



State of New Jersey Local Government Services

Year: **2022 Municipal User Friendly Budget**

MUNICIPALITY:

1218 Plainsboro Township - County of Middlesex

Adopted

Municipode: **1218**

Filename: **1218_fba_2022.xlsm**

Website: www.plainsboronj.com

Phone Number:

(609)799-0909

Mailing Address:

641 Plainsboro Road

Municipality: **Plainsboro**

State: **NJ**

Zip: **08536**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter		Cantu	12/31/2022	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

Carol		Torres		ctorres@plainsboronj.com
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Registered Municipal Accountant

Scott		Clelland		scllelland@wiss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edmund		Yates	12/31/2022	eyates@plainsboronj.com
David		Bander	12/31/2022	dbander@plainsboronj.com
Peter		Cantu	12/31/2023	pcantu@plainsboronj.com
Neil		Lewis	12/31/2024	nlewis@plainsboronj.com
Nuran		Nabi	12/31/2024	nnabi@plainsboronj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.378	\$17,176,295.74	15.42%	\$1,730.86
Municipal Library	0.031	\$1,549,684.08	1.39%	\$141.95
Municipal Open Space	0.010	\$453,547.45	0.41%	\$45.79
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.045	\$1,998,000.00	1.79%	\$206.06
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.581	\$71,734,940.00	64.38%	\$7,239.40
County Purposes	0.378	\$17,103,380.28	15.35%	\$1,730.86
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$1,406,281.16	1.26%	\$146.53
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2021 Budget)	2.455	\$111,422,128.71	100.00%	\$11,241.45

Total Taxable Valuation as of October 1, 2021 \$4,500,362,494.00

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

Current Year Average Residential Assessment \$457,900.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.378	0.397	5.03%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,176,295.74	\$17,627,637.20	2.63%	\$451,341.46

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,730.86	\$1,817.86	5.03%	\$87.00

Current Year 2022 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ESTIMATED	\$17,627,637.20
Municipal Library		ESTIMATED	\$1,556,420.45
Municipal Open Space		ESTIMATED	\$450,036.35
Municipal Arts and Culture			
Fire Districts (total levies)		ESTIMATED	\$2,149,000.00
Other Special Districts (total levies)			
Local School District			
Regional School District		ESTIMATED	\$73,887,988.00
County Purposes		ESTIMATED	\$17,111,451.00
County Library			
County Board of Health			
County Open Space		ESTIMATED	\$1,418,524.00
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			\$114,201,057.00

Revenue Anticipated, Excluding Tax Levy 12,728,869.16

Budget Appropriations, before Reserve for Uncollected Taxes 31,112,926.81

Total Non-Municipal Tax Levy \$95,016,999.35

Amount to be Raised by Taxes - Before RUT \$113,401,057.00

Reserve for Uncollected Taxes (RUT) \$800,000.10

Total Amount to be Raised by Taxes \$114,201,057.10

% of Tax Collections used to Calculate RUT 99.30%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021 111,401,726.76

Total Tax Levy, CY 2021 111,778,108.23

% of Taxes Collected, CY 2021 99.66%

Delinquent Taxes - December 31, 2021 \$353,558.42

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	Utility
08	Surplus	10.99%	\$425,000.00	\$3,867,963.65	\$4,292,963.65	\$3,925,000.00	\$367,963.65							
08	Local Revenue	-17.50%	(\$183,511.77)	\$1,048,511.77	\$865,000.00	\$863,000.00	\$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	-26.19%	(\$266,132.00)	\$1,016,132.00	\$750,000.00	\$750,000.00								
<i>Special Revenue Items w/ Prior Written Consent</i>														
11	Shared Services Agreements	25.18%	\$80,462.63	\$319,537.37	\$400,000.00	\$400,000.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	-95.39%	(\$367,777.24)	\$385,566.05	\$17,788.81	\$17,788.81								
08	Other Special Items	26.32%	\$1,026,740.00	\$3,901,596.35	\$4,928,336.35	\$4,928,336.35								
15	Receipts from Delinquent Taxes	-48.41%	(\$187,682.52)	\$387,682.52	\$200,000.00	\$200,000.00								
<i>Amount to be raised by taxation</i>														
07	Local Tax for Municipal Purposes	-1.62%	(\$289,428.17)	\$17,917,065.37	\$17,627,637.20	\$17,627,637.20								
07	Minimum Library Tax	0.43%	\$6,726.37	\$1,549,694.08	\$1,556,420.45	\$1,556,420.45								
54	Open Space Levy Tax	-0.79%	(\$3,602.22)	\$453,638.57	\$450,036.35		\$450,036.35							
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		0.74%	\$240,795.08	\$32,492,131.73	\$32,732,926.81	\$31,912,926.81	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted Positions 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	Utility	
20 General Government	16.00	6.00	2.89%	\$98,364.09	\$3,408,540.91	\$3,506,905.00	\$3,161,905.00	\$345,000.00									
21 Land-Use Administration	3.00	1.00	2.26%	\$8,000.00	\$354,725.00	\$362,725.00	\$362,725.00										
22 Uniform Construction Code	13.00	1.00	9.73%	\$94,115.68	\$967,269.32	\$1,061,385.00	\$1,061,385.00										
23 Insurance			9.59%	\$272,700.00	\$2,843,000.00	\$3,115,700.00	\$3,115,700.00										
25 Public Safety	49.00	11.00	-2.43%	(\$155,732.79)	\$6,411,230.60	\$6,255,497.81	\$6,239,740.00	\$15,757.81									
26 Public Works	8.00	1.00	-3.79%	(\$62,547.54)	\$1,649,477.54	\$1,586,930.00	\$1,586,930.00										
27 Health and Human Services			9.38%	\$6,200.00	\$66,100.00	\$72,300.00	\$72,300.00										
28 Parks and Recreation	16.00	27.00	3.17%	\$67,260.00	\$2,123,255.00	\$2,190,515.00	\$1,360,015.00	\$10,500.00	\$820,000.00								
29 Education (including Library)			0.00%	\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00									
30 Unclassified			2.81%	\$1,100.00	\$39,150.00	\$40,250.00	\$40,250.00										
31 Utilities and Bulk Purchases			-1.43%	(\$10,000.00)	\$701,000.00	\$691,000.00	\$691,000.00										
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00											
35 Contingency			#DIV/0!	\$0.00		\$0.00											
36 Statutory Expenditures			1.20%	\$36,362.00	\$3,033,830.00	\$3,070,192.00	\$3,070,192.00										
37 Judgements			#DIV/0!	\$0.00		\$0.00											
42 Shared Services			-4.42%	(\$34,000.00)	\$769,000.00	\$735,000.00	\$735,000.00										
43 Court and Public Defender	4.00	1.00	2.94%	\$14,840.00	\$504,325.00	\$519,165.00	\$519,165.00										
44 Capital			70.00%	\$70,000.00	\$100,000.00	\$170,000.00	\$170,000.00										
45 Debt			25.37%	\$1,335,663.00	\$5,263,983.00	\$6,599,646.00	\$6,599,646.00										
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			4.58%	\$35,000.00	\$765,000.00	\$800,000.00	\$800,000.00										
55 Surplus General Budget			0.00%	\$0.00	(\$5,000.00)	\$5,000.00	\$5,000.00	\$5,000.00									
Total	109.00	48.00	5.74%	\$1,777,324.44	\$30,955,602.37	\$32,732,926.81	\$31,541,669.00	\$371,257.81	\$820,000.00	\$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

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	74	\$60,156,500.00	1.34%	15A Public Schools	5	\$115,687,900.00	12.95%
2 Residential	5,509	\$2,517,133,000.00	55.93%	15B Other Schools	3	\$32,807,300.00	3.67%
3A/3B Farm	79	\$13,638,300.00	0.30%	15C Public Property	60	\$112,240,800.00	12.56%
4A Commercial	117	\$1,273,753,300.00	28.30%	15D Church and Charities	12	\$20,671,100.00	2.31%
4B Industrial	2	\$2,671,600.00	0.06%	15E Cemeteries & Graveyards	2	\$3,145,900.00	0.35%
4C Apartments	11	\$625,431,700.00	13.90%	15F Other Exempt	157	\$608,746,700.00	68.15%
5A/5B Railroad	3	\$207,200.00	0.00%				
6A/6B Business Personal Property	1	\$7,578,094.00	0.17%				
Total	5,796	\$4,500,569,694.00	100.00%	Total	239	\$893,299,700.00	100.00%
Average Ratio (%), Assessed to True Value		97.13%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,633,552,655.20		Non-Exempt Properties		19.85%	
Total # of property tax appeals filed in 2021	County Tax Board	12.00					
	State Tax Court	23.00					
Number of 2021 County Tax Board decisions appealed to Tax Court		2.00					
Number of pending property tax appeals in State Tax Court		25.00					
Amount paid out by municipality for tax appeals in 2021		\$8,379,151.57					

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT		Taxes if Billed in Full 2021 Total Tax Rate
		Billing/Revenue	Assessed Value	
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

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	83,227.00	\$75,000.00		\$2,489.00		\$5,738.00
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,968,708.46	\$1,457,989.00	\$43,000.00	\$203,657.00	\$149,236.80	\$114,825.66
Police Officers (Including Superior Officers)	37.00		7,360,893.70	\$4,340,849.00	\$765,500.00	\$1,327,181.00	\$536,728.00	\$390,635.70
Fire Fighters (Including Superior Officers)	0.00	0.00						
All Other Union Employees not listed above	55.00	1.00	4,949,105.52	\$3,170,767.00	\$151,150.00	\$506,688.57	\$866,373.30	\$254,126.65
All Other Non-Union Employees not listed above	5.00	41.00	1,153,435.74	\$406,350.00	\$507,776.00	\$64,935.00	\$104,444.10	\$69,930.64
Totals	109.00	48.00	15,515,370.41	\$9,450,955.00	\$1,467,426.00	\$2,104,950.57	\$1,656,782.20	\$835,256.65

Is the Local Government required to comply with N.J.S.A. 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	28.00	\$11,762.40	\$329,347.20	31.00	\$11,743.92	\$364,061.52
Parent & Child	4.00	\$21,207.87	\$84,831.48	5.00	\$21,021.60	\$105,108.00
Employee & Spouse (or Partner)	11.00	\$23,595.62	\$259,551.82	12.00	\$23,487.84	\$281,854.08
Family	39.00	\$33,113.45	\$1,291,424.55	37.00	\$32,765.52	\$1,212,324.24
Employee Cost Sharing Contribution (enter as negative -)			(\$460,000.00)			(\$450,000.00)
Subtotal	82.00		\$1,505,155.05	85.00		\$1,513,347.84
<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	12	\$6,298.78	\$75,585.36	11	\$6,206.56	\$68,272.16
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	20	\$19,891.66	\$397,833.20	19	\$14,710.45	\$279,498.55
Family	8	\$35,349.23	\$282,793.84	10	\$28,498.20	\$284,982.00
Employee Cost Sharing Contribution (enter as negative -)			(\$30,224.52)			(\$23,708.40)
Subtotal	40.00		\$725,987.88	40.00		\$609,044.31
GRAND TOTAL	122.00		\$2,231,142.93	125.00		\$2,122,392.15

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	59.87	\$41,135.76		X	
Superintendent of Public Works	66.50	\$36,976.30		X	
Planning Director	60.02	\$32,785.08		X	
Chief Financial Officer	58.52	\$31,679.01		X	
Human Resources Director	67.17	\$25,017.21		X	
Director of Code Enforcement	42.63	\$21,816.76		X	
Business Administrator	21.14	\$14,501.07		X	
Director of Recreation & Community Services	25.26	\$11,486.88		X	
Township Clerk	17.24	\$7,166.00		X	
Managerial	64.08	\$30,449.93		X	
Supervisory	64.56	\$22,953.26		X	
Non-Union	105.88	\$30,056.01		X	
Superior Officers Association	401.91	\$219,798.24	X		
Policemen's Benevolent Association	439.40	\$198,332.54	X		
Communication Workers of America	593.63	\$166,126.70	X		
Teamsters Department of Public Works	199.95	\$49,727.98	X		
Teamsters Dispatch	38.03	\$10,102.89	X		
Totals	2325.79	\$950,111.62			
Total Funds Reserved as of end of 2021		\$60,000.00			
Total Funds Appropriated in 2022		\$134,500.00			

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$51,288,074.06	\$51,288,074.06	\$0.00				
Utility Fund Debt			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
Municipal Purposes							
Debt Authorized (BNI)	\$3,416,829.00		\$3,416,829.00				
Notes Outstanding	\$15,600,000.00		\$15,600,000.00				
Bonds Outstanding	\$23,345,000.00	\$1,715,445.13	\$21,629,554.87				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$93,649,903.06	\$53,003,519.19	\$40,646,383.87				
Population (2010 census)	<u>24,084</u>						
Per Capita Gross Debt	<u>\$3,888.47</u>						
Per Capita Net Debt	<u>\$1,687.69</u>						
3 Year Average Property Valuation		<u>\$4,633,018,950.00</u>					
Net Debt as % of 3 Year Average Property Valuation		<u>0.88%</u>					
				Description	Debt Not Listed Above		
				Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
				Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating			
				Year of Last Rating		<u>AAA</u>	
						<u>2017</u>	
				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)
