



Peter	A.	Cantu	12/31/2020	pcantu@plainsboronj.com
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
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
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year		Current Year		% Change (+/-)								
0.326		0.335		2.82%								
Comparison - Municipal Purposes Tax Levy												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$14,966,695.04		\$15,316,969.51		2.34%		\$350,274.47						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$1,469.61		\$1,511.03		2.82%		\$41.42						
Sheet UFB-1												
Tax Collections - ACTUAL as of Prior Year												
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		% 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
	Full-Time	Part-Time													
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)	\$30,700.00	\$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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

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				Total	115	\$850,651,500.00	100.00%
Equalized Valuation, Taxable Properties							
				Percentage of Exempt vs. Non-Exempt Properties	18.62%		
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

[illegible]

**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
Totals	108.00	49.00	14,621,602.00	\$9,600,769.00	\$800,052.00	\$1,801,135.00	\$1,640,482.00	\$779,164.00

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
Active Employees - Health Benefits - Annual Cost						
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
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	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
GRAND TOTAL	120.00		\$2,332,238.64	117.00		\$2,283,910.65

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Local School Debt					\$0.00	Utility Fund - Principal				
Regional School Debt	\$16,461,971.11		\$16,461,971.11		\$0.00	Utility Fund - Interest				
Utility Fund Debt						Bond Anticipation Notes - Principal				
0					\$0.00	Bond Anticipation Notes - Interest				
0					\$0.00	Bonds - Principal	\$4,085,000.00	\$4,245,000.00	\$4,455,000.00	\$25,070,000.00
0					\$0.00	Bonds - Interest	\$1,432,582.50	\$1,270,482.50	\$1,095,382.50	\$2,984,528.75
0					\$0.00	Loans & Other Debt - Principal				
0					\$0.00	Loans & Other Debt - Interest				
0					\$0.00					
0					\$0.00	Total	\$5,517,582.50	\$5,515,482.50	\$5,550,382.50	\$28,054,528.75
Municipal Purposes						Total Principal	\$4,085,000.00	\$4,245,000.00	\$4,455,000.00	\$25,070,000.00
Debt Authorized	\$22,179.00				\$22,179.00	Total Interest	\$1,432,582.50	\$1,270,482.50	\$1,095,382.50	\$2,984,528.75
Notes Outstanding					\$0.00	% of Total Current Year Budget	18.62%			
Bonds Outstanding	\$42,677,179.00		\$1,652,877.46		\$41,024,301.54					
Loans and Other Debt					\$0.00					
Total (Current Year)	\$59,161,329.11		\$18,114,848.57		\$41,046,480.54	Description	Debt Not Listed Above			
Population (2010 census)	22,999					Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,572.34					Total Guarantees - Other				
Per Capita Net Debt	\$1,784.71					Total Capital/Equipment Leases				
3 Yr. Average Property Valuation			\$4,296,008,401.00			Total Other				
Net Debt as % of 3 Year Avg Property Valuation			0.96%			Bond Rating	Moody's	Standard & Poors	Fitch	
						Rating		AAA		
						Year of Last Rating		2017		
						Mark "X" if Municipality has no bond rating				

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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