



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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	12/31/2025	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
Carolyn		Bucci	12/31/2024	cbucci@cityofnorthfield.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	\$8,394,826.77	27.73%	\$2,112.18	Municipal Purpose Tax	ACTUAL	\$8,577,002.60
Municipal Library	0.035	\$302,024.00	1.00%	\$76.37	Municipal Library	ACTUAL	\$331,436.00
Municipal Open Space		\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00
Municipal Arts and Culture		\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	1.247	\$10,808,783.00	35.71%	\$2,720.95	Local School District	ESTIMATED	\$11,079,002.58
Regional School District	0.731	\$6,341,729.00	20.95%	\$1,595.04	Regional School District	ESTIMATED	\$6,500,272.23
County Purposes	0.481	\$4,170,857.63	13.78%	\$1,049.54	County Purposes	ESTIMATED	\$4,295,983.36
County Library	0.000	\$0.00	0.00%	\$0.00	County Library	ACTUAL	\$0.00
County Board of Health	0.024	\$205,222.67	0.68%	\$52.37	County Board of Health	ESTIMATED	\$211,379.35
County Open Space	0.005	\$45,364.95	0.15%	\$10.91	County Open Space	ESTIMATED	\$46,725.90
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ESTIMATED	
Total (Calendar Year 2022 Budget)	3.491	\$30,268,808.02	100.00%	\$7,617.36	Total ESTIMATED amount to be raised by taxes		\$31,041,802.02
Total Taxable Valuation as of October 1, 2022 <u>\$872,389,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 5,308,767.93		
Current Year Average Residential Assessment <u>\$218,200.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 13,130,743.46		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$22,133,363.42		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$29,955,338.95		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$1,086,463.07		
0.968	0.983	1.55%			Total Amount to be Raised by Taxes \$31,041,802.02		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,394,826.77	\$8,577,002.60	2.17%	\$182,175.83		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 30,159,725.53		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 30,571,437.27		
\$2,112.18	\$2,144.91	1.55%	\$32.73		% of Taxes Collected, CY 2022 <u>98.65%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$301,588.92</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	-7.32%	(\$164,000.00)	\$2,239,000.00	\$2,075,000.00	\$2,075,000.00							
08	Local Revenue	-3.31%	(\$58,660.35)	\$1,773,160.35	\$1,714,500.00	\$1,714,500.00							
09	State Aid (without offsetting appropriation)	5.91%	\$37,359.00	\$632,386.00	\$669,745.00	\$669,745.00							
08	Uniform Construction Code Fees	-31.35%	(\$91,317.00)	\$291,317.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$11,520.00	\$11,520.00	\$11,520.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-6.39%	(\$26,344.75)	\$412,347.68	\$386,002.93	\$386,002.93							
08	Other Special Items	-95.25%	(\$411,296.58)	\$431,796.58	\$20,500.00	\$20,500.00							
15	Receipts from Delinquent Taxes	0.71%	\$1,657.95	\$233,342.05	\$235,000.00	\$235,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.89%	(\$734,317.86)	\$9,311,320.46	\$8,577,002.60	\$8,577,002.60							
07	Minimum Library Tax	9.74%	\$29,412.00	\$302,024.00	\$331,436.00	\$331,436.00							
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	-9.06%	(\$1,417,507.59)	\$15,638,214.12	\$14,220,706.53	\$14,220,706.53	\$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	-14.01%	(\$149,275.00)	\$1,065,500.00	\$916,225.00	\$916,225.00							
21	Land-Use Administration		1.00	11.63%	\$2,500.00	\$21,500.00	\$24,000.00	\$24,000.00							
22	Uniform Construction Code	1.00	4.00	65.92%	\$70,518.41	\$106,981.59	\$177,500.00	\$177,500.00							
23	Insurance			14.71%	\$254,500.00	\$1,730,000.00	\$1,984,500.00	\$1,984,500.00							
25	Public Safety	27.00	31.00	-0.59%	(\$20,163.39)	\$3,399,830.89	\$3,379,667.50	\$3,322,900.00	\$56,767.50						
26	Public Works	11.00		-9.65%	(\$93,646.36)	\$970,385.27	\$876,738.91	\$865,950.97	\$10,787.94						
27	Health and Human Services			343.80%	\$60,592.49	\$17,624.56	\$78,217.05	\$9,300.00	\$68,917.05						
28	Parks and Recreation			19.48%	\$9,000.00	\$46,200.00	\$55,200.00	\$55,200.00							
29	Education (including Library)			9.74%	\$29,412.00	\$302,024.00	\$331,436.00	\$331,436.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			1.62%	\$6,501.00	\$400,500.00	\$407,001.00	\$407,001.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$843,000.00	\$843,000.00	\$843,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			10.17%	\$114,674.00	\$1,127,893.00	\$1,242,567.00	\$1,242,567.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-17.20%	(\$288,146.00)	\$1,675,697.00	\$1,387,551.00	\$1,387,551.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			-58.92%	(\$545,860.00)	\$926,500.00	\$380,640.00	\$110,000.00	\$270,640.00						
45	Debt			25.27%	\$211,826.59	\$838,173.41	\$1,050,000.00	\$1,050,000.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.67%	\$17,871.76	\$1,068,591.31	\$1,086,463.07	\$1,086,463.07							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	46.00	51.00	-2.20%	(\$319,694.50)	\$14,540,401.03	\$14,220,706.53	\$13,813,594.04	\$407,112.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>						
<i>Future Year Appropriation Increases</i>						
<i>Structural Imbalance Offsets</i>						
			None			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	162	\$9,364,400.00	1.07%
2 Residential	3,140	\$685,033,000.00	78.52%
3A/3B Farm	3	\$600,600.00	0.07%
4A Commercial	221	\$168,849,100.00	19.35%
4B Industrial	0		0.00%
4C Apartments	4	\$8,542,500.00	0.98%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,530	\$872,389,600.00	100.00%

Average Ratio (%), Assessed to True Value	87.20%
Equalized Valuation, Taxable Properties	\$1,000,446,788.99

Total # of property tax appeals filed in 2022	County Tax Board	14.00
	State Tax Court	5.00
Number of 2022 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 2022	\$20,554.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,396,200.00	6.03%
15B Other Schools	1	\$798,000.00	0.65%
15C Public Property	67	\$82,963,600.00	67.68%
15D Church and Charities	20	\$22,121,400.00	18.05%
15E Cemeteries & Graveyards	1	\$5,000.00	0.00%
15F Other Exempt	46	\$9,298,100.00	7.59%
Total	138	\$122,582,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 14.05%

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 2022 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
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>					<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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																				
															Total Long Term Exemptions - GRAND TOTAL		\$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		8.00	80,108.88	\$71,750.00	\$0.00	\$2,870.00	\$0.00	\$5,488.88
Supervisory Staff (Department Heads & Managers)	3.00	2.00	488,031.00	\$374,000.00	\$0.00	\$48,620.00	\$36,800.00	\$28,611.00
Police Officers (Including Superior Officers)	24.00	0.00	2,921,719.00	\$1,994,000.00	\$80,000.00	\$478,560.00	\$339,086.00	\$30,073.00
Fire Fighters (Including Superior Officers)	5.00	2.00	692,234.50	\$452,000.00	\$25,000.00	\$108,480.00	\$99,838.00	\$6,916.50
All Other Union Employees not listed above	12.00	27.00	1,282,277.77	\$812,764.00	\$20,000.00	\$105,659.32	\$281,678.00	\$62,176.45
All Other Non-Union Employees not listed above	2.00	12.00	332,444.50	\$245,000.00	\$2,000.00	\$31,850.00	\$34,852.00	\$18,742.50
Totals	46.00	51.00	5,796,815.64	\$3,949,514.00	\$127,000.00	\$776,039.32	\$792,254.00	\$152,008.32

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	13.00	\$11,366.00	\$147,758.00	12.00	\$9,890.00	\$118,680.00
Parent & Child	6.00	\$19,472.00	\$116,832.00	6.00	\$17,204.00	\$103,224.00
Employee & Spouse (or Partner)	5.00	\$20,693.00	\$103,465.00	11.00	\$18,500.00	\$203,500.00
Family	13.00	\$30,526.00	\$396,838.00	16.00	\$28,975.00	\$463,600.00
Employee Cost Sharing Contribution (enter as negative -)			(\$234,330.89)			(\$205,902.00)
Subtotal	37.00		\$530,562.11	45.00		\$683,102.00
<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	12	\$11,517.00	\$138,204.00	15	\$9,729.00	\$145,935.00
Parent & Child	1	\$24,475.00	\$24,475.00	2	\$16,542.00	\$33,084.00
Employee & Spouse (or Partner)	16	\$22,127.00	\$354,032.00	17	\$24,412.00	\$415,004.00
Family	10	\$30,851.10	\$308,511.00	7	\$28,665.00	\$200,655.00
Employee Cost Sharing Contribution (enter as negative -)			(\$35,742.12)			(\$9,707.00)
Subtotal	39.00		\$789,479.88	41.00		\$784,971.00
GRAND TOTAL	76.00		\$1,320,041.99	86.00		\$1,468,073.00

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,623,000.00	\$1,623,000.00				
Regional School Debt	\$6,739,346.82	\$6,739,346.82				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$2,185,750.00	\$2,185,750.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$8,803,000.00	\$8,803,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$19,351,096.82	\$8,362,346.82	\$10,988,750.00			
Population (2020 census)	8,434					
Per Capita Gross Debt	\$2,294.42					
Per Capita Net Debt	\$1,302.91					
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation		#DIV/0!				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$748,000.00	\$760,000.00	\$775,000.00	\$6,520,000.00		
Bonds - Interest	\$301,018.76	\$274,193.76	\$243,193.76	\$1,296,250.03		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$1,049,018.76	\$1,034,193.76	\$1,018,193.76	\$7,816,250.03		
Total Principal	\$748,000.00	\$760,000.00	\$775,000.00	\$6,520,000.00		
Total Interest	\$301,018.76	\$274,193.76	\$243,193.76	\$1,296,250.03		
% of Total Current Year Budget	7.38%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA-/Stable				
Year of Last Rating	2016	2022				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	County	Couy of Atlantic	Court	Court and Public Defender		1/1/2023		
Lead	Municipality	City of Linwood	Sewer	Sewer Utility	31 Home on Northfield System	1/1/2018	12/31/2028	\$11,160.00
Recipient	Authority	Atlantic County Utilities Authority	Public Works	Landfill / Solid Waste Disposal		4/16/2015	12/31/2023	\$215,000.00
Recipient	Municipality	Egg Harbor Township	Public Safety	EMS / Dispatch		1/1/2017	12/31/2023	\$441,797.00
Recipient	Authority	Atlantic County Utilities Authority	Sewer	Sewer Utility	Sewer flow treatment	9/1/1973		\$750,000.00
Recipient	Authority	Atlantic County Utilities Authority	Public Works	Landfill / Solid Waste Disposal	Recycling & Yawaste	3/15/2012		\$295,000.00
Recipient	Authority	Atlantic County Utilities Authority	Public Works	Landfill / Solid Waste Disposal	Recycling Coordinator	1/1/2012		No charge
Recipient	Municipality	Borough of Folsom	Finance	Accounting / Finance	CFO/QPA	4/1/2023	12/31/2026	\$27,500.00
	Amount Received Page Total							\$11,160.00
	Amount Paid Page Total							\$1,729,297.00
	Page Total							\$1,740,457.00

USER FRIENDLY BUDGET SECTION - Notes

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