



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1423 Morris Plains Borough - County of Morris Adopted

Municode: 1423 **Filename:** 1423_fba_2016.xlsm

Website: www.morrisplainsboro.org

Phone Number: 973-538-2224

Mailing Address: 531 Speedwell Avenue

Morris Plains

[Email the UFB if not using Outlook](#)

Municipality: Morris **State:** NJ **Zip:** 07950

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Druetzler	12/31/2018	juhrin@morrisplainsboro.org

Chief Administrative Officer

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Chief Financial Officer

Ana	M.	Thomas		athomas@morrisplainsboro.org
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Municipal Clerk

June		Uhrin		juhrin@morrisplainsboro.org
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Registered Municipal Accountant

Valerie	A.	Dolan		www.nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Karr	12/31/2016	
Suzanne	B.	McCluskey	12/31/2016	
Salvatore		Cortese	12/31/2017	
John		Doherty	12/31/2017	
Joseph		Cecala, Jr.	12/31/2018	
Laurie	J.	Fu	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.766	\$10,297,379.09	35.62%	\$3,349.49	Municipal Purpose Tax	ACTUAL	\$10,490,375.95
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.124	\$15,089,238.00	52.19%	\$4,914.92	Local School District	ESTIMATED	\$15,339,191.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.252	\$3,383,707.32	11.70%	\$1,101.92	County Purposes	ESTIMATED	\$3,606,154.43
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$139,640.51	0.48%	\$48.10	County Open Space	ESTIMATED	\$139,640.51
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.153	\$28,909,964.92	100.00%	\$9,414.43	Total ESTIMATED amount to be raised by taxes		\$29,575,361.89
Total Taxable Valuation as of October 1, 2015 <u>\$1,378,110,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 3,890,163.14		
Current Year Average Residential Assessment <u>\$437,270.40</u>					Budget Appropriations, before Reserve for Uncollected Taxes 12,901,771.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$19,084,985.94		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$28,096,593.80		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$1,478,768.09		
0.766	0.761	-0.65%			Total Amount to be Raised by Taxes \$29,575,361.89		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,297,379.09	\$10,490,375.95	1.87%	\$192,996.86				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 28,821,131.50		
\$3,349.49	\$3,327.63	-0.65%	(\$21.86)		Total Tax Levy, CY 2015 29,097,370.12		
					% of Taxes Collected, CY 2015 99.05%		
					Delinquent Taxes - December 31, 2015 <u>\$252,833.41</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	63.18%	\$854,240.00	\$1,352,070.00	\$2,206,310.00	\$2,175,000.00		\$31,310.00					
08	Local Revenue	-14.71%	(\$83,735.68)	\$569,075.68	\$485,340.00	\$395,650.00		\$89,690.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$613,886.00	\$613,886.00	\$613,886.00							
08	Uniform Construction Code Fees	-48.38%	(\$253,052.00)	\$523,052.00	\$270,000.00	\$270,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-44.49%	(\$18,021.27)	\$40,503.27	\$22,482.00	\$22,482.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-10.55%	(\$21,886.29)	\$207,531.43	\$185,645.14	\$185,645.14							
15	Receipts from Delinquent Taxes	-21.00%	(\$60,457.58)	\$287,957.58	\$227,500.00	\$227,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.89%	(\$1,151,007.93)	\$11,641,383.88	\$10,490,375.95	\$10,490,375.95							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-4.82%	(\$733,920.75)	\$15,235,459.84	\$14,501,539.09	\$14,380,539.09	\$0.00	\$121,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	5.00	12.00	0.83%	\$8,655.00	\$1,043,730.00	\$1,052,385.00	\$1,052,385.00									
21		1.00	0.00%	\$0.00	\$155,325.00	\$155,325.00	\$155,325.00									
22	1.00	8.00	16.25%	\$40,000.00	\$246,100.00	\$286,100.00	\$286,100.00									
23			4.04%	\$39,500.00	\$976,600.00	\$1,016,100.00	\$1,016,100.00									
25	18.00	22.00	-3.35%	(\$84,630.00)	\$2,529,780.00	\$2,445,150.00	\$2,434,550.00	\$10,600.00								
26	16.00	13.00	-0.84%	(\$19,751.49)	\$2,357,676.40	\$2,337,925.00	\$2,337,925.00									
27		7.00	-14.95%	(\$22,889.00)	\$153,075.00	\$130,186.00	\$115,084.00	\$15,102.00								
28		2.00	-0.11%	(\$150.00)	\$132,450.00	\$132,300.00	\$132,300.00									
29			1.74%	\$2,000.00	\$115,000.00	\$117,000.00	\$117,000.00									
30			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
31			-1.97%	(\$35,100.00)	\$1,782,500.00	\$1,747,400.00	\$1,747,400.00									
32			-3.67%	(\$9,000.00)	\$245,000.00	\$236,000.00	\$236,000.00									
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36			6.04%	\$52,550.00	\$869,450.00	\$922,000.00	\$922,000.00									
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	1.00	6.00	18.72%	\$22,700.00	\$121,250.00	\$143,950.00	\$142,550.00	\$1,400.00								
44			80.00%	\$100,000.00	\$125,000.00	\$225,000.00	\$225,000.00									
45			15.06%	\$157,700.00	\$1,047,250.00	\$1,204,950.00	\$1,204,950.00									
46			74900.00%	\$749,000.00	\$1,000.00	\$750,000.00	\$750,000.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			1.61%	\$23,482.77	\$1,455,285.30	\$1,478,768.00	\$1,478,768.00									
55			-7.63%	(\$10,000.00)	\$131,000.00	\$121,000.00	\$121,000.00									
Total	41.00	71.00	7.52%	\$1,014,067.28	\$13,487,471.81	\$14,501,539.09	\$14,474,437.09	\$27,102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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		7.00	40,974.47	\$36,444.00		\$1,582.88		\$2,947.59
Supervisory Staff (Department Heads & Managers)	6.00	15.00	1,198,525.24	\$865,217.00		\$97,630.27	\$165,699.22	\$69,978.75
Police Officers (Including Superior Officers)	16.00		2,330,416.45	\$1,466,107.00	\$185,000.00	\$408,000.00	\$137,767.91	\$133,541.54
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,382,167.22	\$775,200.00	\$145,000.00	\$101,008.57	\$286,532.87	\$74,425.78
All Other Non-Union Employees not listed above	5.00	84.00	657,541.62	\$575,967.00		\$34,968.28		\$46,606.34
Totals	41.00	106.00	5,609,625.00	\$3,718,935.00	\$330,000.00	\$643,190.00	\$590,000.00	\$327,500.00

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	18.00	\$13,890.15	\$250,022.70	8.00	\$10,834.45	\$86,675.60
Parent & Child	2.00	\$20,891.42	\$41,782.84	5.00	\$18,733.55	\$93,667.75
Employee & Spouse (or Partner)	2.00	\$22,468.08	\$44,936.16	3.00	\$20,925.02	\$62,775.06
Family	13.00	\$31,019.87	\$403,258.31	16.00	\$28,305.10	\$452,881.60
Employee Cost Sharing Contribution (enter as negative -)			(\$150,000.00)			(\$95,000.00)
Subtotal	35.00		\$590,000.01	32.00		\$601,000.01
<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	20	\$10,600.00	\$212,000.00	16	\$9,375.00	\$150,000.00
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	20.00		\$212,000.00	16.00		\$150,000.00
GRAND TOTAL	55.00		\$802,000.01	48.00		\$751,000.01

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,325,000.00	\$3,325,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$4,311,000.00		\$4,311,000.00				
Notes Outstanding	\$8,500,000.00		\$8,500,000.00				
Bonds Outstanding	\$7,520,000.00	\$2,736.91	\$7,517,263.09				
Loans and Other Debt	\$17,493.54		\$17,493.54				
Total (Current Year)	\$23,673,493.54	\$3,327,736.91	\$20,345,756.63				
Population (2010 census)	5,532						
Per Capita Gross Debt	\$4,279.37						
Per Capita Net Debt	\$3,677.83						
3 Yr. Average Property Valuation		\$1,435,505,729.00					
Net Debt as % of 3 Year Avg Property Valuation		1.42%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$169,600.00						
Bonds - Principal	\$838,000.00			\$838,000.00	\$855,000.00	\$865,000.00	\$4,960,000.00
Bonds - Interest	\$192,100.00			\$192,100.00	\$171,925.00	\$151,687.50	\$530,887.50
Loans & Other Debt - Principal	\$4,874.45			\$4,874.45	\$4,972.42	\$5,072.37	\$2,574.30
Loans & Other Debt - Interest	\$325.62			\$325.62	\$227.64	\$127.70	\$25.74
Total	\$1,204,900.07			\$1,204,900.07	\$1,032,125.06	\$1,021,887.57	\$5,493,487.54
Total Principal	\$842,874.45			\$842,874.45	\$859,972.42	\$870,072.37	\$4,962,574.30
Total Interest	\$362,025.62			\$362,025.62	\$172,152.64	\$151,815.20	\$530,913.24
% of Total Current Year Budget	8.31%						
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	Aa1						
Year of Last Rating	2014						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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