



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fba_2019.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	12/31/2019	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
Frank		Perri	12/31/2022	fperri@cityofnorthfield.org
Susan		Korngut	12/31/2020	skorngut@cityofnorthfield.org
Brian		Smith	12/31/2021	bsmith@cityofnorthfield.org
Jeffrey		Lischin	12/31/2019	jlischin@cityofnorthfield.org
Greg		Deweese	12/31/2019	gdeweese@cityofnorthfield.org
Jim		O'Neill	12/31/2020	joneill@cityofnorthfield.org
Barbara		Madden	12/31/2021	bmadden@cityofnorthfield.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.963	\$8,586,975.42	28.77%	\$2,118.38	Municipal Purpose Tax	ACTUAL	\$8,505,531.97
Municipal Library	0.033	\$298,559.00	1.00%	\$72.59	Municipal Library	ACTUAL	\$305,347.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.128	\$10,051,890.00	33.67%	\$2,481.34	Local School District	ESTIMATED	\$10,303,187.25
Regional School District	0.717	\$6,386,317.00	21.39%	\$1,577.24	Regional School District	ESTIMATED	\$6,545,974.93
County Purposes	0.485	\$4,326,765.42	14.49%	\$1,066.89	County Purposes	ESTIMATED	\$4,376,765.42
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		
County Board of Health	0.021	\$188,839.14	0.63%	\$46.20	County Board of Health	ESTIMATED	\$198,839.14
County Open Space	0.001	\$11,403.59	0.04%	\$2.20	County Open Space	ESTIMATED	\$21,403.59
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.348	\$29,850,749.57	100.00%	\$7,364.83	Total ESTIMATED amount to be raised by taxes		\$30,257,049.30
<p>Total Taxable Valuation as of October 1, 2018 \$878,762,860.00 (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment \$219,977.00</p>					<p>Revenue Anticipated, Excluding Tax Levy 4,244,744.10</p> <p>Budget Appropriations, before Reserve for Uncollected Taxes 11,845,341.10</p> <p>Total Non-Municipal Tax Levy \$21,446,170.33</p> <p>Amount to be Raised by Taxes - Before RUT \$29,046,767.33</p> <p>Reserve for Uncollected Taxes (RUT) \$1,210,281.97</p> <p>Total Amount to be Raised by Taxes \$30,257,049.30</p>		
<u>Prior Year to Current Year Comparison</u>					<p>% of Tax Collections used to Calculate RUT 96.00%</p> <p>If % used exceeds the actual collection % then reference the statutory exception used</p>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2018		28,953,369.11
	0.963	0.963	0.00%		Total Tax Levy, CY 2018		29,882,252.59
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2018		96.89%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2018		\$489,502.57
	\$8,586,975.42	\$8,505,531.97	-0.95%	(\$81,443.45)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,118.38	\$2,118.38	0.00%	\$0.00			

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.70%	(\$47,000.00)	\$1,000,000.00	\$953,000.00	\$953,000.00							
08	Local Revenue	-2.89%	(\$54,502.08)	\$1,885,502.08	\$1,831,000.00	\$1,831,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$632,386.00	\$632,386.00	\$632,386.00							
08	Uniform Construction Code Fees	-26.45%	(\$53,939.00)	\$203,939.00	\$150,000.00	\$150,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-23.46%	(\$45,442.43)	\$193,663.43	\$148,221.00	\$148,221.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-63.63%	(\$251,290.95)	\$394,928.05	\$143,637.10	\$143,637.10							
08	Other Special Items	-5.88%	(\$1,654.40)	\$28,154.40	\$26,500.00	\$26,500.00							
15	Receipts from Delinquent Taxes	-5.50%	(\$20,968.29)	\$380,968.29	\$360,000.00	\$360,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.27%	(\$379,309.68)	\$8,884,841.65	\$8,505,531.97	\$8,505,531.97							
07	Minimum Library Tax	2.27%	\$6,788.00	\$298,559.00	\$305,347.00	\$305,347.00							
54	Open Space 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	-6.09%	(\$847,318.83)	\$13,902,941.90	\$13,055,623.07	\$13,055,623.07	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	15.00	3.64%	\$28,700.00	\$787,750.00	\$816,450.00	\$816,450.00								
21	Land-Use Administration		1.00	0.00%	\$0.00	\$21,500.00	\$21,500.00	\$21,500.00								
22	Uniform Construction Code	1.00	4.00	-4.12%	(\$7,000.00)	\$170,000.00	\$163,000.00	\$163,000.00								
23	Insurance			-9.48%	(\$193,273.68)	\$2,038,273.68	\$1,845,000.00	\$1,845,000.00								
25	Public Safety	26.00	25.00	4.74%	\$139,770.18	\$2,951,092.12	\$3,090,862.30	\$2,934,500.00	\$156,362.30							
26	Public Works	10.00		-1.48%	(\$12,005.46)	\$810,507.26	\$798,501.80	\$789,001.00	\$9,500.80							
27	Health and Human Services			179.97%	\$47,718.00	\$26,514.00	\$74,232.00	\$9,300.00	\$64,932.00							
28	Parks and Recreation		0.00	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
29	Education (including Library)			2.27%	\$6,788.00	\$298,559.00	\$305,347.00	\$305,347.00								
30	Unclassified			#DIV/0!	\$500.00	\$0.00	\$500.00	\$500.00								
31	Utilities and Bulk Purchases			2.76%	\$10,000.00	\$362,500.00	\$372,500.00	\$372,500.00								
32	Landfill / Solid Waste Disposal			3.77%	\$26,500.00	\$703,500.00	\$730,000.00	\$730,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-0.49%	(\$4,911.36)	\$1,009,230.36	\$1,004,319.00	\$1,004,319.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			6.07%	\$75,752.00	\$1,248,577.00	\$1,324,329.00	\$1,324,329.00								
43	Court and Public Defender	2.00	1.00	-38.94%	(\$22,000.00)	\$56,500.00	\$34,500.00	\$34,500.00								
44	Capital			-23.56%	(\$84,000.00)	\$356,500.00	\$272,500.00	\$272,500.00								
45	Debt			-39.04%	(\$522,700.00)	\$1,339,000.00	\$816,300.00	\$816,300.00								
46	Deferred Charges			697.62%	\$146,500.00	\$21,000.00	\$167,500.00	\$167,500.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.93%	\$11,191.91	\$1,199,090.06	\$1,210,281.97	\$1,210,281.97								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	46.00	46.00	-2.63%	(\$352,470.41)	\$13,408,093.48	\$13,055,623.07	\$12,824,827.97	\$230,795.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	175	\$11,585,960.00	1.32%	15A Public Schools	2	\$6,142,170.00	5.27%
2 Residential	3,136	\$689,139,300.00	78.42%	15B Other Schools	1	\$798,000.00	0.68%
3A/3B Farm	2	\$598,800.00	0.07%	15C Public Property	72	\$82,968,400.00	71.16%
4A Commercial	223	\$176,456,300.00	20.08%	15D Church and Charities	20	\$22,121,400.00	18.97%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$5,000.00	0.00%
4C Apartments	3	\$982,500.00	0.11%	15F Other Exempt	27	\$4,560,700.00	3.91%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	3,539	\$878,762,860.00	100.00%	Total	123	\$116,595,670.00	100.00%
Average Ratio (%), Assessed to True Value				97.35%			
Equalized Valuation, Taxable Properties				\$902,683,985.62			
Total # of property tax appeals filed in 2018				County Tax Board	424.00		
				State Tax Court	7.00		
Number of 2018 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 2018				\$70,915.03			
				Percentage of Exempt vs. Non-Exempt Properties			
				13.27%			

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 2018 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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 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 - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	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	0.00	8.00	79,351.54	\$71,714.00		\$2,151.42	\$0.00	\$5,486.12
Supervisory Staff (Department Heads & Managers)	5.00	2.00	670,102.62	\$493,423.00	\$0.00	\$59,210.76	\$79,722.00	\$37,746.86
Police Officers (Including Superior Officers)	21.00	2.00	2,673,110.50	\$1,809,319.00	\$100,000.00	\$416,143.37	\$319,963.00	\$27,685.13
Fire Fighters (Including Superior Officers)	5.00	7.00	537,231.81	\$330,944.00	\$20,000.00	\$76,117.12	\$105,082.00	\$5,088.69
All Other Union Employees not listed above	15.00	17.00	1,219,442.22	\$756,309.00	\$25,000.00	\$90,757.08	\$287,606.00	\$59,770.14
All Other Non-Union Employees not listed above	3.00	8.00	333,634.48	\$233,734.00	\$1,500.00	\$28,048.08	\$52,357.00	\$17,995.40
Totals	49.00	44.00	5,512,873.16	\$3,695,443.00	\$146,500.00	\$672,427.83	\$844,730.00	\$153,772.33

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$11,690.00	\$128,590.00	10.00	\$11,452.80	\$114,528.00
Parent & Child	5.00	\$20,768.00	\$103,840.00	5.00	\$20,581.80	\$102,909.00
Employee & Spouse (or Partner)	5.00	\$23,204.00	\$116,020.00	4.00	\$22,814.88	\$91,259.52
Family	20.00	\$32,370.00	\$647,400.00	23.00	\$31,826.64	\$732,012.72
Employee Cost Sharing Contribution (enter as negative -)			(\$218,797.36)			(\$226,387.41)
Subtotal	41.00		\$777,052.64	42.00		\$814,321.83
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	16	\$6,411.36	\$102,581.76	16	\$9,915.96	\$158,655.36
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	14	\$14,324.64	\$200,544.96	14	\$22,683.72	\$317,572.08
Family	7	\$19,097.28	\$133,680.96	7	\$33,728.40	\$236,098.80
Employee Cost Sharing Contribution (enter as negative -)			(\$3,064.44)			(\$12,006.10)
Subtotal	37.00		\$433,743.24	37.00		\$700,320.14
GRAND TOTAL	78.00		\$1,210,795.88	79.00		\$1,514,641.97

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
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non-aligned Personnel	523.81	\$105,486.87		x	
IAFF	808.33	\$258,715.26	x	x	
PBA	2236.00	\$813,895.71	x	x	
UWLU	743.48	\$170,368.01	x	x	
Totals	4311.62	\$1,348,465.85			
Total Funds Reserved as of end of 2018		\$921,536.17			
Total Funds Appropriated in 2019		\$500.00			

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,056,000.00	\$4,056,000.00	\$0.00					
Regional School Debt	\$9,380,374.63	\$9,380,374.63	\$0.00					
Utility Fund Debt								
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>								
Debt Authorized	\$1,395,500.00	\$0.00	\$1,395,500.00					
Notes Outstanding			\$0.00					
Bonds Outstanding	\$7,395,000.00	\$0.00	\$7,395,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$22,226,874.63	\$13,436,374.63	\$8,790,500.00					
Population (2010 census)	7,919							
Per Capita Gross Debt	\$2,806.78							
Per Capita Net Debt	\$1,110.05							
3 Yr. Average Property Valuation		\$911,488,173.00						
Net Debt as % of 3 Year Avg Property Valuation		0.96%						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal								
Bond Anticipation Notes - Interest								
Bonds - Principal	\$580,000.00	\$590,000.00	\$595,000.00	\$5,630,000.00				
Bonds - Interest	\$236,231.00	\$220,031.00	\$203,431.00	\$947,306.00				
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total	\$816,231.00	\$810,031.00	\$798,431.00	\$6,577,306.00				
Total Principal	\$580,000.00	\$590,000.00	\$595,000.00	\$5,630,000.00				
Total Interest	\$236,231.00	\$220,031.00	\$203,431.00	\$947,306.00				
% of Total Current Year Budget	6.25%							
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>					
Rating	Aa2	AA-						
Year of Last Rating	2016	2018						
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)
