



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1423_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason	C.	Karr	12/31/2026	jkarr@morrisplainsboro.org

Chief Administrative Officer

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Chief Financial Officer

Ana	M.	Thomas		athomas@morrisplainsboro.org
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Municipal Clerk

Rosanne		Denman		rdenman@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
Salvatore		Cortese	12/31/2023	
Art		Bruhn	12/31/2023	
Catherine	E.	Kelly	12/31/2024	
Dennis	M.	Wagener	12/31/2024	
Joan		Gaddard	12/31/2025	
Nancy		Verga	12/31/2025	



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	Swimming Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	60.25%	\$1,656,972.00	\$2,750,328.00	\$4,407,300.00	\$4,358,000.00			\$49,300.00				
08	Local Revenue	-0.10%	(\$445.93)	\$464,595.93	\$464,150.00	\$338,450.00			\$125,700.00				
09	State Aid (without offsetting appropriation)	5.91%	\$36,265.67	\$613,886.00	\$650,151.67	\$650,151.67							
08	Uniform Construction Code Fees	-64.29%	(\$945,013.00)	\$1,470,013.00	\$525,000.00	\$525,000.00							
Special Revenue Items w/ Prior Written Consent													
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	-8.39%	(\$14,716.28)	\$175,414.83	\$160,698.55	\$160,698.55							
08	Other Special Items	3.91%	\$14,526.36	\$371,727.23	\$386,253.59	\$386,253.59							
15	Receipts from Delinquent Taxes	-25.89%	(\$58,962.13)	\$227,762.13	\$168,800.00	\$168,800.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.96%	(\$1,332,827.74)	\$13,379,597.38	\$12,046,769.64	\$12,046,769.64							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-3.31%	(\$644,201.05)	\$19,453,324.50	\$18,809,123.45	\$18,634,123.45	\$0.00	\$0.00	\$175,000.00	\$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	Arts and Culture Trust Fund	Swimming Pool Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	11.00	-10.15%	(\$126,125.00)	\$1,242,525.00	\$1,116,400.00	\$1,116,400.00								
21	Land-Use Administration		1.00	-3.80%	(\$4,300.00)	\$113,150.00	\$108,850.00	\$108,850.00								
22	Uniform Construction Code	2.00	11.00	5.15%	\$22,300.00	\$432,700.00	\$455,000.00	\$455,000.00								
23	Insurance			19.06%	\$209,810.00	\$1,100,660.00	\$1,310,470.00	\$1,310,470.00								
25	Public Safety	21.00	16.00	7.71%	\$246,869.00	\$3,201,705.00	\$3,448,574.00	\$3,415,074.00	\$33,500.00							
26	Public Works	17.00	8.00	10.74%	\$298,084.38	\$2,774,537.62	\$3,072,622.00	\$2,954,931.45	\$117,690.55							
27	Health and Human Services		7.00	4.20%	\$3,058.00	\$72,727.00	\$75,785.00	\$64,750.00	\$11,035.00							
28	Parks and Recreation		26.00	-10.25%	(\$38,520.01)	\$375,920.01	\$337,400.00	\$162,400.00			\$175,000.00					
29	Education (including Library)			0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-0.17%	(\$3,050.00)	\$1,787,550.00	\$1,784,500.00	\$1,784,500.00								
32	Landfill / Solid Waste Disposal			1.84%	\$5,250.00	\$285,000.00	\$290,250.00	\$290,250.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			9.62%	\$118,317.00	\$1,229,891.00	\$1,348,208.00	\$1,348,208.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.01%	\$1,400.00	\$69,640.00	\$71,040.00	\$71,040.00								
43	Court and Public Defender	1.00	1.00	6.18%	\$9,600.00	\$155,260.00	\$164,860.00	\$163,360.00	\$1,500.00							
44	Capital			338.46%	\$1,100,000.00	\$325,000.00	\$1,425,000.00	\$1,425,000.00								
45	Debt			23.64%	\$328,850.00	\$1,391,020.00	\$1,719,870.00	\$1,719,870.00								
46	Deferred Charges			42.73%	\$68,970.19	\$161,405.32	\$230,375.51	\$230,375.51								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.92%	\$49,010.98	\$1,675,907.96	\$1,724,918.94	\$1,724,918.94								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	47.00	81.00	13.86%	\$2,289,524.54	\$16,519,598.91	\$18,809,123.45	\$18,470,397.90	\$163,725.55	\$0.00	\$0.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	227	\$46,839,800.00	3.34%	15A Public Schools	2	\$11,792,800.00	16.97%	
2 Residential	2,138	\$947,177,800.00	67.44%	15B Other Schools	1	\$765,600.00	1.10%	
3A/3B Farm			0.00%	15C Public Property	76	\$36,513,400.00	52.55%	
4A Commercial	77	\$296,265,800.00	21.09%	15D Church and Charities	11	\$16,755,500.00	24.12%	
4B Industrial	5	\$38,296,300.00	2.73%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	4	\$75,880,000.00	5.40%	15F Other Exempt	8	\$3,650,400.00	5.25%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	2,451	\$1,404,459,700.00	100.00%	Total	98	\$69,477,700.00	100.00%	
Average Ratio (%), Assessed to True Value				84.09%	Percentage of Exempt vs. Non-Exempt Properties			4.95%
Equalized Valuation, Taxable Properties				\$1,670,186,347.96				
Total # of property tax appeals filed in 2022		County Tax Board	4.00					
		State Tax Court	18.00					
Number of 2022 County Tax Board decisions appealed to Tax Court			2.00					
Number of pending property tax appeals in State Tax Court			6.00					
Amount paid out by municipality for tax appeals in 2022			\$6,123.00					

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 2022 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	54,453.16	\$49,800.00		\$738.88		\$3,914.28
Supervisory Staff (Department Heads & Managers)	6.00	15.00	1,322,737.93	\$999,611.50		\$133,617.79	\$110,959.17	\$78,549.47
Police Officers (Including Superior Officers)	19.00		3,514,443.54	\$2,120,562.00	\$241,000.00	\$652,208.00	\$315,102.00	\$185,571.54
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00		1,699,202.35	\$986,850.00	\$127,500.00	\$156,415.73	\$340,871.00	\$87,565.62
All Other Non-Union Employees not listed above	7.00	59.00	1,053,663.42	\$852,266.50		\$38,227.60	\$96,210.23	\$66,959.09
Totals	47.00	81.00	7,644,500.40	\$5,009,090.00	\$368,500.00	\$981,208.00	\$863,142.40	\$422,560.00

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	18.00	\$13,714.00	\$246,852.00	11.00	\$11,215.64	\$123,372.04
Parent & Child	3.00	\$25,641.84	\$76,925.52	4.00	\$20,988.48	\$83,953.92
Employee & Spouse (or Partner)	4.00	\$28,650.12	\$114,600.48	4.00	\$22,886.61	\$91,546.44
Family	19.00	\$38,387.60	\$729,364.40	19.00	\$31,879.91	\$605,718.29
Employee Cost Sharing Contribution (enter as negative -)			(\$304,600.00)			(\$233,000.00)
Subtotal	44.00		\$863,142.40	38.00		\$671,590.69
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	24	\$8,585.79	\$206,058.96	24	\$7,937.52	\$190,500.48
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	24.00		\$206,058.96	24.00		\$190,500.48
GRAND TOTAL	68.00		\$1,069,201.36	62.00		\$862,091.17

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,530,000.00	\$4,530,000.00				
Regional School Debt						
<u>Utility Fund Debt</u>						
Swimming Pool		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$337,250.00	\$337,250.00				
Notes Outstanding	\$1,341,360.00	\$1,341,360.00				
Bonds Outstanding	\$10,555,000.00	\$314,389.18				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$16,763,610.00	\$4,844,389.18				
Population (2020 census)	<u>6,153</u>					
Per Capita Gross Debt	<u>\$2,724.46</u>					
Per Capita Net Debt	<u>\$1,937.14</u>					
3 Year Average Property Valuation		<u>\$1,605,490,926.67</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.74%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$374,520.00			
Bond Anticipation Notes - Interest			\$39,600.00			
Bonds - Principal			\$1,095,000.00	\$1,110,000.00	\$1,125,000.00	\$7,225,000.00
Bonds - Interest			\$210,750.00	\$193,393.75	\$175,075.00	\$831,400.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,719,870.00	\$1,303,393.75	\$1,300,075.00	\$8,056,400.00
Total Principal			\$1,469,520.00	\$1,110,000.00	\$1,125,000.00	\$7,225,000.00
Total Interest			\$250,350.00	\$193,393.75	\$175,075.00	\$831,400.00
% of Total Current Year Budget			9.14%			
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	2022					
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)
