



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 0407 Brooklawn Borough - County of Camden Introduced

Municode: 0407 Filename: 0407_fbi_2026.xlsm

Website: www.brooklawn-nj.com

Phone Number:

Mailing Address:

Municipality: State: NJ Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JERRY		GRANSTROM	12/31/2026	JGRANSTROM@BROOKLAWN-NJ.COM

Chief Administrative Officer

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Chief Financial Officer

Cert. Number

RYAN	JAMES	GILES	N-897	BOROCLERK@BROOKLAWN-NJ.COM
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Municipal Clerk

RYAN	JAMES	GILES	C-1644	BOROCLERK@BROOKLAWN-NJ.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
JEFFREY		HALLER	12/31/2028	JHALLER@BROOKLAWN-NJ.COM
PATRICIA		MCCONNELL	12/31/2027	PMCCONNELL@BROOKLAWN-NJ.COM
JOHN		CLOTWORTHY	12/31/2028	JCLOTWORTHY@BROOKLAWN-NJ.COM
COLIN		MACADAMS	12/31/2026	CMACADAMS@BROOKLAWN-NJ.COM
BRUCE		DARROW	12/31/2026	BDARROW@BROOKLAWN-NJ.COM
STACEY		OSTROM	12/31/2027	SOSTROM@BROOKLAWN-NJ.COM

Government Type: Borough

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget			
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy	
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact				
Municipal Purpose Tax	2.052	\$2,463,976.97	46.29%	\$2,362.10	Municipal Purpose Tax	ACTUAL	\$2,643,186.59	
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library			
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space			
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture			
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)			
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)			
Local School District	1.451	\$1,742,161.00	32.73%	\$1,670.28	Local School District	ESTIMATED	\$1,913,499.00	
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District			
County Purposes	0.846	\$1,015,350.54	19.07%	\$973.85	County Purposes	ESTIMATED	\$1,030,000.00	
County Library	0.054	\$64,310.81	1.21%	\$62.16	County Library	ESTIMATED	\$66,000.00	
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health			
County Open Space	0.031	\$37,211.49	0.70%	\$35.68	County Open Space	ESTIMATED	\$40,000.00	
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)			
Total (Calendar Year 2025 Budget)					4.434	\$5,323,010.81	100.00%	\$5,104.07
Total Taxable Valuation as of October 1, 2025					\$119,752,900.00			
(To be used to calculate the current year tax rate)								
Current Year (2026) Average Residential Assessment					\$110,291.55			
Prior Year (2025) Average Residential Assessment					\$115,112.00			
Prior Year to Current Year Comparison								
Comparison - Municipal Purposes Tax Rate								
Prior Year		Current Year		% Change (+/-)				
2.052		2.207		7.55%				
Comparison - Municipal Purposes Tax Levy								
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)		
\$2,463,976.97		\$2,643,186.59		7.27%		\$179,209.62		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)								
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)		
\$2,362.10		\$2,434.13		3.05%		\$72.04		
Sheet UFB-1								

Revenue Anticipated, Excluding Tax Levy		2,148,926.36
Budget Appropriations, before Reserve for Uncollected Taxes		4,692,112.95
Total Non-Municipal Tax Levy		\$3,049,499.00
Amount to be Raised by Taxes - Before RUT		\$5,592,685.59
Reserve for Uncollected Taxes (RUT)		\$100,000.00
Total Amount to be Raised by Taxes		\$5,692,685.59
% of Tax Collections used to Calculate RUT		98.24%
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		5,277,413.68
Total Tax Levy, CY 2025		5,327,966.45
% of Taxes Collected, CY 2025		99.05%
Delinquent Taxes - December 31, 2025		\$50,552.77

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 Utility	Utility	Utility	Utility	Utility
08	Surplus	-3.13%	(\$24,975.00)	\$797,475.00	\$772,500.00	\$725,000.00			\$47,500.00				
08	Local Revenue	8.66%	\$112,260.12	\$1,296,374.88	\$1,408,635.00	\$901,135.00			\$507,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.05	\$201,887.95	\$201,888.00	\$201,888.00							
08	Uniform Construction Code Fees	-37.54%	(\$24,043.00)	\$64,043.00	\$40,000.00	\$40,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	17.40%	\$22,750.00	\$130,750.00	\$153,500.00	\$153,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-36.59%	(\$42,652.82)	\$116,556.18	\$73,903.36	\$73,903.36							
08	Other Special Items	-98.19%	(\$190,004.80)	\$193,504.80	\$3,500.00	\$3,500.00							
15	Receipts from Delinquent Taxes	8.94%	\$4,101.26	\$45,898.74	\$50,000.00	\$50,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.27%	\$179,209.62	\$2,463,976.97	\$2,643,186.59	\$2,643,186.59							
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							
56	Arts and Cultural 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	0.69%	\$36,645.43	\$5,310,467.52	\$5,347,112.95	\$4,792,112.95	\$0.00	\$0.00	\$555,000.00	\$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 Utility	Utility	Utility	Utility	Utility
20	General Government	3.95	8.00	-3.39%	(\$21,047.18)	\$621,047.18	\$600,000.00	\$600,000.00								
21	Land-Use Administration	0.05	8.00	86.12%	\$8,560.38	\$9,939.62	\$18,500.00	\$18,500.00								
22	Uniform Construction Code	0.00	7.00	43.08%	\$15,053.37	\$34,946.63	\$50,000.00	\$50,000.00								
23	Insurance	0.00	0.00	16.40%	\$70,047.11	\$427,171.89	\$497,219.00	\$497,219.00								
25	Public Safety	9.00	0.00	0.74%	\$8,237.39	\$1,116,962.61	\$1,125,200.00	\$1,125,200.00								
26	Public Works	1.00	0.00	-0.15%	(\$982.54)	\$647,141.82	\$646,159.28	\$270,000.00				\$376,159.28				
27	Health and Human Services	0.00	2.00	6.77%	\$1,051.90	\$15,548.10	\$16,600.00	\$16,600.00								
28	Parks and Recreation	0.00	5.00	64.77%	\$9,827.10	\$15,172.90	\$25,000.00	\$25,000.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	-41.07%	(\$42,482.03)	\$103,447.73	\$60,965.70	\$60,965.70								
31	Utilities and Bulk Purchases	0.00	0.00	-1.99%	(\$3,860.00)	\$193,860.00	\$190,000.00	\$190,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	2.70%	\$2,500.00	\$92,500.00	\$95,000.00	\$95,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	2.01%	\$9,764.76	\$485,271.70	\$495,036.46	\$484,030.66				\$11,005.80				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	6.65%	\$46,100.00	\$693,000.00	\$739,100.00	\$739,100.00								
43	Court and Public Defender	0.00	0.00	-7.58%	(\$10,000.00)	\$132,000.00	\$122,000.00	\$122,000.00								
44	Capital	0.00	0.00	-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00								
45	Debt	0.00	0.00	0.23%	\$1,027.88	\$449,885.97	\$450,913.85	\$328,078.93				\$122,834.92				
46	Deferred Charges	0.00	0.00	#DIV/0!	\$55,418.66		\$55,418.66	\$55,418.66								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
55	Surplus General Budget	0.00	0.00	12.50%	\$5,000.00	\$40,000.00	\$45,000.00					\$45,000.00				
Total		14.00	30.00	2.77%	\$144,216.80	\$5,202,896.15	\$5,347,112.95	\$4,792,112.95	\$0.00	\$0.00	\$0.00	\$555,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSSED 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	34	\$1,402,600.00	1.17%
2 Residential	685	\$75,681,800.00	63.18%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	60	\$38,926,700.00	32.49%
4B Industrial	3	\$1,034,700.00	0.86%
4C Apartments	4	\$2,707,100.00	2.26%
5A/5B Railroad	1	\$43,800.00	0.04%
6A/6B Business Personal Property	1	\$82.00	0.00%
Total	788	\$119,796,782.00	100.00%

Average Ratio (%), Assessed to True Value	53.33%
Equalized Valuation, Taxable Properties	\$224,643,536.64

Total # of property tax appeals filed in 2025	County Tax Board	1.00
	State Tax Court	0.00
Number of 2025 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2025	\$4.43
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$4,335,800.00	25.02%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	80	\$9,567,100.00	55.22%
15D Church and Charities	5	\$2,793,700.00	16.12%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	6	\$629,300.00	3.63%
Total	92	\$17,325,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 14.46%			

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	0.00	7.00	38,278.20	\$35,100.00	\$0.00	\$300.00	\$0.00	\$2,878.20
Supervisory Staff (Department Heads & Managers)	3.00	1.00	466,705.39	\$369,395.00	\$0.00	\$0.00	\$67,020.00	\$30,290.39
Police Officers (Including Superior Officers)	10.00	0.00	1,267,361.84	\$905,000.00	\$35,000.00	\$90,500.00	\$162,651.84	\$74,210.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	2.00	20.00	321,418.92	\$297,060.00	\$0.00	\$0.00	\$0.00	\$24,358.92
Totals	15.00	28.00	2,093,764.35	\$1,606,555.00	\$35,000.00	\$90,800.00	\$229,671.84	\$131,737.51

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	2.00	\$20,736.00	\$41,472.00	4.00	\$17,352.00	\$69,408.00
Parent & Child	1.00	\$28,656.00	\$28,656.00	1.00	\$24,108.00	\$24,108.00
Employee & Spouse (or Partner)	1.00	\$43,680.00	\$43,680.00	2.00	\$36,696.00	\$73,392.00
Family	5.00	\$51,504.00	\$257,520.00	4.00	\$43,236.00	\$172,944.00
Employee Cost Sharing Contribution (enter as negative -)			(\$90,152.16)			(\$65,030.64)
Subtotal	9.00		\$281,175.84	11.00		\$274,821.36
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			\$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
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	9.00		\$281,175.84	11.00		\$274,821.36

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)?

ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal 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 Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	90.00	\$15,000.00	7.00	\$4,290.10	-	\$0.00	-	\$0.00	-	\$0.00			X
CFO / Municipal Clerk / Administrator (Same Person)	82.00	\$15,000.00	14.00	\$11,682.00	-	\$0.00	-	\$0.00	-	\$0.00			X
Tax Collector	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			X
Public Works Superintendent	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			
Police Department	260.75	\$79,108.80	39.00	\$17,089.43	81.00	\$13,495.10	-	\$0.00	-	\$0.00	X		
Administration	78.00	\$20,074.01	4.00	\$1,144.10	-	\$0.00	-	\$0.00	-	\$0.00	X		
Public Works	10.00	\$4,808.00	10.00	\$5,048.40	4.00	\$2,163.60	-	\$0.00	-	\$0.00	X		
TOTALS (THIS PAGE ONLY)	520.75	\$133,990.81	74.00	\$39,254.03	85.00	\$15,658.70	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal 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 Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal 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 Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	520.75	\$133,990.81	74.00	\$39,254.03	85.00	\$15,658.70	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2025:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:								
Total Funds Appropriated in 2026:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:								

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

Gross Debt				Current Year				2027		2028		All Additional Future	
Deductions				Budget				Budget		Budget		Years' Budgets	
Local School Debt		\$0.00	\$0.00	\$0.00	Utility Fund - Principal		\$46,357.07	\$50,000.00	\$50,000.00				
Regional School Debt		\$0.00	\$0.00	\$0.00	Utility Fund - Interest		\$76,477.85	\$80,000.00	\$82,000.00				

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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