



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fba_2022.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Erland		Chau	12/31/2023	echau@cityofnorthfield.org

Chief Administrative Officer

Mary		Canesi		mcanesi@cityofnorthfield.org
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Chief Financial Officer

Dawn	M.	Stollenwerk		dstollenwerk@cityofnorthfield.org
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Municipal Clerk

Mary		Canesi		mcanesi@cityofnorthfield.org
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Registered Municipal Accountant

Nancy		Sbrolla		nsbrolla@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Smith	12/31/2024	bsmith@cityofnorthfield.org
Eric		Leeds	12/31/2022	eleeds@cityofnorthfield.org
Carolyn		Bucci	12/31/2024	cbucci@cityofnorthfield.org
Gregory		Deweese	12/31/2025	gdeweese@cityofnorthfield.org
David		Notaro	12/31/2023	dnotaro@cityofnorthfield.org
Tom		Polistina	12/31/2023	tpolistina@cityofnorthfield.org
Paul		Utts	12/31/2022	putts@cityofnorthfield.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>																								
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>																									
Municipal Purpose Tax	0.968	\$8,418,277.04	28.02%	\$0.00	Municipal Purpose Tax	ACTUAL	\$8,393,213.47																						
Municipal Library	0.033	\$286,791.00	0.95%	\$0.00	Municipal Library	ACTUAL	\$302,024.00																						
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)			0.00%	\$0.00	Fire Districts (total levies)																								
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	1.235	\$10,736,292.00	35.74%	\$0.00	Local School District	ESTIMATED	\$11,004,699.30																						
Regional School District	0.723	\$6,283,471.00	20.91%	\$0.00	Regional School District	ESTIMATED	\$6,440,557.78																						
County Purposes	0.467	\$4,058,583.79	13.51%	\$0.00	County Purposes	ESTIMATED	\$4,108,583.79																						
County Library			0.00%	\$0.00	County Library																								
County Board of Health	0.025	\$217,467.05	0.72%	\$0.00	County Board of Health	ESTIMATED	\$227,467.05																						
County Open Space	0.005	\$43,021.62	0.14%	\$0.00	County Open Space	ESTIMATED	\$53,021.61																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2021 Budget)	3.456	\$30,043,903.50	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$30,529,567.00																						
Total Taxable Valuation as of October 1, 2021 <u>\$867,036,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,693,061.61</u>																								
Current Year Average Residential Assessment <u>\$217,600.03</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,195,122.24</u>																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.968</td> <td>0.968</td> <td>0.00%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$8,418,277.04</td> <td>\$8,393,213.47</td> <td>-0.30%</td> <td>(\$25,063.57)</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$0.00</td> <td>\$2,106.37</td> <td>#DIV/0!</td> <td>\$2,106.37</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.968	0.968	0.00%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$8,418,277.04	\$8,393,213.47	-0.30%	(\$25,063.57)	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$2,106.37	#DIV/0!	\$2,106.37	Total Non-Municipal Tax Levy <u>\$21,834,329.53</u>		
Prior Year	Current Year	% Change (+/-)																											
0.968	0.968	0.00%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$8,418,277.04	\$8,393,213.47	-0.30%	(\$25,063.57)																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$0.00	\$2,106.37	#DIV/0!	\$2,106.37																										
					Amount to be Raised by Taxes - Before RUT <u>\$28,336,390.16</u>																								
					Reserve for Uncollected Taxes (RUT) <u>\$1,027,744.72</u>																								
					Total Amount to be Raised by Taxes <u>\$29,364,134.88</u>																								
					% of Tax Collections used to Calculate RUT <u>96.50%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2021 <u>29,652,786.81</u>																								
					Total Tax Levy, CY 2021 <u>30,114,201.19</u>																								
					% of Taxes Collected, CY 2021 <u>98.47%</u>																								
					Delinquent Taxes - December 31, 2021 <u>\$244,918.97</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	60.85%	\$847,000.00	\$1,392,000.00	\$2,239,000.00	\$2,239,000.00							
08	Local Revenue	23.24%	\$438,438.07	\$1,886,378.51	\$2,324,816.58	\$2,324,816.58							
09	State Aid (without offsetting appropriation)	-22.93%	(\$145,000.00)	\$632,386.00	\$487,386.00	\$487,386.00							
08	Uniform Construction Code Fees	-39.70%	(\$95,470.00)	\$240,470.00	\$145,000.00	\$145,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$11,520.00)	\$11,520.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-24.50%	(\$110,928.67)	\$452,759.42	\$341,830.75	\$341,830.75							
08	Other Special Items	-100.00%	(\$20,500.00)	\$20,500.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	0.32%	\$756.27	\$234,243.73	\$235,000.00	\$235,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.66%	(\$696,399.18)	\$9,091,225.95	\$8,394,826.77	\$8,394,826.77							
07	Minimum Library Tax	5.31%	\$15,233.00	\$286,791.00	\$302,024.00	\$302,024.00							
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	1.56%	\$221,609.49	\$14,248,274.61	\$14,469,884.10	\$14,469,884.10	\$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 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	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	15.00	12.84%	\$107,625.00	\$838,375.00	\$946,000.00	\$946,000.00							
21	Land-Use Administration		1.00	139.53%	\$30,000.00	\$21,500.00	\$51,500.00	\$51,500.00							
22	Uniform Construction Code	1.00	4.00	53.36%	\$76,550.00	\$143,450.00	\$220,000.00	\$220,000.00							
23	Insurance			2.67%	\$45,000.00	\$1,685,000.00	\$1,730,000.00	\$1,730,000.00							
25	Public Safety	26.00	28.00	0.05%	\$1,798.46	\$3,354,832.43	\$3,356,630.89	\$3,287,600.00	\$69,030.89						
26	Public Works	11.00		8.69%	\$74,148.49	\$852,999.85	\$927,148.34	\$917,501.00	\$9,647.34						
27	Health and Human Services			21.55%	\$3,124.38	\$14,500.18	\$17,624.56	\$9,300.00	\$8,324.56						
28	Parks and Recreation			439.02%	\$36,000.00	\$8,200.00	\$44,200.00	\$44,200.00							
29	Education (including Library)			5.31%	\$15,233.00	\$286,791.00	\$302,024.00	\$302,024.00							
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
31	Utilities and Bulk Purchases			13.15%	\$46,500.00	\$353,500.00	\$400,000.00	\$400,000.00							
32	Landfill / Solid Waste Disposal			5.77%	\$46,000.00	\$797,000.00	\$843,000.00	\$843,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-1.35%	(\$15,338.00)	\$1,138,806.00	\$1,123,468.00	\$1,123,468.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			14.63%	\$213,867.00	\$1,461,830.00	\$1,675,697.00	\$1,675,697.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			70.78%	\$384,000.00	\$542,500.00	\$926,500.00	\$641,500.00	\$285,000.00						
45	Debt			4.76%	\$38,000.00	\$799,000.00	\$837,000.00	\$837,000.00							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-0.59%	(\$6,357.69)	\$1,074,949.00	\$1,068,591.31	\$1,068,591.31							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	45.00	48.00	8.20%	\$1,096,150.64	\$13,373,733.46	\$14,469,884.10	\$14,097,881.31	\$372,002.79	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	176	\$10,430,960.00	1.20%	15A Public Schools	3	\$7,396,170.00	6.11%	
2 Residential	3,134	\$681,958,500.00	78.65%	15B Other Schools	1	\$798,000.00	0.66%	
3A/3B Farm	2	\$598,800.00	0.07%	15C Public Property	68	\$82,942,400.00	68.47%	
4A Commercial	222	\$170,566,200.00	19.67%	15D Church and Charities	20	\$22,121,400.00	18.26%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	1	\$5,000.00	0.00%	
4C Apartments	4	\$3,482,500.00	0.40%	15F Other Exempt	36	\$7,868,200.00	6.50%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	3,538	\$867,036,960.00	100.00%	Total	129	\$121,131,170.00	100.00%	
Average Ratio (%), Assessed to True Value				95.98%	Percentage of Exempt vs. Non-Exempt Properties			13.97%
Equalized Valuation, Taxable Properties				\$903,351,698.27				
Total # of property tax appeals filed in 2021		County Tax Board	30.00					
		State Tax Court	6.00					
Number of 2021 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				3.00				
Amount paid out by municipality for tax appeals in 2021				\$44,801.16				

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 2021 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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	8.00	80,068.68	\$71,714.00	\$0.00	\$2,868.56	\$0.00	\$5,486.12
Supervisory Staff (Department Heads & Managers)	3.00	3.00	532,892.50	\$395,000.00	\$0.00	\$49,375.00	\$58,300.00	\$30,217.50
Police Officers (Including Superior Officers)	22.00	1.00	3,292,089.50	\$2,101,000.00	\$75,000.00	\$735,350.00	\$350,275.00	\$30,464.50
Fire Fighters (Including Superior Officers)	4.00	7.00	697,080.00	\$440,000.00	\$35,000.00	\$107,400.00	\$108,300.00	\$6,380.00
All Other Union Employees not listed above	14.00	20.00	1,358,437.00	\$922,000.00	\$25,000.00	\$115,250.00	\$225,654.00	\$70,533.00
All Other Non-Union Employees not listed above	2.00	9.00	309,037.50	\$225,000.00	\$2,500.00	\$28,125.00	\$36,200.00	\$17,212.50
Totals	45.00	48.00	6,269,605.18	\$4,154,714.00	\$137,500.00	\$1,038,368.56	\$778,729.00	\$160,293.62

Is the Local Government required to comply with NJSA 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	12.00	\$9,890.00	\$118,680.00	11.00	\$11,266.80	\$123,934.80
Parent & Child	6.00	\$17,204.00	\$103,224.00	5.00	\$20,167.56	\$100,837.80
Employee & Spouse (or Partner)	11.00	\$18,500.00	\$203,500.00	5.00	\$22,533.60	\$112,668.00
Family	16.00	\$28,975.00	\$463,600.00	19.00	\$31,434.36	\$597,252.84
Employee Cost Sharing Contribution (enter as negative -)			(\$205,902.00)			(\$181,025.00)
Subtotal	45.00		\$683,102.00	40.00		\$753,668.44
<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	15	\$9,729.00	\$145,935.00	16	\$8,451.70	\$135,227.20
Parent & Child	2	\$16,542.00	\$33,084.00	2	\$9,426.00	\$18,852.00
Employee & Spouse (or Partner)	17	\$24,412.00	\$415,004.00	15	\$16,541.64	\$248,124.60
Family	7	\$28,665.00	\$200,655.00	7	\$25,343.40	\$177,403.80
Employee Cost Sharing Contribution (enter as negative -)			(\$9,707.00)			(\$586.84)
Subtotal	41.00		\$784,971.00	40.00		\$579,020.76
GRAND TOTAL	86.00		\$1,468,073.00	80.00		\$1,332,689.20

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)?

YES

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

YES

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

	Gross	Deductions	Net	Current Year	2023	2024	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,198,000.00	\$2,198,000.00	\$0.00				
Regional School Debt	\$6,906,139.60	\$6,906,139.60	\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$3,978,250.00	\$0.00	\$3,978,250.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$6,225,000.00		\$6,225,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$19,307,389.60	\$9,104,139.60	\$10,203,250.00				
Population (2010 census)	8,624						
Per Capita Gross Debt	\$2,238.80						
Per Capita Net Debt	\$1,183.12						
3 Yr. Average Property Valuation		\$888,768,072.00					
Net Debt as % of 3 Year Avg Property Valuation		1.15%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$595,000.00			\$605,000.00	\$620,000.00	\$620,000.00	\$4,405,000.00
Bonds - Interest	\$204,000.00			\$186,631.26	\$166,881.26	\$166,881.26	\$593,793.80
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$799,000.00			\$791,631.26	\$786,881.26	\$786,881.26	\$4,998,793.80
Total Principal	\$595,000.00			\$605,000.00	\$620,000.00	\$620,000.00	\$4,405,000.00
Total Interest	\$204,000.00			\$186,631.26	\$166,881.26	\$166,881.26	\$593,793.80
% of Total Current Year Budget	5.52%						
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	Aa2	AA-/Stable					
Year of Last Rating	2016	2022					
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)
