



# State of New Jersey Local Government Services

## Year: 2022 Municipal User Friendly Budget

**MUNICIPALITY:** 0813 Newfield Borough - County of Gloucester Adopted  
**Municode:** 0813 Filename: 0813\_fba\_2022.xlsm  
**Website:** www.newfieldboro.net  
**Phone Number:** 856-697-1100  
**Mailing Address:** 18 Catawba Avenue  
Newfield NJ Zip: 08344

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Sullivan	12/31/2022	mayor@newfieldboro.org

### Chief Administrative Officer

Toni	L	VanCamp		tvancamp@newfieldboro.org
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### Chief Financial Officer

Robert	E	Scharlé		scharler@comcast.net
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### Municipal Clerk

Toni	L	VanCamp		tvancamp@newfieldboro.org
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### Registered Municipal Accountant

Robert		Inverso		rinverse@iscpasnj.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Carrow	12/31/2023	michaelcarrow@comcast.net
Thomas		Corwonski	12/31/2022	
Charles		Grova	12/31/2022	
Kurt		Linton	12/31/2023	
Scott		Miller	12/31/2024	
Christina		Pierce	12/31/2024	

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes		Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.824	\$1,102,607.89	\$1,102,607.89	21.92%	\$1,510.27
Municipal Library				0.00%	\$0.00
Municipal Open Space				0.00%	\$0.00
Municipal Arts and Culture				0.00%	\$0.00
Fire Districts (avg. rate/total levies)				0.00%	\$0.00
Other Special Districts (total levies)				0.00%	\$0.00
Local School District	2.188	\$2,923,137.00	\$2,923,137.00	58.12%	\$4,010.28
Regional School District				0.00%	\$0.00
County Purposes	0.665	\$888,288.40	\$888,288.40	17.66%	\$1,218.85
County Library	0.046	\$61,186.39	\$61,186.39	1.22%	\$84.31
County Board of Health				0.00%	\$0.00
County Open Space	0.041	\$54,301.17	\$54,301.17	1.08%	\$75.15
Other County Levies (total)				0.00%	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.764</b>	<b>\$5,029,520.85</b>	<b>\$5,029,520.85</b>	<b>100.00%</b>	<b>\$6,898.85</b>
Total Taxable Valuation as of October 1, 2021 \$133,654,400.00					
(To be used to calculate the current year tax rate)					
Current Year Average Residential Assessment		\$183,285.00			
<b>Prior Year to Current Year Comparison</b>					
<b>Comparison - Municipal Purposes Tax Rate</b>					
Prior Year	0.824			% Change (+/-)	
Current Year		0.824			0.00%
<b>Comparison - Municipal Purposes Tax Levy</b>					
Prior Year				% Change (+/-)	\$ Change (+/-)
Current Year		\$1,107,916.23		0.48%	\$5,308.34
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					
Prior Year				% Change (+/-)	\$ Change (+/-)
Current Year		\$1,510.27		0.00%	\$0.00

  

Current Year 2022 Budget Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,107,916.23
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$2,925,000.00
Regional School District		
County Purposes	ESTIMATED	\$906,000.00
County Library	ESTIMATED	\$63,000.00
County Board of Health		
County Open Space	ESTIMATED	\$56,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$5,057,916.23</b>
Revenue Anticipated, Excluding Tax Levy		652,761.04
Budget Appropriations, before Reserve for Uncollected Taxes		1,507,781.46
Total Non-Municipal Tax Levy		\$3,950,000.00
Amount to be Raised by Taxes - Before RUT		\$4,805,020.42
Reserve for Uncollected Taxes (RUT)		\$252,895.81
<b>Total Amount to be Raised by Taxes</b>		<b>\$5,057,916.23</b>
% of Tax Collections used to Calculate RUT		95.00%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2021		4,951,420.82
Total Tax Levy, CY 2021		5,050,679.05
% of Taxes Collected, CY 2021		98.03%
Delinquent Taxes - December 31, 2021		\$262,456.31

**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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	17.76%	\$51,500.00	\$290,000.00	\$341,500.00	\$280,000.00			\$61,500.00				
08	Local Revenue	-1.04%	(\$5,302.58)	\$510,902.58	\$505,600.00	\$32,000.00			\$473,600.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$129,708.00	\$129,708.00	\$129,708.00							
08	Uniform Construction Code Fees	-7.41%	(\$2,000.00)	\$27,000.00	\$25,000.00	\$25,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-10.63%	(\$991.15)	\$9,326.61	\$8,335.46	\$8,335.46							
08	Other Special Items	7.48%	\$7,999.58	\$100,218.00	\$107,717.58	\$107,717.58							
15	Receipts from Delinquent Taxes	8.69%	\$5,593.79	\$64,406.21	\$70,000.00	\$70,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-13.17%	(\$167,988.43)	\$1,275,904.66	\$1,107,916.23	\$1,107,916.23							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-30.56%	(\$22,000.00)	\$72,000.00	\$50,000.00				\$50,000.00				
	<b>Total</b>	<b>-5.39%</b>	<b>(\$133,688.79)</b>	<b>\$2,479,466.06</b>	<b>\$2,345,777.27</b>	<b>\$1,760,677.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$585,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Sheet UPB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time 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	Water Utility	Utility	Utility	Utility	Utility
20	2.00	12.41%	\$22,894.00	\$184,436.00	\$207,330.00	\$207,330.00								
21	1.00	41.28%	\$1,680.00	\$4,070.00	\$5,750.00	\$5,750.00								
22	5.00	6.43%	\$7,932.00	\$45,450.00	\$48,382.00	\$48,382.00								
23		39.11%	\$21,675.00	\$55,425.00	\$77,100.00	\$77,100.00								
25		-0.94%	(\$4,672.50)	\$496,922.50	\$492,250.00	\$492,250.00								
26	3.00	10.16%	\$66,640.66	\$655,984.80	\$722,625.46	\$262,835.46				\$459,790.00				
27		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
28		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
29		0.00%	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00								
30		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31		9.88%	\$10,300.00	\$104,200.00	\$114,500.00	\$114,500.00								
32		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
33		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36		5.52%	\$3,985.00	\$72,149.00	\$76,134.00	\$61,434.00				\$14,700.00				
37		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42		-46.67%	(\$7,000.00)	\$15,000.00	\$8,000.00	\$8,000.00								
43		92.50%	\$3,700.00	\$4,000.00	\$7,700.00	\$6,200.00								
44		-1.57%	(\$4,190.00)	\$266,300.00	\$262,110.00	\$153,000.00				\$1,500.00				
45		-54.77%	(\$60,540.81)	\$110,540.81	\$50,000.00	\$50,000.00				\$109,110.00				
46		#DIV/0!	\$0.00	\$255,380.39	\$252,895.81	\$252,895.81								
48		-0.97%	(\$2,484.58)	\$0.00	\$0.00	\$0.00								
50		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
55	5.00	2.40%	\$54,918.77	\$2,290,858.50	\$2,345,777.27	\$1,769,677.27	\$0.00	\$0.00	\$0.00	\$585,100.00	\$0.00	\$0.00	\$0.00	\$0.00
Total														



**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	88	\$3,175,600.00	2.38%	15A Public Schools	2	\$2,665,600.00	25.22%
2 Residential	624	\$113,837,400.00	85.17%	15B Other Schools	0		0.00%
3A/3B Farm	20	\$1,584,800.00	1.19%	15C Public Property	11	\$2,405,100.00	22.75%
4A Commercial	36	\$8,856,400.00	6.63%	15D Church and Charities	9	\$3,698,300.00	34.98%
4B Industrial	8	\$5,402,800.00	4.04%	15E Cemeteries & Graveyards	3	\$246,900.00	2.34%
4C Apartments	2	\$797,400.00	0.60%	15F Other Exempt	8	\$1,555,300.00	14.71%
5A/5B Railroad	5	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
<b>Total</b>	<b>784</b>	<b>\$133,654,400.00</b>	<b>100.00%</b>	<b>Total</b>	<b>33</b>	<b>\$10,571,200.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	97.65%
Equalized Valuation, Taxable Properties	\$136,870,865.34

Total # of property tax appeals filed in 2021	County Tax Board	4.00
	State Tax Court	0.00
Number of 2021 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 2021		\$0.00

Percentage of Exempt vs. Non-Exempt Properties 7.91%

**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		None		
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		7.00	15,609.25	\$14,500.00				\$1,109.25
Supervisory Staff (Department Heads & Managers)	2.00		237,874.65	\$168,075.00		\$26,858.39	\$30,083.52	\$12,857.74
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	9.00	279,591.27	\$209,590.00	\$6,500.00	\$31,970.38	\$15,000.00	\$16,530.89
<b>Totals</b>	5.00	16.00	533,075.17	\$392,165.00	\$6,500.00	\$58,828.77	\$45,083.52	\$30,497.88

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$21,590.64	\$43,181.28	2.00	\$20,742.50	\$41,485.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$13,097.76)			(\$11,858.00)
<b>Subtotal</b>	<b>2.00</b>		<b>\$30,083.52</b>	<b>2.00</b>		<b>\$29,627.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>GRAND TOTAL</u></b>						
	<b>2.00</b>		<b>\$30,083.52</b>	<b>2.00</b>		<b>\$29,627.00</b>

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		Deductions		Net Debt		Current Year Budget		2023 Budget		2024 Budget		All Additional Future Years' Budgets	
	Debt						Budget		Budget		Budget		Budget	
Local School Debt	\$0.00				\$0.00		\$101,410.00		\$96,149.53		\$96,446.53		\$561,584.34	
Regional School Debt					\$0.00		\$7,700.00		\$4,908.54		\$4,610.96		\$46,564.16	
<u>Utility Fund Debt</u>							\$148,400.00							
Water	\$855,561.93		\$855,561.93		\$0.00		\$4,600.00							
					\$0.00									
					\$0.00									
					\$0.00									
					\$0.00									
					\$0.00									
<u>Municipal Purposes</u>														
Debt Authorized (BNI)	\$0.00				\$0.00		\$262,110.00		\$101,058.07		\$101,057.49		\$608,148.50	
Notes Outstanding	\$901,399.00				\$901,399.00		\$249,810.00		\$96,149.53		\$96,446.53		\$561,584.34	
Bonds Outstanding					\$0.00		\$12,300.00		\$4,908.54		\$4,610.96		\$46,564.16	
Loans and Other Debt					\$0.00		11.17%							
					\$0.00									
<u>Total (Current Year)</u>	\$1,756,960.93		\$855,561.93		\$901,399.00									
Population (2020 census)	1,553													
Per Capita Gross Debt	\$1,131.33													
Per Capita Net Debt	\$580.42													
3 Year Average Property Valuation			\$139,304,377.00											
Net Debt as % of 3 Year Average Property Valuation			0.65%											

Description	Debt Not Listed Above	
Total Guarantees - Governmental	\$0.00	\$0.00
Total Guarantees - Other	\$0.00	\$0.00
Total Capital/Equipment Leases	\$0.00	\$0.00
Total Other	\$0.00	\$0.00

<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
Rating			
Year of Last Rating			

**Mark 'X' if Municipality has no bond rating** X



