



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 1422 Morris Township - County of Morris Introduced

Municode: 1422 **Filename:** 1422_fbi_2021.xlsm

Website: morristwp.com

Phone Number: 973-326-7381

Mailing Address: PO Box 7903

[Email the UFB if not using Outlook](#)

Municipality: Convent Station **State:** NJ **Zip:** 07961-7603

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeffrey	R	Grayzel	12/31/2021	jgrayzel@morristwp.com

Chief Administrative Officer

Timothy		Quinn		tquinn@morristwp.com
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Chief Financial Officer

Francine		DeAngelis		fdeangelis@morristwp.com
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Municipal Clerk

Cathleen		Amelio		camelio@morristwp.com
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Registered Municipal Accountant

David	J	Gannon		dgannon@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Catherine	J	Wilson	12/31/2023	cwilson@morristwp.com
Peter	V	Mancuso	12/31/2022	pmancuso@morristwp.com
Mark	J	Gyorfy	12/31/2021	mgyorfy@morristwp.com
William		Ravitz	12/31/2023	wravitz@morristwp.cm



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.420	\$22,660,067.00	22.55%	\$0.00	Municipal Purpose Tax	ACTUAL	\$23,349,755.57
Municipal Library	0.034	\$1,877,161.00	1.87%	\$0.00	Municipal Library	ACTUAL	\$1,914,838.00
Municipal Open Space	0.002	\$108,465.04	0.11%	\$0.00	Municipal Open Space	ACTUAL	\$110,634.34
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	1.128	\$60,836,793.00	60.53%	\$0.00	Regional School District	ESTIMATED	\$62,053,528.86
County Purposes	0.270	\$14,593,610.59	14.52%	\$0.00	County Purposes	ESTIMATED	\$14,885,482.80
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$433,639.97	0.43%	\$0.00	County Open Space	ESTIMATED	\$442,312.77
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	1.862	\$100,509,736.60	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$102,756,552.34
Total Taxable Valuation as of October 1, 2020 <u>\$5,402,534,838.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$560,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>13,029,389.57</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>35,094,447.60</u> Total Non-Municipal Tax Levy <u>\$77,491,958.77</u> Amount to be Raised by Taxes - Before RUT <u>\$99,557,016.80</u> Reserve for Uncollected Taxes (RUT) <u>\$3,195,606.59</u> Total Amount to be Raised by Taxes <u>\$102,752,623.39</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>96.89%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>100,174,227.71</u>
	0.420	0.432	2.86%		Total Tax Levy, CY 2020		<u>100,991,652.60</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>99.19%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$630,111.28</u>
	\$22,660,067.00	\$23,349,755.57	3.04%	\$689,688.57			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$2,419.20	#DIV/0!	\$2,419.20			

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 Lot Utility	Utility	Utility
08	Surplus	-20.02%	(\$1,892,812.52)	\$9,454,976.74	\$7,562,164.22	\$6,400,000.00			\$1,036,192.70		\$125,971.52		
08	Local Revenue	-2.49%	(\$217,722.50)	\$8,761,327.50	\$8,543,605.00	\$1,343,605.00			\$6,570,000.00	\$450,000.00	\$180,000.00		
09	State Aid (without offsetting appropriation)	0.00%	(\$0.02)	\$3,279,941.02	\$3,279,941.00	\$3,279,941.00							
08	Uniform Construction Code Fees	-24.17%	(\$286,853.00)	\$1,186,853.00	\$900,000.00	\$900,000.00							
<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!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.80%	(\$126,170.13)	\$134,513.70	\$8,343.57	\$8,343.57							
08	Other Special Items	-8.44%	(\$234,678.07)	\$2,782,178.07	\$2,547,500.00	\$547,500.00			\$2,000,000.00				
15	Receipts from Delinquent Taxes	-8.11%	(\$48,549.24)	\$598,549.24	\$550,000.00	\$550,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-8.94%	(\$2,291,259.75)	\$25,641,015.32	\$23,349,755.57	\$23,349,755.57							
07	Minimum Library Tax	2.01%	\$37,677.00	\$1,877,161.00	\$1,914,838.00	\$1,914,838.00							
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	55.99%	\$303,136.74	\$541,382.07	\$844,518.81					\$844,518.81			
	Total	-8.77%	(\$4,757,231.49)	\$54,257,897.66	\$49,500,666.17	\$38,293,983.14	\$0.00	\$0.00	\$9,606,192.70	\$1,294,518.81	\$305,971.52	\$0.00	\$0.00

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 Lot Utility	Utility	Utility	
20	General Government		0.80%	\$72,574.76	\$9,082,321.24	\$9,154,896.00	\$2,623,109.52				\$5,482,152.65	\$819,951.06	\$229,682.77			
21	Land-Use Administration		5.18%	\$7,628.26	\$147,212.15	\$154,840.41	\$154,840.41									
22	Uniform Construction Code		0.67%	\$5,879.23	\$875,341.83	\$881,221.06	\$881,221.06									
23	Insurance		0.61%	\$23,000.00	\$3,752,500.00	\$3,775,500.00	\$3,775,500.00									
25	Public Safety		0.77%	\$62,016.75	\$8,039,580.11	\$8,101,596.86	\$8,101,596.86									
26	Public Works		5.17%	\$318,597.21	\$6,167,997.12	\$6,486,594.33	\$6,486,594.33									
27	Health and Human Services		-3.43%	(\$12,853.43)	\$374,741.25	\$361,887.82	\$361,887.82									
28	Parks and Recreation		-4.57%	(\$41,897.73)	\$916,699.77	\$874,802.04	\$874,802.04									
29	Education (including Library)		2.01%	\$37,677.00	\$1,877,161.00	\$1,914,838.00	\$1,914,838.00									
30	Unclassified		-50.00%	(\$100,000.00)	\$200,000.00	\$100,000.00	\$100,000.00									
31	Utilities and Bulk Purchases		-3.39%	(\$31,000.00)	\$914,750.00	\$883,750.00	\$883,750.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		9.16%	\$367,074.00	\$4,007,031.00	\$4,374,105.00	\$3,891,279.75				\$414,231.75	\$49,796.75	\$18,796.75			
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00										
44	Capital		-44.76%	(\$2,047,000.00)	\$4,572,975.00	\$2,525,975.00	\$67,000.00				\$2,441,000.00	\$17,975.00				
45	Debt		0.82%	\$47,990.18	\$5,821,615.12	\$5,869,605.30	\$4,133,509.00				\$1,268,808.30	\$409,796.00	\$57,492.00			
46	Deferred Charges		55.99%	\$303,136.74	\$541,382.07	\$844,518.81	\$844,518.81									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		-0.01%	(\$283.85)	\$3,200,283.85	\$3,200,000.00	\$3,200,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	-1.96%	(\$987,460.88)	\$50,491,591.51	\$49,504,130.63	\$38,294,447.60	\$0.00	\$0.00	\$0.00	\$9,606,192.70	\$1,297,518.81	\$305,971.52	\$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>					<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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
The Seeing Eye	Other	\$10,000/Year	\$20,909,300.00	\$389,331.17															
Homeless Solutions	Other	2% Revenue/Yr	\$1,504,400.00	\$28,011.93															
Urban Renewal	Other	2% Revenue/Yr	\$1,271,600.00	\$23,677.19															
Homeless Solutions	Other	2% Revenue/Yr	\$477,000.00	\$8,881.74															
Lennar Colgate Urban Renewal Development LLC	Other	Calculated on Sale Price	\$3,705,200.00	\$68,990.82															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total		0.00	27,867,500.00	518,892.85			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
																		\$27,867,500.00	\$518,892.85

**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	0.00	5.00	53,371.92	\$49,578.92				\$3,793.00
Supervisory Staff (Department Heads & Managers)	21.00	0.00	3,440,712.91	\$2,559,566.69		\$319,715.50	\$340,852.72	\$220,578.00
Police Officers (Including Superior Officers)	43.00	2.00	6,907,333.72	\$4,314,095.70	\$207,500.00	\$1,252,852.40	\$734,966.62	\$397,919.00
Fire Fighters (Including Superior Officers)	21.00	0.00	3,287,224.49	\$2,016,690.17	\$142,400.00	\$589,577.60	\$347,852.72	\$190,704.00
All Other Union Employees not listed above	53.00	0.00	6,180,866.81	\$3,778,202.94	\$615,000.00	\$504,166.75	\$862,291.12	\$421,206.00
All Other Non-Union Employees not listed above	39.00	242.00	4,883,399.52	\$3,395,176.45	\$100,000.00	\$430,386.25	\$642,036.82	\$315,800.00
Totals	177.00	249.00	24,752,909.37	\$16,113,310.87	\$1,064,900.00	\$3,096,698.50	\$2,928,000.00	\$1,550,000.00

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

	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	67.00	\$12,922.20	\$865,787.40	63.00	\$12,716.40	\$801,133.20
Parent & Child	13.00	\$21,336.12	\$277,369.56	13.00	\$20,967.72	\$272,580.36
Employee & Spouse (or Partner)	34.00	\$27,554.88	\$936,865.92	34.00	\$27,143.28	\$922,871.52
Family	51.00	\$35,074.68	\$1,788,808.68	49.00	\$34,500.48	\$1,690,523.52
Employee Cost Sharing Contribution (enter as negative -)			(\$1,010,000.00)			(\$986,000.00)
Subtotal	165.00		\$2,858,831.56	159.00		\$2,701,108.60
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	165.00		\$2,858,831.56	159.00		\$2,701,108.60

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

			Current Year	2022	2023	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	\$1,162,000.00	\$945,000.00	\$975,000.00	\$6,087,000.00	
Regional School Debt		\$0.00					
Utility Fund Debt							
Arts and Culture		\$0.00					
Sewer	\$10,359,050.16	\$0.00	\$3,613,000.00	\$3,299,000.00	\$2,800,000.00	\$10,079,000.00	
Swimming Pool	\$2,466,675.00	\$2,466,675.00	\$520,418.00	\$427,322.50	\$354,480.00	\$938,430.00	
Parking Lot	\$159,000.00	\$159,000.00	\$284,738.04	\$289,738.04	\$289,738.04	\$2,752,642.57	
0		\$0.00	\$33,650.00	\$31,050.00	\$28,250.00	\$122,250.00	
0		\$0.00					
<u>Municipal Purposes</u>			Total	\$5,613,806.04	\$4,992,110.54	\$4,447,468.04	\$19,979,322.57
Debt Authorized	\$22,323,455.56	\$22,323,455.56	Total Principal	\$5,059,738.04	\$4,533,738.04	\$4,064,738.04	\$18,918,642.57
Notes Outstanding		\$0.00	Total Interest	\$554,068.00	\$458,372.50	\$382,730.00	\$1,060,680.00
Bonds Outstanding		\$0.00	% of Total Current Year Budget	11.34%			
Loans and Other Debt		\$0.00					
Total (Current Year)	\$35,308,180.72	\$10,359,050.16	Description	Debt Not Listed Above			
Population (2010 census)	<u>22,300</u>		Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$1,583.33</u>		Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,118.80</u>		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$5,616,707,616.67</u>	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.44%</u>	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	Aaa			
			Year of Last Rating	2019			
			Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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