



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0813 Newfield Borough - County of Gloucester Adopted

Municode: 0813 Filename: 0813_fba_2024.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	12/31/2026	Councilpresident@newfieldboro.org
Thomas		Corwonski	12/31/2025	Councilcorwonski@newfieldboro.org
Joseph		Curcio, III	12/31/2026	Councilcurcio@newfieldboro.org
Jennifer		Marandino	12/31/2025	Councilmarandino@newfieldboro.org
Scott		Miller	12/31/2024	Councilmiller@newfieldboro.org
Christina		Renzi	12/31/2024	Councilrenzi@newfieldboro.org

Government Type: Borough

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.845	\$1,144,368.05	25.24%	\$1,559.69	Municipal Purpose Tax	ACTUAL	\$1,174,511.89
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	2.158	\$2,376,751.00	52.43%	\$3,983.21	Local School District	ESTIMATED	\$2,830,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.662	\$895,274.67	19.75%	\$1,221.91	County Purposes	ESTIMATED	\$900,000.00
County Library	0.046	\$61,280.27	1.35%	\$84.91	County Library	ESTIMATED	\$65,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$55,445.21	1.22%	\$75.68	County Open Space	ESTIMATED	\$60,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		
(\$135,393,400.00)							
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
(\$184,579.00)					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
<u>Prior Year to Current Year Comparison</u>					Total Amount to be Raised by Taxes		
<u>Comparison - Municipal Purposes Tax Rate</u>							
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2023		
					Total Tax Levy, CY 2023		
					% of Taxes Collected, CY 2023		
					Delinquent Taxes - December 31, 2023		
Sheet UFB-1							

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	18.93%	\$67,000.00	\$354,000.00	\$421,000.00	\$350,000.00			\$71,000.00				
08	Local Revenue	-12.81%	(\$85,530.27)	\$667,730.27	\$582,200.00	\$58,200.00			\$524,000.00				
09	State Aid (without offsetting appropriation)	5.40%	\$7,413.48	\$137,370.65	\$144,784.13	\$144,784.13							
08	Uniform Construction Code Fees	-50.63%	(\$40,500.00)	\$80,000.00	\$39,500.00	\$39,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-71.72%	(\$21,594.22)	\$30,108.49	\$8,514.27	\$8,514.27							
08	Other Special Items	-37.03%	(\$12,940.00)	\$34,940.00	\$22,000.00	\$22,000.00							
15	Receipts from Delinquent Taxes	-16.21%	(\$14,506.60)	\$89,506.60	\$75,000.00	\$75,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.49%	(\$137,710.39)	\$1,312,222.28	\$1,174,511.89	\$1,174,511.89							
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	#DIV/0!	\$0.00		\$0.00								
	Total	-8.81%	(\$238,368.00)	\$2,705,878.29	\$2,467,510.29	\$1,872,510.29	\$0.00	\$0.00	\$595,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Water	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility				
20	General Government	2.00	8.00	10.75%	\$23,625.00	\$219,725.00	\$243,350.00	\$243,350.00								
21	Land-Use Administration			44.44%	\$4,000.00	\$9,000.00	\$13,000.00	\$13,000.00								
22	Uniform Construction Code		5.00	7.45%	\$4,000.00	\$53,700.00	\$57,700.00	\$57,700.00								
23	Insurance			16.45%	\$12,555.00	\$76,304.00	\$88,859.00	\$88,859.00								
25	Public Safety			-1.06%	(\$5,015.00)	\$474,240.00	\$469,225.00	\$469,225.00								
26	Public Works	2.00	1.00	-1.36%	(\$9,194.22)	\$676,183.49	\$666,989.27	\$221,989.27				\$445,000.00				
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)			0.00%	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00								
30	Unclassified			#DIV/0!	\$12,000.00		\$12,000.00	\$12,000.00								
31	Utilities and Bulk Purchases			-6.45%	(\$8,795.00)	\$136,295.00	\$127,500.00	\$127,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.57%	\$4,522.00	\$81,190.00	\$85,712.00	\$71,812.00				\$13,900.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-12.50%	(\$2,000.00)	\$16,000.00	\$14,000.00	\$14,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-16.67%	(\$1,000.00)	\$6,000.00	\$5,000.00	\$5,000.00								
45	Debt			-0.61%	(\$1,960.00)	\$323,060.00	\$321,100.00	\$185,000.00				\$136,100.00				
46	Deferred Charges			0.00%	\$0.00	\$87,599.43	\$87,599.43	\$87,599.43								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-2.42%	(\$6,242.81)	\$257,718.40	\$251,475.59	\$251,475.59								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		4.00	14.00	1.09%	\$26,494.97	\$2,441,015.32	\$2,467,510.29	\$1,872,510.29	\$0.00	\$0.00	\$0.00	\$595,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	81	\$2,939,600.00	2.17%	15A	Public Schools	2	\$2,665,600.00	26.20%
2	Residential	627	\$115,539,800.00	85.34%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	23	\$1,677,400.00	1.24%	15C	Public Property	11	\$2,405,100.00	23.64%
4A	Commercial	36	\$9,054,400.00	6.69%	15D	Church and Charities	9	\$3,698,300.00	36.35%
4B	Industrial	8	\$5,384,800.00	3.98%	15E	Cemeteries & Graveyards	3	\$246,900.00	2.43%
4C	Apartments	2	\$797,400.00	0.59%	15F	Other Exempt	7	\$1,159,200.00	11.39%
5A/5B	Railroad	5	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$0.00	0.00%					
Total		783	\$135,393,400.00	100.00%	Total		32	\$10,175,100.00	100.00%
Average Ratio (%), Assessed to True Value		80.49%		Percentage of Exempt vs. Non-Exempt Properties 7.52%					
Equalized Valuation, Taxable Properties		\$168,211,454.84							
Total # of property tax appeals filed in 2023		County Tax Board		0.00					
		State Tax Court		0.00					
Number of 2023 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 2023				\$0.00					
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 2023 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

[illegible]

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	14,500.00	\$14,500.00				
Supervisory Staff (Department Heads & Managers)	1.00		130,429.49	\$88,128.00		\$15,078.70	\$20,481.00	\$6,741.79
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	7.00	301,931.19	\$224,194.00	\$6,500.00	\$38,359.59	\$15,000.00	\$17,877.60
Totals	4.00	14.00	446,860.68	\$326,822.00	\$6,500.00	\$53,438.29	\$35,481.00	\$24,619.39

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$28,400.00	\$28,400.00	1.00	\$26,500.00	\$26,500.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$7,919.00)			(\$7,390.00)
Subtotal	1.00		\$20,481.00	1.00		\$19,110.00
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			\$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		\$20,481.00	1.00		\$19,110.00

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
Yes

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt Deductions Net Debt			Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00			\$0.00
Regional School Debt						\$0.00
Utility Fund Debt						
Water			\$783,680.87	\$783,680.87		\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
Municipal Purposes						
Debt Authorized (BNI)						\$0.00
Notes Outstanding			\$819,985.00	\$0.00		\$819,985.00
Bonds Outstanding						\$0.00
Loans and Other Debt						\$0.00
Total (Current Year)			\$1,603,665.87	\$783,680.87		\$819,985.00
Population (2020 census)			1,774			
Per Capita Gross Debt			\$903.98			
Per Capita Net Debt			\$462.22			
3 Year Average Property Valuation				\$167,474,954.67		
Net Debt as % of 3 Year Average Property Valuation				0.49%		
Utility Fund - Principal			\$109,700.00	\$106,848.53	\$100,159.53	\$487,376.28
Utility Fund - Interest			\$26,400.00	\$4,288.66	\$3,938.84	\$38,336.66
Bond Anticipation Notes - Principal			\$147,000.00			
Bond Anticipation Notes - Interest			\$38,000.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$321,100.00	\$111,137.19	\$104,098.37	\$525,712.94
Total Principal			\$256,700.00	\$106,848.53	\$100,159.53	\$487,376.28
Total Interest			\$64,400.00	\$4,288.66	\$3,938.84	\$38,336.66
% of Total Current Year Budget			13.01%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental			\$0.00	\$0.00	\$0.00	\$0.00
Total Guarantees - Other			\$0.00	\$0.00	\$0.00	\$0.00
Total Capital/Equipment Leases			\$0.00	\$0.00	\$0.00	\$0.00
Total Other			\$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

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]