



State of New Jersey Local Government Services

Year: 2022 **Municipal User Friendly Budget**

MUNICIPALITY: 1422 Morris Township - County of Morris Introduced

Municode: 1422 **Filename:** 1422_fbi_2022.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
Mark	J	Gyorfy	12/31/2024	mgyorfy@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

Danielle		Lewis		dlewis@morristwp.com
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.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
William		Ravitz	12/31/2023	wravitz@morristwp.com
Tara		Olivo-Moore	12/31/2024	tolivomorre@morristwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.432	\$23,349,755.57	22.61%	\$497.28	Municipal Purpose Tax	ACTUAL	\$23,913,269.95
Municipal Library	0.035	\$1,914,838.00	1.85%	\$40.29	Municipal Library	ACTUAL	\$1,935,974.14
Municipal Open Space	0.002	\$108,050.70	0.10%	\$2.30	Municipal Open Space	ACTUAL	\$542,675.00
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	1.164	\$62,867,922.00	60.88%	\$1,339.90	Regional School District	ESTIMATED	\$64,125,280.00
County Purposes	0.272	\$14,661,679.00	14.20%	\$313.10	County Purposes	ESTIMATED	\$14,954,913.00
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	\$361,919.00	0.35%	\$8.06	County Open Space	ESTIMATED	\$369,157.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	1.912	\$103,264,164.27	100.00%	\$2,200.94	Total ESTIMATED amount to be raised by taxes		\$105,841,269.09
Total Taxable Valuation as of October 1, 2021 \$5,426,750,138.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 14,704,430.84		
Current Year Average Residential Assessment \$115,112.00					Budget Appropriations, before Reserve for Uncollected Taxes 37,353,674.93		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$79,992,025.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$102,641,269.09		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$3,200,000.00		
0.432	0.441	2.08%			Total Amount to be Raised by Taxes \$105,841,269.09		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 96.97%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$23,349,755.57	\$23,913,269.95	2.41%	\$563,514.38				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 103,135,550.30		
\$497.28	\$507.64	2.08%	\$10.36		Total Tax Levy, CY 2021 103,803,677.40		
					% of Taxes Collected, CY 2021 99.36%		
					Delinquent Taxes - December 31, 2021 \$570,550.84		

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	Swim Pool Utility	Parking Utility	Utility	Utility
08	Surplus	-14.22%	(\$1,075,465.18)	\$7,562,164.22	\$6,486,699.04	\$5,800,000.00			\$546,037.23		\$140,661.81		
08	Local Revenue	-0.79%	(\$75,620.03)	\$9,546,120.03	\$9,470,500.00	\$1,797,500.00			\$6,560,000.00	\$878,000.00	\$235,000.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,279,941.00	\$3,279,941.00	\$3,279,941.00							
08	Uniform Construction Code Fees	-28.45%	(\$387,739.00)	\$1,362,739.00	\$975,000.00	\$975,000.00							
<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	509.01%	\$1,463,895.67	\$287,594.17	\$1,751,489.84	\$1,751,489.84							
08	Other Special Items	-10.68%	(\$304,963.31)	\$2,855,463.31	\$2,550,500.00	\$550,500.00			\$2,000,000.00				
15	Receipts from Delinquent Taxes	-12.11%	(\$75,808.79)	\$625,808.79	\$550,000.00	\$550,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-9.24%	(\$2,433,312.92)	\$26,346,582.87	\$23,913,269.95	\$23,913,269.95							
07	Minimum Library Tax	1.10%	\$21,136.14	\$1,914,838.00	\$1,935,974.14	\$1,935,974.14							
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	22.82%	\$120,134.01	\$526,429.99	\$646,564.00					\$646,564.00			
	Total	-5.06%	(\$2,747,743.41)	\$54,307,681.38	\$51,559,937.97	\$40,553,674.93	\$0.00	\$0.00	\$9,106,037.23	\$1,524,564.00	\$375,661.81	\$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	Swim Pool Utility	Parking Utility	Utility	Utility
20	General Government	46.00	106.00	2.12%	\$192,105.53	\$9,074,264.02	\$9,266,369.55	\$2,550,423.19			\$5,651,718.91	\$830,889.82	\$233,337.63		
21	Land-Use Administration	1.00		8.64%	\$13,382.11	\$154,840.41	\$168,222.52	\$168,222.52							
22	Uniform Construction Code	8.00	14.00	2.76%	\$24,339.54	\$881,221.06	\$905,560.60	\$905,560.60							
23	Insurance			-0.25%	(\$9,400.00)	\$3,775,500.00	\$3,766,100.00	\$3,766,100.00							
25	Public Safety	69.00	3.00	14.01%	\$1,149,259.63	\$8,200,856.95	\$9,350,116.58	\$9,350,116.58							
26	Public Works	44.00	11.00	-0.84%	(\$54,924.23)	\$6,576,584.84	\$6,521,660.61	\$6,521,660.61							
27	Health and Human Services	3.00		10.98%	\$39,751.60	\$361,887.82	\$401,639.42	\$401,639.42							
28	Parks and Recreation	10.00	43.00	76.21%	\$666,703.47	\$874,802.04	\$1,541,505.51	\$1,541,505.51							
29	Education (including Library)			1.10%	\$21,136.14	\$1,914,838.00	\$1,935,974.14	\$1,935,974.14							
30	Unclassified			-15.00%	(\$15,000.00)	\$100,000.00	\$85,000.00	\$85,000.00							
31	Utilities and Bulk Purchases			0.67%	\$5,950.00	\$883,750.00	\$889,700.00	\$889,700.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			6.87%	\$299,008.75	\$4,355,308.25	\$4,654,317.00	\$4,133,560.86			\$447,007.78	\$53,524.18	\$20,224.18		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			36.15%	\$96,374.10	\$266,625.90	\$363,000.00	\$363,000.00							
44	Capital			-7.75%	(\$197,196.75)	\$2,544,771.75	\$2,347,575.00	\$368,325.00			\$1,969,500.00	\$9,750.00			
45	Debt			-11.13%	(\$653,272.26)	\$5,869,605.30	\$5,216,333.04	\$3,726,322.50			\$1,040,510.54	\$412,400.00	\$37,100.00		
46	Deferred Charges			12.44%	\$105,045.19	\$844,518.81	\$949,564.00	\$646,564.00				\$218,000.00	\$85,000.00		
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.01%	\$464.46	\$3,199,535.54	\$3,200,000.00	\$3,200,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	181.00	177.00	3.38%	\$1,683,727.28	\$49,878,910.69	\$51,562,637.97	\$40,553,674.93	\$0.00	\$0.00	\$9,108,737.23	\$1,524,564.00	\$375,661.81	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	262	\$62,975,100.00	1.16%	15A Public Schools	11	\$55,606,200.00	10.23%
2 Residential	7,982	\$4,513,828,900.00	83.18%	15B Other Schools	12	\$159,763,400.00	29.38%
3A/3B Farm	22	\$7,140,538.00	0.13%	15C Public Property	278	\$261,013,000.00	48.00%
4A Commercial	172	\$720,763,300.00	13.28%	15D Church and Charities	19	\$36,359,300.00	6.69%
4B Industrial	19	\$48,133,600.00	0.89%	15E Cemeteries & Graveyards	3	\$8,896,200.00	1.64%
4C Apartments	8	\$73,908,700.00	1.36%	15F Other Exempt	47	\$22,169,100.00	4.08%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,465	\$5,426,750,138.00	100.00%	Total	370	\$543,807,200.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
93.92%				10.02%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$5,778,055,939.10				7.00			
Total # of property tax appeals filed in 2021				State Tax Court			
7.00				32.00			
Number of 2021 County Tax Board decisions appealed to Tax Court				Number of pending property tax appeals in State Tax Court			
0.00				32.00			
Number of pending property tax appeals in State Tax Court				Amount paid out by municipality for tax appeals in 2021			
32.00				\$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 2021 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>					<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 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
The Seeing Eye	Other	\$10,000/Year	\$20,909,300.00	\$399,785.82															
Homeless Solutions	Other	2% Revenue/Yr	\$1,504,400.00	\$28,764.13															
Urban Renewal	Other	2% Revenue/Yr	\$1,271,600.00	\$24,312.99															
Homeless Solutions	Other	2% Revenue/Yr	\$477,000.00	\$9,120.24															
Lennar Colgate Urban Renewal Development LLC	Other	Calculated on Sale Price	\$6,656,800.00	\$127,278.02															
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	30,819,100.00	589,261.19			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$30,819,100.00	\$589,261.19

**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	54,913.65	\$51,066.30	\$0.00	\$0.00	\$0.00	\$3,847.35
Supervisory Staff (Department Heads & Managers)	24.00		3,930,937.13	\$2,837,753.22	\$0.00	\$379,797.04	\$459,763.86	\$253,623.01
Police Officers (Including Superior Officers)	43.00		6,997,270.66	\$4,298,561.59	\$207,500.00	\$1,321,375.32	\$767,085.16	\$402,748.59
Fire Fighters (Including Superior Officers)	22.00		3,478,153.13	\$2,056,525.44	\$220,400.00	\$621,823.68	\$375,902.24	\$203,501.77
All Other Union Employees not listed above	53.00		6,040,201.53	\$3,758,879.68	\$615,000.00	\$501,874.66	\$751,180.32	\$413,266.87
All Other Non-Union Employees not listed above	39.00	172.00	5,072,150.19	\$3,570,623.06	\$96,000.00	\$474,746.30	\$603,068.42	\$327,712.41
Totals	181.00	177.00	25,573,626.29	\$16,573,409.29	\$1,138,900.00	\$3,299,617.00	\$2,957,000.00	\$1,604,700.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	67.00	\$12,922.20	\$865,787.40	62.00	\$13,153.80	\$815,535.60
Parent & Child	13.00	\$21,336.12	\$277,369.56	14.00	\$21,714.84	\$304,007.76
Employee & Spouse (or Partner)	34.00	\$27,554.88	\$936,865.92	37.00	\$28,052.40	\$1,037,938.80
Family	51.00	\$35,074.68	\$1,788,808.68	52.00	\$35,701.44	\$1,856,474.88
Employee Cost Sharing Contribution (enter as negative -)			(\$1,010,000.00)			(\$1,060,000.00)
Subtotal	165.00		\$2,858,831.56	165.00		\$2,953,957.04
<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	165.00		\$2,858,831.56	165.00		\$2,953,957.04

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	2023	2024	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$945,000.00	\$975,000.00	\$995,000.00	\$5,092,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$224,222.50	\$201,572.50	\$177,572.50	\$648,375.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Sewer	\$9,326,312.12	\$9,326,312.12	\$0.00	Bond Anticipation Notes - Interest				
Swim Pool	\$2,334,200.00		\$2,334,200.00	Bonds - Principal	\$3,299,000.00	\$2,800,000.00	\$2,839,000.00	\$7,240,000.00
Parking	\$105,000.00		\$105,000.00	Bonds - Interest	\$427,322.50	\$354,480.00	\$286,480.00	\$651,950.00
			\$0.00	Loans & Other Debt - Principal	\$289,738.04	\$289,738.04	\$294,738.04	\$2,457,904.53
			\$0.00	Loans & Other Debt - Interest				
<u>Municipal Purposes</u>				Total	\$5,185,283.04	\$4,620,790.54	\$4,592,790.54	\$16,090,229.53
Debt Authorized (BNI)	\$5,144,955.56		\$5,144,955.56	Total Principal	\$4,533,738.04	\$4,064,738.04	\$4,128,738.04	\$14,789,904.53
Notes Outstanding			\$0.00	Total Interest	\$651,545.00	\$556,052.50	\$464,052.50	\$1,300,325.00
Bonds Outstanding	\$16,178,000.00		\$16,178,000.00	% of Total Current Year Budget	10.06%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$33,088,467.68	\$9,326,312.12	\$23,762,155.56	Description	Debt Not Listed Above			
Population (2020 census)	22,974			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,440.26			Total Guarantees - Other				
Per Capita Net Debt	\$1,034.31			Total Capital/Equipment Leases				
3 Year Average Property Valuation		\$5,727,978,398.00		Total Other				
Net Debt as % of 3 Year Average Property Valuation		0.41%		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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