



# State of New Jersey Local Government Services

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

**MUNICIPALITY:** 1423 Morris Plains Borough - County of Morris

Adopted

**Municode:**

**Filename:** 1423\_fba\_2018.xlsm

**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
Frank	J.	Druetzler	12/31/2018	juhrin@morrisplainsboro.org

**Chief Administrative Officer**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Chief Financial Officer**

Ana	M.	Thomas	<input type="text"/>	<a href="mailto:athomas@morrisplainsboro.org">athomas@morrisplainsboro.org</a>
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**Municipal Clerk**

June	<input type="text"/>	Uhrin	<input type="text"/>	juhrin@morrisplainsboro.org
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**Registered Municipal Accountant**

Valerie	A.	Dolan	<input type="text"/>	www.nisivoccia.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Karr	12/31/2019	
Suzanne	B.	McCluskey	12/31/2019	
Salvatore		Cortese	12/31/2020	
Art		Bruhn	12/31/2020	
Joseph		Cecala, Jr.	12/31/2018	
Laurie	J.	Fu	12/31/2018	



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.776	\$10,698,710.09	34.96%	\$3,404.20	Municipal Purpose Tax	ACTUAL	\$10,925,361.28
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	1.165	\$16,061,401.00	52.48%	\$5,110.69	Local School District	ESTIMATED	\$16,271,596.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.270	\$3,713,899.70	12.14%	\$1,184.45	County Purposes	ESTIMATED	\$3,790,783.15
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$130,272.93	0.43%	\$43.87	County Open Space	ESTIMATED	\$130,272.93
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.221</b>	<b>\$30,604,283.72</b>	<b>100.00%</b>	<b>\$9,743.21</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$31,118,013.36</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$1,380,699,900.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">4,174,154.93</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$438,685.95</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">13,543,615.54</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$20,192,652.08</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$29,562,112.69</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$1,555,900.67</span>		
0.776	0.791	1.93%			Total Amount to be Raised by Taxes <span style="float: right;">\$31,118,013.36</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>95.00%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,698,710.09	\$10,925,361.28	2.12%	\$226,651.19		<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <span style="float: right;">30,537,266.41</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <span style="float: right;">30,743,777.40</span>		
\$3,404.20	\$3,470.01	1.93%	\$65.80		% of Taxes Collected, CY 2017 <span style="float: right;">99.33%</span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right;"><u>\$199,481.13</u></span>		

**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	0.08%	\$1,800.00	\$2,223,875.00	\$2,225,675.00	\$2,196,000.00		\$29,675.00					
08	Local Revenue	-7.61%	(\$46,056.86)	\$605,031.86	\$558,975.00	\$478,650.00		\$80,325.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$613,886.00	\$613,886.00	\$613,886.00							
08	Uniform Construction Code Fees	-0.92%	(\$1,537.00)	\$166,537.00	\$165,000.00	\$165,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-56.12%	(\$24,772.84)	\$44,144.59	\$19,371.75	\$19,371.75							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	156.98%	\$318,652.44	\$202,994.74	\$521,647.18	\$521,647.18							
15	Receipts from Delinquent Taxes	-34.87%	(\$96,141.21)	\$275,741.21	\$179,600.00	\$179,600.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-10.00%	(\$1,213,689.09)	\$12,139,050.37	\$10,925,361.28	\$10,925,361.28							
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								
	<b>Total</b>	<b>-6.53%</b>	<b>(\$1,061,744.56)</b>	<b>\$16,271,260.77</b>	<b>\$15,209,516.21</b>	<b>\$15,099,516.21</b>	<b>\$0.00</b>	<b>\$110,000.00</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 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	5.00	11.00	2.60%	\$27,700.00	\$1,064,350.00	\$1,092,050.00	\$1,092,050.00							
21	Land-Use Administration		1.00	7.79%	\$11,325.00	\$145,325.00	\$156,650.00	\$156,650.00							
22	Uniform Construction Code	1.00	8.00	1.62%	\$4,350.00	\$269,000.00	\$273,350.00	\$273,350.00							
23	Insurance			-1.09%	(\$11,100.00)	\$1,016,000.00	\$1,004,900.00	\$1,004,900.00							
25	Public Safety	19.00	27.00	0.52%	\$13,353.86	\$2,544,396.14	\$2,557,750.00	\$2,552,750.00	\$5,000.00						
26	Public Works	17.00	12.00	4.41%	\$105,388.21	\$2,390,661.54	\$2,496,049.75	\$2,493,760.00	\$2,289.75						
27	Health and Human Services		7.00	-0.26%	(\$350.00)	\$134,786.00	\$134,436.00	\$119,333.50	\$15,102.50						
28	Parks and Recreation		2.00	1.42%	\$1,900.00	\$133,500.00	\$135,400.00	\$135,400.00							
29	Education (including Library)			1.68%	\$2,000.00	\$119,000.00	\$121,000.00	\$121,000.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			-1.76%	(\$31,230.00)	\$1,778,450.00	\$1,747,220.00	\$1,747,220.00							
32	Landfill / Solid Waste Disposal			0.84%	\$2,000.00	\$237,000.00	\$239,000.00	\$239,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			3.89%	\$34,972.00	\$900,125.00	\$935,097.00	\$935,097.00							
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	-6.27%	(\$9,350.00)	\$149,200.00	\$139,850.00	\$138,250.00	\$1,600.00						
44	Capital			0.00%	\$0.00	\$225,000.00	\$225,000.00	\$225,000.00							
45	Debt			33.98%	\$433,850.00	\$1,276,900.00	\$1,710,750.00	\$1,710,750.00							
46	Deferred Charges			-20.18%	(\$145,387.21)	\$720,500.00	\$575,112.79	\$575,112.79							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.11%	\$32,213.62	\$1,523,687.05	\$1,555,900.67	\$1,555,900.67							
55	Surplus General Budget			-9.09%	(\$11,000.00)	\$121,000.00	\$110,000.00	\$110,000.00		\$110,000.00					
	<b>Total</b>	<b>43.00</b>	<b>73.00</b>	<b>3.12%</b>	<b>\$460,635.48</b>	<b>\$14,748,880.73</b>	<b>\$15,209,516.21</b>	<b>\$15,075,523.96</b>	<b>\$23,992.25</b>	<b>\$0.00</b>	<b>\$110,000.00</b>	<b>\$0.00</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		7.00	42,178.00	\$37,173.00		\$2,110.00		\$2,895.00
Supervisory Staff (Department Heads & Managers)	6.00	15.00	1,200,458.00	\$938,617.00		\$111,428.00	\$77,295.00	\$73,118.00
Police Officers (Including Superior Officers)	16.00		2,388,926.00	\$1,613,610.00	\$140,000.00	\$384,807.00	\$113,903.00	\$136,606.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,491,828.00	\$868,650.00	\$158,500.00	\$115,096.00	\$269,567.00	\$80,015.00
All Other Non-Union Employees not listed above	6.00	72.00	775,798.50	\$581,000.00		\$25,656.00	\$124,006.50	\$45,136.00
<b>Totals</b>	<b>42.00</b>	<b>94.00</b>	<b>5,899,188.50</b>	<b>\$4,039,050.00</b>	<b>\$298,500.00</b>	<b>\$639,097.00</b>	<b>\$584,771.50</b>	<b>\$337,770.00</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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	18.00	\$10,872.96	\$195,713.28	17.00	\$10,968.94	\$186,471.98
Parent & Child	1.00	\$20,366.04	\$20,366.04	2.00	\$20,313.68	\$40,627.36
Employee & Spouse (or Partner)	4.00	\$22,124.40	\$88,497.60	3.00	\$22,322.23	\$66,966.69
Family	14.00	\$31,442.47	\$440,194.58	14.00	\$30,959.57	\$433,433.98
Employee Cost Sharing Contribution (enter as negative - )			(\$160,000.00)			(\$150,000.00)
<b>Subtotal</b>	<b>37.00</b>		<b>\$584,771.50</b>	<b>36.00</b>		<b>\$577,500.01</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	21	\$10,412.70	\$218,666.70	21	\$10,404.76	\$218,499.96
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>21.00</b>		<b>\$218,666.70</b>	<b>21.00</b>		<b>\$218,499.96</b>
<b>GRAND TOTAL</b>	<b>58.00</b>		<b>\$803,438.20</b>	<b>57.00</b>		<b>\$795,999.97</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**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,475,000.00	\$8,475,000.00	\$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	\$976,712.79		\$976,712.79				
Notes Outstanding	\$10,875,000.00		\$10,875,000.00				
Bonds Outstanding	\$5,825,000.00	\$546.75	\$5,824,453.25				
Loans and Other Debt	\$7,646.67		\$7,646.67				
<b>Total (Current Year)</b>	<b>\$26,159,359.46</b>	<b>\$8,475,546.75</b>	<b>\$17,683,812.71</b>				
Population (2010 census)	<u>5,532</u>						
Per Capita Gross Debt	<u>\$4,728.73</u>						
Per Capita Net Debt	<u>\$3,196.64</u>						
3 Yr. Average Property Valuation		<u>\$1,453,577,294.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.22%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$444,100.00			
Bond Anticipation Notes - Interest				\$244,700.00			
Bonds - Principal				\$865,000.00	\$915,000.00	\$935,000.00	\$3,110,000.00
Bonds - Interest				\$151,687.50	\$130,250.00	\$103,900.00	\$296,737.50
Loans & Other Debt - Principal				\$5,072.37	\$2,574.30		
Loans & Other Debt - Interest				\$127.70	\$25.74		
<b>Total</b>				<b>\$1,710,687.57</b>	<b>\$1,047,850.04</b>	<b>\$1,038,900.00</b>	<b>\$3,406,737.50</b>
Total Principal				\$1,314,172.37	\$917,574.30	\$935,000.00	\$3,110,000.00
Total Interest				\$396,515.20	\$130,275.74	\$103,900.00	\$296,737.50
% of Total Current Year Budget				<u>11.25%</u>			
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 &amp; Poors</u>	<u>Fitch</u>				
Rating	Aa1						
Year of Last Rating	2017						
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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