

**CITY OF NORTHFIELD, NJ
COUNCIL BUDGET WORKSHOP MEETING AGENDA
FEBRUARY 23, 2023**

MEETING CALLED TO ORDER by Mary Canesi, Municipal Clerk. This meeting has been properly advertised according to Public Law 1975, Chapter 231, in the Press of Atlantic City on Saturday, February 11, 2023.

FLAG SALUTE

COUNCIL ROLL CALL: Bucci, Carfagno, Dewees, Leeds, Notaro, Smith, Polistina

MAYOR: Chau

2023 BUDGET DISCUSSION

PUBLIC SESSION/FIVE MINUTES PER SPEAKER

MEETING NOTICES

City Council	March 2 nd	Budget Workshop Meeting 4:30pm
City Council	March 7 th	6pm Work Session Regular Session immediately following
City Council	March 9 th	Budget Workshop Meeting 4:30pm, <i>if needed</i>

ADJOURNMENT

CAP Information			
Total Available	appropriation	levy	
Total Appropriated	10,278,517.74	8,595,408.50	
Remaining (Excess)	9,673,794.00	8,576,350.79	
	604,723.73	19,057.71	
Difference between 2.5% & 3.5%	95,468.69	Cap Bank \$	1,267,698.00

TAX				
TAX RATE	2023 CURRENT	2022 PRIOR	CHANGE	
LOCAL	0.983	0.968	0.015	1.54%
TOTAL	3.558	3.491	0.067	1.92%
TOTAL LOCAL LEVY	8,576,350.79	8,394,826.77	181,524.02	2.16%
NET VALUATION TAX	872,389,600	867,036,900	5,352,700.00	0.62%
			\$ 51,825.92	

Increased Revenue

TOTAL BUDGET				
	CURRENT	PRIOR	CHANGE	
TOTAL REVENUE	14,201,395.81	14,540,401.03	(339,005.22)	-2.33%
TOTAL APPROPRIATION	14,201,395.81	14,540,401.03	(339,005.22)	-2.33%
		-		

SURPLUS				
	AVAILABLE	BUDGETED	BALANCE	
CURRENT	2,993,351.01	2,075,000.00	918,351.01	69.32%
Prior Year	3,407,111.28	2,239,000.00	1,168,111.28	65.72%
Difference	(413,760.27)	(164,000.00)	(249,760.27)	

BUDGET ANALYSIS				
	2023 BUDGET YEAR	2022 PRIOR YEAR	CHANGE	
REVENUE				
Surplus	2,075,000.00	2,239,000.00	(164,000.00)	-7.32%
Local	1,946,520.00	2,324,816.58	(378,296.58)	-16.27%
State Aid	665,374.00	632,386.00	32,988.00	5.22%
Grants	371,715.02	412,347.68	(40,632.66)	-9.85%
Delinquent Tax	235,000.00	235,000.00	-	0.00%
Local Tax	8,576,350.79	8,394,826.77	181,524.02	2.16%
Library Tax	331,436.00	302,024.00	29,412.00	9.74%
TOTAL REVENUE	14,201,395.81	14,540,401.03	(339,005.22)	-2.33%
APPROPRIATIONS				
Salaries and Wages	4,296,858.00	4,320,982.00	(24,124.00)	-0.56%
OE & Statutory	6,933,087.00	6,926,610.59	6,476.41	0.09%
Grants	392,824.55	442,519.72	(49,695.17)	-11.23%
Deferred Charges	750.00	-	750.00	#DIV/0!
Capital	110,000.00	641,500.00	(531,500.00)	-82.85%
Debt Service	1,050,000.00	838,173.41	211,826.59	25.27%
Library Tax	331,436.00	302,024.00	29,412.00	9.74%
Reserve for Uncollected	1,086,440.26	1,068,591.31	17,848.95	1.67%
TOTAL APPROPRIATION	14,201,395.81	14,540,401.03	(339,005.22)	-2.33%
Deferred Chg	-	-	0.00	

% OF COLLECTION			
	MAXIMUM	USED	UNUSED
%	98.65%	96.50%	2.15%
\$	409,922.54	1,086,440.26	676,517.72
2021 Rate	98.46%	96.50%	0.19%

2023 Preliminary Budget

	% Change	\$ Change	Budgeted 2023	Adopted Budget 2022	Amended by Transfers/Emerg	Amended Budget 2022	Actual 2022	Difference Reserve
REVENUE								
Surplus	-7.32%	(164,000.00)	2,075,000.00	2,239,000.00		2,239,000.00	2,239,000.00	-
Alcoholic Beverages	0.00%	-	7,500.00	7,500.00		7,500.00	7,500.00	-
Other	0.00%	-	70,000.00	70,000.00		70,000.00	80,507.71	10,507.71
Fees & Permits	0.00%	-	75,000.00	75,000.00		75,000.00	82,671.59	7,671.59
Fines & Costs-Court	-32.20%	(19,000.00)	40,000.00	59,000.00		59,000.00	41,774.77	(17,225.23)
Interest & Costs on Taxes	0.00%	-	55,000.00	55,000.00		55,000.00	66,553.59	11,553.59
Interest on Investments	-10.00%	(3,000.00)	27,000.00	30,000.00		30,000.00	27,722.88	(2,277.12)
Sewer Rentals	0.00%	-	1,440,000.00	1,440,000.00		1,440,000.00	1,466,429.81	26,429.81
Sub-Total Local Revenues	-1.27%	(22,000.00)	1,714,500.00	1,736,500.00		1,736,500.00	1,773,160.35	36,660.35
UCC Fees	37.93%	55,000.00	200,000.00	145,000.00		145,000.00	291,317.00	146,317.00
Consolidated Prop Tax Relief	0.00%	-	1,783.00	1,783.00		1,783.00	1,783.00	-
Energy Receipts	0.00%	-	630,603.00	630,603.00		630,603.00	630,603.00	-
Reserve for State Aid TMRFA		32,988.00	32,988.00	-		-	-	-
Sub-Total State Aid	5.22%	32,988.00	665,374.00	632,386.00		632,386.00	632,386.00	-
Interlocal Sewage Agreement	0.00%	-	11,520.00	11,520.00		11,520.00	11,520.00	-
Interlocal Court Agreement		-	-	-		-	-	-
Sub-Total Interlocals	0.00%	-	11,520.00	11,520.00		11,520.00	11,520.00	-
NJ Transportation Trust Fund	-8.20%	(23,360.00)	261,640.00	285,000.00	-	285,000.00	285,000.00	-
Drunk Driving Enforcement		-	-	-	-	-	-	-
Clean Communities	-100.00%	(19,516.93)	-	-	19,516.93	19,516.93	19,516.93	-
Recycling Tonnage Grant	-100.00%	(9,647.34)	-	9,647.34	-	9,647.34	9,647.34	-
EMAA Grant	-100.00%	(10,000.00)	-	-	10,000.00	10,000.00	10,000.00	-
Municipal Alliance	90.14%	3,750.00	7,910.14	4,160.14	-	4,160.14	4,160.14	-
Sustainable Jersey	-100.00%	(5,000.00)	-	-	5,000.00	5,000.00	5,000.00	-
Safe & Secure	0.00%	-	32,400.00	32,400.00	-	32,400.00	32,400.00	-
Firefighter Grant (ARP-FFG)		(28,000.00)	-	-	28,000.00	28,000.00	28,000.00	-
Community Dev Block Grant		55,905.00	55,905.00	-	-	-	-	-
Cops In Shops		-	-	-	-	-	-	-
Distracted Driving Grant	-100.00%	(4,200.00)	-	4,200.00	-	4,200.00	4,200.00	-
Body Armor Grant	33.61%	436.61	1,735.50	1,298.89	-	1,298.89	1,298.89	-
Drive Sober or Get Pulled Over	-100.00%	(5,200.00)	-	-	5,200.00	5,200.00	5,200.00	-
Click It or Ticket	-100.00%	(2,800.00)	-	-	2,800.00	2,800.00	2,800.00	-
CLRF/ARP		9,000.00	9,000.00	-	-	-	-	-
Body Worn Camera Grant		-	-	-	-	-	-	-
DMHAS Youth Leadership Grant	0.00%	-	3,124.38	3,124.38	-	3,124.38	3,124.38	-
US DOJ Body Armor Grant	-100.00%	(2,000.00)	-	2,000.00	-	2,000.00	2,000.00	-
Sub-Total Grants	-9.85%	(40,632.66)	371,715.02	341,830.75	70,516.93	412,347.68	412,347.68	-
Library Maintenance Agreement	0.00%	-	20,500.00	20,500.00	-	20,500.00	20,500.00	-
Library Reimbursement-Moriaty		-	-	-	-	-	-	-
ARP Funding	0.00%	-	-	411,296.58	-	411,296.58	411,296.58	-
Capital Fund Surplus		-	-	-	-	-	-	-
Sub-Total Revenues with Consent		-	20,500.00	431,796.58		431,796.58	431,796.58	-
Receipts from Delinquent Taxes	0.00%	-	235,000.00	235,000.00		235,000.00	233,342.05	(1,657.95)
Sub-Total General Revenues	-9.41%	(549,941.24)	5,293,609.02	5,773,033.33		5,843,550.26	6,024,869.66	181,319.40
Amount to be Raised by Taxation	2.16%	181,524.02	8,576,350.79	8,394,826.77		8,394,826.77	9,613,344.46	1,218,517.69
Minimum Library Tax	9.74%	29,412.00	331,436.00	302,024.00		302,024.00	302,024.00	-
Total Amount to be Raised	2.43%	210,936.02	8,907,786.79	8,696,850.77		8,696,850.77	9,915,368.46	1,218,517.69
TOTAL REVENUES	-2.33%	(339,005.22)	14,201,395.81	14,469,884.10		14,540,401.03	15,638,214.12	1,399,837.09

2023 Preliminary Budget

	% Change	\$ Change	Budgeted 2023	Adopted Budget 2022	Amended by Transfers/Emerg	Amended Budget 2022	Actual 2022	Difference Reserve
APPROPRIATIONS								
Admin S/W	24.80%	3,100.00	15,600.00	12,500.00		12,500.00	12,500.00	-
Admin & Executive O/E	-45.45%	(85,000.00)	102,000.00	177,000.00	10,000.00	187,000.00	180,765.64	6,234.36
Mayor & Council S & W	0.00%	-	71,750.00	71,750.00		71,750.00	63,081.20	8,668.80
Mayor & Council O/E	0.00%	-	5,000.00	5,000.00	-	5,000.00	4,035.39	964.61
Clerk S & W	2.39%	3,375.00	144,375.00	138,500.00	2,500.00	141,000.00	140,977.22	22.78
Clerk O/E	-35.91%	(41,750.00)	74,500.00	116,250.00		116,250.00	112,234.73	4,015.27
Finance S & W	-14.63%	(18,000.00)	105,000.00	123,000.00		123,000.00	111,411.30	11,588.70
Finance O/E	14.29%	2,000.00	16,000.00	14,000.00		14,000.00	13,331.31	668.69
Audit O/E	0.00%	-	36,000.00	36,000.00	-	36,000.00	31,750.00	4,250.00
Collector S & W	-3.10%	(4,000.00)	125,000.00	115,000.00	14,000.00	129,000.00	125,324.79	3,675.21
Collector O/E	1.74%	200.00	11,700.00	11,500.00	-	11,500.00	7,869.36	3,630.64
Assessor S & W	16.50%	6,600.00	46,600.00	48,000.00	(8,000.00)	40,000.00	37,773.34	2,226.66
Assessor O/E	-72.98%	(20,800.00)	7,700.00	6,500.00	22,000.00	28,500.00	26,408.77	2,091.23
Workman's Compensation	27.14%	57,000.00	267,000.00	210,000.00	-	210,000.00	206,359.96	3,640.04
Employee Group Insurance	4.92%	67,600.00	1,440,400.00	1,372,800.00	-	1,372,800.00	1,367,892.27	4,907.73
Other Insurance	-10.87%	(12,500.00)	102,500.00	115,000.00	-	115,000.00	92,680.00	22,320.00
Health Benefits Waiver	0.00%	-	20,000.00	20,000.00	-	20,000.00	17,787.96	2,212.04
					-			
Legal O/E	0.00%	-	120,000.00	125,000.00	(5,000.00)	120,000.00	96,628.46	23,371.54
Planning Board S & W	5.88%	500.00	9,000.00	8,500.00		8,500.00	8,145.84	354.16
Planning Board O/E	15.38%	2,000.00	15,000.00	13,000.00	-	13,000.00	10,569.45	2,430.55
Engineering O/E	0.00%	-	30,000.00	30,000.00	-	30,000.00	29,567.50	432.50
Economic Develop Comm O/E		5,000.00	5,000.00	-	-	-	-	-
Fire S & W	8.84%	42,000.00	517,000.00	475,000.00		475,000.00	457,688.28	17,311.72
Hydrants	4.76%	5,000.00	110,000.00	126,000.00	(21,000.00)	105,000.00	105,000.00	-
O/E	-22.15%	(14,400.00)	50,600.00	44,000.00	21,000.00	65,000.00	64,143.97	856.03
Police S & W	-2.02%	(50,000.00)	2,420,000.00	2,485,000.00	(15,000.00)	2,470,000.00	2,374,338.11	95,661.89
Police O/E	49.93%	66,700.00	200,300.00	118,600.00	15,000.00	133,600.00	127,971.78	5,628.22
Emergency Mgmt S & W	0.00%	-	6,000.00	6,000.00	-	6,000.00	6,000.00	-
Emergency Mgmt O/E	0.00%	-	19,000.00	19,000.00	-	19,000.00	16,493.08	2,506.92
Emergency Medical Services		-	-	-	-	-	-	-
Streets & Road S&W	0.00%	-	440,000.00	440,000.00		440,000.00	434,100.18	5,899.82
Streets & Road O/E	26.55%	7,700.00	36,700.00	29,000.00	-	29,000.00	25,582.58	3,417.42
Reserve for Storm Recovery	0.00%	-	1.00	1.00	-	1.00	-	1.00
Vehicle Maintenance O/E	0.00%	-	62,000.00	62,000.00		62,000.00	59,622.76	2,377.24
Solid Waste Contracts	0.00%	-	843,000.00	843,000.00	-	843,000.00	761,077.22	81,922.78
Buildings & Grounds O/E	0.00%	-	80,000.00	80,000.00	-	80,000.00	77,288.58	2,711.42
Maint of Bike Path	0.00%	-	2,500.00	2,500.00		2,500.00	1,828.97	671.03
Sewer S & W	0.00%	-	210,000.00	220,000.00	(10,000.00)	210,000.00	175,036.63	34,963.37
Sewer O/E	-33.33%	(10,000.00)	20,000.00	30,000.00	-	30,000.00	8,979.98	21,020.02
Dog Regulation O/E	0.00%	-	9,300.00	9,300.00	-	9,300.00	9,075.00	225.00
Parks Maintenance		10,000.00	37,000.00	25,000.00	2,000.00	27,000.00	25,670.42	1,329.58
Neighborhood Program	0.00%	-	6,000.00	6,000.00	-	6,000.00	2,109.43	3,890.57
Recreation Contributions	-100.00%	(11,000.00)	-	11,000.00	-	11,000.00	11,000.00	-
Senior Citizens	0.00%	-	2,200.00	2,200.00	-	2,200.00	-	2,200.00
Construction Official S & W	5.56%	5,000.00	95,000.00	100,000.00	(10,000.00)	90,000.00	90,000.00	-
Construction Official O/E	-19.36%	(14,401.59)	60,000.00	97,500.00	(23,098.41)	74,401.59	65,339.97	9,061.62
Zoning / Housing S & W	0.00%	-	20,000.00	20,000.00	-	20,000.00	15,368.17	4,631.83
Zoning / Housing O/E	0.00%	-	2,500.00	2,500.00	-	2,500.00	354.00	2,146.00
Petroleum Products	6.67%	5,000.00	80,000.00	75,000.00		75,000.00	71,938.03	3,061.97
Telecommunications	5.00%	2,000.00	42,000.00	40,000.00		40,000.00	38,009.80	1,990.20
Water	50.00%	5,000.00	15,000.00	10,000.00		10,000.00	9,860.60	139.40
Electricity & Natural Gas	0.00%	-	275,000.00	275,000.00	-	275,000.00	271,673.40	3,326.60
Accumulated Absence	-99.80%	(499.00)	1.00	500.00	-	500.00	500.00	-
Sub-total appropriations in CAPS		13,424.41	8,431,227.00	8,423,401.00	(5,598.41)	8,417,802.59	8,003,145.43	414,657.16
						-		-
PERS	4.36%	8,489.00	203,084.00	190,170.00	4,425.00	194,595.00	194,586.59	8.41
Social Security	3.03%	5,000.00	170,000.00	165,000.00	-	165,000.00	161,277.45	3,722.55
PFRS	13.65%	101,185.00	842,483.00	741,298.00	-	741,298.00	741,298.00	-
Unemployment	0.00%	-	17,000.00	17,000.00		17,000.00	13,861.45	3,138.55
DCRP	0.00%	-	10,000.00	10,000.00	-	10,000.00	5,971.35	4,028.65
Deferred Charges & Statutory Expenditures		114,674.00	1,242,567.00	1,123,468.00	4,425.00	1,127,893.00	1,116,994.84	10,898.16
						-		-
Salaries & Wages inside CAP		(11,425.00)	4,245,326.00	4,283,750.00	(26,500.00)	4,257,250.00	4,070,033.02	187,216.98
Other Expenses inside CAP		139,523.41	5,428,468.00	5,263,119.00	25,326.59	5,288,445.59	5,050,107.25	238,338.34

	% Change	\$ Change	Budgeted 2023	Adopted Budget 2022	Amended by Transfers/Emerg	Amended Budget 2022	Actual 2022	Difference Reserve
Appropriations Excluded From CAP								
Library	9.74%	29,412.00	331,436.00	302,024.00		302,024.00	302,024.00	-
LOSAP	0.00%	-	14,000.00	14,000.00		14,000.00	14,000.00	-
Health Insurance	1167.21%	142,400.00	154,600.00	12,200.00		12,200.00	-	12,200.00
Interlocal Agreement - Court	4.80%	7,100.00	155,000.00	147,900.00		147,900.00	147,700.39	199.61
Interlocal Agreement - CFO		27,500.00	27,500.00					
Interlocal Agreement - Dispatch	3.00%	13,254.00	455,051.00	441,797.00		441,797.00	441,797.00	-
Interlocal Agreement - ACUA	-30.94%	(336,000.00)	750,000.00	1,086,000.00	-	1,086,000.00	1,058,322.00	27,678.00
Sub-Total Interlocals	-17.20%	(288,146.00)	1,387,551.00	1,675,697.00	-	1,675,697.00	1,647,819.39	27,877.61
NJ Transportation Trust Fund	-8.20%	(23,360.00)	261,640.00	285,000.00	-	285,000.00	285,000.00	-
Drunk Driving Enforcement		-	-	-		-	-	-
Clean Communities	-100.00%	(19,516.93)	-	-	19,516.93	19,516.93	19,516.93	-
Recycling Tonnage Grant	-100.00%	(9,647.34)	-	9,647.34		9,647.34	9,647.34	-
Municipal Alliance	90.14%	3,750.00	7,910.14	4,160.14		4,160.14	4,160.14	-
Municipal Alliance - Local Match	90.14%	937.49	1,977.53	1,040.04		1,040.04	1,040.04	-
EMAA		-	-	-	10,000.00	10,000.00	10,000.00	-
Safe & Secure	0.00%	-	32,400.00	32,400.00		32,400.00	32,400.00	-
Safe & Secure - Local Match	0.00%	-	19,132.00	19,132.00		19,132.00	19,132.00	-
Community Dev Block Grant		55,905.00	55,905.00	-	-	-	-	-
Cops In Shops		-	-	-	-	-	-	-
Distracted Driving Grant	-100.00%	(4,200.00)	-	4,200.00		4,200.00	4,200.00	-
Body Armor Grant	33.61%	436.61	1,735.50	1,298.89		1,298.89	1,298.89	-
Drive Sober or Get Pulled Over	-100.00%	(5,200.00)	-	-	5,200.00	5,200.00	5,200.00	-
Click It or Ticket	-100.00%	(2,800.00)	-	-	2,800.00	2,800.00	2,800.00	-
Firefighter Grant (ARP-EFG)	-100.00%	(28,000.00)	-	-	28,000.00	28,000.00	28,000.00	-
Match For Grants	-100.00%	(10,000.00)	-	10,000.00	-	10,000.00	10,000.00	-
DMHAS Youth Leadership Grant	0.00%	-	3,124.38	3,124.38	-	3,124.38	3,124.38	-
CLRF/ARP		9,000.00	9,000.00	-	-	-	-	-
Sustainable Jersey	-100.00%	(5,000.00)	-	-	5,000.00	5,000.00	5,000.00	-
US DOJ Body Armor Grant	-100.00%	(2,000.00)	-	2,000.00	-	2,000.00	2,000.00	-
Sub-Total Grants	-8.97%	(39,695.17)	392,824.55	372,002.79	70,516.93	442,519.72	442,519.72	-
Total Operations Excluded From CAPS		(156,029.17)	2,280,411.55	2,375,923.79	70,516.93	2,446,440.72	2,406,363.11	40,077.61
Total S/W Excluded from CAPS		(12,200.00)	51,532.00	55,732.00	8,000.00	63,732.00	63,732.00	-
Total O/E Excluded from CAPS		(143,829.17)	2,228,879.55	2,320,191.79	62,516.93	2,382,708.72	2,445,225.65	-
Capital Improvement Fund	-75.00%	(75,000.00)	25,000.00	100,000.00		100,000.00	100,000.00	-
Firefighter Protection Equipment	20.00%	2,500.00	15,000.00	12,500.00		12,500.00	12,258.00	242.00
Facility Improvements	-84.10%	(264,500.00)	50,000.00	314,500.00		314,500.00	82,355.49	232,144.51
Recreation Improvements	-100.00%	(194,500.00)	-	194,500.00		194,500.00	178,963.05	15,536.95
Sewer Repairs	0.00%	-	15,000.00	15,000.00		15,000.00	1,500.00	13,500.00
Computer & Electronic Equipment	0.00%	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-
Sub-Total Capital Improvements		(531,500.00)	110,000.00	641,500.00	-	641,500.00	380,076.54	261,423.46
Bond Principal	23.64%	143,000.00	748,000.00	605,000.00		605,000.00	605,000.00	-
BAN Payment		-	-	-		-	-	-
Interest on Bonds	29.52%	68,826.59	302,000.00	232,000.00	1,173.41	233,173.41	233,173.41	-
Interest on Notes		-	-	-	-	-	-	-
Sub-Total Debt Service	25.27%	211,826.59	1,050,000.00	837,000.00	1,173.41	838,173.41	838,173.41	-
Emergency Authorizations		-	-	-		-	-	-
Deferred Charges - Grant Match		-	-	-		-	-	-
Deferred Chgs to Future Tax Ord 5-2021		750.00	750.00	-	-	-	-	-
Sub-Total Deferred Charges		750.00	750.00	-	-	-	-	-
General Appropriations	-2.57%	(346,854.17)	13,114,955.55	13,401,292.79	70,516.93	13,471,809.72	12,744,753.33	727,056.39
Reserve for Uncollected Taxes	1.67%	17,848.95	1,086,440.26	1,068,591.31		1,068,591.31	1,068,591.31	-
Total General Appropriations	-2.26%	(329,005.22)	14,201,395.81	14,469,884.10	70,516.93	14,540,401.03	13,813,344.64	727,056.39

City of Northfield - History of Surplus

Year	Beginning amount	Amount appropriated	Ending Balance	% of Available Surplus Used	Total Operating Budget	Surplus balance as % of operating expenses
1999	737,286	455,259	282,027	61.75%	\$ 7,128,984.47	3.96%
2000	1,210,559	637,000	573,559	52.62%	\$ 8,149,494.86	7.04%
2001	573,559	64,920	508,639	11.32%	\$ 8,235,946.00	6.18%
2002	1,749,541	1,000,000	749,541	57.16%	\$ 8,215,838.00	9.12%
2003	2,335,333	1,175,000	1,160,333	50.31%	\$ 8,873,038.00	13.08%
2004	2,165,139	1,117,000	1,048,139	51.59%	\$ 9,513,509.00	11.02%
2005	2,304,272	1,120,000	1,184,272	48.61%	\$ 10,180,237.00	11.63%
2006	2,661,598	1,320,000	1,341,598	49.59%	\$ 10,957,461.00	12.24%
2007	2,617,993	1,309,000	1,308,993	50.00%	\$ 11,320,975.00	11.56%
2008	2,475,670	1,405,000	1,070,670	56.75%	\$ 12,864,288.00	8.32%
2009	2,141,378	1,200,000	941,378	56.04%	\$ 12,219,823.00	7.70%
2010	2,532,724	1,380,000	1,152,724	54.49%	\$ 12,640,870.00	9.12%
2011	2,947,061	1,474,000	1,473,061	50.02%	\$ 12,767,766.85	11.54%
2012	3,318,222	1,400,000	1,918,222	42.19%	\$ 12,503,866.74	15.34%
2013	3,592,934	1,758,000	1,834,934	48.93%	\$ 13,006,146.63	14.11%
2014	3,016,721	1,600,000	1,416,721	53.04%	\$ 13,044,381.37	10.86%
2015	2,584,366	1,660,000	924,366	64.23%	\$ 13,138,828.83	7.04%
2016	1,950,970	1,300,000	650,970	66.63%	13,146,170.51	4.95%
2017	2,051,921	1,335,000	716,921	65.06%	13,592,222.74	5.27%
2018	1,636,073	1,000,000	636,073	61.12%	13,387,641.42	4.75%
2019	1,984,562	953,000	1,031,562	48.02%	13,055,623.07	7.90%
2020	2,335,721	1,071,000	1,264,721	45.85%	14,540,401.03	8.70%
2021	2,460,788	1,392,000	1,068,788	56.57%	14,540,401.03	7.35%
2022	3,407,111	2,239,000	1,168,111	65.72%	14,540,401.03	8.03%
2023	2,993,351	2,075,000	918,351	69.32%	14,201,395.81	6.47%

Policy: remaining fund balance of 5-10% of operating budget

*2010 reval went on books

Year	County	Local School	Regional School	Local Purpose	Library	Total	Total Tax Increase	% Tax Increase	Total Local Tax Increase	% Local Tax Increase	Ratio	NVT	% Change	\$ Change
2010	0.319	0.949	0.503	0.799	0.000	2.570					100.00%	995,528,917		
2011	0.352	0.965	0.514	0.792	0.035	2.658	0.088	3.42%	-0.007	-0.88%	94.60%	986,787,846	-0.88%	(8,741,071)
2012	0.349	0.980	0.521	0.792	0.034	2.676	0.018	0.67%	0.000	0.00%	98.66%	977,094,533	-0.98%	(9,693,313)
2013	0.418	1.006	0.556	0.802	0.032	2.814	0.138	4.90%	0.010	1.26%	103.83%	965,961,379	-1.14%	(11,133,154)
2014	0.408	1.047	0.585	0.826	0.032	2.898	0.084	2.90%	0.024	2.99%	97.30%	946,347,687	-2.03%	(19,613,692)
2015	0.480	1.069	0.627	0.854	0.035	3.065	0.167	5.45%	0.028	3.39%	105.85%	934,737,421	-1.23%	(11,610,266)
2016	0.468	1.053	0.661	0.893	0.033	3.108	0.043	1.38%	0.039	4.57%	102.36%	921,913,460	-1.37%	(12,823,961)
2017	0.521	1.079	0.681	0.924	0.032	3.237	0.129	3.99%	0.031	3.47%	99.91%	908,575,660	-1.45%	(13,337,800)
2018	0.507	1.128	0.717	0.963	0.033	3.348	0.111	3.32%	0.039	4.22%	101.44%	891,767,560	-1.85%	(16,808,100)
2019	0.513	1.148	0.747	0.967	0.034	3.409	0.061	1.79%	0.004	2.38%	97.35%	878,762,860	-1.46%	(13,004,700)
2020	0.504	1.223	0.740	0.967	0.034	3.468	0.059	1.70%	0.000	2.79%	101.38%	872,248,260	-0.74%	(6,514,600)
2021	0.498	1.235	0.722	0.968	0.032	3.455	-0.013	-0.38%	0.001	3.13%	95.98%	869,648,060	-0.30%	(2,600,200)
2022	0.510	1.248	0.731	0.968	0.035	3.492	0.037	1.06%	0.000	3.37%	95.98%	867,036,960	-0.30%	(2,611,100)
2023											87.20%	872,389,600	0.62%	5,352,640
											Total decrease since revaluation	\$ (123,139,317)	-12%	(9,472,255)
											Approx lost revenue	(1,191,989)		

Current Debt Service

Year	2002 BOND		2006 BOND		2012 Bond Issue		2016 Bond Issue		2008 BAN		2010 BAN		2022 Bond issue		TOTAL P & I			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service	Tax rate
2007	320,000	127,475.00	300,000.00	186,397.50											620,000.00	313,872.50	933,872.50	0.0956
2008	340,000	117,875.00	300,000.00	175,897.50											640,000.00	293,772.50	933,772.50	0.0956
2009	350,000	107,675.00	325,000.00	165,397.50						19,237.50		18,562.50			675,000.00	310,872.50	985,872.50	0.1009
2010	380,000	96,300.00	350,000.00	154,022.50						19,237.50		18,562.50			730,000.00	288,122.50	1,018,122.50	0.1042
2011	400,000	83,000.00	375,000.00	140,897.50					140,000.00	19,237.50		18,562.50			915,000.00	261,697.50	1,176,697.50	0.1204
2012	420,000	68,600.00	400,000.00	126,835.00					140,000.00	17,347.50		18,562.50			960,000.00	231,345.00	1,191,345.00	0.1219
2013	430,000	51,800.00	425,000.00	111,835.00	175,000.00	89,463.89									1,030,000.00	253,098.89	1,283,098.89	0.1328
2014	430,000	34,600.00	450,000.00	95,897.50	175,000.00	103,500.00									1,055,000.00	233,997.50	1,288,997.50	0.1334
2015	435,000	17,400.00	475,000.00	79,022.50	175,000.00	100,000.00									1,085,000.00	196,422.50	1,281,422.50	0.1371
2016			500,000.00	61,210.00	350,000.00	96,500.00									850,000.00	157,710.00	1,007,710.00	0.1093
2017			600,000.00	42,460.00	275,000.00	89,500.00	210,000.00	164,835.86							1,085,000.00	296,795.86	1,381,795.86	0.1521
2018			499,000.00	19,960.00	350,000.00	84,000.00	220,000.00	165,831.26							1,069,000.00	269,791.26	1,338,791.26	0.1501
2019					350,000.00	77,000.00	230,000.00	159,231.26							580,000.00	236,231.26	816,231.26	0.0929
2020					350,000.00	70,000.00	240,000.00	150,031.26							590,000.00	220,031.26	810,031.26	0.0929
2021					350,000.00	63,000.00	245,000.00	140,431.26							595,000.00	203,431.26	798,431.26	0.0918
2022					350,000.00	56,000.00	255,000.00	130,631.26					46,542.15		605,000.00	233,173.41	838,173.41	0.0967
2023					350,000.00	49,000.00	270,000.00	117,881.26					128,000.00	134,137.50	748,000.00	301,018.76	1,049,018.76	0.1202
2024					350,000.00	42,000.00	285,000.00	104,381.26					125,000.00	127,812.50	760,000.00	274,193.76	1,034,193.76	0.1185
2025					350,000.00	31,500.00	300,000.00	90,131.26					125,000.00	121,562.50	775,000.00	243,193.76	1,018,193.76	0.1167
2026					350,000.00	21,000.00	315,000.00	75,131.26					125,000.00	115,312.50	790,000.00	211,443.76	1,001,443.76	0.1148
2027					350,000.00	10,500.00	330,000.00	59,381.26					125,000.00	109,062.50	805,000.00	178,943.76	983,943.76	0.1128
2028							335,000.00	51,131.26					200,000.00	100,937.50	535,000.00	152,068.76	687,068.76	0.0788
2029							345,000.00	42,337.50					200,000.00	90,937.50	545,000.00	133,275.00	678,275.00	0.0777
2030							355,000.00	32,850.00					200,000.00	82,937.50	555,000.00	115,787.50	670,787.50	0.0769
2031							365,000.00	22,200.00					200,000.00	76,937.50	565,000.00	99,137.50	664,137.50	0.0761
2032							375,000.00	11,250.00					200,000.00	70,937.50	575,000.00	82,187.50	657,187.50	0.0753
2033													200,000.00	64,937.50	200,000.00	64,937.50	264,937.50	0.0304
2034													200,000.00	58,937.50	200,000.00	58,937.50	258,937.50	0.0297
2035													250,000.00	52,187.50	250,000.00	52,187.50	302,187.50	0.0346
2036													250,000.00	44,531.25	250,000.00	44,531.25	294,531.25	0.0338
2037													250,000.00	36,718.75	250,000.00	36,718.75	286,718.75	0.0329
2038													250,000.00	28,750.00	250,000.00	28,750.00	278,750.00	0.0320
2039													250,000.00	20,625.00	250,000.00	20,625.00	270,625.00	0.0310
2040													250,000.00	12,500.00	250,000.00	12,500.00	262,500.00	0.0301
2041													<u>250,000.00</u>	<u>4,218.75</u>	<u>250,000.00</u>	<u>4,218.75</u>	<u>254,218.75</u>	0.0291
	3,505,000	704,725	4,999,000	1,359,833	4,650,000	982,964	4,675,000	1,517,667	280,000	75,060	0	74,250	3,778,000	1,400,523	21,637,000	5,967,678	26,354,678	

Schedule of Unfunded Ordinances

		<u>Unfunded</u> <u>Amount</u>	<u>Funded</u> <u>Amount</u>	<u>Balance</u> <u>To Be Funded</u>	<u>Total</u>	
Ord 16-2017	Various Improvements	\$ 1,228,000.00	\$ 1,228,000.00	\$ -	\$ -	2022 Bond \$ 3,778,000.00
Ord 9-2019	Various Improvemenets	\$ 688,750.00	\$ 688,750.00	\$ -	\$ -	2022 Bond
Ord 12-2020	Various Improvements	\$ 1,016,500.00	\$ 1,016,500.00	\$ -	\$ -	2022 Bond
Ord 5 - 2021	Various Improvements	\$ 845,500.00	\$ 844,750.00	\$ 750.00	\$ 750.00	2022 Bond
ord 4-2019	NJEIT	\$ 950,000.00	\$ -	\$ 950,000.00	\$ 950,750.00	
Ord 7-2022	Ladder Truck	\$ 1,235,000.00	\$ -	\$ 1,235,000.00	\$ 2,185,750.00	

	Project	Account		Cost Estimate	Actual
Completed	BGP Playground Concept 1 or 2	2-01-44-907-000	\$	111,000.00	\$ 128,733.25
Completed	Grading For Above Project	2-01-44-907-000	\$	25,000.00	\$ -
After Roof	HVAC Replacment City Hall	2-01-44-906-000	\$	20,000.00	
Ordered	Bleachers	2-01-44-907-000	\$	20,000.00	\$ 19,775.00
Completed	Bobcat Walk Behind Mower	2-01-26-290-280	\$	7,000.00	\$ 7,528.99
Contract	Cyber Security Upgrades*	2-01-20-100-203	\$	90,000.00	\$ 81,873.06
Proposals	Document Scanning	2-01-20-120-260	\$	85,000.00	
Completed	Purchase 38 - 800 mhz pagers - Fire	2-01-25-265-299	\$	21,000.00	\$ 20,844.00
Completed	Replace 2 steel man doors - Fire	2-01-44-906-000	\$	6,000.00	\$ 6,375.49
Completed	Replace 4 overhead doors - Fire	2-01-44-906-000	\$	44,000.00	\$ 34,380.00
Proposals	Remodel Ready Room	2-01-44-906-000	\$	16,500.00	
Completed	BGP Bandstand amphitheater	2-01-44-907-000	\$	13,500.00	\$ 11,674.80
Awarded	Football Tower Stairs	2-01-44-907-000	\$	25,000.00	\$ 18,800.00
Design	Fire Department Roof	2-01-44-906-000	\$	129,000.00	
Design	City Hall/Police Roof	2-01-44-906-000	\$	99,000.00	
Completed	Vehicle for Code/Zoning	2-01-22-195-222	\$	40,000.00	\$ 27,870.00
	Total		\$	752,000.00	\$ 357,854.59

Non-Aligned		2%	3.35%	3.10%	3.5%	4%		
	Police Chief	2%	2.25%	2.25%	2.25%			
<u>Department</u>	<u>Position</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Requested</u>	<u>Difference</u>
Fire	Asst Chief - Volunteer	1,518.79	1,569.67	1,618.00	1,675.00	1,742.00	4,000.00	2,258.00
Admin	Business Administrator	4,000.00	10,000.00	10,000.00	15,000.00	15,600.00		
Building	Construction Official	-	15,000.00	15,465.00	16,006.00	20,000.00		
Fire	Captain-Volunteer	1,174.19	1,213.53	1,251.00	1,295.00	1,347.00	2,250.00	903.00
Finance	Chief Financial Officer	21,420.00	22,137.57	22,824.00	28,530.00	30,000.00		
Police	Chief of Police	127,533.99	130,404.00	133,338.00	136,338.00	136,600.00		
Clerk	City Clerk	75,345.77	77,869.85	80,284.00	83,094.00	86,418.00		
Building	Building Inspector	5,000.00	10,000.00	10,310.00	10,671.00	10,000.00		
Council	Council	8,633.00	8,633.00	8,633.00	8,633.00	8,633.00		
Council	Council President	9,392.00	9,392.00	9,392.00	9,392.00	9,392.00		
Fire	Deputy Chief - Volunteer	1,965.48	2,031.32	2,094.00	2,167.00	2,254.00	4,500.00	2,246.00
Clerk	Deputy Municipal Clerk	39,318.80	40,635.98	41,896.00	46,000.00	47,840.00		
OEM	Deputy OEM Coordinator*	-	1,000.00	-	1,000.00	1,040.00		
Building	Electrical Sub-Code Inspector	39.54	40.86	42.13	-			
Building	Electrical Sub-Code Inspector			8,763.00	15,600.00	16,224.00		
OEM	Emergency Mgmt Coordinator	4,500.00	3,500.00	5,000.00	5,000.00	5,200.00	9,000.00	3,800.00
Finance	Finance & Facilities Supervisor	50,209.24	51,891.25	53,500.00	55,373.00	57,588.00		
Fire	Fire Chief - Volunteer	2,926.29	3,024.32	3,118.00	3,227.00	3,356.00	7,500.00	4,144.00
Fire	Fire Safety Officer	-	-	519.80	538.00	560.00	1,250.00	690.00
Building	Fire Sub-Code Inspector	26.53	27.42	28.27	-	-		
Building	Fire Sub-Code Inspector			5,880.00	7,280.00	7,571.00		
Zoning	Zoning/Housing Official	44,603.46	46,097.68	47,527.00	-	-		
Zoning	Zoning Official	-	-	7,300.00	7,300.00	7,592.00		
Zoning	Housing Official			7,500.00	7,500.00	7,800.00		
Building	Code Enforcement Official	-	-	19.77	20.00	*Assigned to special officer		
Fire	Lt - Volunteer	497.76	514.43	530.00	549.00	571.00	1,250.00	679.00
Council	Mayor	10,524.00	10,524.00	10,524.00	10,524.00	10,524.00		
Court	Municipal Judge	27,000.00	-	-	-	-		
Finance	Payroll Specialist	21.95	22.69	23.39	24.21	25.00		
Planning	PB/ZB Secretary	8,000.00	8,000.00	8,000.00	8,250.00	8,580.00		
Building	Plumbing Sub-Code Inspector	-	-	-	-			
Sewer	Sewer Operator Stipend	3,258.28	3,367.43	3,472.00	3,472.00	3,611.00		
Police	Special Police	15.25	15.25	19.77	20.00	-		
Police	Special Police			19.77	20.46	25.00		
DPW	Superintendent of Public Works	92,595.60	95,697.55	98,664.00	102,117.00	106,202.00		
Clerk	Use of Facilities/Event Coordina	-	6,000.00	6,000.00	6,000.00	6,240.00		
Grant	Alliance Coordinator	-	-	-	1,248.00	1,248.00		