



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	A.	Cantu	12/31/2016	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**

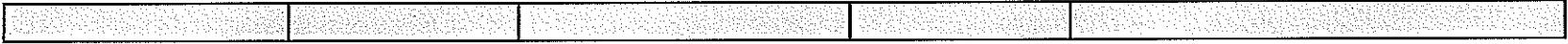
Carol	J.	Torres		ctorres@plainsboronj.com
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**Registered Municipal Accountant**

David		Kaplan		dkaplan@wiss.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	A.	Cantu	12/31/2017	pcantu@plainsboronj.com
Neil	J.	Lewis	12/31/2018	nlewis@plainsboronj.com
Edmund		Yates	12/31/2016	eyates@plainsboronj.com
Nuran		Nabi	12/31/2018	nnabi@plainsboronj.com
David		Bander	12/31/2016	dbander@plainsboronj.com



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.355	\$13,449,682.64	14.10%	\$1,603.14
Municipal Library	0.034	\$1,285,745.86	1.35%	\$153.54
Municipal Open Space	0.010	\$378,036.27	0.40%	\$45.16
Fire Districts (avg. rate/total levies)	0.049	\$1,848,000.00	1.94%	\$221.28
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.671	\$63,164,800.00	66.21%	\$7,546.04
County Purposes	0.374	\$14,132,580.22	14.81%	\$1,688.94
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$1,147,328.20	1.20%	\$139.99
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.524</b>	<b>\$95,406,173.19</b>	<b>100.00%</b>	<b>\$11,398.08</b>

Total Taxable Valuation as of October 1, 2015 \$4,643,003,813.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$451,588.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.355	0.313	-11.83%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,449,682.64	\$14,597,946.02	8.54%	\$1,148,263.38

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,603.14	\$1,413.47	-11.83%	(\$189.67)

Sheet UFB-1

### Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$14,597,946.02
Municipal Library	ESTIMATED	\$1,341,116.29
Municipal Open Space	ESTIMATED	\$464,300.38
Fire Districts (total levies)	ESTIMATED	\$1,848,000.00
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$64,649,172.80
County Purposes	ESTIMATED	\$14,556,557.63
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,181,748.05
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$98,638,841.16</b>

Revenue Anticipated, Excluding Tax Levy	11,512,171.79
Budget Appropriations, before Reserve for Uncollected Taxes	26,820,234.10
<b>Total Non-Municipal Tax Levy</b>	<b>\$82,699,778.85</b>
Amount to be Raised by Taxes - Before RUT	\$98,007,841.16
Reserve for Uncollected Taxes (RUT)	\$631,290.44
<b>Total Amount to be Raised by Taxes</b>	<b>\$98,639,131.60</b>

% of Tax Collections used to Calculate RUT 99.36%

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

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	95,873,315.74
Total Tax Levy, CY 2015	96,026,384.25
<b>% of Taxes Collected, CY 2015</b>	<b>99.84%</b>
Delinquent Taxes - December 31, 2015	\$145,485.86

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	-25.16%	(\$986,264.11)	\$3,920,463.73	\$2,934,199.62	\$2,780,000.00	\$154,199.62						
08	Local Revenue	-4.07%	(\$51,267.80)	\$1,260,767.80	\$1,209,500.00	\$1,208,000.00	\$1,500.00						
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	-2.02%	(\$11,144.00)	\$551,144.00	\$540,000.00	\$540,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-75.15%	(\$193,287.08)	\$257,201.37	\$63,914.29	\$63,914.29							
08	Other Special Items	16.93%	\$743,598.85	\$4,391,914.65	\$5,135,513.50	\$5,135,513.50							
15	Receipts from Delinquent Taxes	-26.70%	(\$51,000.01)	\$191,000.01	\$140,000.00	\$140,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.11%	\$160,701.51	\$14,437,244.51	\$14,597,946.02	\$14,597,946.02							
07	Minimum Library Tax	4.31%	\$55,370.43	\$1,285,745.86	\$1,341,116.29	\$1,341,116.29							
54	Open Space Levy Tax	22.06%	\$83,915.12	\$380,385.26	\$464,300.38		\$464,300.38						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-0.88%</b>	<b>(\$249,377.09)</b>	<b>\$28,320,611.19</b>	<b>\$28,071,234.10</b>	<b>\$27,451,234.10</b>	<b>\$620,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions		\$ 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
	Full-Time	Part-Time												
20	General Government	16.00	6.00	\$58,587.00	\$3,470,405.00	\$3,528,992.00	\$3,248,992.00	\$280,000.00						
21	Land-Use Administration	3.00	1.00	\$7,000.00	\$308,000.00	\$315,000.00	\$315,000.00							
22	Uniform Construction Code	11.00	2.00	\$27,247.50	\$880,860.00	\$908,107.50	\$908,107.50							
23	Insurance			\$259,225.00	\$2,651,253.00	\$2,910,478.00	\$2,910,478.00							
25	Public Safety	48.00	10.00	(\$11,439.90)	\$5,423,456.52	\$5,412,016.62	\$5,370,375.00	\$41,641.62						
26	Public Works	8.00	1.00	(\$24,749.81)	\$1,617,757.79	\$1,593,007.98	\$1,564,680.00	\$28,327.98						
27	Health and Human Services			\$2,000.00	\$70,000.00	\$72,000.00	\$72,000.00							
28	Parks and Recreation	16.00	25.00	\$67,213.00	\$1,646,620.00	\$1,713,833.00	\$1,093,833.00	\$620,000.00						
29	Education (including Library)			\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00							
30	Unclassified			\$7,000.00	\$23,200.00	\$30,200.00	\$30,200.00							
31	Utilities and Bulk Purchases			(\$25,000.00)	\$736,000.00	\$711,000.00	\$711,000.00							
32	Landfill / Solid Waste Disposal			\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			\$113,726.00	\$2,228,494.00	\$2,342,220.00	\$2,342,220.00							
37	Judgements			\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			(\$10,600.00)	\$211,600.00	\$201,000.00	\$201,000.00							
43	Court and Public Defender	4.00	1.00	\$3,738.94	\$506,461.06	\$510,200.00	\$510,200.00							
44	Capital			\$300,000.00	\$165,000.00	\$465,000.00	\$465,000.00							
45	Debt			(\$40,900.00)	\$4,662,363.00	\$4,621,463.00	\$4,621,463.00							
46	Deferred Charges			\$150,000.00	\$0.00	\$150,000.00	\$150,000.00							
48	Debt - Type I School District			\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			\$13,000.00	\$618,000.00	\$631,000.00	\$631,000.00							
55	Surplus General Budget			\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
	Total	106.00	46.00	\$896,047.73	\$27,175,186.37	\$28,071,234.10	\$27,101,264.50	\$349,969.60	\$620,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	168	\$50,207,100.00	1.08%
2 Residential	5,496	\$2,476,262,100.00	53.42%
3A/3B Farm	80	\$14,250,900.00	0.31%
4A Commercial	116	\$1,465,214,600.00	31.61%
4B Industrial	3	\$7,649,600.00	0.17%
4C Apartments	11	\$622,220,300.00	13.42%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>5,874</b>	<b>\$4,635,804,600.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	114.77%
Equalized Valuation, Taxable Properties	\$4,039,212,860.50

Total # of property tax appeals filed in 2015	County Tax Board	8.00
	State Tax Court	6.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2015	\$500,000.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$115,687,900.00	13.63%
15B Other Schools	3	\$32,807,300.00	3.87%
15C Public Property	59	\$108,588,600.00	12.80%
15D Church and Charities	10	\$19,029,900.00	2.24%
15E Cemeteries & Graveyards	2	\$3,145,900.00	0.37%
15F Other Exempt	31	\$569,301,300.00	67.09%
<b>Total</b>	<b>110</b>	<b>\$848,560,900.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 18.30%

**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 2015 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	74,511.00	\$63,235.00		\$6,439.00		\$4,837.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,638,744.00	\$1,307,362.00	\$12,000.00	\$130,003.00	\$93,012.00	\$96,367.00
Police Officers (Including Superior Officers)	36.00		0.00					
Fire Fighters (Including Superior Officers)			5,921,905.00	\$3,627,233.00	\$582,092.00	\$957,734.00	\$446,221.00	\$308,625.00
All Other Union Employees not listed above	54.00	1.00	5,078,259.00	\$3,373,702.00	\$129,600.00	\$395,443.00	\$911,511.00	\$268,003.00
All Other Non-Union Employees not listed above	6.00	38.00	930,094.00	\$641,816.00	\$47,200.00	\$51,985.00	\$136,383.00	\$52,710.00
<b>Totals</b>	<b>106.00</b>	<b>46.00</b>	<b>13,643,513.00</b>	<b>\$9,013,348.00</b>	<b>\$770,892.00</b>	<b>\$1,541,604.00</b>	<b>\$1,587,127.00</b>	<b>\$730,542.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	30.00	\$10,928.00	\$327,840.00	27.00	\$10,457.26	\$282,346.02
Parent & Child	8.00	\$21,253.00	\$170,024.00	12.00	\$19,229.50	\$230,754.00
Employee & Spouse (or Partner)	21.00	\$20,877.00	\$438,417.00	21.00	\$17,120.76	\$359,535.96
Family	36.00	\$31,380.00	\$1,129,680.00	46.00	\$21,746.61	\$1,000,344.06
Employee Cost Sharing Contribution (enter as negative - )			(\$440,000.00)			(\$360,000.00)
<b>Subtotal</b>	<b>95.00</b>		<b>\$1,625,961.00</b>	<b>106.00</b>		<b>\$1,512,980.04</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$6,486.00	\$38,916.00	6	\$6,193.70	\$37,162.20
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	17	\$21,500.00	\$365,500.00	16	\$19,873.01	\$317,968.16
Family	12	\$38,202.00	\$458,424.00	11	\$34,081.29	\$374,894.19
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>35.00</b>		<b>\$862,840.00</b>	<b>33.00</b>		<b>\$730,024.55</b>
<b>GRAND TOTAL</b>	<b>130.00</b>		<b>\$2,488,801.00</b>	<b>139.00</b>		<b>\$2,243,004.59</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$20,907,736.84	\$20,907,736.84				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$15,971,921.38	\$15,971,921.38				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$30,895,000.00	\$1,799,704.15				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$67,774,658.22</b>	<b>\$22,707,440.99</b>	<b>\$45,067,217.23</b>			
Population (2010 census)	22,999					
Per Capita Gross Debt	\$2,946.85					
Per Capita Net Debt	\$1,959.53					
3 Yr. Average Property Valuation		\$3,867,654,810.00				
Net Debt as % of 3 Year Avg Property Valuation		1.17%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$3,480,000.00	\$2,775,000.00	\$2,320,000.00	\$16,520,000.00
Bonds - Interest			\$1,141,462.50	\$998,412.50	\$874,512.50	\$2,730,243.75
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$4,621,462.50	\$3,773,412.50	\$3,194,512.50	\$19,250,243.75
<b>Total Principal</b>			\$3,480,000.00	\$2,775,000.00	\$2,320,000.00	\$16,520,000.00
<b>Total Interest</b>			\$1,141,462.50	\$998,412.50	\$874,512.50	\$2,730,243.75
<b>% of Total Current Year Budget</b>			16.46%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	AAA					
Year of Last Rating	2011					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)

UFB-1: Prior year to Current Year Comparison on the bottom half of the left side of the page is not valid. The Township underwent a reassessment in 2015 for the 2016 tax year. Sheet UFB-1, by design, does not provide for an accurate comparison of the Impact on the average residential tax payment when a reassessment or revaluation occurs. This has been brought to the attention of the publisher of this document.
