



State of New Jersey Local Government Services

Year: 2023 **Municipal User Friendly Budget**

MUNICIPALITY: 0813 Newfield Borough - County of Gloucester Adopted

Municode: 0813 **Filename:** 0813_fba_2023.xlsm

Website: www.newfield.net

Phone Number: 856-697-1100

Mailing Address: 18 Catawba Avenue

Municipality: Newfield **State:** NJ **Zip:** 08344

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles	D	Grova, Jr.	12/31/2026	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		rinverso@iscpasnj.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Carrow	12/31/2023	Councilpresident@newfieldboro.org
Thomas		Corwonski	12/31/2025	Councilcorwonski@newfieldboro.org
Kurt		Linton	12/31/2023	Councillinton@newfieldboro.org
Jennifer		Marandino	12/31/2025	Councilmarandino@newfieldboro.org
Scott		Miller	12/31/2024	Councilmiller@newfieldboro.org
Christina		Pierce	12/31/2024	Councilpierce@newfieldboro.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	0.825	\$1,107,916.23	21.97%	\$1,520.13	Municipal Purpose Tax	ACTUAL	
Municipal Library			0.00%	\$0.00	Municipal Library		
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	2.178	\$2,923,137.00	57.97%	\$4,013.14	Local School District	ESTIMATED	\$2,985,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.669	\$897,521.78	17.80%	\$1,232.69	County Purposes	ESTIMATED	\$908,000.00
County Library	0.046	\$61,019.60	1.21%	\$84.76	County Library	ESTIMATED	\$62,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.040	\$53,160.42	1.05%	\$73.70	County Open Space	ESTIMATED	\$55,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.758	\$5,042,755.03	100.00%	\$6,924.42	Total ESTIMATED amount to be raised by taxes		\$4,010,000.00
Total Taxable Valuation as of October 1, 2022 <u>\$134,192,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		
Current Year Average Residential Assessment <u>\$184,258.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$4,010,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$4,010,000.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$211,052.63</u>		
	0.825	0.845	2.42%		Total Amount to be Raised by Taxes <u>\$4,221,052.63</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.00%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$1,107,916.23	\$0.00	-100.00%	(\$1,107,916.23)	<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 <u>4,973,908.27</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2022 <u>5,067,660.58</u>		
	\$1,520.13	\$1,556.98	2.42%	\$36.85	% of Taxes Collected, CY 2022 <u>98.15%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$253,961.11</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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	3.66%	\$12,500.00	\$341,500.00	\$354,000.00	\$300,000.00			\$54,000.00				
08	Local Revenue	-8.40%	(\$51,976.74)	\$619,073.03	\$567,096.29	\$44,000.00			\$523,096.29				
09	State Aid (without offsetting appropriation)	5.91%	\$7,663.06	\$129,708.00	\$137,371.06	\$137,371.06							
08	Uniform Construction Code Fees	-9.37%	(\$2,584.70)	\$27,584.70	\$25,000.00	\$25,000.00							
Special Revenue Items w/ Prior Written Consent													
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	63.16%	\$8,179.94	\$12,951.33	\$21,131.27	\$21,131.27							
08	Other Special Items	-72.34%	(\$79,677.58)	\$110,149.58	\$30,472.00	\$28,433.29			\$2,038.71				
15	Receipts from Delinquent Taxes	-32.16%	(\$30,811.42)	\$95,811.42	\$65,000.00	\$65,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-11.08%	(\$142,637.78)	\$1,287,005.83	\$1,144,368.05	\$1,144,368.05							
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	-100.00%	(\$50,000.00)	\$50,000.00	\$0.00								
	Total	-12.32%	(\$329,345.22)	\$2,673,783.89	\$2,344,438.67	\$1,765,303.67	\$0.00	\$0.00	\$579,135.00	\$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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	8.00	9.14%	\$18,395.00	\$201,330.00	\$219,725.00	\$219,725.00								
21	Land-Use Administration		1.00	56.52%	\$3,250.00	\$5,750.00	\$9,000.00	\$9,000.00								
22	Uniform Construction Code		5.00	11.11%	\$5,318.00	\$47,882.00	\$53,200.00	\$53,200.00								
23	Insurance			-1.03%	(\$796.00)	\$77,100.00	\$76,304.00	\$76,304.00								
25	Public Safety			-7.29%	(\$35,810.00)	\$491,250.00	\$455,440.00	\$455,440.00								
26	Public Works	3.00	2.00	-2.75%	(\$19,735.06)	\$717,241.33	\$697,506.27	\$258,931.27			\$438,575.00					
27	Health and Human Services			#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)			14.29%	\$3,000.00	\$21,000.00	\$24,000.00	\$24,000.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			-1.33%	(\$1,705.00)	\$128,500.00	\$126,795.00	\$126,795.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			3.99%	\$3,056.00	\$76,634.00	\$79,690.00	\$65,990.00			\$13,700.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-100.00%	(\$8,000.00)	\$8,000.00	\$0.00									
43	Court and Public Defender			#DIV/0!	\$16,000.00		\$16,000.00	\$16,000.00								
44	Capital			-22.08%	(\$1,700.00)	\$7,700.00	\$6,000.00	\$6,000.00								
45	Debt			22.32%	\$58,950.00	\$264,110.00	\$323,060.00	\$196,200.00			\$126,860.00					
46	Deferred Charges			-100.00%	(\$50,000.00)	\$50,000.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.91%	\$4,822.59	\$252,895.81	\$257,718.40	\$257,718.40								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	5.00	16.00	-0.21%	(\$4,954.47)	\$2,349,393.14	\$2,344,438.67	\$1,765,303.67	\$0.00	\$0.00	\$0.00	\$579,135.00	\$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>	Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$3,003,900.00	2.24%	15A Public Schools	2	\$2,665,600.00	25.22%
2 Residential	626	\$114,474,700.00	85.31%	15B Other Schools	0		0.00%
3A/3B Farm	23	\$1,657,700.00	1.24%	15C Public Property	11	\$2,405,100.00	22.75%
4A Commercial	36	\$8,856,400.00	6.60%	15D Church and Charities	9	\$3,698,300.00	34.98%
4B Industrial	8	\$5,402,800.00	4.03%	15E Cemeteries & Graveyards	3	\$246,900.00	2.34%
4C Apartments	2	\$797,400.00	0.59%	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%				
Total	785	\$134,192,900.00	100.00%	Total	33	\$10,571,200.00	100.00%
Average Ratio (%), Assessed to True Value				90.42%			
Equalized Valuation, Taxable Properties				\$148,410,639.24			
Total # of property tax appeals filed in 2022				County Tax Board		4.00	
				State Tax Court		0.00	
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				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 7.88%			

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		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				
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
None																			
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		7.00	15,609.25	\$14,500.00				\$1,109.25
Supervisory Staff (Department Heads & Managers)	2.00		204,263.44	\$144,400.00		\$24,706.84	\$24,110.00	\$11,046.60
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	282,417.41	\$209,148.00	\$6,500.00	\$35,271.94	\$15,000.00	\$16,497.47
Totals	5.00	16.00	502,290.10	\$368,048.00	\$6,500.00	\$59,978.78	\$39,110.00	\$28,653.32

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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$26,500.00	\$26,500.00	2.00	\$21,590.64	\$43,181.28
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$7,390.00)			\$13,097.76
Subtotal	1.00		\$19,110.00	2.00		\$56,279.04
<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			\$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
GRAND TOTAL	1.00		\$19,110.00	2.00		\$56,279.04

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
The Borough of Newfield does not record accrued expenses related to compensated absences.					
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2022		\$0.00			
Total Funds Appropriated in 2023		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
	Local School Debt	\$0.00		\$0.00	\$98,999.53	\$99,296.53	\$96,848.53
Regional School Debt			\$0.00	\$26,147.58	\$4,610.96	\$4,288.66	\$42,275.50
<u>Utility Fund Debt</u>				\$152,200.00			
Water	\$782,680.40	\$782,680.40	\$0.00	\$44,000.00			
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding	\$866,785.00	\$6,433.29	\$860,351.71				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$1,649,465.40	\$789,113.69	\$860,351.71	\$321,347.11	\$103,907.49	\$101,137.19	\$529,811.31
Population (2020 census)	1,553						
Per Capita Gross Debt	\$1,062.12						
Per Capita Net Debt	\$553.99						
3 Year Average Property Valuation		\$150,230,543.33					
Net Debt as % of 3 Year Average Property Valuation		0.57%					
Utility Fund - Principal				\$251,199.53	\$99,296.53	\$96,848.53	\$487,535.81
Utility Fund - Interest				\$70,147.58	\$4,610.96	\$4,288.66	\$42,275.50
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$251,199.53	\$99,296.53	\$96,848.53	\$487,535.81
Total Interest				\$70,147.58	\$4,610.96	\$4,288.66	\$42,275.50
% of Total Current Year Budget				13.71%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating		X					

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	Municipality	Franklin Township		Police		11/1/2021	12/31/2027	\$16,000.00
Recipient	Municipality	Franklin Township		Court and Public Defender		1/1/2023	12/31/2023	\$425,000.00
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$441,000.00
	Page Total							\$441,000.00

