



# 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.xlsm

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 Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
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
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.287</b>	<b>\$104,457,795.66</b>	<b>100.00%</b>	<b>\$10,284.64</b>

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

**Sheet UFB-1**

**Current Year 2019 Budget**

Taxes	Actual/Estimated	Tax Levy
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)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$106,619,463.38</b>

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							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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	Utility	Utility	Utility	Utility	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									
35	Contingency			#DIV/0!	\$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									
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									
48	Debt - Type 1 School District			#DIV/0!	\$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

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## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$55,968,700.00	1.23%
2 Residential	5,495	\$2,466,040,600.00	54.21%
3A/3B Farm	76	\$13,191,000.00	0.29%
4A Commercial	118	\$1,378,317,800.00	30.30%
4B Industrial	2	\$2,671,600.00	0.06%
4C Apartments	11	\$625,431,700.00	13.75%
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%

Average Ratio (%), Assessed to True Value	96.98%
Equalized Valuation, Taxable Properties	\$4,690,725,936.28

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
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$115,687,900.00	13.59%
15B Other Schools	3	\$32,807,300.00	3.86%
15C Public Property	61	\$108,568,800.00	12.76%
15D Church and Charities	11	\$20,073,600.00	2.36%
15E Cemeteries & Graveyards	2	\$3,145,900.00	0.37%
15F Other Exempt	154	\$570,703,300.00	67.06%
Total	236	\$850,986,800.00	100.00%

Percentage of Exempt vs.  
Non-Exempt Properties 18.71%

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

[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	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
<b>Totals</b>	<b>108.00</b>	<b>49.00</b>	<b>15,066,063.00</b>	<b>\$9,731,703.00</b>	<b>\$804,719.00</b>	<b>\$1,903,372.00</b>	<b>\$1,833,801.00</b>	<b>\$792,468.00</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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
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
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
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
<b>GRAND TOTAL</b>	<b>131.00</b>		<b>\$2,346,646.43</b>	<b>120.00</b>		<b>\$2,332,238.64</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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	64.10	\$40,925.77		X	
Superintendent of Public Works	51.00	\$26,108.94		X	
Planning Director	44.75	\$23,032.83		X	
Human Resources Director	54.00	\$18,951.30		X	
Construction Official	34.00	\$16,396.84		X	
Chief Financial Officer	19.75	\$10,073.88		X	
Court Administrator	15.00	\$4,678.20		X	
Township Clerk	55.00	\$1,955.20		X	
Managerial	23.00	\$10,352.07		X	
Supervisory	61.40	\$20,175.04		X	
Non-Union	77.15	\$20,415.92		X	
Superior Officers Association	354.30	\$187,932.90	X		
Communication Workers of America	596.90	\$166,782.99	X		
Policemen's Benevolent Association	266.73	\$114,949.41	X		
Teamsters Department of Public Works	201.80	\$50,306.52	X		
Teamsters Dispatch	72.10	\$18,012.32	X		
<b>Totals</b>	1990.98	\$731,050.13			
<b>Total Funds Reserved as of end of 2018</b>					
<b>Total Funds Appropriated in 2019</b>					

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2020 Budget				2021 Budget				All Additional Future Years' Budgets											
Deductions				Net Debt																							
Local School Debt								Utility Fund - Principal																			
Regional School Debt				\$60,055,755.95				Utility Fund - Interest																			
								Bond Anticipation Notes - Principal																			
Utility Fund Debt								Bond Anticipation Notes - Interest																			
0								Bonds - Principal				\$4,245,000.00				\$4,455,000.00				\$4,345,000.00				\$20,825,000.00			
0								Bonds - Interest				\$1,270,482.50				\$1,095,382.50				\$918,982.50				\$2,065,546.25			
0								Loans & Other Debt - Principal																			
0								Loans & Other Debt - Interest																			
0																											
0								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				Total Interest				\$1,270,482.50				\$1,095,382.50				\$918,982.50				\$2,065,546.25			
Notes Outstanding								% of Total Current Year Budget				18.10%															
Bonds Outstanding				\$38,020,000.00																							
Loans and Other Debt																											
Total (Current Year)				\$100,474,984.95																							
Population (2010 census)				22,999				Description				Debt Not Listed Above															
								Total Guarantees - Governmental																			
Per Capita Gross Debt				\$4,368.67				Total Guarantees - Other																			
Per Capita Net Debt				\$1,678.59				Total Capital/Equipment Leases																			
								Total Other																			
								Bond Rating				Moody's				Standard & Poors				Fitch							
								Rating								AAA											
								Year of Last Rating								2017											
3 Yr. Average Property Valuation				\$4,525,327,883.33				Mark "X" if Municipality has no bond rating																			
Net Debt as % of 3 Year Avg Property Valuation				0.85%																							
								Sheet UFB-10																			

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

[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)
