State of New Jersey
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1424 Morristown Town - County of Morris | Adopted

Municode: 1424 **Filename:** 1424_fba_2018.xlsm

Website: www.townofmorristown.org

Phone Number: 973-292-6636

Mailing Address: 200 South Street

Email the UFB if not using Outlook

Municipality: Morristown **State:** NJ **Zip:** 07963

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Timothy	P.	Dougherty		Mayor@townofmorristown.org

Chief Administrative Officer

First Name	Middle Name	Last Name	Term Expires	Business Email
Jillian		Barrick		J-barrick@townofmorristown.org

Chief Financial Officer

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Mason		f-mason@townofmorristown.org

Municipal Clerk

First Name	Middle Name	Last Name	Term Expires	Business Email
Margot		Kaye		m-kaye@townofmorristown.org

Registered Municipal Accountant

First Name	Middle Name	Last Name	Term Expires	Business Email
Francis	M.	McEnerney		fmcenerney@pkfod.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Stefan		Armington	12/31/2019	S-ARMINGTON@TOWNOFMORRISTOWN.ORG
Hiliari		Davis	12/31/2019	h-davis@TOWNOFMORRISTOWN.ORG
Alison		Deeb	12/31/2019	a-deeb@TOWNOFMORRISTOWN.ORG
Michael		Elms	12/31/2021	M-ELMS@TOWNOFMORRISTOWN.ORG
Toshiba		Foster	12/31/2021	T-FOSTER@TOWNOFMORRISTOWN.ORG
Silva		David	12/31/2021	D-silva@TOWNOFMORRISTOWN.ORG
Robert		Iannaccone	12/31/2019	r-iannaccone@TOWNOFMORRISTOWN.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.993	$22,455,483.00	35.98%	$3,522.52
Municipal Library	0.042	$959,592.00	1.54%	$150.53
Municipal Open Space			0.00%	$0.00
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)			0.00%	$0.00
Local School District			0.00%	$0.00
Regional School District	1.389	$31,408,762.00	50.33%	$4,926.99
County Purposes	0.324	$7,320,459.00	11.73%	$1,148.34
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.011	$259,412.00	0.42%	$40.69
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2017 Budget)	2.759	$62,403,708.00	100.00%	$9,789.07

Total Taxable Valuation as of	October 1, 2017	$2,266,767,400.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$354,790.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.993	1.006	1.31%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$22,455,483.00	$22,794,710.00	1.51%	$339,227.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$3,522.52	$3,569.19	1.32%	$46.67

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	estimated	$22,794,710.00
Municipal Library	estimated	$1,041,023.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	estimated	$32,351,025.00
County Purposes	estimated	$7,542,667.00
County Library		
County Board of Health		
County Open Space	estimated	$264,600.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$63,994,025.00

Revenue Anticipated, Excluding Tax Levy	17,407,858.00
Budget Appropriations, before Reserve for Uncollected Taxes	40,482,254.00
Total Non-Municipal Tax Levy	$40,158,292.00
Amount to be Raised by Taxes - Before RUT	$63,232,688.00
Reserve for Uncollected Taxes (RUT)	$787,447.67
Total Amount to be Raised by Taxes	$64,020,135.67
% of Tax Collections used to Calculate RUT	98.77%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	62,193,985.00
Total Tax Levy, CY 2017	62,791,352.00
% of Taxes Collected, CY 2017	99.05%
Delinquent Taxes - December 31, 2017	$644,251.00

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	-14.70%	($555,000.00)	$3,775,000.00	$3,220,000.00	$3,000,000.00		$200,000.00	$20,000.00				
08	Local Revenue	-2.90%	($315,335.00)	$10,868,015.00	$10,552,680.00	$2,663,680.00		$7,689,000.00	$200,000.00				
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	0.00%	$0.00	$1,242,500.00	$1,242,500.00	$1,242,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	$0.00		$0.00								
08	Additional Revenue Offset by Appropriations	-12.68%	($58,238.00)	$459,238.00	$401,000.00			$401,000.00					
10	Public and Private Revenue	-68.04%	($945,724.00)	$1,389,974.00	$444,250.00	$444,250.00							
08	Other Special Items	6.64%	$410,150.00	$6,177,779.00	$6,587,929.00	$6,587,929.00							
15	Receipts from Delinquent Taxes	-63.34%	($1,038,179.00)	$1,639,179.00	$601,000.00	$601,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.60%	($137,311.00)	$22,936,711.00	$22,799,400.00	$22,799,400.00							
07	Minimum Library Tax	8.49%	$81,431.00	$959,592.00	$1,041,023.00	$1,041,023.00							
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	-4.89%	($2,558,206.00)	$52,316,587.00	$49,758,381.00	$41,248,381.00	$0.00	$8,290,000.00	$220,000.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	Budgeted 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	Utility sewer	Utility airport	Utility	Utility	Utility	Utility
20	General Government	18.00	5.00	7.65%	$304,085.00	$3,973,496.00	$4,277,581.00	$4,272,581.00				$5,000.00				
21	Land-Use Administration			-2.30%	($8,475.00)	$368,938.00	$360,463.00	$360,463.00								
22	Uniform Construction Code	21.00	3.00	5.01%	$52,429.00	$1,046,858.00	$1,099,287.00	$1,099,287.00								
23	Insurance			11.78%	$692,185.00	$5,877,507.00	$6,569,692.00	$6,569,692.00								
25	Public Safety	94.00		-1.18%	($130,306.00)	$11,056,504.00	$10,926,198.00	$10,926,198.00								
26	Public Works	42.00	5.00	-1.89%	($220,929.00)	$11,697,569.00	$11,476,640.00	$6,221,236.00			$5,255,404.00					
27	Health and Human Services			8.55%	$40,573.00	$474,418.00	$514,991.00	$514,991.00								
28	Parks and Recreation			40.11%	$206,904.00	$515,795.00	$722,699.00	$722,699.00								
29	Education (including Library)			7.27%	$83,968.00	$1,154,760.00	$1,238,728.00	$1,238,728.00								
30	Unclassified			#DIV/0!	$0.00	$0.00	$0.00	$0.00								
31	Utilities and Bulk Purchases			#DIV/0!	$0.00	$0.00	$0.00	$0.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00	$0.00	$0.00	$0.00								
35	Contingency			0.00%	$0.00	$5,000.00	$5,000.00	$5,000.00								
36	Statutory Expenditures			11.43%	$416,781.00	$3,645,129.00	$4,061,910.00	$3,930,910.00			$131,000.00					
37	Judgements			#DIV/0!	$0.00		$0.00	$0.00								
42	Shared Services			1.94%	$2,707.00	$139,800.00	$142,507.00	$142,507.00								
43	Court and Public Defender	7.00	3.00	2.27%	$14,008.00	$615,858.00	$629,866.00	$629,866.00								
44	Capital			-47.56%	($838,000.00)	$1,762,000.00	$924,000.00	$254,000.00			$670,000.00					
45	Debt			-5.70%	($349,104.00)	$6,128,100.00	$5,778,996.00	$3,545,400.00			$2,233,596.00					
46	Deferred Charges			-8.95%	($956.00)	$10,676.00	$9,720.00	$9,720.00								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			-30.30%	($350,014.00)	$1,155,117.00	$805,103.00	$805,103.00								
55	Surplus General Budget			#DIV/0!	$215,000.00		$215,000.00					$215,000.00				
	Total	182.00	16.00	0.26%	$130,856.00	$49,627,525.00	$49,758,381.00	$41,248,381.00	$0.00	$0.00	$8,290,000.00	$220,000.00	$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	$7,522.00	Anticipated 2% service cost increase in 2019
X				Sewer Utility Surplus	$3,300,000.00	Subject to the Sewer Utility operations
		X		Shared service agreement-Morris County Public Health Services	$2,850.00	Anticipated 2% service cost increase in 2019
X				Airport Utility Surplus	$205,000.00	Allocated in Airport operating budget

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	111	$15,935,500.00	0.70%
2	Residential	3,596	$1,275,824,200.00	56.28%
3A/3B	Farm			0.00%
4A	Commercial	531	$712,681,000.00	31.44%
4B	Industrial	8	$8,732,600.00	0.39%
4C	Apartments	80	$253,591,100.00	11.19%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	4,326	$2,266,764,400.00	100.00%

Average Ratio (%), Assessed to True Value	72.42%
Equalized Valuation, Taxable Properties	$3,130,025,407.35

Total # of property tax appeals filed in 2017	County Tax Board	41.00
	State Tax Court	60.00
Number of 2017 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2017	$599,218.00

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	8	$40,141,900.00	10.60%
15B	Other Schools	1	$8,447,500.00	2.23%
15C	Public Property	117	$170,683,600.00	45.06%
15D	Church and Charities	58	$139,080,100.00	36.72%
15E	Cemeteries & Graveyards	1	$4,176,800.00	1.10%
15F	Other Exempt	28	$16,237,000.00	4.29%
	Total	213	$378,766,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 16.71%

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 2017 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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Mill Creek Urban Renewal	Other	$688,273.00	$7,884,300.00	$212,008.83
Morristown Housing Authority	Aff. Housing	$80,695.00		
CVS	Other	$119,117.00	$2,902,800.00	$78,056.29
Total Long Term Exemptions - Column Total		$888,085.00	$10,787,100.00	$290,065.12

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$888,085.00	$10,787,100.00	$290,065.12

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	$0.00	$7,256.18
Supervisory Staff (Department Heads & Managers)	5.00		578,228.14	$433,131.00		$57,909.61	$54,053.00	$33,134.52
Police Officers (Including Superior Officers)	55.00		9,402,596.37	$6,214,536.00	$451,000.00	$1,699,675.60	$947,274.00	$90,110.77
Fire Fighters (Including Superior Officers)	29.00		4,497,775.41	$2,980,991.00	$165,500.00	$815,301.04	$492,759.00	$43,224.37
All Other Union Employees not listed above	59.00		5,566,988.74	$3,709,033.00		$495,897.71	$1,078,317.00	$283,741.02
All Other Non-Union Employees not listed above	35.00		4,147,610.89	$2,962,754.00		$396,120.21	$562,086.00	$226,650.68
Totals	183.00	8.00	24,298,153.28	$16,395,297.00	$616,500.00	$3,467,749.73	$3,134,489.00	$684,117.55

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	51.00	$12,530.00	$639,030.00	56.00	$10,318.78	$577,851.68
Parent & Child	22.00	$28,319.52	$623,029.44	20.00	$25,254.98	$505,099.60
Employee & Spouse (or Partner)	19.00	$24,072.00	$457,368.00	17.00	$19,830.81	$337,123.77
Family	64.00	$37,726.00	$2,414,464.00	63.00	$31,016.78	$1,954,057.14
Employee Cost Sharing Contribution (enter as negative -)			($958,164.36)			($856,302.46)
Subtotal	156.00		$3,175,727.08	156.00		$2,517,829.73
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	34	$13,731.00	$466,854.00	36	$10,367.48	$373,229.28
Parent & Child			$0.00	10	$26,036.02	$260,360.20
Employee & Spouse (or Partner)	57	$25,161.00	$1,434,177.00	47	$22,361.21	$1,050,976.87
Family	27	$36,849.00	$994,923.00	28	$31,399.90	$879,197.20
Employee Cost Sharing Contribution (enter as negative -)			($37,223.73)			($31,908.07)
Subtotal	118.00		$2,858,730.27	121.00		$2,531,855.48
GRAND TOTAL	274.00		$6,034,457.35	277.00		$5,049,685.21

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Dept	3886.00	$1,623,409.00	x		
Fire Dept	2071.00	$873,856.00	x		
Dept of Public Works	2211.00	$678,586.00	x	x	
Code Enforcement- all divisions	895.00	$280,500.00	x	x	
Administration/Finance	505.00	$149,388.00	x	x	
Municipal Courts	197.00	$43,477.00	x	x	
Totals	9765.00	$3,649,216.00			
Total Funds Reserved as of end of 2017		$157,859.00			
Total Funds Appropriated in 2018		$75,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt			$0.00
Regional School Debt	$490,163.00	$490,163.00	$0.00
Utility Fund Debt			
0	$8,540,868.00	-$420,819.00	$8,961,687.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized			$0.00
Notes Outstanding	$7,228,470.00		$7,228,470.00
Bonds Outstanding	$16,094,809.00		$16,094,809.00
Loans and Other Debt	$31,750,000.00	$31,750,000.00	$0.00
Total (Current Year)	$64,104,310.00	$31,819,344.00	$32,284,966.00

Population (2010 census)	18,411
Per Capita Gross Debt	$3,481.85
Per Capita Net Debt	$1,753.57
3 Yr. Average Property Valuation	$2,960,510,607.00
Net Debt as % of 3 Year Avg Property Valuation	1.09%

	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$1,956,596.00	$1,255,550.00	$575,000.00	$1,615,000.00
Utility Fund - Interest	$277,000.00	$152,654.50	$89,925.00	$114,716.00
Bond Anticipation Notes - Principal	$34,000.00	[redacted]		
Bond Anticipation Notes - Interest	$165,000.00			
Bonds - Principal	$2,796,400.00	$2,939,447.00	$850,000.00	$9,509,000.00
Bonds - Interest	$550,000.00	$423,084.00	$284,932.00	$1,461,467.50
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$5,778,996.00	$4,770,735.50	$1,799,857.00	$12,700,183.50
Total Principal	$4,786,996.00	$4,194,997.00	$1,425,000.00	$11,124,000.00
Total Interest	$992,000.00	$575,738.50	$374,857.00	$1,576,183.50
% of Total Current Year Budget	11.61%			

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		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				$376,140.00
Receiving	morris county public health services	health services				$142,507.00