



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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
Matthew	P.	Anesh	12/31/2018	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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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Derryck		White	12/31/2017	Council President
Robert		Bengivenga, Jr.	12/31/2015	
Raymond		Rusnak	12/31/2016	
Christopher		Diana	12/31/2015	
Robert		Richkus	12/31/2016	
Alexander		Barletta	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.215	\$16,934,008.38	21.95%	\$1,479.39
Municipal Library	0.088	\$1,233,102.00	1.60%	\$107.73
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	3.177	\$44,293,131.00	57.42%	\$3,869.54
Regional School District			0.00%	\$0.00
County Purposes	0.973	\$13,567,224.63	17.59%	\$1,185.26
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.079	\$1,106,077.88	1.43%	\$96.63
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	5.532	\$77,133,543.89	100.00%	\$6,738.55

Total Taxable Valuation as of October 1, 2014 \$1,391,076,957.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$121,800.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.215	1.256	3.41%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,934,008.38	\$17,468,017.00	3.15%	\$534,008.62

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,479.39	\$1,529.81	3.41%	\$50.42

Current Year 2015 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$17,468,017.00
Municipal Library	ESTIMATED	\$1,271,100.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$45,515,106.00
Regional School District		
County Purposes		\$13,861,068.12
County Library		
County Board of Health		
County Open Space		\$1,129,364.26
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$79,244,655.38

Revenue Anticipated, Excluding Tax Levy	9,163,332.98
Budget Appropriations, before Reserve for Uncollected Taxes	26,298,449.98
Total Non-Municipal Tax Levy	\$60,505,538.38
Amount to be Raised by Taxes - Before RUT	\$77,640,655.38
Reserve for Uncollected Taxes (RUT)	\$1,604,718.83
Total Amount to be Raised by Taxes	\$79,245,374.21

% of Tax Collections used to Calculate RUT 97.98%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	76,606,751.69
Total Tax Levy, CY 2014	77,328,447.55
% of Taxes Collected, CY 2014	99.07%
Delinquent Taxes - December 31, 2014	\$721,695.86

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	5.53%	\$97,592.92	\$1,763,407.08	\$1,861,000.00	\$1,585,000.00		\$275,000.00	\$1,000.00				
08	Local Revenue	-8.90%	(\$731,323.88)	\$8,214,138.88	\$7,482,815.00	\$1,010,000.00		\$6,187,815.00	\$285,000.00				
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	-3.04%	(\$28,722.00)	\$945,722.00	\$917,000.00	\$917,000.00							
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	-38.77%	(\$112,404.12)	\$289,946.10	\$177,541.98	\$177,541.98							
08	Other Special Items	-14.99%	(\$352,433.67)	\$2,350,933.67	\$1,998,500.00	\$1,998,500.00							
15	Receipts from Delinquent Taxes	-36.94%	(\$445,271.63)	\$1,205,271.63	\$760,000.00	\$760,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	3.15%	\$534,008.62	\$16,934,008.38	\$17,468,017.00	\$17,468,017.00							
07	Minimum Library Tax	3.08%	\$37,998.00	\$1,233,102.00	\$1,271,100.00	\$1,271,100.00							
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	#DIV/0!	\$0.00		\$0.00								
	Total	-2.81%	(\$1,000,555.76)	\$35,651,820.74	\$34,651,264.98	\$27,902,449.98	\$0.00	\$6,462,815.00	\$286,000.00	\$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	Utility						
	Full-Time	Part-Time								Sewer	pool					
20	General Government	17.00	2.00	-8.46%	(\$142,751.12)	\$1,686,859.10	\$1,544,107.98	\$1,544,107.98								
21	Land-Use Administration		1.00	-66.32%	(\$25,604.00)	\$38,608.00	\$13,004.00	\$13,004.00								
22	Uniform Construction Code	4.00	3.00	-6.02%	(\$32,510.00)	\$539,843.00	\$507,333.00	\$507,333.00								
23	Insurance			1.00%	\$47,854.00	\$4,799,132.00	\$4,846,986.00	\$4,846,986.00								
25	Public Safety	68.00		2.18%	\$201,202.00	\$9,238,524.00	\$9,439,726.00	\$9,439,726.00								
26	Public Works	19.00	6.00	-3.04%	(\$61,822.00)	\$2,035,257.00	\$1,973,435.00	\$1,973,435.00								
27	Health and Human Services	1.00		-8.19%	(\$18,929.00)	\$231,121.00	\$212,192.00	\$212,192.00								
28	Parks and Recreation	7.00	18.00	-4.45%	(\$38,075.00)	\$855,046.00	\$816,971.00	\$581,921.00				\$235,050.00				
29	Education (including Library)			3.04%	\$37,498.00	\$1,233,602.00	\$1,271,100.00	\$1,271,100.00								
30	Unclassified			-25.06%	(\$154,500.00)	\$616,465.00	\$461,965.00	\$461,965.00								
31	Utilities and Bulk Purchases			-0.19%	(\$13,292.00)	\$7,027,000.00	\$7,013,708.00	\$1,001,000.00			\$6,012,708.00					
32	Landfill / Solid Waste Disposal			6.62%	\$5,000.00	\$75,500.00	\$80,500.00	\$80,500.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			8.65%	\$181,320.00	\$2,097,200.00	\$2,278,520.00	\$2,152,020.00			\$121,500.00	\$5,000.00				
37	Judgements			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	5.00	1.00	4.63%	\$19,843.00	\$428,146.00	\$447,989.00	\$447,989.00								
44	Capital			288.89%	\$247,000.00	\$85,500.00	\$332,500.00	\$100,000.00			\$200,000.00	\$32,500.00				
45	Debt			-6.40%	(\$109,820.00)	\$1,716,941.00	\$1,607,121.00	\$1,523,671.00			\$70,000.00	\$13,450.00				
46	Deferred Charges			-54.33%	(\$196,393.00)	\$361,500.00	\$165,107.00	\$106,500.00			\$58,607.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.29%	\$4,600.00	\$1,599,400.00	\$1,604,000.00	\$1,604,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	121.00	31.00	-0.14%	(\$49,379.12)	\$34,700,644.10	\$34,651,264.98	\$27,902,449.98	\$0.00	\$0.00	\$6,462,815.00	\$286,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				General capital Fund Balance	\$105,000.00	Revenue may not be available next year.
X				UCC Buildings Fees	\$150,000.00	Revenue may not be available next year.
X				Sewer Utility Surplus	\$200,000.00	Revenue may not be available next year.
X				Fund Balance	\$200,000.00	Revenue may not be available next year.

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Morris Avenue Senior Housing	Aff. Housing	Senior Residence	\$5,000,000.00	\$276,650.00															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total		X																	

**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	81,197.00	\$44,182.00	\$31,000.00	\$0.00	\$0.00	\$6,015.00
Supervisory Staff (Department Heads & Managers)	8.00	1.00	952,118.59	\$781,183.60		\$98,440.35		\$72,494.64
Police Officers (Including Superior Officers)	54.00	0.00	7,850,495.45	\$5,969,475.00	\$404,138.00	\$1,329,410.00		\$147,472.45
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	56.00	0.00	4,046,473.40	\$3,104,049.00	\$264,205.00	\$393,759.40		\$284,460.00
All Other Non-Union Employees not listed above	3.00	15.00	482,678.25	\$391,018.00	\$14,500.00	\$39,910.25		\$37,250.00
Totals	121.00	23.00	13,412,962.69	\$10,289,907.60	\$713,843.00	\$1,861,520.00	\$0.00	\$547,692.09

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	20.00	\$10,460.60	\$209,212.00
Parent & Child	9.00	\$17,433.96	\$156,905.64
Employee & Spouse (or Partner)	14.00	\$17,433.96	\$244,075.44
Family	63.00	\$23,148.00	\$1,458,324.00
Employee Cost Sharing Contribution (enter as negative -)			\$279,427.00
Subtotal	106.00	\$68,476.52	\$2,347,944.08
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	21	\$7,592.88	\$159,450.48
Parent & Child	2	\$13,141.80	\$26,283.60
Employee & Spouse (or Partner)	57	\$17,881.20	\$1,019,228.40
Family	22	\$24,163.92	\$531,606.24
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	102.00	\$62,779.80	\$1,736,568.72
GRAND TOTAL	208.00	\$131,256.32	\$4,084,512.80

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

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

No

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$7,325,000.00	\$7,325,000.00	\$0.00	Utility Fund - Principal	\$65,950.00	\$67,700.00	\$67,700.00	\$556,930.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$17,500.00	\$11,314.00	\$8,670.00	\$225,952.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$545,000.00	\$545,000.00	\$250,000.00	\$4,000,000.00
Sewer	\$370,000.00	\$370,000.00	\$0.00	Bond Anticipation Notes - Interest	\$36,000.00	\$40,000.00	\$40,000.00	\$400,000.00
Pool	\$200,480.00	\$80.00	\$200,400.00	Bonds - Principal	\$495,000.00	\$432,300.00	\$432,300.00	\$9,958,070.00
0			\$0.00	Bonds - Interest	\$437,000.00	\$420,280.00	\$402,988.00	\$2,836,206.00
0			\$0.00	Loans & Other Debt - Principal	\$10,671.00			
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,607,121.00	\$1,516,594.00	\$1,201,658.00	\$17,977,158.00
Municipal Purposes				Total Principal	\$1,116,621.00	\$1,045,000.00	\$750,000.00	\$14,515,000.00
Debt Authorized	\$662,407.71		\$662,407.71	Total Interest	\$490,500.00	\$471,594.00	\$451,658.00	\$3,462,158.00
Notes Outstanding	\$3,707,250.00	\$1,030,194.14	\$2,677,055.86	% of Total Current Year Budget	4.64%			
Bonds Outstanding	\$11,316,720.00		\$11,316,720.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$20,818.56	\$0.00	\$20,818.56	Total Guarantees - Governmental				
Total (Current Year)	\$23,602,676.27	\$8,725,274.14	\$14,877,402.13	Total Guarantees - Other	\$65,000.00	\$70,000.00	\$70,000.00	\$1,935,000.00
Population (2010 census)	<u>23,000</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,026.20</u>			Total Other				
Per Capita Net Debt	<u>\$646.84</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$3,724,783,376.67</u>		Rating	Aa2	AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.40%</u>		Year of Last Rating	6/2015	9/2014		
				Mark "X" if Municipality has no bond rating				

