



State of New Jersey

Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 1218 Plainsboro Township - County of Middlesex Adopted

Municode: 1218 Filename: 1218_fba_2021.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		Cantu	12/31/2021	pcantu@plainsboronj.com

Chief Administrative Officer

Anthony		Cancro		acancro@plainsboronj.com
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Chief Financial Officer

Gregory		Mayers		gmayers@plainsboronj.com
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Municipal Clerk

Carlk		Torres		ctorres@plainsboronj.com
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Registered Municipal Accountant

Scott		Clelland		scllelland@plainsboronj.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Neil		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		Cantu	12/31/2023	pcantu@plainsboronj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget						
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy				
Municipal Purpose Tax	0.362	\$16,372,232.14	15.11%	\$1,629.54	Municipal Purpose Tax	ESTIMATED	\$17,176,295.74				
Municipal Library	0.033	\$1,534,361.76	1.42%	\$148.55	Municipal Library	ESTIMATED	\$1,549,684.08				
Municipal Open Space	0.010	\$453,301.99	0.42%	\$45.02	Municipal Open Space	ESTIMATED	\$455,000.00				
Municipal Arts and Culture			#DIV/0!		Municipal Arts and Culture						
Fire Districts (avg. rate/total levies)	0.045	\$1,998,000.00	1.84%	\$202.57	Fire Districts (total levies)	ESTIMATED	\$1,998,000.00				
Other Special Districts (total levies)			0.00%		Other Special Districts (total levies)						
Local School District			0.00%		Local School District						
Regional School District	1.546	\$70,076,359.00	64.67%	\$6,959.32	Regional School District	ESTIMATED	\$72,000,000.00				
County Purposes	0.365	\$16,541,214.69	15.27%	\$1,643.05	County Purposes	ESTIMATED	\$17,000,000.00				
County Library			0.00%		County Library						
County Board of Health			0.00%		County Board of Health						
County Open Space	0.031	\$1,377,207.38	1.27%	\$139.55	County Open Space	ESTIMATED	\$1,500,000.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2020 Budget)					2.392		\$108,352,676.96	#DIV/0!	\$10,767.59	Total ESTIMATED amount to be raised by taxes	\$111,678,979.82
Total Taxable Valuation as of October 1, 2020										\$4,535,474,525.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$451,100.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
0.362		0.379		4.62%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$16,372,232.14		\$17,176,295.74		4.91%		\$804,063.60					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$1,629.54		\$1,708.36		4.84%		\$78.82					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										11,036,204.90	
Budget Appropriations, before Reserve for Uncollected Taxes										28,997,184.72	
Total Non-Municipal Tax Levy										\$92,953,000.00	
Amount to be Raised by Taxes - Before RUT										\$110,913,979.82	
Reserve for Uncollected Taxes (RUT)										\$765,001.02	
Total Amount to be Raised by Taxes										\$111,678,980.84	
% of Tax Collections used to Calculate RUT										99.31%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2020										108,543,804.53	
Total Tax Levy, CY 2020										108,953,667.01	
% of Taxes Collected, CY 2020										99.62%	
Delinquent Taxes - December 31, 2020										\$397,355.96	

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.71%	(\$234,000.00)	\$4,098,452.55	\$3,864,452.55	\$3,500,000.00	\$364,452.55						
08	Local Revenue	-24.06%	(\$252,446.95)	\$1,049,446.95	\$797,000.00	\$795,000.00	\$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	-0.29%	(\$1,707.00)	\$586,707.00	\$585,000.00	\$585,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	31.22%	\$95,167.74	\$304,832.26	\$400,000.00	\$400,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.42%	(\$327,421.17)	\$339,569.57	\$12,148.40	\$12,148.40							
08	Other Special Items	-1.47%	(\$58,052.82)	\$3,942,365.32	\$3,884,312.50	\$3,884,312.50							
15	Receipts from Delinquent Taxes	-71.06%	(\$527,899.22)	\$742,899.22	\$215,000.00	\$215,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.67%	(\$116,162.45)	\$17,292,458.19	\$17,176,295.74	\$17,176,295.74							
07	Minimum Library Tax	1.00%	\$15,322.32	\$1,534,361.76	\$1,549,684.08	\$1,549,684.08							
54	Open Space Levy Tax	0.03%	\$130.92	\$453,416.53	\$453,547.45		\$453,547.45						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.40%	(\$1,407,068.63)	\$31,989,253.35	\$30,582,184.72	\$29,762,184.72	\$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	Arts and Culture	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund					
20	General Government	16.00	6.00	-10.61%	(\$414,962.86)	\$3,911,869.86	\$3,496,907.00	\$3,161,907.00	\$335,000.00							
21	Land-Use Administration	3.00	1.00	0.36%	\$1,275.00	\$353,450.00	\$354,725.00	\$354,725.00								
22	Uniform Construction Code	13.00	1.00	-2.87%	(\$29,136.47)	\$1,015,405.79	\$986,269.32	\$986,269.32								
23	Insurance			2.50%	\$72,472.00	\$2,897,028.00	\$2,969,500.00	\$2,969,500.00								
25	Public Safety	49.00	11.00	-7.47%	(\$486,672.49)	\$6,518,474.89	\$6,031,802.40	\$6,020,685.00	\$11,117.40							
26	Public Works	8.00	1.00	-3.22%	(\$52,303.83)	\$1,623,183.83	\$1,570,880.00	\$1,570,880.00								
27	Health and Human Services			1.69%	\$1,100.00	\$65,000.00	\$66,100.00	\$66,100.00								
28	Parks and Recreation	16.00	27.00	-2.24%	(\$47,177.00)	\$2,110,174.00	\$2,062,997.00	\$1,233,497.00	\$9,500.00	\$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			-0.51%	(\$200.00)	\$39,350.00	\$39,150.00	\$39,150.00								
31	Utilities and Bulk Purchases			-5.06%	(\$36,000.00)	\$712,000.00	\$676,000.00	\$676,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.67%	\$162,854.00	\$2,870,976.00	\$3,033,830.00	\$3,033,830.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.08%	\$600.00	\$708,400.00	\$709,000.00	\$709,000.00								
43	Court and Public Defender	4.00	1.00	0.14%	\$716.40	\$499,608.60	\$500,325.00	\$500,325.00								
44	Capital			-41.18%	(\$70,000.00)	\$170,000.00	\$100,000.00	\$100,000.00								
45	Debt			-5.16%	(\$286,400.00)	\$5,550,383.00	\$5,263,983.00	\$5,263,983.00								
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			4.22%	\$31,000.00	\$734,000.00	\$765,000.00	\$765,000.00								
55	Surplus General Budget			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
Total		109.00	48.00	-3.63%	(\$1,152,835.25)	\$31,735,019.97	\$30,582,184.72	\$29,406,567.32	\$355,617.40	\$820,000.00	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	86	\$64,056,500.00	1.41%
2 Residential	5,498	\$2,474,946,700.00	54.57%
3A/3B Farm	79	\$13,132,500.00	0.29%
4A Commercial	117	\$1,347,694,200.00	29.71%
4B Industrial	2	\$2,671,600.00	0.06%
4C Apartments	11	\$625,431,700.00	13.79%
5A/5B Railroad	3	\$207,200.00	0.00%
6A/6B Business Personal Property	1	\$7,541,325.00	0.17%
Total	5,797	\$4,535,681,725.00	100.00%

Average Ratio (%), Assessed to True Value		97.50%
Equalized Valuation, Taxable Properties		\$4,651,981,256.41

Total # of property tax appeals filed in 2020	County Tax Board	29.00
	State Tax Court	13.00
Number of 2020 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		15.00

Amount paid out by municipality for tax appeals in 2020	\$20,477.93
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$115,687,900.00	13.58%
15B Other Schools	3	\$32,807,300.00	3.85%
15C Public Property	59	\$103,886,800.00	12.20%
15D Church and Charities	12	\$20,671,100.00	2.43%
15E Cemeteries & Graveyards	2	\$3,145,900.00	0.37%
15F Other Exempt	156	\$575,642,700.00	67.58%
Total	237	\$851,841,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	18.78%
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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 2020 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	82,435.00	\$73,000.00		\$3,850.00	\$0.00	\$5,585.00
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,939,841.91	\$1,441,690.00	\$26,000.00	\$190,779.69	\$169,093.37	\$112,278.85
Police Officers (Including Superior Officers)	37.00		6,871,114.56	\$4,010,000.00	\$611,000.00	\$1,341,970.00	\$554,644.56	\$353,500.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	56.00	1.00	5,674,094.83	\$3,551,730.00	\$533,398.00	\$490,564.00	\$785,890.54	\$312,512.29
All Other Non-Union Employees not listed above	4.00	41.00	622,445.54	\$306,230.00	\$162,900.00	\$46,271.35	\$71,152.61	\$35,891.58
Totals	109.00	48.00	15,189,931.83	\$9,382,650.00	\$1,333,298.00	\$2,073,435.05	\$1,580,781.07	\$819,767.71

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	31.00	\$11,743.92	\$364,061.52	26.00	\$11,543.52	\$300,131.52
Parent & Child	5.00	\$21,021.60	\$105,108.00	7.00	\$20,662.80	\$144,639.60
Employee & Spouse (or Partner)	12.00	\$23,487.84	\$281,854.08	15.00	\$23,087.04	\$346,305.60
Family	37.00	\$32,765.52	\$1,212,324.24	38.00	\$32,206.32	\$1,223,840.16
Employee Cost Sharing Contribution (enter as negative -)			(\$450,000.00)			(\$454,000.00)
Subtotal	85.00		\$1,513,347.84	86.00		\$1,560,916.88
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	\$6,206.56	\$68,272.16	10	\$5,214.18	\$52,141.80
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	19	\$14,710.45	\$279,498.58	19	\$13,965.42	\$265,342.98
Family	10	\$28,498.20	\$284,982.00	7	\$25,565.16	\$178,956.12
Employee Cost Sharing Contribution (enter as negative -)			(\$23,708.40)			(\$4,000.00)
Subtotal	40.00		\$609,044.34	36.00		\$492,440.90
GRAND TOTAL	125.00		\$2,122,392.18	122.00		\$2,053,357.78

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	68.69	\$46,309.74		X	
Superintendent of Public Works	65.74	\$35,148.24		X	
Planning Director	58.77	\$31,473.63		X	
Chief Financial Officer	54.02	\$28,665.28		X	
Human Resources Director	62.55	\$22,839.30		X	
Construction Official	42.66	\$21,405.08		X	
Business Administrator	18.13	\$11,911.89		X	
Director of Recreation & Community /Services	22.01	\$9,812.08		X	
Township Clerk	13.23	\$4,894.04		X	
Managerial	57.87	\$27,057.67		X	
Supervisory	59.48	\$20,726.28		X	
Non-Union	95.76	\$26,576.54	X		
Superior Officers Association	422.84	\$222,262.15	X		
Policemen's Benevolent Association	353.68	\$151,824.16	X		
Communication Workers of America	551.21	\$150,570.34	X		
Teamsters Department of Public Works	211.30	\$51,706.43	X		
Teamsters Dispatch	85.05	\$21,780.08	X		
Totals	2242.99	\$884,962.93			
Total Funds Reserved as of end of 2020			\$59,000.00		
Total Funds Appropriated in 2021			\$47,000.00		

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2022 Budget 2023 Budget All Additional Future Years' Budgets				
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$55,295,114.73	\$55,295,114.73	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Arts and Culture			\$0.00	Bonds - Principal	\$4,895,000.00	\$5,120,000.00	\$5,355,000.00	\$12,850,000.00
0			\$0.00	Bonds - Interest	\$918,982.50	\$751,588.75	\$577,882.50	\$736,075.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$5,813,982.50	\$5,871,588.75	\$5,932,882.50	\$13,586,075.00
<u>Municipal Purposes</u>								
Debt Authorized	\$8,090,679.00		\$8,090,679.00	Total Principal	\$4,895,000.00	\$5,120,000.00	\$5,355,000.00	\$12,850,000.00
Notes Outstanding			\$0.00	Total Interest	\$918,982.50	\$751,588.75	\$577,882.50	\$736,075.00
Bonds Outstanding	\$28,220,000.00	\$1,584,715.56	\$26,635,284.44	% of Total Current Year Budget	19.01%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$91,605,793.73	\$56,879,830.29	\$34,725,963.44	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	22,999			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,983.03			Rating		AAA		
Per Capita Net Debt	\$1,509.89			Year of Last Rating		2017		
3 Yr. Average Property Valuation		\$4,647,218,952.33						
Net Debt as % of 3 Year Avg Property Valuation		0.75%		Mark "X" if Municipality has no bond rating				
				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]