

**CITY OF NORTHFIELD, NJ
COUNCIL BUDGET WORKSHOP MEETING AGENDA
FEBRUARY 27, 2025**

MEETING CALLED TO ORDER by Mary Canesi, Municipal Clerk. This meeting has been properly advertised according to Public Law 1975, Chapter 231, in the Press of Atlantic City on Saturday, January 11, 2025.

FLAG SALUTE

COUNCIL ROLL CALL: Carfagno, Dewees, Kern, Notaro, Polistina, Smith, Bucci

MAYOR: Chau

APPROVAL OF MINUTES – February 13, 2025

2025 BUDGET DISCUSSION

PUBLIC SESSION/FIVE MINUTES PER SPEAKER

MEETING NOTICES

City Council	March 4 th	6pm Work Session Regular Session immediately following
--------------	-----------------------	---

ADJOURNMENT

2025 Draft Budget
February 27, 2025

CAP Information

		appropriation	levy
Total Available		10,764,625.68	9,613,181.96
Total Appropriated		<u>10,868,073.00</u>	<u>9,657,404.30</u>
Remaining (Excess)		<u>(103,447.32)</u>	<u>(44,222.34)</u>
Difference between 2.5% & 3.5%	103,316.33	\$ 386,376.06 Bank	Cap Bank \$ 1,270,785.00

TAX RATE	TAX		CHANGE	
	2025 CURRENT	2024 PRIOR		
LOCAL	1.090	1.020	0.070	6.91%
TOTAL	3.718	3.591	0.126	3.51%
TOTAL LOCAL LEVY	9,657,404.30	8,975,788.12	681,616.18	7.59%
NET VALUATION TAX	885,820,900	880,164,100	5,656,800.00	0.64%
			\$ 57,687.24	

Increased Revenue

TOTAL BUDGET

	CURRENT	PRIOR	CHANGE	
TOTAL REVENUE	15,383,731.24	14,911,525.03	472,206.21	3.17%
TOTAL APPROPRIATI	15,383,731.24	14,911,525.03	472,206.21	3.17%

SURPLUS

	AVAILABLE	BUDGETED	BALANCE	
CURRENT	2,055,652.68	2,000,000.00	55,652.68	97.29%
Prior Year	3,002,219.68	2,195,000.00	807,219.68	73.11%
Difference	(946,567.00)	(195,000.00)	(751,567.00)	

BUDGET ANALYSIS

	2025 BUDGET YEAR	2024 PRIOR YEAR	CHANGE	
REVENUE				
Surplus	2,000,000.00	2,195,000.00	(195,000.00)	-8.88%
Local	2,109,520.00	1,919,520.00	190,000.00	9.90%
State Aid	639,927.00	705,894.28	(65,967.28)	-9.35%
Grants	331,793.94	530,381.63	(198,587.69)	-37.44%
Delinquent Tax	225,000.00	225,000.00	-	0.00%
Local Tax	9,657,404.30	8,975,788.12	681,616.18	7.59%
Library Tax	420,086.00	359,941.00	60,145.00	16.71%
TOTAL REVENUE	<u>15,383,731.24</u>	<u>14,911,525.03</u>	<u>472,206.21</u>	<u>3.17%</u>
APPROPRIATIONS				
Salaries and Wages	4,651,002.00	4,616,207.00	34,795.00	0.75%
OE & Statutory	7,627,263.00	7,141,903.81	485,359.19	6.80%
Grants	407,917.47	603,715.16	(195,797.69)	-32.43%
Deferred Charges	-	-	-	
Capital	35,000.00	37,500.00	(2,500.00)	-6.67%
Debt Service	1,172,195.00	1,035,000.00	137,195.00	13.26%
Library Tax	420,086.00	359,941.00	60,145.00	16.71%
Reserve for Uncollect	<u>1,070,267.77</u>	<u>1,117,258.06</u>	<u>(46,990.29)</u>	<u>-4.21%</u>
TOTAL APPROPRIATI	<u>15,383,731.24</u>	<u>14,911,525.03</u>	<u>472,206.21</u>	<u>3.17%</u>
Deferred Chg	-	-	0.00	

% OF COLLECTION

	MAXIMUM	USED	UNUSED
%	98.78%	96.75%	2.03%
\$	393,505.56	1,070,267.77	676,762.21
2023 Rate	98.97%	96.50%	2.47%

2025 Draft Budget
February 27, 2025

	% Change	\$ Change	Budgeted 2025	Adopted Budget 2024	Amended by Transfers/Emerg	Amended Budget 2024	Actual 2024	Difference Reserve
REVENUE								
Surplus	-8.88%	(195,000.00)	2,000,000.00	2,195,000.00		2,195,000.00	2,195,000.00	-
Alcoholic Beverages	0.00%	-	7,500.00	7,500.00		7,500.00	7,500.00	-
Other	7.14%	5,000.00	75,000.00	70,000.00		70,000.00	81,394.54	11,394.54
Fees & Permits	6.67%	5,000.00	80,000.00	75,000.00		75,000.00	177,766.02	102,766.02
Fines & Costs-Court	12.50%	5,000.00	45,000.00	40,000.00		40,000.00	65,571.72	25,571.72
Interest & Costs on Taxes	0.00%	-	55,000.00	55,000.00		55,000.00	56,563.44	1,563.44
Interest on Investments	25.00%	15,000.00	75,000.00	60,000.00		60,000.00	123,977.90	63,977.90
Sewer Rentals	0.69%	10,000.00	1,450,000.00	1,440,000.00		1,440,000.00	1,526,279.35	86,279.35
Sub-Total Local Revenues	2.29%	40,000.00	1,787,500.00	1,747,500.00		1,747,500.00	2,039,052.97	291,552.97
UCC Fees	0.00%	-	140,000.00	140,000.00		140,000.00	149,390.68	9,390.68
Total Municipal Relief Aid		-	-	-		-	-	-
Energy Receipts	0.00%	-	639,927.00	639,927.00		639,927.00	639,926.55	(0.45)
Reserve for State Aid TMRFA	-100.00%	(65,967.28)	-	65,967.28		65,967.28	65,967.28	-
Sub-Total State Aid	-9.35%	(65,967.28)	639,927.00	705,894.28		705,894.28	705,893.83	(0.45)
Interlocal Sewage Agreement	0.00%	-	11,520.00	11,520.00		11,520.00	11,520.00	-
Interlocal Court Agreement		-	-	-		-	-	-
Sub-Total Interlocals	0.00%	-	11,520.00	11,520.00		11,520.00	11,520.00	-
NJ Transportation Trust Fund	-22.19%	(65,350.00)	229,190.00	294,540.00		294,540.00	294,540.00	-
Drunk Driving Enforcement		-	-	-		-	-	-
Clean Communities	-100.00%	(24,863.61)	-	-	24,863.61	24,863.61	24,863.61	-
Recycling Tonnage Grant	-100.00%	(10,751.55)	-	-	10,751.55	10,751.55	10,751.55	-
EMAA Grant	0.00%	-	10,000.00	10,000.00		10,000.00	10,000.00	-
Municipal Alliance	0.00%	-	7,910.14	7,910.14		7,910.14	7,910.14	-
AFFG 2024	-100.00%	(39,000.00)	-	39,000.00		39,000.00	39,000.00	-
Safe & Secure	0.00%	-	45,150.00	45,150.00		45,150.00	45,150.00	-
LRIG	-100.00%	(63,000.00)	-	-	63,000.00	63,000.00	63,000.00	-
Community Dev Block Grant		-	-	-		-	-	-
Stormwater Management Grant		-	-	-		-	-	-
Distracted Driving Grant		-	-	-		-	-	-
Body Armor Grant	3.66%	72.07	2,043.80	1,971.73		1,971.73	1,971.73	-
Drive Sober or Get Pulled Over	-100.00%	(4,900.00)	-	-	4,900.00	4,900.00	4,900.00	-
Click It or Ticket	-100.00%	(2,100.00)	-	-	2,100.00	2,100.00	2,100.00	-
USDA Grant	-100.00%	(17,000.00)	-	-	17,000.00	17,000.00	17,000.00	-
Matthew Sheppard Hate Crimes Grant		37,500.00	37,500.00	-		-	-	-
DMHAS Youth Leadership Grant		-	-	-		-	-	-
US DOJ Body Armor Grant	-100.00%	(9,194.60)	-	-	9,194.60	9,194.60	9,194.60	-
Sub-Total Grants	-37.44%	(198,587.69)	331,793.94	398,571.87	131,809.76	530,381.63	530,381.63	-
Library Maintenance Agreement	0.00%	-	20,500.00	20,500.00		20,500.00	20,500.00	-
Library Reimbursement-Moriarity		-	-	-		-	-	-
Capital Fund Surplus		150,000.00	150,000.00	-		-	-	-
Sub-Total Revenues with Consent		150,000.00	170,500.00	20,500.00		20,500.00	20,500.00	-
Receipts from Delinquent Taxes	0.00%	-	225,000.00	225,000.00		225,000.00	229,853.46	4,853.46
Sub-Total General Revenues	-4.83%	(269,554.97)	5,306,240.94	5,443,986.15		5,575,795.91	5,881,592.57	305,796.66
Amount to be Raised by Taxation	7.59%	681,616.18	9,657,404.30	8,975,788.12		8,975,788.12	9,897,546.12	921,758.00
Minimum Library Tax	16.71%	60,145.00	420,086.00	359,941.00		359,941.00	359,941.00	-
Total Amount to be Raised	7.95%	741,761.18	10,077,490.30	9,335,729.12		9,335,729.12	10,257,487.12	921,758.00
TOTAL REVENUES	3.17%	472,206.21	15,383,731.24	14,779,715.27		14,911,525.03	15,779,138.69	1,227,554.66

2025 Draft Budget
February 27, 2025

	% Change	\$ Change	Budgeted 2025	Adopted Budget 2024	Amended by Transfers/Emerg	Amended Budget 2024	Actual 2024	Difference Reserve
APPROPRIATIONS								
Admin S/W	4.78%	776.00	17,000.00	16,224.00		16,224.00	16,224.00	-
Admin & Executive O/E	0.91%	1,000.00	111,000.00	110,000.00		110,000.00	108,914.39	1,085.61
Mayor & Council S & W	16.19%	10,000.00	71,750.00	71,750.00	(10,000.00)	61,750.00	60,702.92	1,047.08
Mayor & Council O/E	-20.00%	(1,000.00)	4,000.00	5,000.00		5,000.00	3,685.25	1,314.75
Clerk S & W	3.31%	5,000.00	156,000.00	151,000.00		151,000.00	150,697.78	302.22
Clerk O/E	-0.09%	(40.00)	44,500.00	51,540.00	(7,000.00)	44,540.00	41,713.74	2,826.26
Finance S & W	5.49%	5,000.00	96,000.00	91,000.00		91,000.00	87,654.77	3,345.23
Finance O/E	-6.25%	(1,000.00)	15,000.00	16,000.00		16,000.00	12,982.62	3,017.38
Audit O/E	21.21%	7,000.00	40,000.00	38,000.00	(5,000.00)	33,000.00	33,000.00	-
Collector S & W	0.00%	-	115,000.00	125,000.00	(10,000.00)	115,000.00	110,447.20	4,552.80
Collector O/E	11.43%	2,000.00	19,500.00	13,000.00	4,500.00	17,500.00	15,647.70	1,852.30
Assessor S & W	3.51%	1,694.00	49,900.00	48,206.00		48,206.00	48,205.04	0.96
Assessor O/E	-22.08%	(1,700.00)	6,000.00	7,700.00		7,700.00	4,188.17	3,511.83
Workman's Compensation	12.32%	34,056.00	310,401.00	276,345.00		276,345.00	276,345.00	-
Employee Group Insurance	20.35%	341,327.00	2,018,327.00	1,677,000.00		1,677,000.00	1,677,000.00	-
Liability Insurance	1.54%	1,975.00	130,000.00	65,000.00	63,025.00	128,025.00	116,490.29	11,534.71
Health Benefits Waiver	75.00%	15,000.00	35,000.00	20,000.00		20,000.00	20,000.00	-
Legal O/E	-16.13%	(25,000.00)	130,000.00	125,000.00	30,000.00	155,000.00	146,994.64	8,005.36
Planning Board S & W	3.33%	300.00	9,300.00	9,000.00	-	9,000.00	8,822.92	177.08
Planning Board O/E	-40.00%	(10,000.00)	15,000.00	15,000.00	10,000.00	25,000.00	21,029.63	3,970.37
Council on Affordable Housing		150,000.00	150,000.00	-	-	-	-	-
Engineering O/E	0.00%	-	40,000.00	30,000.00	10,000.00	40,000.00	35,695.73	4,304.27
Economic Develop Comm O/E	0.00%	-	3,000.00	5,000.00	(2,000.00)	3,000.00	3,000.00	-
Fire S & W	0.00%	-	600,000.00	610,000.00	(10,000.00)	600,000.00	556,122.52	43,877.48
Hydrants	1.56%	2,000.00	130,000.00	115,000.00	13,000.00	128,000.00	123,497.16	4,502.84
O/E	-1.08%	(600.00)	55,000.00	55,600.00	-	55,600.00	55,058.72	541.28
Police S & W	-2.12%	(55,000.00)	2,534,000.00	2,619,000.00	(30,000.00)	2,589,000.00	2,421,201.35	167,798.65
Police O/E	-4.88%	(10,000.00)	195,000.00	230,000.00	(25,000.00)	205,000.00	196,575.69	8,424.31
Emergency Mgmt S & W	0.00%	-	1,000.00	6,000.00	(5,000.00)	1,000.00	431.47	568.53
Emergency Mgmt O/E	0.00%	-	9,000.00	14,000.00	(5,000.00)	9,000.00	8,973.12	26.88
Emergency Medical Services	168.86%	44,749.00	71,250.00	20,001.00	6,500.00	26,501.00	24,875.00	1,626.00
PUBLIC WORKS FUNCTIONS:								
Streets & Road S&W	40.66%	185,000.00	640,000.00	455,000.00	-	455,000.00	455,000.00	-
Streets & Road O/E	14.01%	4,300.00	35,000.00	36,700.00	(6,000.00)	30,700.00	28,940.48	1,759.52
Reserve for Storm Recovery	0.00%	-	1.00	1.00	-	1.00	-	1.00
Vehicle Maintenance O/E	-3.23%	(2,000.00)	60,000.00	62,000.00		62,000.00	57,532.09	4,467.91
Sewer S & W	-100.00%	(154,975.00)	-	190,000.00	(35,025.00)	154,975.00	119,701.85	35,273.15
Sewer O/E	-10.00%	(2,000.00)	18,000.00	20,000.00		20,000.00	12,873.55	7,126.45
Buildings & Grounds O/E	-6.25%	(5,000.00)	75,000.00	80,000.00	-	80,000.00	74,090.76	5,909.24
Maint of Bike Path	0.00%	-	2,500.00	2,500.00		2,500.00	1,326.34	1,173.66
Parks Maintenance		(1,000.00)	45,000.00	46,000.00		46,000.00	42,738.06	3,261.94
Solid Waste Contracts	4.30%	37,505.00	910,000.00	872,495.00	-	872,495.00	851,955.94	20,539.06
Dog Regulation O/E	0.00%	-	9,300.00	9,300.00		9,300.00	9,300.00	-
Neighborhood Program	-16.67%	(1,000.00)	5,000.00	6,000.00		6,000.00	666.85	5,333.15
Senior Citizens	-100.00%	(2,200.00)	-	2,200.00		2,200.00	-	2,200.00
Construction Official S & W	25.00%	25,000.00	125,000.00	90,000.00	10,000.00	100,000.00	96,590.21	3,409.79
Construction Official O/E	25.00%	2,000.00	10,000.00	20,000.00	(12,000.00)	8,000.00	3,108.23	4,891.77
Zoning / Housing S & W	0.00%	-	33,000.00	33,000.00		33,000.00	29,300.43	3,699.57
Zoning / Housing O/E	-40.00%	(1,000.00)	1,500.00	2,500.00		2,500.00	-	2,500.00
Petroleum Products	0.00%	-	70,000.00	70,000.00		70,000.00	63,645.73	6,354.27
Telecommunications	0.00%	-	40,000.00	40,000.00		40,000.00	32,034.40	7,965.60
Water	0.00%	-	15,000.00	15,000.00		15,000.00	12,130.92	2,869.08
Electricity & Natural Gas	1.52%	5,000.00	335,000.00	315,000.00	15,000.00	330,000.00	325,078.91	4,921.09
Accumulated Absence	0.00%	-	1.00	1.00	-	1.00	-	1.00
Sub-total appropriations in CAPS		607,167.00	9,611,230.00	9,004,063.00	-	9,004,063.00	8,602,191.57	401,871.43
PERS	-18.11%	(43,568.81)	197,025.00	240,593.81		240,593.81	240,593.81	-
Social Security	0.00%	-	175,000.00	175,000.00	-	175,000.00	164,001.37	10,998.63
PFRS	-2.11%	(18,503.00)	857,818.00	876,321.00		876,321.00	876,321.00	-
Unemployment	0.00%	-	17,000.00	17,000.00		17,000.00	14,976.16	2,023.84
DCRP	0.00%	-	10,000.00	10,000.00	-	10,000.00	6,706.09	3,293.91
Deferred Charges & Statutory Expenditures		(62,071.81)	1,256,843.00	1,318,914.81	-	1,318,914.81	1,302,598.43	16,316.38
Salaries & Wages inside CAP		37,795.00	4,482,951.00	4,535,181.00	(90,025.00)	4,445,156.00	4,181,102.46	264,053.54
Other Expenses inside CAP		507,300.19	6,385,122.00	5,787,796.81	90,025.00	5,877,821.81	5,723,687.54	154,134.27

2025 Draft Budget
February 27, 2025

	% Change	\$ Change	Budgeted 2025	Adopted Budget 2024	Amended by Transfers/Emerg	Amended Budget 2024	Actual 2024	Difference Reserve
Appropriations Excluded From CAP								
Library	16.71%	60,145.00	420,086.00	359,941.00		359,941.00	359,941.00	-
LOSAP	0.00%	-	14,000.00	14,000.00		14,000.00		14,000.00
Health Insurance	295.86%	160,443.00	214,673.00	54,230.00		54,230.00	9,966.15	44,263.85
Workers Compensation Insurance	-100.00%	(8,655.00)	-	8,655.00		8,655.00	5,120.57	3,534.43
Solid Waste		-	-	-		-	-	-
PERS Contribution		-	-	-		-	-	-
PFRS Contribution		-	-	-		-	-	-
Interlocal Agreement - Court	-92.31%	(120,000.00)	10,000.00	130,000.00		130,000.00	125,282.83	4,717.17
Interlocal Agreement - CFO	3.22%	1,210.00	38,755.00	37,545.00		37,545.00	37,545.00	-
Interlocal Agreement - Dispatch	3.00%	14,061.00	482,764.00	468,703.00		468,703.00	468,703.00	-
Interlocal Agreement - ACUA	-9.97%	(72,000.00)	650,000.00	722,000.00	-	722,000.00	647,879.24	74,120.76
Sub-Total Interlocals	-13.01%	(176,729.00)	1,181,519.00	1,358,248.00	-	1,358,248.00	1,279,410.07	78,837.93
NJ Transportation Trust Fund	-22.19%	(65,350.00)	229,190.00	294,540.00	-	294,540.00	294,540.00	-
Drunk Driving Enforcement		-	-	-		-	-	-
Clean Communities	-100.00%	(24,863.61)	-	-	24,863.61	24,863.61	24,863.61	-
Recycling Tonnage Grant	-100.00%	(10,751.55)	-	-	10,751.55	10,751.55	10,751.55	-
Municipal Alliance	0.00%	-	7,910.14	7,910.14		7,910.14	7,910.14	-
Municipal Alliance - Local Match	0.00%	-	1,977.53	1,977.53		1,977.53	1,977.53	-
EMAA	0.00%	-	10,000.00	10,000.00		10,000.00	10,000.00	-
Safe & Secure	0.00%	-	45,150.00	45,150.00		45,150.00	45,150.00	-
Safe & Secure - Local Match	3.91%	2,790.00	74,146.00	71,356.00		71,356.00	71,356.00	-
Community Dev Block Grant		-	-	-		-	-	-
Stormwater Management Grant		-	-	-		-	-	-
Distracted Driving Grant		-	-	-		-	-	-
Body Armor Grant	3.66%	72.07	2,043.80	1,971.73		1,971.73	1,971.73	-
Drive Sober or Get Pulled Over	-100.00%	(4,900.00)	-	-	4,900.00	4,900.00	4,900.00	-
Click It or Ticket	-100.00%	(2,100.00)	-	-	2,100.00	2,100.00	2,100.00	-
LRIG	-100.00%	(63,000.00)	-	-	63,000.00	63,000.00	63,000.00	-
AFFG 2024	-100.00%	(39,000.00)	-	39,000.00	-	39,000.00	39,000.00	-
DMHAS Youth Leadership Grant		-	-	-		-	-	-
USDA Grant	-100.00%	(17,000.00)	-	-	17,000.00	17,000.00	17,000.00	-
Matthew Sheppard Hate Crimes Grant		37,500.00	37,500.00	-		-	-	-
US DOJ Body Armor Grant	-100.00%	(9,194.60)	-	-	9,194.60	9,194.60	9,194.60	-
Sub-Total Grants	-32.43%	(195,797.69)	407,917.47	471,905.40	131,809.76	603,715.16	603,715.16	-
Total Operations Excluded From CAPS		(160,593.69)	2,238,195.47	2,266,979.40	131,809.76	2,398,789.16	2,258,152.95	140,636.21
Total S/W Excluded from CAPS		(3,000.00)	168,051.00	164,051.00	7,000.00	171,051.00	171,051.00	-
Total O/E Excluded from CAPS		(157,593.69)	2,070,144.47	2,102,928.40	124,809.76	2,227,738.16	2,352,547.92	-
Capital Improvement Fund		-	-	-		-	-	-
Firefighter Protection Equipment	-14.29%	(2,500.00)	15,000.00	17,500.00		17,500.00	16,047.32	1,452.68
Facility Improvements		-	-	-		-	-	-
Recreation Improvements		-	-	-		-	-	-
Sewer Repairs	0.00%	-	15,000.00	15,000.00		15,000.00	-	15,000.00
Computer & Electronic Equipment	0.00%	-	5,000.00	5,000.00		5,000.00	2,037.21	2,962.79
Sub-Total Capital Improvements		(2,500.00)	35,000.00	37,500.00	-	37,500.00	18,084.53	19,415.47
Bond Principal	1.97%	15,000.00	775,000.00	760,000.00		760,000.00	760,000.00	-
BAN Payment		-	-	-		-	-	-
Interest on Bonds	-11.57%	(31,805.00)	243,195.00	275,000.00		275,000.00	275,000.00	-
Interest on Notes		154,000.00	154,000.00	-		-	-	-
Sub-Total Debt Service	13.26%	137,195.00	1,172,195.00	1,035,000.00	-	1,035,000.00	1,035,000.00	-
Emergency Authorizations		-	-	-		-	-	-
Deferred Charges - Grant Match		-	-	-		-	-	-
Deferred Chgs to Future Tax		-	-	-		-	-	-
Sub-Total Deferred Charges		-	-	-	-	-	-	-
General Appropriations	3.76%	519,196.50	14,313,463.47	13,662,457.21	131,809.76	13,794,266.97	13,216,027.48	578,239.49
Reserve for Uncollected Taxes	-4.21%	(46,990.29)	1,070,267.77	1,117,258.06	-	1,117,258.06	1,117,258.06	-
Total General Appropriations	3.17%	472,206.21	15,383,731.24	14,779,715.27	131,809.76	14,911,525.03	14,333,285.54	578,239.49