



State of New Jersey Local Government Services

Year: 2026 **Municipal User Friendly Budget**

MUNICIPALITY: 0813 Newfield Borough - County of Gloucester

Municode: 0813

Filename: 0813_fbi_2026.xlsm

Introduced

Website: www.newfield.net
Phone Number:
Mailing Address:

856-697-1100

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

Chief Financial Officer

Robert

E

Scharlé

N 0497

scharler@comcast.net

Municipal Clerk

Toni

L

VanCamp

10/1/1982

tvancamp@newfieldboro.org

Registered Municipal Accountant

Robert

Inverso

CR00436

rinverso@iscpasnj.com

Governing Body Members

First Name **Middle Name** **Last Name**

Term Expires

Business Email

Michael

Garrow

12/31/2026

councilpresident@newfieldboro.org

Thomas

Corwonski

12/31/2028

councilcorwonski@newfieldboro.org

Joseph

Curcio, III

12/31/2026

councilcurcio@newfieldboro.org

Bradley

Miller

12/31/2027

councilmiller@newfieldboro.org

Stephanie

Engle

12/31/2028

councilengle@newfieldboro.org

Christina

Renzi

12/31/2027

councilrenzi@newfieldboro.org

Government Type: Borough

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.870	23.26%	\$1,628.25
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	2.128	56.87%	\$3,982.66
Regional School District		0.00%	\$0.00
County Purposes	0.657	17.54%	\$1,229.61
County Library	0.044	1.17%	\$82.35
County Board of Health		0.00%	\$0.00
County Open Space	0.044	1.16%	\$82.35
Other County Levies (total)		0.00%	\$0.00
Total (Calendar Year 2025 Budget)	3.743	100.00%	\$7,005.21

Total Taxable Valuation as of October 1, 2025 \$137,129,500.00
 (To be used to calculate the current year tax rate)

Current Year (2026) Average Residential Assessment \$187,102.00
 Prior Year (2025) Average Residential Assessment \$187,155.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.870	0.870	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,193,572.63	\$1,197,029.47	0.29%	\$3,456.84

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,628.25	\$1,627.79	-0.03%	(\$0.46)

Current Year 2026 Budget	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,197,029.47
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,940,000.00
Regional School District		
County Purposes	ESTIMATED	\$916,000.00
County Library	ESTIMATED	\$62,000.00
County Board of Health		
County Open Space	ESTIMATED	\$62,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$5,177,029.47

Revenue Anticipated, Excluding Tax Levy	691,896.00
Budget Appropriations, before Reserve for Uncollected Taxes	1,630,074.00
Total Non-Municipal Tax Levy	\$3,980,000.00
Amount to be Raised by Taxes - Before RUT	\$4,918,178.00
Reserve for Uncollected Taxes (RUT)	\$258,851.47
Total Amount to be Raised by Taxes	\$5,177,029.47

% of Tax Collections used to Calculate RUT 95.00%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2025	5,059,079.71
Total Tax Levy, CY 2025	5,141,486.12
% of Taxes Collected, CY 2025	98.40%
Delinquent Taxes - December 31, 2025	\$67,774.99

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	13.33%	\$52,000.00	\$390,000.00	\$442,000.00	\$369,000.00			\$73,000.00				
08	Local Revenue	-22.36%	(\$184,676.39)	\$826,026.39	\$641,350.00	\$91,350.00			\$550,000.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.12)	\$131,255.12	\$131,255.00	\$131,255.00							
08	Uniform Construction Code Fees	-21.24%	(\$7,280.15)	\$34,280.15	\$27,000.00	\$27,000.00							
	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	-87.32%	(\$11,874.96)	\$13,599.96	\$1,725.00	\$1,725.00							
08	Other Special Items	-72.73%	(\$17,509.70)	\$24,075.70	\$6,566.00	\$6,566.00							
15	Receipts from Delinquent Taxes	-74.65%	(\$191,436.30)	\$256,436.30	\$65,000.00	\$65,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-12.99%	(\$178,690.56)	\$1,375,720.03	\$1,197,029.47	\$1,197,029.47							
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	-17.68%	(\$539,468.18)	\$3,051,393.65	\$2,511,925.47	\$1,888,925.47	\$0.00	\$0.00	\$623,000.00	\$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	8.00	6.12%	\$14,954.00	\$244,196.00	\$259,150.00	\$259,150.00									
21	Land-Use Administration		-11.98%	(\$2,000.00)	\$16,700.00	\$14,700.00	\$14,700.00									
22	Uniform Construction Code	5.00	8.22%	\$4,800.00	\$58,425.00	\$63,225.00	\$63,225.00									
23	Insurance		9.08%	\$8,364.00	\$92,130.00	\$100,494.00	\$100,494.00									
25	Public Safety		2.05%	\$10,200.00	\$497,225.00	\$507,425.00	\$507,425.00									
26	Public Works		5.09%	\$35,925.04	\$705,474.96	\$741,400.00	\$284,900.00				\$456,500.00					
27	Health and Human Services	3.00		\$10,000.00	\$0.00	\$10,000.00	\$10,000.00									
28	Parks and Recreation			\$0.00	\$0.00	\$0.00	\$0.00									
29	Education (including Library)		12.50%	\$3,000.00	\$24,000.00	\$27,000.00	\$27,000.00									
30	Unclassified			\$0.00	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases		-5.48%	(\$8,000.00)	\$146,000.00	\$138,000.00	\$138,000.00									
32	Landfill / Solid Waste Disposal			\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency			\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			\$0.00	\$0.00	\$0.00	\$0.00									
37	Judgements		-6.77%	(\$5,148.00)	\$76,028.00	\$70,880.00	\$57,180.00				\$13,700.00					
42	Shared Services			\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		4.17%	\$1,000.00	\$24,000.00	\$25,000.00	\$25,000.00									
44	Capital			\$0.00	\$0.00	\$0.00	\$0.00									
45	Debt		-60.00%	(\$15,000.00)	\$25,000.00	\$10,000.00	\$5,000.00				\$5,000.00					
46	Deferred Charges		-6.51%	(\$19,900.00)	\$305,700.00	\$285,800.00	\$138,000.00				\$147,800.00					
48	Debt - Type 1 School District			\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.78%	\$2,002.84	\$256,848.63	\$258,851.47	\$258,851.47									
55	Surplus General Budget			\$0.00	\$0.00	\$0.00	\$0.00									
	Total	4.00	16.00	1.63%	\$40,197.88	\$2,471,727.59	\$2,511,925.47	\$1,888,925.47	\$0.00	\$0.00	\$623,000.00	\$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, 2025 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	64	\$2,084,900.00	1.52%
2 Residential	640	\$119,779,300.00	87.35%
3A/3B Farm	25	\$1,703,500.00	1.24%
4A Commercial	35	\$8,844,500.00	6.45%
4B Industrial	8	\$3,919,900.00	2.86%
4C Apartments	2	\$797,400.00	0.58%
5A/5B Railroad	5	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	780	\$137,129,500.00	100.00%

Average Ratio (%), Assessed to True Value 65.45%
 Equalized Valuation, Taxable Properties \$209,517,952.64

Total # of property tax appeals filed in 2025	County Tax Board	0.00
	State Tax Court	0.00
Number of 2025 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 2025		\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2025 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$2,665,600.00	24.09%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	11	\$2,405,100.00	21.74%
15D Church and Charities	9	\$3,698,300.00	33.43%
15E Cemeteries & Graveyards	3	\$246,900.00	2.23%
15F Other Exempt	11	\$2,048,200.00	18.51%
Total	36	\$11,064,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.07%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements

	# of Parcels	PILOT Billing/Revenue	Assessed Value
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/Abatelements	0	0.00	0.00

Taxes if Billed in Full
 2025 Total Tax Rate 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	14,500.00	\$14,500.00				
Supervisory Staff (Department Heads & Managers)	1.00		148,315.16	\$94,378.00		\$15,440.24	\$31,277.00	\$7,219.92
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	374,240.72	\$286,579.00	\$7,800.00	\$42,341.72	\$15,000.00	\$22,520.00
Totals	4.00	16.00	537,055.88	\$395,457.00	\$7,800.00	\$57,781.96	\$46,277.00	\$29,739.92

Is the Local Government required to comply with N.J.S.A. 11A Civil Service? - YES or 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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage			\$0.00			
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$44,681.00	\$44,681.00	1.00	\$33,047.00	\$33,047.00
Family			\$0.00			
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	1.00		\$44,681.00	1.00		\$33,047.00
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 -)						\$0.00
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 -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	1.00		\$44,681.00	1.00		\$33,047.00

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)?

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

YES	YES
YES	YES

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

	Gross Debt		Deductions		Net Debt	
Local School Debt	\$0.00				\$0.00	
Regional School Debt					\$0.00	
<u>Utility Fund Debt</u>						
Water	\$1,062,535.81		\$1,062,535.81		\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
<u>Municipal Purposes</u>						
Debt Authorized (BNI)					\$0.00	
Notes Outstanding	\$638,095.00				\$638,095.00	
Bonds Outstanding					\$0.00	
Loans and Other Debt					\$0.00	
Total (Current Year)	\$1,700,630.81		\$1,062,535.81		\$638,095.00	
Population (2020 census)	1,774					
Per Capita Gross Debt	\$958.64					
Per Capita Net Debt	\$359.69					
3 Year Average Property Valuation			\$206,505,501.67			
Net Debt as % of 3 Year Average Property Valuation					0.31%	

	Current Year		2027		2028		All Additional Future Years' Budgets	
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Utility Fund - Principal	\$112,000.00	\$114,543.53	\$114,961.53	\$731,369.42				
Utility Fund - Interest	\$35,800.00	\$3,553.96	\$3,136.36	\$31,646.34				
Bond Anticipation Notes - Principal	\$112,000.00							
Bond Anticipation Notes - Interest	\$26,000.00							
Bonds - Principal								
Bonds - Interest								
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total	\$285,800.00	\$118,097.49	\$118,097.89	\$763,015.76				
Total Principal	\$224,000.00	\$114,543.53	\$114,961.53	\$731,369.42				
Total Interest	\$61,800.00	\$3,553.96	\$3,136.36	\$31,646.34				
% of Total Current Year Budget	11.38%							
Description								
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				
Debt Not Listed Above								
Bond Rating								
Moody's		Standard & Poors		Fitch				
Rating		Rating		Rating				
Year of Last Rating		Year of Last Rating		Year of Last Rating				
Mark "X" if Municipality has no bond rating								
		X						

