

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	Arts and Culture Trust Fund	Sewer Utility	Swimming Pool Utility	Parking Utility	Utility	Utility	
20	General Government		5.84%	\$589,738.82	\$10,097,180.48	\$10,686,919.30	\$2,862,913.66				\$6,405,066.47	\$1,120,334.54	\$298,604.63			
21	Land-Use Administration		13.63%	\$23,128.87	\$169,668.65	\$192,797.52	\$192,797.52									
22	Uniform Construction Code		9.12%	\$87,392.91	\$958,764.89	\$1,046,157.80	\$1,046,157.80									
23	Insurance		8.79%	\$403,619.18	\$4,592,668.60	\$4,996,287.78	\$4,996,287.78									
25	Public Safety		5.40%	\$476,146.19	\$8,824,762.84	\$9,300,909.03	\$9,300,909.03									
26	Public Works		2.60%	\$179,599.00	\$6,909,179.28	\$7,088,778.28	\$7,088,778.28									
27	Health and Human Services		30.35%	\$142,362.73	\$469,003.05	\$611,365.78	\$611,365.78									
28	Parks and Recreation		-2.11%	(\$29,309.22)	\$1,388,439.72	\$1,359,130.50	\$1,359,130.50									
29	Education (including Library)		6.22%	\$134,406.00	\$2,160,200.00	\$2,294,606.00	\$2,294,606.00									
30	Unclassified		-41.18%	(\$35,000.00)	\$85,000.00	\$50,000.00	\$50,000.00									
31	Utilities and Bulk Purchases		-3.82%	(\$39,700.00)	\$1,039,700.00	\$1,000,000.00	\$1,000,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		2.59%	\$137,263.57	\$5,303,040.00	\$5,440,303.57	\$4,849,607.44				\$497,469.87	\$70,174.03	\$23,052.23			
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		3.70%	\$11,000.00	\$297,500.00	\$308,500.00	\$308,500.00									
44	Capital		31.47%	\$591,902.50	\$1,880,575.00	\$2,472,477.50	\$794,802.50				\$1,675,175.00	\$2,500.00				
45	Debt		-27.78%	(\$1,445,579.50)	\$5,203,090.54	\$3,757,511.04	\$2,247,700.00				\$1,014,711.04	\$495,100.00				
46	Deferred Charges		-44.01%	(\$545,924.18)	\$1,240,438.18	\$694,514.00	\$694,514.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	1.27%	\$681,046.87	\$53,819,211.23	\$54,500,258.10	\$42,898,070.29	\$0.00	\$0.00	\$0.00	\$9,592,422.38	\$1,688,108.57	\$321,656.86	\$0.00	\$0.00



State of New Jersey Local Government Services

Year: 2025 **Municipal User Friendly Budget**

MUNICIPALITY: 1422 Morris Township - County of Morris Introduced ▼

Municode: 1422 **Filename:** 1422_fbi_2025.xlsm

Website: www.morristwp.com

Phone Number: 973-326-7381

Mailing Address: PO Box 7603

Municipality: Convent Station **State:** NJ **Zip:** 07961

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Donna		Guariglia	12/31/2024	dguariglia@morristwp.com

Chief Administrative Officer

Timothy		Quinn		tquinn@morristwp.com
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Sean		Ferguson	N-1737	sferguson@morristwp.com

Municipal Clerk

Suzanne		Walsh	C-2131	swalsh@morristwp.com
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Registered Municipal Accountant

Valerie		Dolan	548	vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeffrey		Grayzel	12/31/2025	jgrayzel@morristwp.com
Mark	J	Gyorfy	12/31/2024	mgyorfy@morristwp.com
William		Ravitz	12/31/2026	wravitz@morristwp.com
Siva	S	Jonnada	12/31/2026	Sjonnada@morristwp.com

Government Type: Township Committee ▼

Election Type: Non-Partisan (November) ▼

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.458	\$24,875,523.64	22.88%	\$2,617.59	Municipal Purpose Tax	ACTUAL	\$25,205,583.85
Municipal Library	0.037	\$2,160,200.00	1.99%	\$211.46	Municipal Library	ACTUAL	\$2,294,606.00
Municipal Open Space	0.011	\$597,447.07	0.55%	\$62.87	Municipal Open Space	ACTUAL	\$708,871.51
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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			0.00%	\$0.00	Local School District		
Regional School District	1.198	\$65,028,784.00	59.82%	\$6,846.89	Regional School District	ACTUAL	\$62,544,278.97
County Purposes	0.281	\$15,633,864.67	14.38%	\$1,605.99	County Purposes	ACTUAL	\$15,704,230.46
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$408,345.88	0.38%	\$40.01	County Open Space	ACTUAL	\$436,228.62
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	1.992	\$108,704,165.26	100.00%	\$11,384.82	Total ESTIMATED amount to be raised by taxes		\$106,893,799.41
Total Taxable Valuation as of October 1, 2024 \$5,452,857,800.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 15,397,880.44		
Current Year (2025) Average Residential Assessment \$568,775.00 Prior Year (2024) Average Residential Assessment \$571,527.00					Budget Appropriations, before Reserve for Uncollected Taxes 39,698,070.29		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$79,393,609.56		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$103,693,799.41		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$3,200,000.00		
0.458		-100.00%			Total Amount to be Raised by Taxes \$106,893,799.41		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 97.00%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used 		
\$24,875,523.64	\$25,205,583.85	1.33%	\$330,060.21		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2024 108,518,847.91		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2024 109,184,013.37		
\$2,617.59	\$0.00	-100.00%	(\$2,617.59)		% of Taxes Collected, CY 2024 99.39%		
					Delinquent Taxes - December 31, 2024 \$639,350.55		

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	Sewer Utility	Swimming Pool Utility	Parking Utility	Utility	Utility
08	Surplus	-1.24%	(\$91,445.00)	\$7,391,445.00	\$7,300,000.00	\$6,500,000.00			\$800,000.00				
08	Local Revenue	-33.93%	(\$4,719,212.17)	\$13,907,463.60	\$9,188,251.43	\$1,473,000.00			\$6,400,000.00	\$993,594.57	\$321,656.86		
09	State Aid (without offsetting appropriation)	-9.34%	(\$342,116.22)	\$3,661,168.22	\$3,319,052.00	\$3,319,052.00							
08	Uniform Construction Code Fees	-10.63%	(\$123,849.00)	\$1,165,349.00	\$1,041,500.00	\$1,041,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-61.94%	(\$239,756.53)	\$387,091.64	\$147,335.11	\$147,335.11							
08	Other Special Items	100.78%	\$2,373,922.04	\$2,355,493.67	\$4,729,415.71	\$2,336,993.33			\$2,392,422.38				
15	Receipts from Delinquent Taxes	-9.28%	(\$59,350.55)	\$639,350.55	\$580,000.00	\$580,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.11%	(\$2,525,531.82)	\$27,731,115.67	\$25,205,583.85	\$25,205,583.85							
07	Minimum Library Tax	6.22%	\$134,406.00	\$2,160,200.00	\$2,294,606.00	\$2,294,606.00							
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	55.34%	\$247,411.69	\$447,102.31	\$694,514.00					\$694,514.00			
	Total	-8.93%	(\$5,345,521.56)	\$59,845,779.66	\$54,500,258.10	\$42,898,070.29	\$0.00	\$0.00	\$9,592,422.38	\$1,688,108.57	\$321,656.86	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	217	\$58,502,200.00	1.07%	15A Public Schools	11	\$55,606,200.00	7.93%
2 Residential	7,988	\$4,565,221,100.00	83.72%	15B Other Schools	10	\$159,408,600.00	22.73%
3A/3B Farm	19	\$6,671,700.00	0.12%	15C Public Property	176	\$260,268,600.00	37.12%
4A Commercial	167	\$705,320,000.00	12.93%	15D Church and Charities	22	\$38,710,900.00	5.52%
4B Industrial	18	\$45,248,600.00	0.83%	15E Cemeteries & Graveyards	3	\$8,896,200.00	1.27%
4C Apartments	8	\$71,894,200.00	1.32%	15F Other Exempt	198	\$178,292,300.00	25.43%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,417	\$5,452,857,800.00	100.00%	Total	420	\$701,182,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
78.90%				12.86%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$6,911,099,873.26				4.00			
Total # of property tax appeals filed in 2024				State Tax Court			
County Tax Board				8.00			
State Tax Court				0.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				Number of pending property tax appeals in State Tax Court			
0.00				63.00			
Number of pending property tax appeals in State Tax Court				Amount paid out by municipality for tax appeals in 2024			
63.00				\$0.00			

<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 2024 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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
The Seeing Eye	Other	2/1/1967		\$10,000/Year	\$20,909,300.00	\$427,177.00														
Homeless Solutions	Other	10/1/2008	10/1/2038	2% Revenue/Yr	\$1,504,400.00	\$30,734.89														
Urban Renewal	Other	12/1/2020	12/1/2050	2% Revenue/Yr	\$1,271,600.00	\$25,978.79														
Homeless Solutions	Other	8/15/2018	8/15/2048	2% Revenue/Yr	\$477,000.00	\$9,745.11														
Lennar Colgate Urban Renewal Development LLC	Other	Various	Various	Calculated on Sale Price	\$8,980,400.00	\$183,469.57														
Total Long Term Exemptions - Column Total				0.00	33,142,700.00	677,105.36	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total							Total Long Term Exemptions - PAGE TOTAL				\$0.00	\$33,142,700.00	\$677,105.36							

**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		5.00	59,261.60	\$54,991.81				\$4,269.79
Supervisory Staff (Department Heads & Managers)	25.00		4,335,379.85	\$3,125,602.44		\$416,842.67	\$511,069.09	\$281,865.65
Police Officers (Including Superior Officers)	45.00		8,235,520.35	\$4,927,181.78	\$241,300.00	\$1,583,804.43	\$1,017,142.40	\$466,091.74
Fire Fighters (Including Superior Officers)	22.00		4,051,034.31	\$2,324,238.81	\$254,100.00	\$747,108.57	\$493,073.31	\$232,513.62
All Other Union Employees not listed above	54.00	1.00	7,427,293.78	\$4,465,325.03	\$646,350.00	\$595,513.36	\$1,259,136.46	\$460,968.93
All Other Non-Union Employees not listed above	38.00	171.00	5,855,352.99	\$3,965,966.71	\$152,900.00	\$528,916.97	\$836,131.46	\$371,437.85
Totals	184.00	177.00	29,963,842.88	\$18,863,306.58	\$1,294,650.00	\$3,872,186.00	\$4,116,552.72	\$1,817,147.58

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	54.00	\$19,312.32	\$1,042,865.28	52.00	\$17,063.40	\$887,296.80
Parent & Child	14.00	\$32,068.08	\$448,953.12	13.00	\$28,249.08	\$367,238.04
Employee & Spouse (or Partner)	29.00	\$41,008.68	\$1,189,251.72	36.00	\$36,314.04	\$1,307,305.44
Family	57.00	\$52,518.36	\$2,993,546.52	51.00	\$46,356.48	\$2,364,180.48
Employee Cost Sharing Contribution (enter as negative -)			(\$1,658,900.00)			(\$1,449,000.00)
Subtotal	154.00		\$4,015,716.64	152.00		\$3,477,020.76
<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			\$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
GRAND TOTAL	154.00		\$4,015,716.64	152.00		\$3,477,020.76

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)?

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2026	2027	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$970,000.00	\$990,000.00	\$580,000.00	\$2,552,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$153,172.50	\$127,597.50	\$100,335.00	\$267,270.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Sewer	\$6,802,098.00	\$6,802,098.00	\$0.00	Bond Anticipation Notes - Interest	\$645,840.00			
Swimming Pool	\$2,470,050.00		\$2,470,050.00	Bonds - Principal	\$1,450,000.00	\$1,445,000.00	\$1,445,000.00	\$2,900,000.00
Parking			\$0.00	Bonds - Interest	\$217,200.00	\$173,700.00	\$130,350.00	\$130,650.00
			\$0.00	Loans & Other Debt - Principal	\$299,738.04	\$299,738.04	\$304,738.04	\$1,553,690.41
			\$0.00	Loans & Other Debt - Interest	\$21,000.00	\$18,600.00	\$16,200.00	\$41,700.00
			\$0.00					
<u>Municipal Purposes</u>				Total	\$3,756,950.54	\$3,054,635.54	\$2,576,623.04	\$7,445,310.41
Debt Authorized (BNI)	\$500,705.56		\$500,705.56	Total Principal	\$2,719,738.04	\$2,734,738.04	\$2,329,738.04	\$7,005,690.41
Notes Outstanding	\$14,506,297.00		\$14,506,297.00	Total Interest	\$1,037,212.50	\$319,897.50	\$246,885.00	\$439,620.00
Bonds Outstanding	\$7,240,000.00		\$7,240,000.00	% of Total Current Year Budget	6.89%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$31,519,150.56	\$6,802,098.00	\$24,717,052.56	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	22,974			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,371.95			Rating	Aaa			
Per Capita Net Debt	\$1,075.87			Year of Last Rating	2024			
3 Year Average Property Valuation		\$6,471,664,446.00						
Net Debt as % of 3 Year Average Property Valuation		0.38%		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)
