



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	Phone Number:	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		Swisher		rwwish@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Faustini	12/31/2023	Council President
Robert		Bengivenga	12/31/2024	Council
Melanie		Mott	12/31/2022	Council
Peter		Smith	12/31/2022	Council
Derryck		White	12/31/2023	Council
Joseph		Wolak	12/31/2024	Council

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	1.435	\$20,781,820.29	22.29%	\$1,776.95	Municipal Purpose Tax	ESTIMATED	\$22,646,050.00
Municipal Library	0.100	\$1,452,923.99	1.56%	\$123.83	Municipal Library	ACTUAL	\$1,537,889.00
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	3.700	\$53,583,475.00	57.47%	\$4,581.67	Local School District	ACTUAL	\$54,104,914.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.112	\$16,098,995.21	17.27%	\$1,376.98	County Purposes	ESTIMATED	\$16,420,975.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.092	\$1,323,431.62	1.42%	\$113.92	County Open Space	ESTIMATED	\$1,349,901.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	6.439	\$93,240,646.11	100.00%	\$7,973.35	Total ESTIMATED amount to be raised by taxes		\$96,059,729.00
Total Taxable Valuation as of October 1, 2021 <u>\$1,460,610,141.00</u>					Revenue Anticipated, Excluding Tax Levy <u>11,284,096.52</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>33,747,967.12</u>		
Current Year Average Residential Assessment <u>\$123,829.00</u>					Total Non-Municipal Tax Levy <u>\$71,875,790.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$94,339,660.60</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,719,458.23</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$96,059,118.83</u>		
	1.435		-100.00%		% of Tax Collections used to Calculate RUT <u>98.21%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$20,781,820.29	\$22,646,050.00	8.97%	\$1,864,229.71	Total Tax Revenue, Collections CY 2021 <u>92,561,509.38</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Levy, CY 2021 <u>93,616,510.86</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2021 <u>98.87%</u>		
	\$1,776.95	\$0.00	-100.00%	(\$1,776.95)	Delinquent Taxes - December 31, 2021 <u>\$1,043,873.41</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	-5.09%	(\$112,500.00)	\$2,210,000.00	\$2,097,500.00	\$2,022,500.00			\$75,000.00				
08	Local Revenue	0.70%	\$54,234.33	\$7,794,540.67	\$7,848,775.00	\$957,000.00			\$6,471,000.00	\$420,775.00			
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	-0.40%	(\$4,416.00)	\$1,100,416.00	\$1,096,000.00	\$1,096,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-30.34%	(\$67,553.45)	\$222,658.97	\$155,105.52	\$155,105.52							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	2.52%	\$81,060.01	\$3,215,939.99	\$3,297,000.00	\$3,297,000.00							
15	Receipts from Delinquent Taxes	6.44%	\$62,969.26	\$978,030.74	\$1,041,000.00	\$1,041,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	4.06%	\$883,586.52	\$21,762,463.48	\$22,646,050.00	\$22,646,050.00							
07	Minimum Library Tax	5.85%	\$84,965.01	\$1,452,923.99	\$1,537,889.00	\$1,537,889.00							
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	-100.00%	(\$32,259.63)	\$32,259.63	\$0.00								
	Total	2.29%	\$950,286.05	\$41,484,524.47	\$42,434,810.52	\$35,468,035.52	\$0.00	\$0.00	\$6,546,000.00	\$420,775.00	\$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			5.46%	\$87,022.70	\$1,592,623.30	\$1,679,646.00	\$1,679,646.00								
21			41.42%	\$45,922.00	\$110,875.00	\$156,797.00	\$156,797.00								
22			2.46%	\$17,427.00	\$708,843.00	\$726,270.00	\$726,270.00								
23			11.23%	\$612,688.92	\$5,454,212.08	\$6,066,901.00	\$6,066,901.00								
25			2.05%	\$219,350.00	\$10,720,814.00	\$10,940,164.00	\$10,940,164.00								
26			-1.39%	(\$125,305.00)	\$8,987,197.00	\$8,861,892.00	\$2,524,696.00				\$6,337,196.00				
27			13.75%	\$25,964.00	\$188,834.00	\$214,798.00	\$214,798.00								
28			1.02%	\$9,700.42	\$950,859.58	\$960,560.00	\$658,245.00					\$302,315.00			
29			5.85%	\$84,965.00	\$1,452,924.00	\$1,537,889.00	\$1,537,889.00								
30			-6.72%	(\$31,839.85)	\$473,658.97	\$441,819.12	\$441,819.12								
31			5.08%	\$81,350.00	\$1,600,500.00	\$1,681,850.00	\$1,681,850.00								
32			-76.12%	(\$263,000.00)	\$345,500.00	\$82,500.00	\$82,500.00								
35			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36			6.57%	\$225,090.00	\$3,428,340.00	\$3,653,430.00	\$3,435,376.00				\$200,804.00	\$17,250.00			
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			2.89%	\$12,916.00	\$446,334.00	\$459,250.00	\$459,250.00								
44			-30.71%	(\$56,500.00)	\$184,000.00	\$127,500.00	\$115,000.00				\$5,000.00	\$7,500.00			
45			28.28%	\$538,387.54	\$1,904,088.46	\$2,442,476.00	\$2,390,766.00				\$3,000.00	\$48,710.00			
46			202.55%	\$423,111.31	\$208,888.69	\$632,000.00	\$632,000.00								
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$68.40	\$1,720,000.00	\$1,720,068.40	\$1,720,068.40								
55			#DIV/0!	\$45,000.00		\$45,000.00						\$45,000.00			
Total	0.00	0.00	4.82%	\$1,952,318.44	\$40,482,492.08	\$42,434,810.52	\$35,468,035.52	\$0.00	\$0.00	\$0.00	\$6,546,000.00	\$420,775.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<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>	Amount	Comment/Explanation
	X	X	X	X	X		
					American Rescue Plan Act-Local Fiscal Recovery Fund	\$434,913.00	
					Land sales	\$200,000.00	
					Uniform Construction Code	\$225,000.00	
				X	Special Emergencies	(\$621,000.00)	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	722	\$19,470,254.00	1.33%	15A Public Schools	11	\$45,337,500.00	45.59%
2 Residential	7,523	\$931,565,163.00	63.63%	15B Other Schools	1	\$3,490,400.00	3.51%
3A/3B Farm	13	\$82,500.00	0.01%	15C Public Property	318	\$32,411,100.00	32.59%
4A Commercial	228	\$166,938,586.00	11.40%	15D Church and Charities	20	\$10,765,582.00	10.82%
4B Industrial	323	\$319,563,488.00	21.83%	15E Cemeteries & Graveyards	3	\$1,362,200.00	1.37%
4C Apartments	2	\$21,375,000.00	1.46%	15F Other Exempt	47	\$6,086,450.00	6.12%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,150,350.00	0.35%				
Total	8,812	\$1,464,145,341.00	100.00%	Total	400	\$99,453,232.00	100.00%
Average Ratio (%), Assessed to True Value				31.36%			
Equalized Valuation, Taxable Properties				\$4,668,830,806.76			
Total # of property tax appeals filed in 2021				County Tax Board		28.00	
				State Tax Court		24.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				27.00			
Amount paid out by municipality for tax appeals in 2021				\$106,871.00			
Percentage of Exempt vs. Non-Exempt Properties				6.79%			

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 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	4		\$37,000.00	\$2,382.80
J Dwelling Abatement	91		\$660,916.00	\$42,562.99
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	95	0.00	697,916.00	44,945.79

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
Morris Ave Senior Housing	Aff. Housing	Senior Residences	\$6,045,000.00	\$389,298.00															
Total Long Term Exemptions - Column Total		0.00	6,045,000.00	389,298.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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	98,409.07	\$44,182.00	\$45,000.00	\$1,300.00		\$7,927.07
Supervisory Staff (Department Heads & Managers)	13.00	1.00	2,110,149.80	\$1,299,556.48	\$22,750.00	\$149,912.00	\$495,383.57	\$142,547.75
Police Officers (Including Superior Officers)	58.00		13,878,282.70	\$7,753,455.00	\$377,786.00	\$2,330,834.00	\$2,955,563.70	\$460,644.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	62.00	13.00	6,155,256.53	\$3,939,769.32	\$216,376.00	\$46,821.00	\$1,542,601.00	\$409,689.21
All Other Non-Union Employees not listed above	12.00	18.00	1,246,012.13	\$739,217.20	\$9,000.00	\$96,809.00	\$319,901.73	\$81,084.20
Totals	145.00	39.00	23,488,110.23	\$13,776,180.00	\$670,912.00	\$2,625,676.00	\$5,313,450.00	\$1,101,892.23

Is the Local Government required to comply with N.J.S.A. 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	24.00	\$13,968.00	\$335,232.00	30.00	\$13,558.00	\$406,740.00
Parent & Child	9.00	\$27,319.00	\$245,871.00	9.00	\$26,792.00	\$241,128.00
Employee & Spouse (or Partner)	22.00	\$24,136.00	\$530,992.00	18.00	\$23,572.00	\$424,296.00
Family	65.00	\$37,795.00	\$2,456,675.00	63.00	\$37,096.00	\$2,337,048.00
Employee Cost Sharing Contribution (enter as negative -)			(\$465,889.45)			(\$448,653.43)
Subtotal	120.00		\$3,102,880.55	120.00		\$2,960,558.57
<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	28	\$13,368.00	\$374,304.00	30	\$13,368.00	\$401,040.00
Parent & Child	4	\$21,494.00	\$85,976.00	5	\$20,088.00	\$100,440.00
Employee & Spouse (or Partner)	57	\$19,032.00	\$1,084,824.00	65	\$17,787.00	\$1,156,155.00
Family	22	\$28,520.92	\$627,460.24	22	\$28,520.92	\$627,460.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	111.00		\$2,172,564.24	122.00		\$2,285,095.24
GRAND TOTAL	231.00		\$5,275,444.79	242.00		\$5,245,653.81

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

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$25,594,000.00	\$25,594,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
SEWER	\$281,393.00	\$281,393.00	\$0.00			
POOL	\$915,575.00		\$915,575.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$2,057,878.40		\$2,057,878.40			
Notes Outstanding	\$9,281,875.00		\$9,281,875.00			
Bonds Outstanding	\$17,031,625.00	\$107,749.80	\$16,923,875.20			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$55,162,346.40	\$25,983,142.80	\$29,179,203.60			
Population (2020 census)	<u>24,500</u>					
Per Capita Gross Debt	<u>\$2,251.52</u>					
Per Capita Net Debt	<u>\$1,190.99</u>					
3 Year Average Property Valuation		<u>\$4,421,987,923.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.66%</u>				
Utility Fund - Principal			\$31,375.00	\$37,000.00	\$37,000.00	\$338,000.00
Utility Fund - Interest			\$20,335.00	\$13,102.50	\$11,747.50	\$50,853.75
Bond Anticipation Notes - Principal			\$236,141.00			
Bond Anticipation Notes - Interest			\$97,900.00			
Bonds - Principal			\$1,613,625.00	\$1,588,000.00	\$1,653,000.00	\$12,177,000.00
Bonds - Interest			\$443,100.00	\$448,710.00	\$397,640.00	\$1,318,815.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,442,476.00	\$2,086,812.50	\$2,099,387.50	\$13,884,668.75
Total Principal			\$1,881,141.00	\$1,625,000.00	\$1,690,000.00	\$12,515,000.00
Total Interest			\$561,335.00	\$461,812.50	\$409,387.50	\$1,369,668.75
% of Total Current Year Budget			5.76%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other	\$70,000.00	\$70,000.00	\$70,000.00	\$1,520,000.00		
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	aa2	AA				
Year of Last Rating	6/2015	3/2021				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
		County of Middlesex		Other (Please Explain in Notes)	E-Waste Subsidy Program			\$0.00
		County of Middlesex		Recycling				\$374,062.00
		County of Middlesex		Other (Please Explain in Notes)	Paint Drop-Off			\$1,500.00
		Middlesex County Co-op		Other (Please Explain in Notes)	Purchasing - Morton			\$21,374.34
		County of Middlesex		Other (Please Explain in Notes)	Yard Waste			\$111,893.00
		County of Middlesex		Other (Please Explain in Notes)	Health Official/Public Health Services			\$127,932.28
		Plainfield Municipal Utilities		Other (Please Explain in Notes)	Type 13 Waste Tipping			\$1,050.00
		Salt		Other (Please Explain in Notes)	South Plainfield BOE			\$180,893.30
		School Resource Officer		Other (Please Explain in Notes)	South Plainfield BOE			
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$0.00
	Page Total							\$818,704.92

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
								\$0.00
								\$0.00
								\$818,704.92

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
