



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: Adopted

Municode: Filename: 1218_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

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

2019 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	0.347	\$15,768,265.91	14.82%	\$0.00
Municipal Library	0.034	\$1,570,578.59	1.48%	\$0.00
Municipal Open Space	0.009	\$454,881.88	0.43%	\$0.00
Fire Districts (avg. rate/total levies)	0.041	\$1,848,000.00	1.74%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.508	\$68,557,882.00	64.45%	\$0.00
County Purposes	0.369	\$16,760,964.09	15.76%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$1,407,337.83	1.32%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.339	\$106,367,910.30	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$4,533,019,899.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$450,150.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.347	0.361	4.09%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,768,265.91	\$16,372,232.14	3.83%	\$603,966.23

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,625.84	#DIV/0!	\$1,625.84

Sheet UFB-1

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$16,372,232.14
Municipal Library	ESTIMATED	\$1,534,361.76
Municipal Open Space	ESTIMATED	\$453,301.99
Fire Districts (total levies)	ESTIMATED	\$1,998,000.00
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$70,076,359.00
County Purposes	ESTIMATED	\$16,760,964.09
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,407,337.83
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$108,602,556.81
Revenue Anticipated, Excluding Tax Levy		12,779,064.62
Budget Appropriations, before Reserve for Uncollected Taxes		29,951,658.52
Total Non-Municipal Tax Levy		\$90,695,962.91
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		<u>99.32%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2019		106,099,368.73
Total Tax Levy, CY 2019		106,557,933.14
% of Taxes Collected, CY 2019		<u>99.57%</u>
Delinquent Taxes - December 31, 2019		<u>\$455,167.41</u>

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	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

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v.	Current v. Prior	Appropriation	Appropriation for	Budget	Offsets	Budget						
				Prior Year	Year	for Service Type	Service Type									
						(Prior Year)	(Current Year)									
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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$57,597,500.00	1.27%
2 Residential	5,497	\$2,469,344,300.00	54.47%
3A/3B Farm	79	\$13,253,600.00	0.29%
4A Commercial	119	\$1,357,144,000.00	29.94%
4B Industrial	2	\$2,671,600.00	0.06%
4C Apartments	11	\$625,431,700.00	13.80%
5A/5B Railroad	3	\$207,200.00	0.00%
6A/6B Business Personal Property	1	\$7,577,199.00	0.17%
Total	5,764	\$4,533,227,099.00	100.00%

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
	State Tax Court	13.00
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
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$115,687,900.00	13.62%
15B Other Schools	3	\$32,807,300.00	3.86%
15C Public Property	60	\$104,488,000.00	12.30%
15D Church and Charities	11	\$20,073,600.00	2.36%
15E Cemeteries & Graveyards	2	\$3,145,900.00	0.37%
15F Other Exempt	155	\$573,061,300.00	67.48%
Total	236	\$849,264,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	18.73%
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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

[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	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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)?

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

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$58,323,725.57	\$58,323,725.57	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$4,455,000.00	\$4,345,000.00	\$4,570,000.00	\$16,255,000.00
0			\$0.00	Bonds - Interest	\$1,095,382.50	\$918,982.50	\$751,588.75	\$1,313,957.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$5,550,382.50	\$5,263,982.50	\$5,321,588.75	\$17,568,957.50
Municipal Purposes				Total Principal	\$4,455,000.00	\$4,345,000.00	\$4,570,000.00	\$16,255,000.00
Debt Authorized	\$5,240,679.00		\$5,240,679.00	Total Interest	\$1,095,382.50	\$918,982.50	\$751,588.75	\$1,313,957.50
Notes Outstanding			\$0.00	% of Total Current Year Budget	17.62%			
Bonds Outstanding	\$33,225,000.00	\$2,044,716.00	\$31,180,284.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$96,789,404.57	\$60,368,441.57	\$36,420,963.00					
Population (2010 census)	22,799							
Per Capita Gross Debt	\$4,245.34							
Per Capita Net Debt	\$1,597.48							
3 Yr. Average Property Valuation		\$4,601,538,524.00						
Net Debt as % of 3 Year Avg Property Valuation		0.79%						
				Bond Rating				
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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