



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1222_fbi_2021.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
Glenn	F	Cullen		gcullen@southplainfieldnj.com

Chief Administrative Officer

Glenn	F	Cullen		gcullen@southplainfieldnj.com
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Chief Financial Officer

Amy		Antonides		aantonides@southplainfieldnj.com
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Municipal Clerk

Robert	Website:	Swisher		rwswish@aol.com
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Registered Municipal Accountant

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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Derryck		White	12/31/2023	Council President
Robert		Bengivenga	12/31/2021	Council
Melanie		Mott	12/31/2022	Council
Christine		Faustini	12/31/2023	Council
Peter		Smith	12/31/2022	Council
Joseph		Wolak	12/31/2021	Council
Matthew	P	Anesh	12/31/2022	Mayor

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	1.402	\$20,187,054.68	22.11%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$21,349,221.00								
Municipal Library	0.099	\$1,432,937.09	1.57%	\$0.00	Municipal Library	ESTIMATED	\$1,452,924.00								
Municipal Open Space			0.00%	\$0.00	Municipal Open Space										
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture										
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	3.663	\$52,706,143.02	57.71%	\$0.00	Local School District	ESTIMATED	\$53,583,475.00								
Regional School District			0.00%	\$0.00	Regional School District										
County Purposes	1.091	\$15,690,699.28	17.18%	\$0.00	County Purposes	ESTIMATED	\$16,134,144.00								
County Library			0.00%	\$0.00	County Library										
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.091	\$1,306,387.35	1.43%	\$0.00	County Open Space	ESTIMATED	\$1,317,694.00								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2020 Budget)	6.346	\$91,323,221.42	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$93,837,458.00								
Total Taxable Valuation as of October 1, 2020 <u>\$1,448,015,569.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,717,476.00</u>										
Current Year Average Residential Assessment <u>\$123,287.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>30,799,621.13</u>										
<p align="center"><u>Prior Year to Current Year Comparison</u></p>					Total Non-Municipal Tax Levy <u>\$71,035,313.00</u>										
<p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p>					Amount to be Raised by Taxes - Before RUT <u>\$92,117,458.13</u>										
<table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>1.402</td> <td>1.474</td> <td>5.14%</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	1.402	1.474	5.14%	Reserve for Uncollected Taxes (RUT) <u>\$1,720,997.27</u>				
Prior Year	Current Year	% Change (+/-)													
1.402	1.474	5.14%													
<p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p>					Total Amount to be Raised by Taxes <u>\$93,838,455.40</u>										
<table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$20,187,054.68</td> <td>\$21,349,221.00</td> <td>5.76%</td> <td>\$1,162,166.32</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$20,187,054.68	\$21,349,221.00	5.76%	\$1,162,166.32	% of Tax Collections used to Calculate RUT <u>98.17%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$20,187,054.68	\$21,349,221.00	5.76%	\$1,162,166.32												
<p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p>					If % used exceeds the actual collection % then reference the statutory exception used										
<table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$0.00</td> <td>\$1,817.25</td> <td>#DIV/0!</td> <td>\$1,817.25</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$1,817.25	#DIV/0!	\$1,817.25	<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$1,817.25	#DIV/0!	\$1,817.25												
					Total Tax Revenue, Collections CY 2020 <u>90,823,038.00</u>										
					Total Tax Levy, CY 2020 <u>0.99</u>										
					% of Taxes Collected, CY 2020 <u>0.00%</u>										
					Delinquent Taxes - December 31, 2020 <u>\$985,171.92</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	Arts and Culture Trust Fund	Sewer Utility	Pool Utility	Utility	Utility	Utility
08	Surplus	13.11%	\$255,000.00	\$1,945,000.00	\$2,200,000.00	\$1,990,000.00			\$210,000.00				
08	Local Revenue	-2.64%	(\$204,972.91)	\$7,768,723.91	\$7,563,751.00	\$816,000.00			\$6,528,026.00	\$219,725.00			
09	State Aid (without offsetting appropriation)	0.01%	\$200.00	\$2,715,291.00	\$2,715,491.00	\$2,715,491.00							
08	Uniform Construction Code Fees	15.48%	\$108,576.00	\$701,424.00	\$810,000.00	\$810,000.00							
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	-61.62%	(\$132,524.47)	\$215,063.49	\$82,539.02	\$82,539.02							
08	Other Special Items	5.17%	\$118,944.80	\$2,299,501.25	\$2,418,446.05	\$2,418,446.05							
15	Receipts from Delinquent Taxes	-17.39%	(\$186,329.72)	\$1,071,329.72	\$885,000.00	\$885,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.14%	\$28,923.12	\$21,320,297.95	\$21,349,221.07	\$21,349,221.07							
07	Minimum Library Tax	1.39%	\$19,983.99	\$1,432,940.00	\$1,452,923.99	\$1,452,923.99							
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	86.54%	\$90,000.00	\$104,000.00	\$194,000.00					\$194,000.00			
	Total	0.25%	\$97,800.81	\$39,573,571.32	\$39,671,372.13	\$32,519,621.13	\$0.00	\$0.00	\$6,738,026.00	\$413,725.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Pool Utility	Utility	Utility	Utility
20			-5.16%	(\$75,373.00)	\$1,460,704.00	\$1,385,331.00	\$1,385,331.00								
21			37.71%	\$33,375.00	\$88,500.00	\$121,875.00	\$121,875.00								
22			-2.59%	(\$17,613.00)	\$680,456.00	\$662,843.00	\$662,843.00								
23			3.06%	\$156,712.08	\$5,121,500.00	\$5,278,212.08	\$5,278,212.08								
25			5.73%	\$573,115.00	\$10,007,199.00	\$10,580,314.00	\$10,580,314.00								
26			5.74%	\$130,316.00	\$2,271,851.00	\$2,402,167.00	\$2,402,167.00								
27			10.70%	\$20,000.00	\$186,834.00	\$206,834.00	\$206,834.00								
28			9.71%	\$78,859.00	\$812,001.00	\$890,860.00	\$609,978.00					\$280,882.00			
29			1.39%	\$19,984.00	\$1,432,940.00	\$1,452,924.00	\$1,452,924.00								
30			-21.98%	(\$105,524.47)	\$480,063.49	\$374,539.02	\$374,539.02								
31			-0.78%	(\$64,261.00)	\$8,198,791.00	\$8,134,530.00	\$1,627,000.00				\$6,507,530.00				
32			-30.56%	(\$27,500.00)	\$90,000.00	\$62,500.00	\$62,500.00								
35			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36			10.93%	\$339,797.00	\$3,109,043.00	\$3,448,840.00	\$3,247,686.00				\$200,804.00	\$350.00			
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			-0.64%	(\$2,851.00)	\$442,685.00	\$439,834.00	\$439,834.00								
44			-18.41%	(\$29,000.00)	\$157,500.00	\$128,500.00	\$101,000.00				\$25,000.00	\$2,500.00			
45			-0.34%	(\$6,762.61)	\$2,013,403.00	\$2,006,640.39	\$1,949,599.39				\$4,692.00	\$52,349.00			
46			240.65%	\$261,828.64	\$108,800.00	\$370,628.64	\$292,984.64					\$77,644.00			
48			#DIV/0!	\$0.00		\$0.00									
50			0.53%	\$9,000.00	\$1,711,000.00	\$1,720,000.00	\$1,720,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	3.37%	\$1,294,101.64	\$38,377,270.49	\$39,671,372.13	\$32,519,621.13	\$0.00	\$0.00	\$0.00	\$6,738,026.00	\$413,725.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	312	\$13,407,154.00	0.93%
2 Residential	7,523	\$927,491,662.00	64.05%
3A/3B Farm	13	\$82,500.00	0.01%
4A Commercial	227	\$167,433,726.00	11.56%
4B Industrial	326	\$316,524,188.00	21.86%
4C Apartments	2	\$21,375,000.00	1.48%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,701,339.00	0.12%
Total	8,404	\$1,448,015,569.00	100.00%
Average Ratio (%), Assessed to True Value		32.99%	
Equalized Valuation, Taxable Properties		\$4,389,256,044.26	
Total # of property tax appeals filed in 2020		County Tax Board	62.00
		State Tax Court	16.00
Number of 2020 County Tax Board decisions appealed to Tax Court			4.00
Number of pending property tax appeals in State Tax Court			21.00
Amount paid out by municipality for tax appeals in 2020			\$53,688.98

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$45,337,500.00	45.48%
15B Other Schools	1	\$3,490,400.00	3.50%
15C Public Property	322	\$33,520,200.00	33.62%
15D Church and Charities	19	\$10,017,082.00	10.05%
15E Cemeteries & Graveyards	3	\$1,362,200.00	1.37%
15F Other Exempt	46	\$5,963,750.00	5.98%
Total	402	\$99,691,132.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			6.88%

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	5		\$38,800.00	
J Dwelling Abatement	95		\$659,716.00	
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	100	0.00	698,516.00	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		7.00	82,921.00	\$44,182.00	\$31,000.00	\$1,300.00		\$6,439.00
Supervisory Staff (Department Heads & Managers)	13.00	1.00	2,001,933.59	\$1,209,370.00	\$22,750.00	\$133,904.00	\$527,851.00	\$108,058.59
Police Officers (Including Superior Officers)	58.00		13,451,341.00	\$7,336,392.00	\$325,903.00	\$2,140,886.00	\$3,201,891.00	\$446,269.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	62.00	12.00	6,644,282.30	\$3,932,016.72	\$204,503.00	\$445,360.00	\$1,716,087.00	\$346,315.58
All Other Non-Union Employees not listed above	12.00	17.00	1,178,703.20	\$721,102.20	\$8,292.00	\$69,840.00	\$315,051.50	\$64,417.50
Totals	145.00	37.00	23,359,181.09	\$13,243,062.92	\$592,448.00	\$2,791,290.00	\$5,760,880.50	\$971,499.67

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	30.00	\$13,558.00	\$406,740.00	32.00	\$13,375.32	\$428,010.24
Parent & Child	9.00	\$26,792.00	\$241,128.00	9.00	\$27,625.00	\$248,625.00
Employee & Spouse (or Partner)	18.00	\$23,572.00	\$424,296.00	18.00	\$24,576.00	\$442,368.00
Family	63.00	\$37,096.00	\$2,337,048.00	60.00	\$38,236.00	\$2,294,160.00
Employee Cost Sharing Contribution (enter as negative -)			(\$448,653.43)			(\$440,761.00)
Subtotal	120.00		\$2,960,558.57	119.00		\$2,972,402.24
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	30	\$13,368.00	\$401,040.00	31	\$8,342.68	\$258,623.08
Parent & Child	5	\$20,088.00	\$100,440.00	4	\$4,488.56	\$17,954.24
Employee & Spouse (or Partner)	65	\$17,787.00	\$1,156,155.00	65	\$21,825.08	\$1,418,630.20
Family	22	\$28,520.92	\$627,460.24	22	\$27,960.25	\$615,125.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	122.00		\$2,285,095.24	122.00		\$2,310,333.02
GRAND TOTAL	242.00		\$5,245,653.81	241.00		\$5,282,735.26

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		Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$27,664,000.00	\$27,664,000.00	\$0.00	Utility Fund - Principal	\$107,167.00	\$108,042.00	\$113,042.00	\$388,930.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$18,381.00	\$14,474.11	\$13,005.36	\$61,420.41
Utility Fund Debt				Bond Anticipation Notes - Principal	\$269,507.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$196,750.87			
Sewer	\$281,693.00	\$281,693.00	\$0.00	Bonds - Principal	\$989,500.00	\$1,613,625.00	\$1,663,625.00	\$14,546,070.00
Pool	\$889,380.00	\$0.00	\$889,380.00	Bonds - Interest	\$493,841.52	\$503,638.39	\$442,707.14	\$1,631,931.18
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$2,075,147.39	\$2,239,779.50	\$2,232,379.50	\$16,628,351.59
Municipal Purposes				Total Principal	\$1,366,174.00	\$1,721,667.00	\$1,776,667.00	\$14,935,000.00
Debt Authorized	\$2,266,163.04		\$2,266,163.04	Total Interest	\$708,973.39	\$518,112.50	\$455,712.50	\$1,693,351.59
Notes Outstanding	\$12,172,075.00	\$310,071.47	\$11,862,003.53	% of Total Current Year Budget	5.23%			
Bonds Outstanding	\$12,762,820.00		\$12,762,820.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$56,036,131.04	\$28,255,764.47	\$27,780,366.57	Total Guarantees - Other	\$70,000.00	\$70,000.00	\$70,000.00	\$1,590,000.00
Population (2010 census)	24,500			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,287.19			Total Other				
Per Capita Net Debt	\$1,133.89			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$4,198,690,284.00		Rating	aa2	AA		
Net Debt as % of 3 Year Avg Property Valuation		0.66%		Year of Last Rating	6/2015	3/2021		
				Mark "X" if Municipality has no bond rating				

