



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew	P.	Anesh	12/31/2022	anesh@southplainfieldnj.com

Chief Administrative Officer

Glenn	F	Cullen		gcullen@southplainfieldnj.com
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Chief Financial Officer

Glenn	F	Cullen		gcullen@southplainfieldnj.com
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Municipal Clerk

Amy		Antonides		aantonides@southplainfieldnj.com
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Registered Municipal Accountant

Robert	W.	Swisher		rwswish@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Derryck		White	12/31/2020	Council
Robert		Bengivenga	12/31/2021	Council
Melanie		Mott	12/31/2022	Council
Christine		Faustini	12/31/2020	Council President
Peter		Smith	12/31/2022	Council
Joseph		Wolak	12/31/2021	Council

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.322	\$18,874,274.64	21.70%	\$0.00	Municipal Purpose Tax	ACTUAL	\$20,187,051.77
Municipal Library	0.091	\$1,314,770.00	1.51%	\$0.00	Municipal Library	ACTUAL	\$1,432,940.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	3.594	\$51,342,134.00	59.03%	\$0.00	Local School District	ACTUAL	\$52,706,146.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.998	\$14,248,152.68	16.38%	\$0.00	County Purposes	ACTUAL	\$15,690,699.26
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.084	\$1,196,310.62	1.38%	\$0.00	County Open Space	ACTUAL	\$1,306,387.35
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	6.089	\$86,975,641.94	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$91,323,224.38
Total Taxable Valuation as of October 1, 2019 <u>\$1,439,083,741.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,634,545.72</u>		
Current Year Average Residential Assessment <u>\$122,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>29,554,537.49</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$69,703,232.61</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$89,623,224.38</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,701,377.33</u>		
1.322	1.403	6.13%			Total Amount to be Raised by Taxes <u>\$91,324,601.71</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.14%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$18,874,274.64	\$20,187,051.77	6.96%	\$1,312,777.13		<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 2019 <u>86,888,018.90</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>87,731,997.18</u>		
\$0.00	\$1,720.08	#DIV/0!	\$1,720.08		% of Taxes Collected, CY 2019 <u>99.04%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$843,978.28</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	Sewer Utility	Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-11.77%	(\$259,408.00)	\$2,204,408.00	\$1,945,000.00	\$1,795,000.00		\$150,000.00					
08	Local Revenue	-3.72%	(\$306,404.99)	\$8,238,045.22	\$7,931,640.23	\$1,062,907.23		\$6,686,283.00	\$182,450.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,715,291.00	\$2,715,291.00	\$2,715,291.00							
08	Uniform Construction Code Fees	-14.66%	(\$119,566.00)	\$815,417.00	\$695,851.00	\$695,851.00							
	<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	-9.61%	(\$22,853.45)	\$237,916.94	\$215,063.49	\$215,063.49							
08	Other Special Items	-13.29%	(\$340,967.77)	\$2,566,400.77	\$2,225,433.00	\$2,225,433.00							
15	Receipts from Delinquent Taxes	-7.89%	(\$79,230.86)	\$1,004,230.86	\$925,000.00	\$925,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.48%	\$97,338.86	\$20,089,715.82	\$20,187,054.68	\$20,187,054.68							
07	Minimum Library Tax	9.00%	\$118,267.47	\$1,314,669.62	\$1,432,937.09	\$1,432,937.09							
54	Open Space 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	26.21%	\$21,596.99	\$82,403.01	\$104,000.00				\$104,000.00				
	Total	-2.27%	(\$891,227.75)	\$39,268,498.24	\$38,377,270.49	\$31,254,537.49	\$0.00	\$6,836,283.00	\$286,450.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Sewer Utility	Pool Utility	Utility	Utility	Utility	Utility	
20	General Government	19.00	3.00	0.98%	\$14,943.00	\$1,520,261.00	\$1,535,204.00									
21	Land-Use Administration	1.00	1.00	371.43%	\$65,000.00	\$17,500.00	\$82,500.00									
22	Uniform Construction Code	4.00	3.00	-3.60%	(\$25,416.00)	\$705,372.00	\$679,956.00									
23	Insurance			-1.36%	(\$70,717.00)	\$5,217,217.00	\$5,146,500.00									
25	Public Safety	78.00	3.00	0.10%	\$10,600.00	\$10,112,599.00	\$10,123,199.00									
26	Public Works	20.00	8.00	5.01%	\$103,646.00	\$2,070,705.00	\$2,174,351.00									
27	Health and Human Services		2.00	-20.95%	(\$48,982.00)	\$233,816.00	\$184,834.00									
28	Parks and Recreation	11.00	8.00	11.13%	\$85,457.43	\$767,543.57	\$853,001.00					\$234,729.00				
29	Education (including Library)			8.99%	\$118,170.00	\$1,314,770.00	\$1,432,940.00									
30	Unclassified			-8.69%	(\$49,286.65)	\$567,350.14	\$518,063.49									
31	Utilities and Bulk Purchases	9.00	3.00	-3.57%	(\$303,075.13)	\$8,482,366.13	\$8,179,291.00					\$6,573,479.00				
32	Landfill / Solid Waste Disposal			-29.26%	(\$28,950.00)	\$98,950.00	\$70,000.00									
35	Contingency			-20.00%	(\$1,000.00)	\$5,000.00	\$4,000.00									
36	Statutory Expenditures			5.34%	\$150,996.00	\$2,826,047.00	\$2,977,043.00					\$197,804.00		\$350.00		
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	4.00	1.00	-1.52%	(\$7,037.00)	\$462,722.00	\$455,685.00									
44	Capital			-60.53%	(\$195,500.00)	\$323,000.00	\$127,500.00					\$65,000.00		\$2,500.00		
45	Debt			16.21%	\$280,872.00	\$1,732,531.00	\$2,013,403.00					\$48,871.00				
46	Deferred Charges			4.83%	\$5,011.57	\$103,788.43	\$108,800.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			5.62%	\$91,000.00	\$1,620,000.00	\$1,711,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	146.00	32.00	0.51%	\$195,732.22	\$38,181,538.27	\$38,377,270.49	\$0.00	\$0.00	\$6,836,283.00	\$286,450.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	436	\$12,491,254.00	0.87%
2 Residential	7,463	\$917,755,648.00	63.77%
3A/3B Farm	13	\$82,500.00	0.01%
4A Commercial	225	\$171,283,136.00	11.90%
4B Industrial	327	\$314,016,888.00	21.82%
4C Apartments	3	\$21,777,800.00	1.51%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,676,515.00	0.12%
Total	8,468	\$1,439,083,741.00	100.00%

Average Ratio (%), Assessed to True Value	32.20%
Equalized Valuation, Taxable Properties	\$4,469,204,164.60

Total # of property tax appeals filed in 2019	County Tax Board	34.00
	State Tax Court	9.00
Number of 2019 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		20.00

Amount paid out by municipality for tax appeals in 2019	\$46,778.95
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$45,337,500.00	45.69%
15B Other Schools	1	\$3,490,400.00	3.52%
15C Public Property	323	\$33,545,900.00	33.81%
15D Church and Charities	19	\$10,017,082.00	10.09%
15E Cemeteries & Graveyards	3	\$1,362,200.00	1.37%
15F Other Exempt	42	\$5,480,250.00	5.52%
Total	399	\$99,233,332.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.90%

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	4		\$36,800.00	\$2,240.00
J Dwelling Abatement	102		\$680,591.00	\$41,441.00
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	106	0.00	717,391.00	43,681.00

**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	82,921.00	\$44,182.00	\$31,000.00	\$1,300.00		\$6,439.00
Supervisory Staff (Department Heads & Managers)	11.00	1.00	2,121,939.80	\$1,252,116.79	\$22,750.00	\$149,072.95	\$566,436.55	\$131,563.51
Police Officers (Including Superior Officers)	58.00		12,606,535.84	\$6,952,160.00	\$346,732.00	\$1,858,139.00	\$3,145,027.68	\$304,477.16
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	55.00	12.00	6,661,368.52	\$3,897,121.72	\$222,158.00	\$463,978.63	\$1,762,985.27	\$315,124.90
All Other Non-Union Employees not listed above	11.00	17.00	791,771.83	\$480,463.49		\$57,202.42	\$217,350.50	\$36,755.42
Totals	135.00	37.00	22,264,536.99	\$12,626,044.00	\$622,640.00	\$2,529,693.00	\$5,691,800.00	\$794,359.99

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Yes

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	32.00	\$13,375.32	\$428,010.24	32.00	\$14,745.00	\$471,840.00
Parent & Child	9.00	\$27,624.96	\$248,624.64	10.00	\$23,987.00	\$239,870.00
Employee & Spouse (or Partner)	18.00	\$28,523.76	\$513,427.68	14.00	\$24,576.20	\$344,066.80
Family	60.00	\$41,136.72	\$2,468,203.20	60.00	\$32,637.98	\$1,958,278.80
Employee Cost Sharing Contribution (enter as negative -)			(\$449,335.29)			
Subtotal	119.00		\$3,208,930.47	116.00		\$3,014,055.60
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	31	\$8,342.68	\$258,623.08	26	\$8,970.62	\$233,236.12
Parent & Child	4	\$4,488.56	\$17,954.24	2	\$4,826.41	\$9,652.82
Employee & Spouse (or Partner)	65	\$21,825.08	\$1,418,630.20	62	\$22,500.08	\$1,395,004.96
Family	22	\$27,960.25	\$615,125.50	25	\$28,825.00	\$720,625.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	122.00		\$2,310,333.02	115.00		\$2,358,518.90
GRAND TOTAL	241.00		\$5,519,263.49	231.00		\$5,372,574.50

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)?

No
No

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

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

	Gross Debt		Net Debt	Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$29,629,000.00	\$29,629,000.00	\$0.00	Utility Fund - Principal	\$30,500.00	\$30,500.00	\$31,375.00	\$425,305.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$16,845.98	\$15,720.98	\$14,474.11	\$74,425.77
Utility Fund Debt				Bond Anticipation Notes - Principal	\$288,142.66			
Sewer	\$571,273.00	\$51,393.00	\$519,880.00	Bond Anticipation Notes - Interest	\$237,446.08			
Pool			\$0.00	Bonds - Principal	\$964,500.00	\$989,500.00	\$1,063,625.00	\$10,709,695.00
0			\$0.00	Bonds - Interest	\$474,441.52	\$433,342.00	\$388,138.00	\$1,568,638.32
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$2,011,876.24	\$1,469,062.98	\$1,497,612.11	\$12,778,064.09
Municipal Purposes				Total Principal	\$1,283,142.66	\$1,020,000.00	\$1,095,000.00	\$11,135,000.00
Debt Authorized	\$786,163.04		\$786,163.04	Total Interest	\$728,733.58	\$449,062.98	\$402,612.11	\$1,643,064.09
Notes Outstanding	\$11,491,473.00	\$172,500.00	\$11,318,973.00	% of Total Current Year Budget	5.24%			
Bonds Outstanding	\$13,727,320.00		\$13,727,320.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$56,205,229.04	\$29,852,893.00	\$26,352,336.04	Total Guarantees - Other	\$70,000.00	\$70,000.00	\$70,000.00	\$1,660,000.00
Population (2010 census)	<u>24,500</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,294.09</u>			Total Other				
Per Capita Net Debt	<u>\$1,075.61</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation				Rating	aa2	AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>#DIV/0!</u>		Year of Last Rating	6/2015	3/2018		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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