



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1218 Plainsboro Township - County of Middlesex Adopted

Municode: 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		sclelland@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	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
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

Sheet UFB-1

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
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
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

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

FCOA	Budgeted Full-Time	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
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								
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								
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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# 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%				
Average Ratio (%), Assessed to True Value				Total			
Equalized Valuation, Taxable Properties				239			
				\$893,299,700.00			
				100.00%			
Percentage of Exempt vs. Non-Exempt Properties				19.85%			
Total # of property tax appeals filed in 2021				County Tax Board			
				State Tax Court			
Number of 2021 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				23.00			
				2.00			
				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 Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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	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
Active Employees - Health Benefits - Annual Cost						
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
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	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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$51,288,074.06	\$51,288,074.06	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$1,260,000.00			
				Bond Anticipation Notes - Interest	\$132,160.00			
				Bonds - Principal	\$5,249,000.00	\$5,398,000.00	\$5,542,000.00	\$7,156,000.00
				Bonds - Interest	\$508,485.72	\$420,967.91	\$296,496.34	\$363,983.40
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total	\$7,149,645.72	\$5,818,967.91	\$5,838,496.34	\$7,519,983.40
				Total Principal	\$6,509,000.00	\$5,398,000.00	\$5,542,000.00	\$7,156,000.00
				Total Interest	\$640,645.72	\$420,967.91	\$296,496.34	\$363,983.40
				% of Total Current Year Budget	21.84%			
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AAA		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

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)
