



# State of New Jersey

## Local Government Services

Year: 2018 Municipal User Friendly Budget

**MUNICIPALITY:** 1218 Plainsboro Township - County of Middlesex  **Adopted** 

**Municode:** 1218 **Filename:** 1218\_fba\_2018.xlsm

**Website:** [www.plainsboronj.com](http://www.plainsboronj.com)

Phone Number: (609)799-0909

**Mailing Address:** 641 Plainsboro Road

Email the UFB if not using Outlook

Municipality: Plainsboro State: NJ Zip: 08536

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	A.	Cantu	12/31/2018	pcantu@plainsboronj.com

### **Chief Administrative Officer**

Anthony Cancro acancro@plainsboronj.com

## Chief Financial Officer

Gregory S. Mayers gmayers@plainsboronj.com

## Municipal Clerk

Carol J. Torres [ctorres@plainsboronj.com](mailto:ctorres@plainsboronj.com)

## Registered Municipal Accountant

David Kaplan

## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Neil	J.	Lewis	12/31/2018	nlewis@plainsboronj.com
Nuran		Nabi	12/31/2018	nnabi@plainsboronj.com
Edmund		Yates	12/31/2019	eyates@plainsboronj.com
David		Bander	12/31/2019	dbander@plainsboronj.com
Peter	A.	Cantu	12/31/2020	pcantu@plainsboronj.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.326	\$14,966,695.04	14.65%	\$1,469.61	Municipal Purpose Tax	ESTIMATED	\$15,316,969.51
Municipal Library	0.031	\$1,458,138.46	1.43%	\$139.75	Municipal Library	ESTIMATED	\$1,503,966.51
Municipal Open Space	0.010	\$460,020.00	0.45%	\$45.08	Municipal Open Space	ESTIMATED	\$456,966.99
Fire Districts (avg. rate/total levies)	0.041	\$1,848,000.00	1.81%	\$184.83	Fire Districts (total levies)	ESTIMATED	\$1,848,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.437	\$66,104,606.00	64.72%	\$6,478.00	Regional School District	ESTIMATED	\$67,527,193.00
County Purposes	0.348	\$15,999,426.28	15.66%	\$1,568.78	County Purposes	ESTIMATED	\$16,406,655.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$1,300,807.76	1.27%	\$130.73	County Open Space	ESTIMATED	\$1,333,917.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.222	\$102,137,693.54	100.00%	\$10,016.78	Total ESTIMATED amount to be raised by taxes		\$104,393,668.01
Total Taxable Valuation as of	October 1, 2017	\$4,569,669,861.00			Revenue Anticipated, Excluding Tax Levy		11,667,466.33
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		28,247,992.35
Current Year Average Residential Assessment		\$450,800.00			Total Non-Municipal Tax Levy		\$87,572,731.99
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		99.37%
0.326		0.335	2.82%		If % used exceeds the actual collection % then		
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$14,966,695.04		\$15,316,969.51	2.34%	\$350,274.47			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$1,469.61		\$1,511.03	2.82%	\$41.42	Total Tax Revenue, Collections CY 2017		102,453,657.08
					Total Tax Levy, CY 2017		102,793,334.49
					% of Taxes Collected, CY 2017		99.67%
					Delinquent Taxes - December 31, 2017		\$299,220.71

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	38.47%	\$967,053.01	\$2,513,480.00	\$3,480,533.01	\$3,124,000.00	\$356,533.01						
08	Local Revenue	-7.04%	(\$98,913.50)	\$1,404,913.50	\$1,306,000.00	\$1,304,500.00	\$1,500.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,644,744.00	\$1,644,744.00	\$1,644,744.00							
08	Uniform Construction Code Fees	-22.48%	(\$262,426.00)	\$1,167,426.00	\$905,000.00	\$905,000.00							
<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	-66.65%	(\$161,269.50)	\$241,978.33	\$80,708.83	\$80,708.83							
08	Other Special Items	-4.89%	(\$243,498.00)	\$4,981,011.50	\$4,737,513.50	\$4,737,513.50							
15	Receipts from Delinquent Taxes	-17.74%	(\$44,214.41)	\$249,214.41	\$205,000.00	\$205,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-1.75%	(\$273,141.28)	\$15,589,697.79	\$15,316,556.51	\$15,316,556.51							
07	Minimum Library Tax	3.14%	\$45,831.05	\$1,458,138.46	\$1,503,969.51	\$1,503,969.51							
54	Open Space Levy Tax	-1.20%	(\$5,550.58)	\$462,517.57	\$456,966.99		\$456,966.99						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		-0.26%	(\$76,129.21)	\$29,713,121.56	\$29,636,992.35	\$28,821,992.35	\$815,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted 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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	16.00	6.00	11.61%	\$374,938.00	\$3,230,415.00	\$3,605,353.00	\$3,304,353.00	\$301,000.00							
21 Land-Use Administration	3.00	1.00	5.13%	\$16,500.00	\$321,500.00	\$338,000.00	\$338,000.00								
22 Uniform Construction Code	12.00	2.00	5.34%	\$49,354.00	\$924,589.00	\$973,943.00	\$973,943.00								
23 Insurance			2.93%	\$88,029.00	\$3,008,671.00	\$3,096,700.00	\$3,096,700.00								
25 Public Safety	49.00	11.00	-0.99%	(\$57,411.54)	\$5,804,866.58	\$5,747,455.04	\$5,716,485.00	\$30,970.04							
26 Public Works	8.00	1.00	-5.00%	(\$79,858.43)	\$1,596,651.74	\$1,516,793.31	\$1,475,585.00	\$41,208.31							
27 Health and Human Services			1.39%	\$1,000.00	\$72,000.00	\$73,000.00	\$73,000.00								
28 Parks and Recreation	16.00	27.00	10.82%	\$195,032.00	\$1,801,884.00	\$1,996,916.00	\$1,157,916.00	\$24,000.00	\$815,000.00						
29 Education (including Library)			0.00%	\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00								
30 Unclassified			-3.34%	(\$1,025.00)	\$20,700.00	\$29,675.00	\$29,675.00								
31 Utilities and Bulk Purchases			-3.55%	(\$25,500.00)	\$717,500.00	\$692,000.00	\$692,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			7.98%	\$189,946.00	\$2,381,692.00	\$2,571,638.00	\$2,571,638.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.30%	\$600.00	\$201,500.00	\$202,100.00	\$202,100.00								
43 Court and Public Defender	4.00	1.00	-0.25%	(\$1,280.01)	\$522,400.01	\$521,120.00	\$521,120.00								
44 Capital			107.69%	\$70,000.00	\$65,000.00	\$135,000.00	\$135,000.00								
45 Debt			7.34%	\$377,099.00	\$5,140,484.00	\$5,517,583.00	\$5,517,583.00								
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			3.11%	\$20,000.00	\$644,000.00	\$664,000.00	\$664,000.00								
55 Surplus General Budget			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
Total	108.00	49.00	4.28%	\$1,217,423.02	\$28,419,569.33	\$29,636,992.35	\$28,424,814.00	\$397,178.35	\$815,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	171	\$61,605,100.00	1.35%	15A Public Schools	5	\$115,687,900.00	13.60%
2 Residential	5,495	\$2,471,314,000.00	54.08%	15B Other Schools	3	\$32,807,300.00	3.86%
3A/3B Farm	78	\$14,253,400.00	0.31%	15C Public Property	61	\$108,568,800.00	12.76%
4A Commercial	116	\$1,381,625,300.00	30.23%	15D Church and Charities	11	\$20,073,600.00	2.36%
4B Industrial	2	\$2,671,600.00	0.06%	15E Cemeteries & Graveyards	2	\$3,145,900.00	0.37%
4C Apartments	11	\$630,784,700.00	13.80%	15F Other Exempt	33	\$570,368,000.00	67.05%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$7,415,761.00	0.16%				
Total	5,874	\$4,569,669,861.00	100.00%				
Average Ratio (%), Assessed to True Value		101.96%		Total	115	\$850,651,500.00	100.00%
Equalized Valuation, Taxable Properties		\$4,481,826,070.03					
Total # of property tax appeals filed in 2017	County Tax Board	14.00					
	State Tax Court	21.00					
Number of 2017 County Tax Board decisions appealed to Tax Court		1.00					
Number of pending property tax appeals in State Tax Court		15.00					
Amount paid out by municipality for tax appeals in 2017		\$515,534.00					

### 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 2017 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

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

**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		5.00	74,027.00	\$65,781.00		\$3,214.00		\$5,032.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,707,325.00	\$1,363,222.00	\$12,000.00	\$144,750.00	\$86,430.00	\$100,923.00
Police Officers (Including Superior Officers)	37.00		6,511,791.00	\$3,904,848.00	\$611,252.00	\$1,153,106.00	\$509,320.00	\$333,265.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	55.00	1.00	5,299,175.00	\$3,540,939.00	\$129,600.00	\$446,684.00	\$901,156.00	\$280,796.00
All Other Non-Union Employees not listed above	6.00	41.00	1,029,284.00	\$725,979.00	\$47,200.00	\$53,381.00	\$143,576.00	\$59,148.00
<b>Totals</b>	<b>108.00</b>	<b>49.00</b>	<b>14,621,602.00</b>	<b>\$9,600,769.00</b>	<b>\$800,052.00</b>	<b>\$1,801,135.00</b>	<b>\$1,640,482.00</b>	<b>\$779,164.00</b>

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

**NO**

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	29.00	\$11,552.76	\$335,030.04	28.00	\$11,098.00	\$310,744.00
Parent & Child	7.00	\$21,115.86	\$147,811.02	9.00	\$20,178.00	\$181,602.00
Employee & Spouse (or Partner)	15.00	\$23,160.93	\$347,413.95	15.00	\$22,094.00	\$331,410.00
Family	37.00	\$32,900.03	\$1,217,301.11	34.00	\$31,160.11	\$1,059,443.74
Employee Cost Sharing Contribution (enter as negative - )			(\$460,000.00)			(\$384,000.00)
Subtotal	88.00		\$1,587,556.12	86.00		\$1,499,199.74
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	10	\$9,261.41	\$92,614.10	7	\$9,626.69	\$67,386.83
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	15	\$24,537.74	\$368,066.10	13	\$21,904.19	\$284,754.47
Family	7	\$40,571.76	\$284,002.32	11	\$39,324.51	\$432,569.61
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	32.00		\$744,682.52	31.00		\$784,710.91
<b>GRAND TOTAL</b>	<b>120.00</b>		<b>\$2,332,238.64</b>	<b>117.00</b>		<b>\$2,283,910.65</b>

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)?**

YES

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

YES

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Police Chief	64.10	\$40,925.77			
Superintendent of Public Works	51.00	\$26,108.94			
Planning Director	44.75	\$23,032.83			
Human Resources Director	54.00	\$18,951.30			
Construction Official	34.00	\$16,396.84			
Chief Financial Officer	19.75	\$10,073.88			
Court Administrator	15.00	\$4,678.20			
Township Clerk	55.00	\$1,955.20			
Managerial	23.00	\$10,352.07			
Supervisory	61.40	\$20,175.04			
Non-Union	77.15	\$20,415.92			
Superior Officers Association	354.30	\$187,932.90			
Communication Workers of America	596.90	\$166,782.99			
Policemen's Benevolent Association	266.73	\$114,949.41			
Teamsters Department of Public Works	201.80	\$50,306.52			
Teamsters Dispatch	72.10	\$18,012.32			
<b>Totals</b>	<b>1990.98</b>	<b>\$731,050.13</b>			
<b>Total Funds Reserved as of end of 2017</b>		<b>\$56,000.00</b>			
<b>Total Funds Appropriated in 2018</b>		<b>\$1,000.00</b>			

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

**USER FRIENDLY BUDGET SECTION - Notes**

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