



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Erland		Chau	12/31/2019	echau@cityofnorthfield.org

Chief Administrative Officer

Mary		Canesis		mcanesi@cityofnorthfield.org
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Chief Financial Officer

Dawn	Marie	Stollenwerk		dstollenwerk@cityofnorthfield.org
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Municipal Clerk

Mary		Canesis		mcanesi@cityofnorthfield.org
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Registered Municipal Accountant

Robert	W.	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Perri	12/31/2017	fperri@cityofnorthfield.org
Nicholas		Piergiovanni	12/31/2017	npiergiovanni@cityofnorthfield.org
Clifford		Murray	12/31/2018	cmurray@cityofnorthfield.org
Jeffrey		Lischin	12/31/2016	jlischin@cityofnorthfield.org
Greg		Deweese	12/31/2016	gdeweese@cityofnorthfield.org
Jim		O'Neill	12/31/2017	joneill@cityofnorthfield.org
James		Travagline	12/31/2018	jtravagline@cityofnorthfield.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.854	\$7,990,185.32	27.89%	\$1,964.20
Municipal Library	0.035	\$324,191.00	1.13%	\$80.50
Municipal Open Space			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	1.069	\$9,997,726.00	34.90%	\$2,458.70
Regional School District	0.627	\$5,863,390.00	20.47%	\$1,442.10
County Purposes	0.465	\$4,343,671.83	15.16%	\$1,069.50
County Library			0.00%	\$0.00
County Board of Health	0.013	\$116,917.84	0.41%	\$29.90
County Open Space	0.002	\$13,151.55	0.05%	\$4.60
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.065	\$28,649,233.54	100.00%	\$7,049.50

Total Taxable Valuation as of	October 1, 2015	<u>\$921,913,460.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$230,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.854	0.894	4.68%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,990,185.32	\$8,241,046.20	3.14%	\$250,860.88

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,964.20	\$2,056.20	4.68%	\$92.00

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	Actual	\$8,241,046.20
Municipal Library	Actual	\$304,404.28
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	Estimated	\$10,197,680.52
Regional School District	Estimated	\$5,980,657.80
County Purposes	Estimated	\$4,393,671.83
County Library		
County Board of Health	Estimated	\$126,917.84
County Open Space	Estimated	\$23,151.55
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$29,267,530.02

Revenue Anticipated, Excluding Tax Levy	4,600,720.03
Budget Appropriations, before Reserve for Uncollected Taxes	11,975,469.31
Total Non-Municipal Tax Levy	\$20,722,079.54
Amount to be Raised by Taxes - Before RUT	\$28,096,828.82
Reserve for Uncollected Taxes (RUT)	\$1,170,701.20
Total Amount to be Raised by Taxes	\$29,267,530.02

% of Tax Collections used to Calculate RUT	<u>96.00%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	27,730,952.12
Total Tax Levy, CY 2015	28,713,311.54
% of Taxes Collected, CY 2015	<u>96.58%</u>
Delinquent Taxes - December 31, 2015	<u>\$640,731.97</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-21.69%	(\$360,000.00)	\$1,660,000.00	\$1,300,000.00	\$1,300,000.00							
08	Local Revenue	-0.51%	(\$8,485.32)	\$1,668,485.32	\$1,660,000.00	\$1,660,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$632,386.00	\$632,386.00	\$632,386.00							
08	Uniform Construction Code Fees	-31.14%	(\$61,051.00)	\$196,051.00	\$135,000.00	\$135,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-12.35%	(\$37,296.16)	\$302,027.16	\$264,731.00	\$264,731.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-73.98%	(\$307,371.70)	\$415,474.73	\$108,103.03	\$108,103.03							
08	Other Special Items	-38.70%	(\$31,883.50)	\$82,383.50	\$50,500.00	\$50,500.00							
15	Receipts from Delinquent Taxes	14.29%	\$56,257.85	\$393,742.15	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.30%	\$185,150.38	\$8,055,895.82	\$8,241,046.20	\$8,241,046.20							
07	Minimum Library Tax	-6.10%	(\$19,786.72)	\$324,191.00	\$304,404.28	\$304,404.28							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-4.26%	(\$584,466.17)	\$13,730,636.68	\$13,146,170.51	\$13,146,170.51	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	14.00	-1.74%	(\$13,051.00)	\$748,951.00	\$735,900.00	\$735,900.00								
21	Land-Use Administration		1.00	0.00%	\$0.00	\$23,500.00	\$23,500.00	\$23,500.00								
22	Uniform Construction Code	2.00	4.00	43.40%	\$46,000.00	\$106,000.00	\$152,000.00	\$152,000.00								
23	Insurance			1.37%	\$28,500.00	\$2,076,500.00	\$2,105,000.00	\$2,105,000.00								
25	Public Safety	27.00	26.00	-2.14%	(\$64,153.13)	\$2,993,264.20	\$2,929,111.07	\$2,777,500.00	\$151,611.07							
26	Public Works	13.00		-4.31%	(\$36,530.57)	\$847,967.53	\$811,436.96	\$785,001.00	\$26,435.96							
27	Health and Human Services			-60.72%	(\$40,988.00)	\$67,502.00	\$26,514.00	\$9,300.00	\$17,214.00							
28	Parks and Recreation	1.00	5.00	-43.99%	(\$61,250.00)	\$139,250.00	\$78,000.00	\$78,000.00								
29	Education (including Library)			-6.10%	(\$19,786.72)	\$324,191.00	\$304,404.28	\$304,404.28								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-2.64%	(\$10,500.00)	\$397,501.00	\$387,001.00	\$387,001.00								
32	Landfill / Solid Waste Disposal			10.85%	\$70,000.00	\$645,000.00	\$715,000.00	\$715,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			6.35%	\$58,245.00	\$917,916.00	\$976,161.00	\$976,161.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.37%	\$34,704.00	\$1,464,027.00	\$1,498,731.00	\$1,498,731.00								
43	Court and Public Defender	2.00	2.00	-15.38%	(\$10,000.00)	\$65,000.00	\$55,000.00	\$55,000.00								
44	Capital			-37.85%	(\$95,000.00)	\$251,000.00	\$156,000.00	\$156,000.00								
45	Debt			-20.30%	(\$260,290.00)	\$1,282,000.00	\$1,021,710.00	\$1,021,710.00								
46	Deferred Charges			-100.00%	(\$50,000.00)	\$50,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			18.08%	\$179,283.88	\$991,417.32	\$1,170,701.20	\$1,170,701.20								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	51.00	52.00	-1.83%	(\$244,816.54)	\$13,390,987.05	\$13,146,170.51	\$12,950,909.48	\$195,261.03	\$0.00						

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	191	\$13,418,260.00	1.46%
2 Residential	3,134	\$720,649,800.00	78.17%
3A/3B Farm	2	\$598,800.00	0.06%
4A Commercial	223	\$186,264,100.00	20.20%
4B Industrial	0	\$0.00	0.00%
4C Apartments	3	\$982,500.00	0.11%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,553	\$921,913,460.00	100.00%

Average Ratio (%), Assessed to True Value	102.36%
Equalized Valuation, Taxable Properties	\$900,657,932.79

Total # of property tax appeals filed in 2015	County Tax Board	288.00
	State Tax Court	3.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2015	\$105,212.81
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$6,142,170.00	5.32%
15B Other Schools	1	\$798,000.00	0.69%
15C Public Property	7	\$82,968,400.00	71.86%
15D Church and Charities	20	\$22,121,400.00	19.16%
15E Cemeteries & Graveyards	1	\$5,000.00	0.00%
15F Other Exempt	18	\$3,418,100.00	2.96%
Total	49	\$115,453,070.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 12.52%

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
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
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		8.00	79,352.62	\$71,714.00	\$0.00	\$2,152.50	\$0.00	\$5,486.12
Supervisory Staff (Department Heads & Managers)	6.00	2.00	677,080.49	\$487,724.66	\$0.00	\$58,526.96	\$93,517.93	\$37,310.94
Police Officers (Including Superior Officers)	20.00	2.00	2,656,838.04	\$1,770,407.28	\$125,000.00	\$407,193.67	\$318,828.94	\$35,408.15
Fire Fighters (Including Superior Officers)	5.00	7.00	636,306.53	\$384,982.05	\$25,000.00	\$88,545.87	\$130,078.97	\$7,699.64
All Other Union Employees not listed above	17.00	20.00	1,503,872.73	\$944,227.02	\$22,500.00	\$113,307.24	\$351,605.10	\$72,233.37
All Other Non-Union Employees not listed above	3.00	13.00	389,871.16	\$273,117.26	\$2,000.00	\$32,774.07	\$61,086.36	\$20,893.47
Totals	51.00	52.00	5,943,321.57	\$3,932,172.27	\$174,500.00	\$702,500.32	\$955,117.30	\$179,031.68

Is the Local Government required to comply with NJSA 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	10.00	\$11,464.00	\$114,640.00	13.00	\$11,450.00	\$148,850.00
Parent & Child	3.00	\$20,440.00	\$61,320.00	2.00	\$19,300.00	\$38,600.00
Employee & Spouse (or Partner)	8.00	\$22,840.00	\$182,720.00	5.00	\$22,900.00	\$114,500.00
Family	26.00	\$31,859.00	\$828,334.00	25.00	\$30,800.00	\$770,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$223,687.00)			(\$202,392.78)
Subtotal	47.00		\$963,327.00	45.00		\$869,557.22
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	14	\$13,404.00	\$187,656.00	17	\$12,000.00	\$204,000.00
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	13	\$21,619.00	\$281,047.00	11	\$20,000.00	\$220,000.00
Family	9	\$31,301.16	\$281,710.44	10	\$33,000.00	\$330,000.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	36.00		\$750,413.44	38.00		\$754,000.00
GRAND TOTAL	83.00		\$1,713,740.44	83.00		\$1,623,557.22

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

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

YES

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

	Gross Debt		Net Debt	Current Year Budget																			
		Deductions		2017 Budget	2018 Budget	All Additional Future Years' Budgets																	
Local School Debt	\$5,901,000.00	\$5,901,000.00	\$0.00	Utility Fund - Principal																			
Regional School Debt	\$11,748,386.34	\$11,748,386.34	\$0.00	Utility Fund - Interest																			
Utility Fund Debt				Bond Anticipation Notes - Principal																			
0			\$0.00	Bond Anticipation Notes - Interest	\$14,000.00																		
0			\$0.00	Bonds - Principal	\$850,000.00	\$875,000.00	\$909,000.00	\$4,842,750.00															
0			\$0.00	Bonds - Interest	\$157,710.00	\$131,960.00	\$103,960.00	\$77,000.00															
0			\$0.00	Loans & Other Debt - Principal																			
0			\$0.00	Loans & Other Debt - Interest																			
0			\$0.00																				
0			\$0.00	Total	\$1,021,710.00	\$1,006,960.00	\$1,012,960.00	\$4,919,750.00															
<u>Municipal Purposes</u>																							
Debt Authorized	\$1,581,750.00		\$1,581,750.00	Total Principal	\$850,000.00	\$875,000.00	\$909,000.00	\$4,842,750.00															
Notes Outstanding	\$1,752,750.00		\$1,752,750.00	Total Interest	\$171,710.00	\$131,960.00	\$103,960.00	\$77,000.00															
Bonds Outstanding	\$5,724,000.00		\$5,724,000.00	% of Total Current Year Budget	7.77%																		
Loans and Other Debt			\$0.00																				
Total (Current Year)	\$26,707,886.34	\$17,649,386.34	\$9,058,500.00																				
Population (2010 census)	7,919																						
Per Capita Gross Debt	\$3,372.63																						
Per Capita Net Debt	\$1,143.89																						
3 Yr. Average Property Valuation		\$931,519,132.67																					
Net Debt as % of 3 Year Avg Property Valuation		0.97%																					
				<table border="1"> <thead> <tr> <th colspan="2">Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td></td> <td>A1</td> <td>AA-</td> <td>n/a</td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td>2006</td> <td>2012</td> <td>n/a</td> </tr> </tbody> </table>					Bond Rating		Moody's	Standard & Poors	Fitch	Rating		A1	AA-	n/a	Year of Last Rating		2006	2012	n/a
Bond Rating		Moody's	Standard & Poors	Fitch																			
Rating		A1	AA-	n/a																			
Year of Last Rating		2006	2012	n/a																			
				Mark "X" if Municipality has no bond rating																			

USER FRIENDLY BUDGET SECTION - Notes

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