



State of New Jersey Local Government Services

Year: **2019 Municipal User Friendly Budget**

MUNICIPALITY:	1218 Plainsboro Township - County of Middlesex	Adopted
Municode:	1218	Filename: 1218_fba_2019.xlsx
Website:	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	12/31/2019	pcantu@plainsboronj.com

Chief Administrative Officer

Anthony		Cancro		acancro@plainsboronj.com
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Chief Financial Officer

Gregory	S.	Mayers		gmayers@plainsboronj.com
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Municipal Clerk

Carol	J.	Torres		ctorres@plainsboronj.com
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Registered Municipal Accountant

David		Kaplan		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Neil	J.	Lewis	12/31/2021	nlewis@plainsboronj.com
Nuran		Nabi	12/31/2021	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

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.335	\$15,316,556.51	14.66%	\$1,506.50
Municipal Library	0.032	\$1,503,969.51	1.44%	\$143.90
Municipal Open Space	0.010	\$456,966.99	0.44%	\$44.97
Fire Districts (avg. rate/total levies)	0.041	\$1,848,000.00	1.77%	\$184.38
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.478	\$67,527,193.00	64.65%	\$6,646.57
County Purposes	0.361	\$16,459,769.43	15.76%	\$1,623.42
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$1,345,340.22	1.29%	\$134.91
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.287	\$104,457,795.66	100.00%	\$10,284.64

Total Taxable Valuation as of October 1, 2018 \$4,548,848,813.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$449,700.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.335	0.348	3.88%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,316,556.51	\$15,768,265.91	2.95%	\$451,709.40

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,506.50	\$1,564.96	3.88%	\$58.46

Current Year 2019 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$15,768,265.91	
Municipal Library	ESTIMATED	\$1,570,578.59	
Municipal Open Space	ESTIMATED	\$454,881.88	
Fire Districts (total levies)	ESTIMATED	\$1,848,000.00	
Other Special Districts (total levies)			
Local School District			
Regional School District	ESTIMATED	\$68,877,737.00	
County Purposes	ESTIMATED	\$16,700,000.00	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$1,400,000.00	
Other County Levies (total)			

Total ESTIMATED amount to be raised by taxes \$106,619,463.38

Revenue Anticipated, Excluding Tax Levy 12,497,070.00

Budget Appropriations, before Reserve for Uncollected Taxes 29,131,914.13

Total Non-Municipal Tax Levy \$89,280,618.88

Amount to be Raised by Taxes - Before RUT \$105,915,463.01

Reserve for Uncollected Taxes (RUT) \$704,000.00

Total Amount to be Raised by Taxes \$106,619,463.01

% of Tax Collections used to Calculate RUT 99.34%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018 104,476,743.04

Total Tax Levy, CY 2018 105,567,487.52

% of Taxes Collected, CY 2018 98.97%

Delinquent Taxes - December 31, 2018 \$1,030,478.17

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	-12.60%	(\$438,414.89)	\$3,480,533.01	\$3,042,118.12	\$2,864,000.00	\$178,118.12						
08	Local Revenue	-11.77%	(\$188,922.35)	\$1,604,822.35	\$1,415,900.00	\$1,413,900.00	\$2,000.00						
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	-44.65%	(\$600,989.00)	\$1,345,989.00	\$745,000.00	\$745,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$400,000.00		\$400,000.00	\$400,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-67.53%	(\$195,711.93)	\$289,825.06	\$94,113.13	\$94,113.13							
08	Other Special Items	-7.76%	(\$381,419.83)	\$4,916,732.33	\$4,535,312.50	\$4,535,312.50							
15	Receipts from Delinquent Taxes	172.83%	\$506,776.80	\$293,223.20	\$800,000.00	\$800,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-0.45%	(\$71,959.52)	\$15,840,225.43	\$15,768,265.91	\$15,768,265.91							
07	Minimum Library Tax	4.43%	\$66,609.08	\$1,503,969.51	\$1,570,578.59	\$1,570,578.59							
54	Open Space Levy Tax	-1.33%	(\$6,141.74)	\$461,023.62	\$454,881.88		\$454,881.88						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		-2.90%	(\$910,173.38)	\$31,381,087.51	\$30,470,914.13	\$29,835,914.13	\$635,000.00	\$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						
	Full-Time	Part-Time														
20 General Government	16.00	6.00	9.97%	\$332,231.00	\$3,333,327.00	\$3,665,558.00	\$3,355,558.00	\$310,000.00								
21 Land-Use Administration	3.00	1.00	1.01%	\$3,500.00	\$348,000.00	\$351,500.00	\$341,500.00	\$10,000.00								
22 Uniform Construction Code	12.00	2.00	2.47%	\$23,990.00	\$971,443.00	\$995,433.00	\$995,433.00									
23 Insurance			1.01%	\$31,250.00	\$3,079,700.00	\$3,110,950.00	\$3,110,950.00									
25 Public Safety	49.00	11.00	-4.13%	(\$256,262.59)	\$6,204,415.54	\$5,948,152.95	\$5,935,908.00	\$12,244.95								
26 Public Works	8.00	1.00	-0.65%	(\$10,142.35)	\$1,554,424.53	\$1,544,282.18	\$1,510,380.00	\$33,902.18								
27 Health and Human Services			1.37%	\$1,000.00	\$73,000.00	\$74,000.00	\$74,000.00									
28 Parks and Recreation	16.00	27.00	-6.66%	(\$132,394.00)	\$1,988,916.00	\$1,856,522.00	\$1,175,087.00	\$46,435.00	\$635,000.00							
29 Education (including Library)			0.00%	\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00									
30 Unclassified			1.77%	\$525.00	\$29,675.00	\$30,200.00	\$30,200.00									
31 Utilities and Bulk Purchases			-0.29%	(\$2,000.00)	\$692,000.00	\$690,000.00	\$690,000.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00										
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00										
36 Statutory Expenditures			6.17%	\$158,594.00	\$2,571,638.00	\$2,730,232.00	\$2,730,232.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00										
42 Shared Services			198.37%	\$400,900.00	\$202,100.00	\$603,000.00	\$603,000.00									
43 Court and Public Defender	4.00	1.00	1.09%	\$5,714.49	\$525,170.51	\$530,885.00	\$530,885.00									
44 Capital			22.22%	\$30,000.00	\$135,000.00	\$165,000.00	\$165,000.00									
45 Debt			-0.04%	(\$2,100.00)	\$5,517,583.00	\$5,515,483.00	\$5,515,483.00									
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00										
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00										
50 Reserve for Uncollected Taxes			6.02%	\$40,000.00	\$664,000.00	\$704,000.00	\$704,000.00									
55 Surplus General Budget			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00									
Total	108.00	49.00	2.09%	\$624,805.55	\$29,846,108.58	\$30,470,914.13	\$29,423,332.00	\$412,582.13	\$635,000.00	\$0.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$55,968,700.00	1.23%	15A Public Schools	5	\$115,687,900.00	13.59%
2 Residential	5,495	\$2,466,040,600.00	54.21%	15B Other Schools	3	\$32,807,300.00	3.86%
3A/3B Farm	76	\$13,191,000.00	0.29%	15C Public Property	61	\$108,568,800.00	12.76%
4A Commercial	118	\$1,378,317,800.00	30.30%	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	\$625,431,700.00	13.75%	15F Other Exempt	154	\$570,703,300.00	67.06%
5A/5B Railroad	3	\$207,200.00	0.00%				
6A/6B Business Personal Property	1	\$7,237,413.00	0.16%				
Total	5,756	\$4,549,066,013.00	100.00%	Total	236	\$850,986,800.00	100.00%
Average Ratio (%), Assessed to True Value		96.98%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,690,725,936.28		Non-Exempt Properties			
Total # of property tax appeals filed in 2018	County Tax Board	13.00					
	State Tax Court	4.00					
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		14.00					
Amount paid out by municipality for tax appeals in 2018		\$500,000.00					

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 2018 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

Sheet UFB-6

Sheet UFB-6C

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	75,506.00	\$67,095.00		\$3,278.00		\$5,133.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,777,088.00	\$1,391,155.00	\$12,000.00	\$155,911.00	\$115,003.00	\$103,019.00
Police Officers (Including Superior Officers)	37.00		6,705,546.00	\$3,978,231.00	\$615,919.00	\$1,207,281.00	\$561,909.00	\$342,206.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	55.00	1.00	5,562,153.00	\$3,631,941.00	\$129,600.00	\$484,247.00	\$1,028,607.00	\$287,758.00
All Other Non-Union Employees not listed above	6.00	41.00	945,770.00	\$663,281.00	\$47,200.00	\$52,655.00	\$128,282.00	\$54,352.00
Totals	108.00	49.00	15,066,063.00	\$9,731,703.00	\$804,719.00	\$1,903,372.00	\$1,833,801.00	\$792,468.00

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	\$11,413.83	\$331,001.07	29.00	\$11,552.76	\$335,030.04
Parent & Child	8.00	\$21,525.66	\$172,205.28	7.00	\$21,115.86	\$147,811.02
Employee & Spouse (or Partner)	18.00	\$23,386.25	\$420,952.50	15.00	\$23,160.93	\$347,413.95
Family	41.00	\$33,419.95	\$1,370,217.95	37.00	\$32,900.03	\$1,217,301.11
Employee Cost Sharing Contribution (enter as negative -)			(\$460,000.00)			(\$460,000.00)
Subtotal	96.00		\$1,834,376.80	88.00		\$1,587,556.12
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	9	\$5,647.43	\$50,826.87	10	\$9,261.41	\$92,614.10
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	20	\$15,410.87	\$308,217.40	15	\$24,537.74	\$368,066.10
Family	6	\$25,537.56	\$153,225.36	7	\$40,571.76	\$284,002.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	35.00		\$512,269.63	32.00		\$744,682.52
GRAND TOTAL	131.00		\$2,346,646.43	120.00		\$2,332,238.64

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)**

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

	Gross Debt	Net Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$60,055,755.95	\$60,055,755.95	\$0.00	Utility Fund - Interest				
Utility Fund Debt			\$0.00	Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$4,245,000.00	\$4,455,000.00	\$4,345,000.00	\$20,825,000.00
0			\$0.00	Bonds - Interest	\$1,270,482.50	\$1,095,382.50	\$918,982.50	\$2,065,546.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$5,515,482.50	\$5,550,382.50	\$5,263,982.50	\$22,890,546.25
Municipal Purposes				Total Principal	\$4,245,000.00	\$4,455,000.00	\$4,345,000.00	\$20,825,000.00
Debt Authorized	\$2,399,229.00		\$2,399,229.00	Total Interest	\$1,270,482.50	\$1,095,382.50	\$918,982.50	\$2,065,546.25
Notes Outstanding			\$0.00	% of Total Current Year Budget	18.10%			
Bonds Outstanding	\$38,020,000.00	\$1,813,433.15	\$36,206,566.85					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$100,474,984.95	\$61,869,189.10	\$38,605,795.85					
Population (2010 census)	22,999							
Per Capita Gross Debt	\$4,368.67							
Per Capita Net Debt	\$1,678.59							
3 Yr. Average Property Valuation		\$4,525,327,883.33						
Net Debt as % of 3 Year Avg Property Valuation		0.85%						
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AAA		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

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

Plainsboro Township Fire District No. 1

USER FRIENDLY BUDGET SECTION - Notes

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