



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fba_2020.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
Frank		Perri	12/31/2022	fperri@cityofnorthfield.org
Susan		Korngut	12/31/2020	skorngut@cityofnorthfield.org
Brian		Smith	12/31/2021	bsmith@cityofnorthfield.org
Paul		Utts	12/31/2022	putts@cityofnorthfield.org
Greg		Deweese	12/31/2022	gdeweese@cityofnorthfield.org
Jim		O'Neill	12/31/2020	joneill@cityofnorthfield.org
Barbara		Madden	12/31/2021	bmadden@cityofnorthfield.org



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	12.38%	\$118,000.00	\$953,000.00	\$1,071,000.00	\$1,071,000.00							
08	Local Revenue	-2.28%	(\$44,565.64)	\$1,957,065.64	\$1,912,500.00	\$1,912,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$632,386.00	\$632,386.00	\$632,386.00							
08	Uniform Construction Code Fees	-26.90%	(\$73,616.00)	\$273,616.00	\$200,000.00	\$200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-92.47%	(\$137,021.00)	\$148,181.00	\$11,160.00	\$11,160.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-36.20%	(\$214,371.11)	\$592,218.91	\$377,847.80	\$377,847.80							
08	Other Special Items	0.00%	\$0.00	\$20,500.00	\$20,500.00	\$20,500.00							
15	Receipts from Delinquent Taxes	-6.21%	(\$22,493.15)	\$362,493.15	\$340,000.00	\$340,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.08%	(\$643,622.28)	\$9,086,041.88	\$8,442,419.60	\$8,442,419.60							
07	Minimum Library Tax	-2.86%	(\$8,718.00)	\$305,347.00	\$296,629.00	\$296,629.00							
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	-7.16%	(\$1,026,407.18)	\$14,330,849.58	\$13,304,442.40	\$13,304,442.40	\$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	3.01%	\$23,250.00	\$771,450.00	\$794,700.00	\$794,700.00								
21	Land-Use Administration		1.00	30.30%	\$5,000.00	\$16,500.00	\$21,500.00	\$21,500.00								
22	Uniform Construction Code	1.00	4.00	-2.98%	(\$5,000.00)	\$168,000.00	\$163,000.00	\$163,000.00								
23	Insurance			-4.86%	(\$88,000.00)	\$1,811,000.00	\$1,723,000.00	\$1,723,000.00								
25	Public Safety	24.00	28.00	-4.18%	(\$135,462.25)	\$3,238,934.87	\$3,103,472.62	\$2,951,500.00	\$151,972.62							
26	Public Works	10.00		-1.07%	(\$8,970.60)	\$840,079.78	\$831,109.18	\$822,001.00	\$9,108.18							
27	Health and Human Services			-62.33%	(\$50,629.50)	\$81,232.00	\$30,602.50	\$17,500.00	\$13,102.50							
28	Parks and Recreation		0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
29	Education (including Library)			-2.86%	(\$8,718.00)	\$305,347.00	\$296,629.00	\$296,629.00								
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$372,500.00	\$372,500.00	\$372,500.00								
32	Landfill / Solid Waste Disposal			4.34%	\$32,150.00	\$740,000.00	\$772,150.00	\$772,150.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			3.19%	\$31,890.13	\$999,319.00	\$1,031,209.13	\$1,031,209.13								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			5.99%	\$81,109.00	\$1,353,329.00	\$1,434,438.00	\$1,434,438.00								
43	Court and Public Defender	0.00	0.00	-100.00%	(\$54,500.00)	\$54,500.00	\$0.00	\$0.00								
44	Capital			25.11%	\$140,000.00	\$557,500.00	\$697,500.00	\$697,500.00								
45	Debt			-0.70%	(\$5,731.26)	\$816,231.26	\$810,500.00	\$810,500.00								
46	Deferred Charges			-95.89%	(\$160,608.61)	\$167,500.00	\$6,891.39	\$6,891.39								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.37%	\$4,458.61	\$1,210,281.97	\$1,214,740.58	\$1,214,740.58								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	42.00	48.00	-1.48%	(\$199,762.48)	\$13,504,204.88	\$13,304,442.40	\$13,130,259.10	\$174,183.30	\$0.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	176	\$11,558,760.00	1.33%
2 Residential	3,138	\$684,582,100.00	78.48%
3A/3B Farm	2	\$598,800.00	0.07%
4A Commercial	223	\$174,526,100.00	20.01%
4B Industrial	0	\$0.00	0.00%
4C Apartments	3	\$982,500.00	0.11%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	3,542	\$872,248,260.00	100.00%

Average Ratio (%), Assessed to True Value	98.75%
Equalized Valuation, Taxable Properties	\$883,289,377.22

Total # of property tax appeals filed in 2019	County Tax Board	88.00
	State Tax Court	2.00

Number of 2019 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2019	\$41,588.27
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$6,142,170.00	5.22%
15B Other Schools	1	\$798,000.00	0.68%
15C Public Property	71	\$82,963,200.00	70.56%
15D Church and Charities	20	\$22,121,400.00	18.81%
15E Cemeteries & Graveyards	1	\$5,000.00	0.00%
15F Other Exempt	27	\$5,550,500.00	4.72%
Total	122	\$117,580,270.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	13.48%
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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 2019 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	79,351.54	\$71,714.00		\$2,151.42	\$0.00	\$5,486.12
Supervisory Staff (Department Heads & Managers)	4.00	2.00	487,010.00	\$340,000.00	\$0.00	\$51,000.00	\$70,000.00	\$26,010.00
Police Officers (Including Superior Officers)	21.00	2.00	3,150,092.50	\$2,175,000.00	\$90,000.00	\$587,250.00	\$265,000.00	\$32,842.50
Fire Fighters (Including Superior Officers)	4.00	11.00	657,007.50	\$410,000.00	\$25,000.00	\$110,700.00	\$105,000.00	\$6,307.50
All Other Union Employees not listed above	10.00	17.00	1,128,480.00	\$695,000.00	\$25,000.00	\$83,400.00	\$270,000.00	\$55,080.00
All Other Non-Union Employees not listed above	3.00	8.00	305,236.75	\$210,000.00	\$1,500.00	\$25,200.00	\$52,357.00	\$16,179.75
Totals	42.00	48.00	5,807,178.29	\$3,901,714.00	\$141,500.00	\$859,701.42	\$762,357.00	\$141,905.87

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	\$11,567.04	\$127,237.44	11.00	\$11,690.00	\$128,590.00
Parent & Child	5.00	\$20,804.00	\$104,020.00	5.00	\$20,768.00	\$103,840.00
Employee & Spouse (or Partner)	5.00	\$23,000.00	\$115,000.00	5.00	\$23,204.00	\$116,020.00
Family	19.00	\$32,400.00	\$615,600.00	20.00	\$32,370.00	\$647,400.00
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)			(\$226,387.41)
Subtotal	40.00		\$761,857.44	41.00		\$769,462.59
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	17	\$7,600.00	\$129,200.00	16	\$6,411.36	\$102,581.76
Parent & Child	2	\$10,212.00	\$20,424.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	14	\$14,211.00	\$198,954.00	14	\$14,324.64	\$200,544.96
Family	7	\$22,068.00	\$154,476.00	7	\$19,097.28	\$133,680.96
Employee Cost Sharing Contribution (enter as negative -)			(\$9,463.80)			(\$12,006.10)
Subtotal	40.00		\$493,590.20	37.00		\$424,801.58
GRAND TOTAL	80.00		\$1,255,447.64	78.00		\$1,194,264.17

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year	2021	2022	All Additional Future
		Deductions		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,398,000.00	\$3,398,000.00	\$0.00				
Regional School Debt	\$8,577,049.11	\$8,577,049.11	\$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	\$2,916,750.00	\$0.00	\$2,916,750.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$6,815,000.00	\$0.00	\$6,815,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$21,706,799.11	\$11,975,049.11	\$9,731,750.00				
Population (2010 census)	7,919						
Per Capita Gross Debt	\$2,741.10						
Per Capita Net Debt	\$1,228.91						
3 Yr. Average Property Valuation		\$900,535,676.67					
Net Debt as % of 3 Year Avg Property Valuation		1.08%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$590,000.00	\$595,000.00	\$605,000.00	\$5,025,000.00			
Bonds - Interest	\$220,031.26	\$203,431.26	\$186,431.26	\$760,675.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$810,031.26	\$798,431.26	\$791,431.26	\$5,785,675.00			
Total Principal	\$590,000.00	\$595,000.00	\$605,000.00	\$5,025,000.00			
Total Interest	\$220,031.26	\$203,431.26	\$186,431.26	\$760,675.00			
% of Total Current Year Budget	6.09%						
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-					
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)
