



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 2012 Plainfield City - County of Union Adopted

Municode: 2012 Filename: 2012_fba_2023.xlsm

Website: www.painfieldnj.gov

Phone Number: 908-753-3500

Mailing Address: 515 Watchung Avenue
Plainfield

Municipality: Plainfield City State: NJ Zip: 07060

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Adrian	O.	Mapp	12/31/2025	adrian.mapp@plainfieldnj.gov

Chief Administrative Officer

Abby		Levenson		abby.levenson@plainfieldnj.gov
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Chief Financial Officer

Richard	J.	Gartz		ricky.gartz@plainfieldnj.gov
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Municipal Clerk

Abubukar		Jalloh		ajalloh.clerk@plainfieldnj.gov
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Registered Municipal Accountant

Robert	W.	Swisher		rwswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Barry	N.	Goode	12/31/2023	barry.goode@plainfieldnj.gov
Charles		McRae	12/31/2024	charles.mcrae@plainfieldnj.gov
Steve	G.	Hockaday	12/31/2024	steve.hockaday@plainfieldnj.gov
Sean		McKenna	12/31/2023	sean.mckenna@plainfieldnj.gov
Terri		Briggs-Jones	12/31/2025	terri.jones@plainfieldnj.gov
Richard		Wyatt	12/31/2026	councilman.wyatt@plainfieldnj.gov
Robert		Graham	12/31/2026	robert.graham@plainfieldnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	4.880	\$58,619,558.61	57.69%	\$5,617.47
Municipal Library	0.089	\$1,065,500.64	1.05%	\$102.45
Municipal Open Space	0.020	\$239,399.00	0.24%	\$23.02
Municipal Arts and Culture			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	2.252	\$27,048,238.00	26.62%	\$2,592.32
Regional School District			0.00%	\$0.00
County Purposes	1.178	\$14,157,757.50	13.93%	\$1,356.02
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.040	\$484,511.29	0.48%	\$46.04
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	8.459	\$101,614,965.04	100.00%	\$9,737.32

Total Taxable Valuation as of	October 1, 2022	\$1,201,352,201.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
4.880	4.983	2.11%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$58,619,558.61	\$60,286,713.61	2.84%	\$1,667,155.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,617.47	\$5,736.03	2.11%	\$118.57

Sheet UFB-1

Current Year 2023 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$60,286,713.61
Municipal Library	ESTIMATED	\$1,264,104.02
Municipal Open Space	ESTIMATED	\$239,399.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$27,048,238.00
Regional School District		
County Purposes	ESTIMATED	\$14,642,268.79
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$103,480,723.42

Revenue Anticipated, Excluding Tax Levy	39,765,396.33
Budget Appropriations, before Reserve for Uncollected Taxes	97,176,985.02
Total Non-Municipal Tax Levy	\$41,929,905.79
Amount to be Raised by Taxes - Before RUT	\$99,341,494.48
Reserve for Uncollected Taxes (RUT)	\$4,139,228.94
Total Amount to be Raised by Taxes	\$103,480,723.42

% of Tax Collections used to Calculate RUT	96.00%
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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 2022	100,022,522.60
Total Tax Levy, CY 2022	103,106,240.09
% of Taxes Collected, CY 2022	97.01%
Delinquent Taxes - December 31, 2022	\$3,087,243.96

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	Parking Utility	Solid Waste Utility	Sewer Utility
08	Surplus	-15.74%	(\$1,511,461.00)	\$9,600,000.00	\$8,088,539.00	\$7,188,539.00			\$900,000.00	
08	Local Revenue	51.74%	\$9,363,023.86	\$18,096,859.26	\$27,459,883.12	\$4,664,011.12		\$913,048.00	\$12,772,179.00	\$9,110,645.00
09	State Aid (without offsetting appropriation)	16.34%	\$1,270,955.64	\$7,777,999.00	\$9,048,954.64	\$9,048,954.64				
08	Uniform Construction Code Fees	0.00%	\$0.00	\$1,003,064.00	\$1,003,064.00	\$1,003,064.00				
	<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	-66.09%	(\$14,507,851.55)	\$21,950,761.24	\$7,442,909.69	\$7,442,909.69				
08	Other Special Items	216.12%	\$5,549,940.30	\$2,567,977.58	\$8,117,917.88	\$8,117,917.88				
15	Receipts from Delinquent Taxes	44.94%	\$713,127.89	\$1,586,872.11	\$2,300,000.00	\$2,300,000.00				
	<i>Amount to be raised by taxation</i>									
07	Local Tax for Municipal Purposes	0.73%	\$438,432.29	\$59,858,256.28	\$60,296,688.57	\$60,296,688.57				
07	Minimum Library Tax	18.64%	\$198,603.38	\$1,065,500.64	\$1,264,104.02	\$1,264,104.02				
54	Open Space Levy Tax	0.74%	\$1,766.00	\$239,399.00	\$241,165.00		\$241,165.00			
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	#DIV/0!	\$0.00		\$0.00					
	Total	1.23%	\$1,516,536.81	\$123,746,689.11	\$125,263,225.92	\$101,326,188.92	\$241,165.00	\$913,048.00	\$13,672,179.00	\$9,110,645.00

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	Parking Utility	Solid Waste Utility	Sewer Utility
20	General Government	58.00	12.00	-51.55%	(\$8,571,019.00)	\$16,625,249.00	\$8,054,230.00	\$6,730,527.00	\$1,323,703.00				
21	Land-Use Administration	8.00		-6.04%	(\$65,249.00)	\$1,079,589.00	\$1,014,340.00	\$1,014,340.00					
22	Uniform Construction Code	8.00	1.00	0.82%	\$6,301.00	\$764,736.00	\$771,037.00	\$771,037.00					
23	Insurance			28.06%	\$4,567,463.00	\$16,277,062.00	\$20,844,525.00	\$20,844,525.00					
25	Public Safety	276.00	46.00	-2.57%	(\$737,359.51)	\$28,678,724.90	\$27,941,365.39	\$27,300,130.00	\$641,235.39				
26	Public Works	135.00	12.00	-4.02%	(\$843,292.17)	\$20,979,917.47	\$20,136,625.30	\$4,515,773.00	\$2,165,342.30		\$729,354.00	\$7,113,243.00	\$5,612,913.00
27	Health and Human Services	49.00		-37.58%	(\$2,932,439.95)	\$7,803,545.95	\$4,871,106.00	\$2,249,814.00	\$2,621,292.00				
28	Parks and Recreation	4.00	101.00	252.50%	\$2,277,981.42	\$902,172.92	\$3,180,154.34	\$893,650.00	\$1,373,202.00	\$913,302.34			
29	Education (including Library)	25.00	28.00	6.64%	\$139,891.00	\$2,107,415.00	\$2,247,306.00	\$2,247,306.00					
30	Unclassified			162.56%	\$811,685.00	\$499,321.00	\$1,311,006.00	\$1,311,006.00					
31	Utilities and Bulk Purchases			-0.99%	(\$25,000.00)	\$2,528,000.00	\$2,503,000.00	\$2,503,000.00					
32	Landfill / Solid Waste Disposal			38.67%	\$1,450,000.00	\$3,750,000.00	\$5,200,000.00					\$5,200,000.00	
35	Contingency			0.00%	\$0.00	\$210,000.00	\$210,000.00	\$210,000.00					
36	Statutory Expenditures			13.06%	\$1,495,340.56	\$11,450,824.67	\$12,946,165.23	\$11,419,929.23			\$69,568.00	\$1,158,936.00	\$297,732.00
37	Judgements			#DIV/0!	\$0.00		\$0.00						
42	Shared Services			#DIV/0!	\$80,000.00		\$80,000.00	\$80,000.00					
43	Court and Public Defender	14.00	6.00	5.36%	\$60,314.08	\$1,125,155.92	\$1,185,470.00	\$1,185,470.00					
44	Capital			144.83%	\$420,000.00	\$290,000.00	\$710,000.00	\$300,000.00			\$10,000.00	\$200,000.00	\$200,000.00
45	Debt			2.73%	\$141,303.00	\$5,177,917.00	\$5,319,220.00	\$5,215,094.00			\$104,126.00		
46	Deferred Charges			26.51%	\$54,609.10	\$206,000.00	\$260,609.10	\$260,609.10					
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00						
50	Reserve for Uncollected Taxes			36.49%	\$1,109,317.32	\$3,039,886.58	\$4,149,203.90	\$4,149,203.90					
55	Surplus General Budget			225.39%	\$2,078,040.00	\$921,960.00	\$3,000,000.00						\$3,000,000.00
Total		577.00	206.00	1.22%	\$1,517,885.85	\$124,417,477.41	\$125,935,363.26	\$93,201,414.23	\$8,124,774.69	\$913,302.34	\$913,048.00	\$13,672,179.00	\$9,110,645.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	267	\$8,588,400.00	0.71%
2 Residential	9,198	\$996,448,056.00	82.36%
3A/3B Farm			0.00%
4A Commercial	633	\$121,510,200.00	10.04%
4B Industrial	59	\$21,920,300.00	1.81%
4C Apartments	122	\$57,357,200.00	4.74%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$3,978,033.00	0.33%
Total	10,279	\$1,209,802,189.00	100.00%
Average Ratio (%), Assessed to True Value		38.23%	
Equalized Valuation, Taxable Properties		\$3,164,536,199.32	
Total # of property tax appeals filed in 2022		County Tax Board	185.00
		State Tax Court	38.00
Number of 2022 County Tax Board decisions appealed to Tax Court		11.00	
Number of pending property tax appeals in State Tax Court		18.00	
Amount paid out by municipality for tax appeals in 2022		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	29	\$62,039,500.00	25.09%
15B Other Schools	8	\$10,503,600.00	4.25%
15C Public Property	153	\$24,431,500.00	9.88%
15D Church and Charities	153	\$52,376,500.00	21.18%
15E Cemeteries & Graveyards	3	\$1,784,100.00	0.72%
15F Other Exempt	140	\$96,164,000.00	38.89%
Total	486	\$247,299,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 20.44%			

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 2022 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

Long Term Tax Exemptions

Sheet UFB-6

**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	283,750.00	\$250,000.00				\$33,750.00
Supervisory Staff (Department Heads & Managers)	24.00		4,255,781.45	\$2,925,000.00		\$229,531.71	\$706,374.74	\$394,875.00
Police Officers (Including Superior Officers)	140.00		21,528,459.22	\$11,254,064.66	\$1,153,000.00	\$4,008,310.08	\$4,120,519.31	\$992,565.17
Fire Fighters (Including Superior Officers)	108.00		17,191,838.20	\$9,218,062.00	\$894,000.00	\$3,092,124.92	\$3,178,686.32	\$808,964.96
All Other Union Employees not listed above	290.00	10.00	37,841,969.14	\$22,952,181.34	\$425,000.00	\$2,773,508.20	\$8,535,361.42	\$3,155,918.18
All Other Non-Union Employees not listed above	15.00	188.00	2,930,616.53	\$980,000.00	\$1,025,000.00	\$213,457.32	\$441,484.21	\$270,675.00
Totals	577.00	206.00	84,032,414.54	\$47,579,308.00	\$3,497,000.00	\$10,316,932.23	\$16,982,426.00	\$5,656,748.31

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	180.00	\$15,640.10	\$2,815,218.00	164.00	\$11,484.00	\$1,883,376.00
Parent & Child	99.00	\$23,506.33	\$2,327,126.67	90.00	\$20,556.36	\$1,850,072.40
Employee & Spouse (or Partner)	48.00	\$26,252.65	\$1,260,127.20	34.00	\$22,968.00	\$780,912.00
Family	117.00	\$36,203.69	\$4,235,831.73	102.00	\$32,040.36	\$3,268,116.72
Employee Cost Sharing Contribution (enter as negative -)			(\$2,500,000.00)			(\$1,910,369.02)
Subtotal	444.00		\$8,138,303.60	390.00		\$5,872,108.10
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	145	\$6,803.76	\$986,545.20	156	\$4,604.28	\$718,267.68
Parent & Child	21	\$19,811.80	\$416,047.80	22		\$0.00
Employee & Spouse (or Partner)	117	\$18,528.41	\$2,167,823.97	114	\$9,208.56	\$1,049,775.84
Family	57	\$39,842.08	\$2,270,998.56	53	\$37,586.16	\$1,992,066.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	340.00		\$5,841,415.53	345.00		\$3,760,110.00
GRAND TOTAL	784.00		\$13,979,719.13	735.00		\$9,632,218.10

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)?

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police (PBA)	5091.14	\$1,834,887.15			
Fire (FMBA, FOA)	1470.32	\$560,085.91			
Public Works (USW)	860.12	\$250,673.74			
Other: Civilians (PMEA, PMMA)	2389.48	\$672,135.76			
Business Admin./Dir. Of Personnel	28.82	\$18,445.70			
City Clerk	24.05	\$13,018.90			
CFO	2.17	\$1,166.62			
Dir. Communications & Technolgy	25.46	\$13,708.43			
Dir. Public Affairs & Safety (Police)	7.74	\$3,794.92			
Fire Dir.	45.33	\$23,374.77			
Dir. Public Work Urban Dev.	59.00	\$30,421.58			
Dir. Econ. Dev.	30.82	\$16,892.44			
Health Officer	33.96	\$15,438.40			
Dir. of Health & Social Services	32.33	\$18,470.49			
Judge	32.33	\$13,414.78			
Superintendent of PW	46.30	\$27,808.22			
Attorney	70.97	\$21,410.64			
Chief Information Officer	2.00	\$846.16			
Totals	10252.34	\$3,535,994.61			
Total Funds Reserved as of end of 2022		\$168,723.31			
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
Parking						
Solid Waste						
Sewer						
Municipal Purposes						
Debt Authorized (BNI)						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2020 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation						
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total						
Total Principal						
Total Interest						
% of Total Current Year Budget						
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			Moody's	Standard & Poors	Fitch	
Rating			A1			
Year of Last Rating			2021			
Mark "X" if Municipality has no bond rating						
Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]