



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 1423 Morris Plains Borough - County of Morris

Adopted

Municode: 1423

Filename: 1423_fba_2019.xlsm

Website: www.morrisplainsboro.org

Phone Number: 973-538-2224

Mailing Address: 531 Speedwell Avenue

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Karr	12/31/2021	juhrin@morrisplainsboro.org

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

Ana	M.	Thomas		athomas@morrisplainsboro.org
-----	----	--------	--	--

Municipal Clerk

June		Uhrin		Juhrin@morrisplainsboro.org
------	--	-------	--	--

Registered Municipal Accountant

Valerie	A.	Dolan		www.nisivoccia.com
---------	----	-------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joan		Goddard	12/31/2019	
Suzanne	B.	McCluskey	12/31/2019	
Salvatore		Cortese	12/31/2020	
Art		Bruhn	12/31/2020	
Catherine	E.	Kelly	12/31/2021	
Dennis	M.	Wagner	12/31/2021	



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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.67%	\$192,895.00	\$2,225,675.00	\$2,418,570.00	\$2,400,000.00		\$18,570.00					
08	Local Revenue	-17.93%	(\$124,227.30)	\$692,807.30	\$568,580.00	\$482,150.00		\$86,430.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$613,886.00	\$613,886.00	\$613,886.00							
08	Uniform Construction Code Fees	-56.07%	(\$210,565.00)	\$375,565.00	\$165,000.00	\$165,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-32.60%	(\$15,563.28)	\$47,745.28	\$32,182.00	\$32,182.00							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	0.68%	\$3,625.17	\$529,499.77	\$533,124.94	\$533,124.94							
15	Receipts from Delinquent Taxes	-17.45%	(\$34,875.56)	\$199,875.56	\$165,000.00	\$165,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.75%	(\$1,208,056.39)	\$12,391,065.46	\$11,183,009.07	\$11,183,009.07							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-8.18%	(\$1,396,767.36)	\$17,076,119.37	\$15,679,352.01	\$15,574,352.01	\$0.00	\$105,000.00	\$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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	10.00	-2.42%	(\$26,380.00)	\$1,092,050.00	\$1,065,670.00	\$1,065,670.00							
21	Land-Use Administration		1.00	-28.50%	(\$44,640.00)	\$156,650.00	\$112,010.00	\$112,010.00							
22	Uniform Construction Code	2.00	6.00	3.56%	\$9,800.00	\$275,350.00	\$285,150.00	\$285,150.00							
23	Insurance			-3.47%	(\$34,870.00)	\$1,004,900.00	\$970,030.00	\$970,030.00							
25	Public Safety	18.00	25.00	8.14%	\$209,361.52	\$2,573,228.48	\$2,782,590.00	\$2,767,290.00	\$15,300.00						
26	Public Works	17.00	14.00	3.45%	\$86,344.69	\$2,500,105.31	\$2,586,450.00	\$2,581,650.00	\$4,800.00						
27	Health and Human Services		8.00	0.50%	\$680.00	\$136,436.00	\$137,116.00	\$122,013.50	\$15,102.50						
28	Parks and Recreation		2.00	-0.61%	(\$850.00)	\$140,400.00	\$139,550.00	\$139,550.00							
29	Education (including Library)			1.65%	\$2,000.00	\$121,000.00	\$123,000.00	\$123,000.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			4.80%	\$83,860.00	\$1,747,220.00	\$1,831,080.00	\$1,831,080.00							
32	Landfill / Solid Waste Disposal			1.67%	\$4,000.00	\$239,000.00	\$243,000.00	\$243,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			10.67%	\$99,819.00	\$935,097.00	\$1,034,916.00	\$1,034,916.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	1.00	5.00	2.70%	\$3,775.00	\$139,850.00	\$143,625.00	\$142,025.00	\$1,600.00						
44	Capital			44.44%	\$100,000.00	\$225,000.00	\$325,000.00	\$325,000.00							
45	Debt			12.02%	\$205,700.00	\$1,710,750.00	\$1,916,450.00	\$1,916,450.00							
46	Deferred Charges			-47.56%	(\$273,528.76)	\$575,112.79	\$301,584.03	\$301,584.03							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.36%	\$21,230.31	\$1,555,900.67	\$1,577,130.98	\$1,577,130.98							
55	Surplus General Budget			-4.55%	(\$5,000.00)	\$110,000.00	\$105,000.00	\$105,000.00		\$105,000.00					
	Total	44.00	71.00	2.90%	\$441,301.76	\$15,238,050.25	\$15,679,352.01	\$15,537,549.51	\$36,802.50	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	164	\$69,176,700.00	5.01%	15A Public Schools	2	\$11,792,800.00	17.04%
2 Residential	2,003	\$879,158,500.00	63.62%	15B Other Schools	3	\$765,600.00	1.11%
3A/3B Farm			0.00%	15C Public Property	90	\$36,404,800.00	52.59%
4A Commercial	91	\$331,448,800.00	23.98%	15D Church and Charities	12	\$17,538,100.00	25.34%
4B Industrial	5	\$32,676,000.00	2.36%	15E Cemeteries & Graveyards			0.00%
4C Apartments	2	\$69,450,000.00	5.03%	15F Other Exempt	6	\$2,721,300.00	3.93%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,265	\$1,381,910,000.00	100.00%	Total	113	\$69,222,600.00	100.00%
Average Ratio (%), Assessed to True Value		87.21%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,584,577,456.71		5.01%			
Total # of property tax appeals filed in 2018		County Tax Board		7.00			
		State Tax Court		11.00			
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2018		\$44,420.00					

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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
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	52,872.56	\$46,900.00		\$2,296.56		\$3,676.00
Supervisory Staff (Department Heads & Managers)	7.00	16.00	1,242,822.00	\$971,359.00		\$102,996.00	\$92,313.00	\$76,154.00
Police Officers (Including Superior Officers)	16.00		2,656,142.84	\$1,761,866.65	\$140,500.00	\$445,416.00	\$159,215.19	\$149,145.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,436,182.44	\$831,683.35	\$168,500.00	\$110,114.88	\$247,470.21	\$78,414.00
All Other Non-Union Employees not listed above	7.00	70.00	951,554.86	\$711,171.00		\$54,092.56	\$130,605.30	\$55,686.00
Totals	44.00	93.00	6,339,574.70	\$4,322,980.00	\$309,000.00	\$714,916.00	\$629,603.70	\$363,075.00

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	16.00	\$10,952.23	\$175,235.68	18.00	\$10,872.96	\$195,713.28
Parent & Child	1.00	\$19,703.28	\$19,703.28	1.00	\$20,366.04	\$20,366.04
Employee & Spouse (or Partner)	5.00	\$22,543.54	\$112,717.70	4.00	\$22,124.40	\$88,497.60
Family	16.00	\$31,371.69	\$501,947.04	14.00	\$31,442.47	\$440,194.58
Employee Cost Sharing Contribution (enter as negative -)			(\$180,000.00)			(\$160,000.00)
Subtotal	38.00		\$629,603.70	37.00		\$584,771.50
<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	\$5,987.29	\$119,745.80	21	\$10,412.70	\$218,666.70
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		\$119,745.80	21.00		\$218,666.70
GRAND TOTAL	58.00		\$749,349.50	58.00		\$803,438.20

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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2020	2021	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,730,000.00	\$7,730,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Swimming Pool			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$705,334.03		\$705,334.03				
Notes Outstanding	\$10,330,900.00		\$10,330,900.00				
Bonds Outstanding	\$4,960,000.00	\$558.00	\$4,959,442.00				
Loans and Other Debt	\$2,574.30		\$2,574.30				
Total (Current Year)	\$23,728,808.33	\$7,730,558.00	\$15,998,250.33				
Population (2010 census)	5,532						
Per Capita Gross Debt	\$4,289.37						
Per Capita Net Debt	\$2,891.95						
3 Yr. Average Property Valuation		\$1,511,581,758.00					
Net Debt as % of 3 Year Avg Property Valuation		1.06%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$584,400.00			
Bond Anticipation Notes - Interest				\$284,099.75			
Bonds - Principal				\$915,000.00	\$935,000.00	\$480,000.00	\$2,630,000.00
Bonds - Interest				\$130,250.00	\$103,900.00	\$77,062.50	\$219,675.00
Loans & Other Debt - Principal				\$2,574.30			
Loans & Other Debt - Interest				\$25.74			
Total				\$1,916,349.79	\$1,038,900.00	\$557,062.50	\$2,849,675.00
Total Principal				\$1,501,974.30	\$935,000.00	\$480,000.00	\$2,630,000.00
Total Interest				\$414,375.49	\$103,900.00	\$77,062.50	\$219,675.00
% of Total Current Year Budget				12.22%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa1						
Year of Last Rating	2018						
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)
