Family	2	\$34,752.00	\$69,504.00	2	\$29,508.00	\$59,016.00
Employee Cost Sharing Contribution (enter as negative -)			(\$39,180.36)			(\$34,014.48)
Subtotal	23.00		\$292,679.64	23.00		\$246,509.52
GRAND TOTAL	52.00		\$905,493.32	61.00		\$1,176,989.03

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

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

NO

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

	Gross	Deductions	Net	Current Year	2027	2028	All Additional Future
	Debt		Debt				
Local School Debt	\$1,970,000.00	\$1,970,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
Municipal Purposes							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding	\$2,958,000.00		\$2,958,000.00				
Bonds Outstanding	\$4,545,000.00		\$4,545,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$9,473,000.00	\$1,970,000.00	\$7,503,000.00	\$867,925.00	\$488,500.00	\$489,900.00	\$3,822,500.00
Population (2020 census)	10,743						
Per Capita Gross Debt	\$881.78						
Per Capita Net Debt	\$698.41						
3 Year Average Property Valuation		\$784,261,229.33					
Net Debt as % of 3 Year Average Property Valuation		0.96%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$695,000.00			\$340,000.00	\$355,000.00	\$3,155,000.00	
Bonds - Interest	\$172,925.00			\$148,500.00	\$134,900.00	\$667,500.00	
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$867,925.00			\$488,500.00	\$489,900.00	\$3,822,500.00	
Total Principal	\$695,000.00			\$340,000.00	\$355,000.00	\$3,155,000.00	
Total Interest	\$172,925.00			\$148,500.00	\$134,900.00	\$667,500.00	
% of Total Current Year Budget	6.81%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	A1						
Year of Last Rating	2024						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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