



State of New Jersey Local Government Services

Year: **2020** Municipal User Friendly Budget

MUNICIPALITY: 1218 Plainsboro Township - County of Middlesex

Adopted

Municode: 1218

Filename: 1218_fba_2020.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	12/31/2020	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		dkaplan@wiss.com
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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	12/31/2022	eyates@plainsboronj.com
David		Bander	12/31/2022	dbander@plainsboronj.com
Peter	A.	Cantu	12/31/2020	pcantu@plainsboronj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.347	\$15,768,265.91	14.82%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$16,372,232.14
Municipal Library	0.034	\$1,570,578.59	1.48%	\$0.00	Municipal Library	ESTIMATED	\$1,534,361.76
Municipal Open Space	0.009	\$454,881.88	0.43%	\$0.00	Municipal Open Space	ESTIMATED	\$453,301.99
Fire Districts (avg. rate/total levies)	0.041	\$1,848,000.00	1.74%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$1,998,000.00
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	1.508	\$68,557,882.00	64.45%	\$0.00	Regional School District	ESTIMATED	\$70,076,359.00
County Purposes	0.369	\$16,760,964.09	15.76%	\$0.00	County Purposes	ESTIMATED	\$16,760,964.09
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$1,407,337.83	1.32%	\$0.00	County Open Space	ESTIMATED	\$1,407,337.83
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.339	\$106,367,910.30	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$108,602,556.81
Total Taxable Valuation as of	October 1, 2019	<u>\$4,533,019,899.00</u>			Revenue Anticipated, Excluding Tax Levy		12,779,064.62
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		29,951,658.52
Current Year Average Residential Assessment		<u>\$450,150.00</u>			Total Non-Municipal Tax Levy		\$90,695,962.91
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$107,868,556.81
					Reserve for Uncollected Taxes (RUT)		\$733,999.06
					Total Amount to be Raised by Taxes		\$108,602,555.87
					% of Tax Collections used to Calculate RUT		99.32%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year	Current Year	% Change (+/-)					
0.347	0.361	4.09%					
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$15,768,265.91	\$16,372,232.14	3.83%	\$603,966.23				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$0.00	\$1,625.84	#DIV/0!	\$1,625.84				

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						
08	Surplus	34.73%	\$1,056,579.89	\$3,042,118.12	\$4,098,698.01	\$3,734,000.00	\$364,698.01							
08	Local Revenue	-25.25%	(\$483,312.43)	\$1,914,212.43	\$1,430,900.00	\$1,428,900.00	\$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	-45.41%	(\$619,726.00)	\$1,364,726.00	\$745,000.00	\$745,000.00								
<i>Special Revenue Items w/ Prior Written Consent</i>														
11	Shared Services Agreements	96.48%	\$196,419.31	\$203,580.69	\$400,000.00	\$400,000.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	-51.68%	(\$117,877.73)	\$228,085.85	\$110,208.12	\$110,208.12								
08	Other Special Items	-7.29%	(\$354,070.75)	\$4,855,283.25	\$4,501,212.50	\$4,501,212.50								
15	Receipts from Delinquent Taxes	-79.06%	(\$811,735.50)	\$1,026,735.50	\$215,000.00	\$215,000.00								
<i>Amount to be raised by taxation</i>														
07	Local Tax for Municipal Purposes	1.13%	\$183,388.01	\$16,188,844.13	\$16,372,232.14	\$16,372,232.14								
07	Minimum Library Tax	-2.31%	(\$36,216.83)	\$1,570,578.59	\$1,534,361.76	\$1,534,361.76								
54	Open Space Levy Tax	-0.43%	(\$1,953.14)	\$455,255.13	\$453,301.99	\$453,301.99								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00									
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00									
Total		-3.04%	(\$988,505.17)	\$32,494,163.69	\$31,505,658.52	\$30,685,658.52	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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	17.82%	\$611,425.06	\$3,431,868.90	\$4,043,293.96	\$3,718,293.96	\$325,000.00							
21 Land-Use Administration	3.00	1.00	-5.37%	(\$20,050.00)	\$373,500.00	\$353,450.00	\$349,450.00	\$4,000.00							
22 Uniform Construction Code	13.00	1.00	1.50%	\$14,972.79	\$1,000,433.00	\$1,015,405.79	\$1,015,405.79								
23 Insurance			-3.21%	(\$98,922.00)	\$3,080,950.00	\$2,982,028.00	\$2,982,028.00								
25 Public Safety	49.00	11.00	-1.95%	(\$122,340.17)	\$6,279,321.06	\$6,156,980.89	\$6,140,609.65	\$16,371.24							
26 Public Works	8.00	1.00	-0.45%	(\$7,174.76)	\$1,577,150.64	\$1,569,975.88	\$1,551,580.00	\$18,395.88							
27 Health and Human Services			-12.16%	(\$9,000.00)	\$74,000.00	\$65,000.00	\$65,000.00								
28 Parks and Recreation	16.00	27.00	14.37%	\$265,152.00	\$1,845,022.00	\$2,110,174.00	\$1,220,264.00	\$69,910.00	\$820,000.00						
29 Education (including Library)			0.00%	\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00								
30 Unclassified			30.30%	\$9,150.00	\$30,200.00	\$39,350.00	\$39,350.00								
31 Utilities and Bulk Purchases			-1.45%	(\$10,000.00)	\$692,000.00	\$682,000.00	\$682,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			5.16%	\$140,744.00	\$2,730,232.00	\$2,870,976.00	\$2,870,976.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			17.48%	\$105,400.00	\$603,000.00	\$708,400.00	\$708,400.00								
43 Court and Public Defender	4.00	1.00	-6.29%	(\$33,485.25)	\$532,010.25	\$498,525.00	\$498,525.00								
44 Capital			3.03%	\$5,000.00	\$165,000.00	\$170,000.00	\$170,000.00								
45 Debt			0.63%	\$34,900.00	\$5,515,483.00	\$5,550,383.00	\$5,550,383.00								
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			4.26%	\$30,000.00	\$704,000.00	\$734,000.00	\$734,000.00								
55 Surplus General Budget			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
Total	109.00	48.00	2.99%	\$915,771.67	\$30,589,886.85	\$31,505,658.52	\$30,251,981.40	\$433,677.12	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			Property Tax Assessments - Exempt Properties (October 1, 2019 Value)		
	# of Parcels	Assessed Value	# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$57,597,500.00	15A Public Schools	5	\$115,687,900.00
2 Residential	5,497	\$2,469,344,300.00	15B Other Schools	3	\$32,807,300.00
3A/3B Farm	79	\$13,253,600.00	15C Public Property	60	\$104,488,000.00
4A Commercial	119	\$1,357,144,000.00	15D Church and Charities	11	\$20,073,600.00
4B Industrial	2	\$2,671,600.00	15E Cemeteries & Graveyards	2	\$3,145,900.00
4C Apartments	11	\$625,431,700.00	15F Other Exempt	155	\$573,061,300.00
5A/5B Railroad	3	\$207,200.00	Total	236	\$849,264,000.00
6A/6B Business Personal Property	1	\$7,577,199.00			100.00%
Total	5,764	\$4,533,227,099.00			
Average Ratio (%), Assessed to True Value		98.64%			
Equalized Valuation, Taxable Properties		\$4,595,852,482.86			
Total # of property tax appeals filed in 2019	County Tax Board	20.00	Percentage of Exempt vs.		
	State Tax Court	13.00	Non-Exempt Properties	18.73%	
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00			
Number of pending property tax appeals in State Tax Court		6.00			
Amount paid out by municipality for tax appeals in 2019		\$51,044.81			

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 2019 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

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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	78,000.00	\$69,500.00		\$3,183.00		\$5,317.00
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,804,765.00	\$1,418,980.00	\$16,000.00	\$151,374.00	\$109,859.00	\$108,552.00
Police Officers (Including Superior Officers)	37.00		6,853,081.00	\$4,108,180.00	\$628,240.00	\$1,235,612.00	\$536,773.00	\$344,276.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	56.00	1.00	5,572,919.65	\$3,704,579.64	\$132,192.00	\$470,155.00	\$982,593.00	\$283,400.00
All Other Non-Union Employees not listed above	6.00	41.00	959,679.00	\$676,550.00	\$48,000.00	\$60,830.00	\$122,543.00	\$51,756.00
Totals	109.00	48.00	15,268,444.64	\$9,977,789.64	\$824,432.00	\$1,921,154.00	\$1,751,768.00	\$793,301.00

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	\$11,543.52	\$334,762.08	29.00	\$11,418.83	\$331,146.07
Parent & Child	8.00	\$20,662.80	\$165,302.40	8.00	\$21,525.66	\$172,205.28
Employee & Spouse (or Partner)	17.00	\$23,087.04	\$392,479.68	18.00	\$23,386.25	\$420,952.50
Family	41.00	\$32,206.32	\$1,320,459.12	41.00	\$33,419.25	\$1,370,189.25
Employee Cost Sharing Contribution (enter as negative -)			(\$454,000.00)			(\$460,000.00)
Subtotal	95.00		\$1,759,003.28	96.00		\$1,834,493.10
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	11	\$5,214.18	\$57,356.02	9	\$5,647.43	\$50,826.87
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	21	\$13,965.42	\$293,273.76	20	\$15,410.87	\$308,217.40
Family	7	\$25,565.16	\$178,956.12	6	\$25,537.56	\$153,225.36
Employee Cost Sharing Contribution (enter as negative -)			(\$4,000.00)			
Subtotal	39.00		\$525,585.90	35.00		\$512,269.63
GRAND TOTAL	134.00		\$2,284,589.18	131.00		\$2,346,762.73

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)?

YES

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	67.38	\$44,533.83		<input checked="" type="checkbox"/>	
Superintendent of Public Works	59.61	\$31,247.47		<input checked="" type="checkbox"/>	
Planning Director	52.51	\$27,568.50		<input checked="" type="checkbox"/>	
Chief Financial Officer	47.51	\$24,717.35		<input checked="" type="checkbox"/>	
Human Resources Director	57.73	\$20,664.65		<input checked="" type="checkbox"/>	
Construction Official	36.19	\$18,152.85		<input checked="" type="checkbox"/>	
Director of Recreation & Community /Services	20.13	\$8,798.73		<input checked="" type="checkbox"/>	
Township Clerk	6.73	\$2,438.74		<input checked="" type="checkbox"/>	
Managerial	52.92	\$24,295.42		<input checked="" type="checkbox"/>	
Supervisory	55.60	\$18,996.98		<input checked="" type="checkbox"/>	
Non-Union	79.55	\$21,484.13	<input checked="" type="checkbox"/>		
Superior Officers Association	382.14	\$199,318.11	<input checked="" type="checkbox"/>		
Policemen's Benevolent Association	362.13	\$153,323.26	<input checked="" type="checkbox"/>		
Communication Workers of America	523.88	\$150,755.66	<input checked="" type="checkbox"/>		
Teamsters Department of Public Works	237.29	\$58,059.51	<input checked="" type="checkbox"/>		
Teamsters Dispatch	84.14	\$21,173.44	<input checked="" type="checkbox"/>		
Totals	2125.44	\$825,528.63			
Total Funds Reserved as of end of 2019	\$58,000.00				
Total Funds Appropriated in 2020	\$75,000.00				

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)
