



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 1424 Morristown Town - County of Morris Introduced
Municode: 1424 Filename: 1424_fbi_2017.xlsm
Website: www.townofmorristown.org
Phone Number: 973-292-6636
Mailing Address: 200 South Street
Municipality: Morristown State: NJ Zip: 07963

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Timothy	P.	Dougherty		Mayor@townofmorristown.org
Chief Administrative Officer				
Jillian		Barrick		J-barrick@townofmorristown.org
Chief Financial Officer				
Frank		Mason		f-mason@townofmorristown.org
Municipal Clerk				
Kevin		Harris		k-harris@townofmorristown.org
Registered Municipal Accountant				
Francis	M.	McEnerney		fmccenerney@pkfod.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Stefan		Airmington	12/31/2019	S-ARMINGTON@TOWNOFMORRISTOWN.ORG
Hilliari		Davis	12/31/2019	h-davis@TOWNOFMORRISTOWN.ORG
Alison		Deeb	12/31/2019	a-deeb@TOWNOFMORRISTOWN.ORG
Michael		Elms	12/31/2017	M-ELMS@TOWNOFMORRISTOWN.ORG
Toshiba		Foster	12/31/2017	T-FOSTER@TOWNOFMORRISTOWN.ORG
Michelle		Dupree Harris	12/31/2017	M-HARRIS@TOWNOFMORRISTOWN.ORG
Robert		Iannaccone	12/31/2019	r-iannaccone@TOWNOFMORRISTOWN.ORG



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes				Current Year 2017 Budget
Calendar Year	Tax Rate	Tax Levy	% of Total Levy	Actual/Estimated
Calendar Year	Tax Levy	Avg Residential Taxpayer Impact	Tax Levy	Tax Levy
Municipal Purpose Tax	0.992	\$22,385,194.00	36.93%	ESTIMATED
Municipal Library	0.041	\$920,827.00	1.52%	ESTIMATED
Municipal Open Space			0.00%	
Fire Districts (avg. rate/total levies)			0.00%	
Other Special Districts (total levies)			0.00%	
Local School District			0.00%	
Regional School District	1.336	\$30,115,332.00	49.69%	ESTIMATED
County Purposes	0.309	\$6,945,154.00	11.46%	ESTIMATED
County Library			0.00%	
County Board of Health			0.00%	
County Open Space	0.011	\$245,327.00	0.40%	ESTIMATED
Other County Levies (total)			0.00%	
Total (Calendar Year 2016 Budget)	2.689	\$60,611,834.00	100.00%	\$62,353,295.62
Total Taxable Valuation as of October 1, 2016 <u>\$2,261,731,055.00</u>				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		<u>\$352,097.00</u>		
<u>Prior Year to Current Year Comparison</u>				
Comparison - Municipal Purposes Tax Levy				
Prior Year	0.992		% Change (+/-)	98.10%
Current Year		0.992	% Change (+/-)	
Comparison - Municipal Purposes Tax Levy				
Prior Year	\$22,385,194.00		% Change (+/-)	40A-4-41c(1) 3 yr avg
Current Year	\$22,455,483.00		% Change (+/-)	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On)				
Prior Year	\$3,492.80		% Change (+/-)	59,100,016.00
Current Year	\$3,492.80		% Change (+/-)	60,719,531.00
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On)				
Prior Year	\$3,492.80		% Change (+/-)	97.33%
Current Year	\$3,492.80		% Change (+/-)	\$1,539,133.00
Delinquent Taxes - December 31, 2016				



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	-11.29%	(\$480,000.00)	\$4,250,000.00	\$3,770,000.00	\$3,475,000.00		\$280,000.00	\$15,000.00				
08	Local Revenue	351.67%	\$8,264,986.00	\$2,350,218.00	\$10,615,204.00	\$2,417,000.00		\$7,993,204.00	\$205,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,868,599.00	\$2,868,599.00	\$2,868,599.00							
08	Uniform Construction Code Fees	18.94%	\$196,000.00	\$1,035,000.00	\$1,231,000.00	\$1,231,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$460,000.00		\$460,000.00			\$460,000.00					
10	Public and Private Revenue	34.54%	\$62,906.00	\$182,138.00	\$245,044.00	\$245,044.00							
08	Other Special Items	0.40%	\$23,543.00	\$5,816,000.00	\$5,839,543.00	\$5,839,543.00							
15	Receipts from Delinquent Taxes	194.33%	\$923,060.00	\$473,000.00	\$1,398,060.00	\$1,398,060.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.31%	\$70,289.00	\$22,385,194.00	\$22,455,483.00	\$22,455,483.00							
07	Minimum Library Tax	4.21%	\$38,765.00	\$920,827.00	\$959,592.00	\$959,592.00							
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	23.73%	\$9,559,549.00	\$40,282,976.00	\$49,842,525.00	\$40,889,321.00	\$0.00	\$8,733,204.00	\$720,000.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20							\$3,973,496.00									
	22.00	1.00	2.92%	\$12,664.00	\$3,860,832.00	\$3,973,496.00										
	4.00	2.00	-45.77%	(\$311,342.00)	\$680,280.00	\$368,938.00										
21	9.00		15.34%	\$139,267.00	\$907,591.00	\$1,046,858.00										
			2.58%	\$147,749.00	\$5,729,758.00	\$5,877,507.00										
23	97.00		11.11%	\$1,105,457.00	\$9,951,047.00	\$11,056,504.00										
	42.00	4.00	45.36%	\$3,650,171.00	\$8,047,398.00	\$11,697,569.00										
25	3.00	1.00	15.90%	\$65,090.00	\$409,328.00	\$474,418.00										
26			11.20%	\$51,941.00	\$463,854.00	\$515,795.00										
27	2.00		1.33%	\$15,156.00	\$1,139,604.00	\$1,154,760.00										
28			#DIV/0!	\$0.00	\$0.00	\$0.00										
29			#DIV/0!	\$0.00	\$0.00	\$0.00										
30			#DIV/0!	\$0.00	\$0.00	\$0.00										
31			#DIV/0!	\$0.00	\$0.00	\$0.00										
32			#DIV/0!	\$0.00	\$0.00	\$0.00										
35			0.00%	\$0.00	\$5,000.00	\$5,000.00										
36			-8.31%	(\$330,421.00)	\$3,975,500.00	\$3,645,129.00										
37			#DIV/0!	\$0.00	\$0.00	\$0.00										
42			4.10%	\$5,512.00	\$134,288.00	\$139,800.00										
43	7.00	2.00	5.30%	\$31,012.00	\$584,846.00	\$615,858.00										
44			-6.38%	(\$120,000.00)	\$1,882,000.00	\$1,762,000.00										
45			-10.47%	(\$716,702.00)	\$6,844,802.00	\$6,128,100.00										
46			1961.00%	\$10,158.00	\$518.00	\$10,676.00										
48			#DIV/0!	\$0.00	\$0.00	\$0.00										
50			37.30%	\$313,833.00	\$841,284.00	\$1,155,117.00										
55			-93.75%	(\$3,225,000.00)	\$3,440,000.00	\$215,000.00										
Total	186.00	10.00	1.93%	\$944,545.00	\$48,897,980.00	\$49,842,525.00	\$0.00	\$0.00	\$0.00	\$8,733,204.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	X			Shared service agreement-Morris County Communications Dispatch	\$7,452.00	Anticipated 2% service cost increase in 2018
				Sewer Utility Surplus	\$3,300,000.00	Subject to the Sewer Utility operations
	X			Shared service agreement-Morris County Public Health Services	\$2,686.00	Anticipated 2% service cost increase in 2018
				Airport Utility Surplus	\$215,000.00	Allocated in Airport operating budget

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	110	\$16,322,900.00	0.73%	15A Public Schools	8	\$40,141,900.00	11.33%
2 Residential	3,597	\$1,226,492,800.00	55.20%	15B Other Schools	1	\$8,447,500.00	2.38%
3A/3B Farm			0.00%	15C Public Property	118	\$170,683,600.00	48.16%
4A Commercial	534	\$727,584,000.00	32.73%	15D Church and Charities	58	\$113,431,400.00	32.00%
4B Industrial	8	\$8,732,600.00	0.39%	15E Cemeteries & Graveyards	1	\$4,176,800.00	1.18%
4C Apartments	76	\$242,590,200.00	10.92%	15F Other Exempt	26	\$17,553,700.00	4.95%
5A/5B Railroad	2	\$8,555.00	0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,327	\$2,221,731,055.00	100.00%	Total	212	\$354,434,900.00	100.00%

Average Ratio (%), Assessed to True Value	78.32%
Equalized Valuation, Taxable Properties	\$2,836,735,259.19

Total # of property tax appeals filed in 2016	County Tax Board	45.00
	State Tax Court	71.00
Number of 2016 County Tax Board decisions appealed to Tax Court		21.00
Number of pending property tax appeals in State Tax Court		67.00
Amount paid out by municipality for tax appeals in 2016		\$170,063.00

Percentage of Exempt vs. Non-Exempt Properties: 15.95%

	# of		Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
	Parcels	PILOT Billing/Revenue		
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		8.00	104,953.74	\$94,852.00		\$2,845.56		\$7,256.18
Supervisory Staff (Department Heads & Managers)	6.00		1,007,656.55	\$786,363.00		\$101,519.46	\$59,617.32	\$60,156.77
Police Officers (Including Superior Officers)	62.00		8,871,937.12	\$6,082,160.00	\$549,500.00	\$1,551,559.02	\$600,526.78	\$88,191.32
Fire Fighters (Including Superior Officers)	34.00		4,735,006.80	\$3,261,048.00	\$165,500.00	\$831,893.34	\$429,280.26	\$47,285.20
All Other Union Employees not listed above			1,457,690.72			\$0.00	\$1,457,690.72	\$0.00
All Other Non-Union Employees not listed above	26.00		2,366,052.61	\$1,839,795.00		\$237,517.53	\$147,995.76	\$140,744.32
Totals	128.00	8.00	18,543,297.54	\$12,064,218.00	\$715,000.00	\$2,725,334.92	\$2,695,110.84	\$343,633.78

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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	56.00	\$10,318.78	\$577,851.68	53.00	\$9,970.17	\$528,419.01
Parent & Child	20.00	\$25,254.98	\$505,099.60	20.00	\$25,900.59	\$518,011.80
Employee & Spouse (or Partner)	17.00	\$19,830.81	\$337,123.77	19.00	\$17,599.57	\$334,391.83
Family	63.00	\$31,016.78	\$1,954,057.14	61.00	\$26,275.86	\$1,602,827.46
Employee Cost Sharing Contribution (enter as negative -)			(\$856,302.46)			(\$789,141.00)
Subtotal	156.00		\$2,517,829.73	153.00		\$2,194,509.10
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	36	\$10,367.48	\$373,229.28	33	\$9,713.13	\$320,533.29
Parent & Child	10	\$26,036.02	\$260,360.20	12	\$20,153.02	\$241,836.24
Employee & Spouse (or Partner)	47	\$22,361.21	\$1,050,976.87	43	\$20,153.02	\$866,579.86
Family	28	\$31,399.90	\$879,197.20	33	\$30,562.18	\$1,008,551.94
Employee Cost Sharing Contribution (enter as negative -)			(\$31,908.07)			(\$26,761.37)
Subtotal	121.00		\$2,531,855.48	121.00		\$2,410,739.96
GRAND TOTAL	277.00		\$5,049,685.21	274.00		\$4,605,249.06

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Dept	3653.00	\$1,546,113.00	X		
Fire Dept	1933.00	\$806,493.00	X		
Dept of Public Works	2144.00	\$652,802.00	X	X	
Code Enforcement- all divisions	860.00	\$267,985.00	X	X	
Administration/Finance	587.00	\$179,083.00	X	X	
Municipal Courts	245.00	\$61,168.00	X	X	
Totals	9422.00	\$3,513,644.00			

Total Funds Reserved as of end of 2016	\$3,706.00
Total Funds Appropriated in 2017	\$125,000.00

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

	Gross Debt		Deductions	Net Debt	Current Year Budget		2019 Budget	All Additional Future Years' Budgets	
	Debt				Budget	Budget		Budget	Budget
Local School Debt				\$0.00		\$1,223,637.00	\$1,255,550.00	\$2,190,000.00	
Regional School Debt	\$705,734.71		\$705,734.71	\$0.00		\$209,828.91	\$152,654.50	\$204,640.63	
Utility Fund Debt									
0	\$11,298,392.00		\$9,415,949.40	\$1,882,442.60					
0				\$0.00					
0				\$0.00		\$2,796,362.00	\$2,939,447.00	\$10,359,000.00	
0				\$0.00		\$554,782.09	\$433,362.81	\$2,048,037.52	
0				\$0.00					
0				\$0.00					
0				\$0.00					
Total						\$6,128,100.00	\$4,781,014.31	\$14,801,678.15	
<u>Municipal Purposes</u>									
Debt Authorized				\$0.00					
Notes Outstanding	\$6,292,470.00			\$6,292,470.00		\$4,019,999.00	\$4,194,997.00	\$12,549,000.00	
Bonds Outstanding	\$18,741,300.00			\$18,741,300.00		\$764,611.00	\$586,017.31	\$2,252,678.15	
Loans and Other Debt	\$32,750,000.00		\$32,750,000.00	\$0.00					
Total (Current Year)	\$69,787,896.71		\$42,871,684.11	\$26,916,212.60					
Population (2010 census)	18,411								
Per Capita Gross Debt	\$3,790.55								
Per Capita Net Debt	\$1,461.96								
3 Yr. Average Property Valuation	\$2,741,998,080.67								
Net Debt as % of 3 Year Avg Property Valuation	0.98%								

Description Debt Not Listed Above

Total Guarantees - Governmental	
Total Guarantees - Other	
Total Capital/Equipment Leases	\$0.00
Total Other	\$29,000.00

<u>Bond Rating</u>	Moody's	Standard & Poors	Fitch
Rating		AA+	
Year of Last Rating		2016	

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	morris county radio dispatch	radio dispatch				\$376,500.00
Receiving	morris county public health services	health services				\$139,800.00



USER FRIENDLY BUDGET SECTION - Notes

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