State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1438 Washington Township - County of Morris

Adopted

Municode: 1438

Filename: 1438_fba_2023.xlsm

Website: www.wtmorris.org

Phone Number: 908-876-3315

Mailing Address: 43 Schooley's Mountain Road

Email the UFB if not using Outlook

Municipality: Long Valley **State:** NJ **Zip:** 07853

	First Name	Middle Name	Last Name	Term Expires	Business Email
Mayor	Matt		Murello	12/31/2023	mmurello@wtmorris.net
Chief Administrative Officer	Andrew		Coppola		acoppola@wtmorris.net
Chief Financial Officer	Andrew		Coppola		acoppola@wtmorris.net
Municipal Clerk	Denean		Probasco		dprobasco@wtmorris.net
Registered Municipal Accountant	Man	C.	Lee		mlee@nisivoccia.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth	W.	Short	12/31/2024	kshort@wtmorris.net
Rich		Wall	12/31/2025	rwall@wtmorris.net
Matt		Murello	12/31/2023	mmurello@wtmorris.net
Michael		Marino	12/31/2025	mmarino@wtmorris.net
Bill		Roehrich	12/31/2024	broehrich@wtmorris.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.439	$11,976,010.50	15.79%	$1,915.31
Municipal Library	0.035	$960,225.00	1.27%	$152.70
Municipal Open Space	0.012	$358,514.00	0.47%	$52.35
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.356	$36,861,680.00	48.59%	$5,916.09
Regional School District	0.641	$18,022,245.00	23.76%	$2,796.62
County Purposes	0.267	$7,491,750.47	9.88%	$1,164.89
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.007	$187,001.06	0.25%	$30.54
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2022 Budget)	2.757	$75,857,426.03	100.00%	$12,028.51

Total Taxable Valuation as of	October 1, 2022	$2,818,757,600.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$436,289.82

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.439	0.432	-1.59%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$11,976,010.50	$12,721,237.12	6.22%	$745,226.62

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,915.31	$1,884.77	-1.59%	($30.54)

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$12,721,237.12
Municipal Library	ACTUAL	$1,082,595.00
Municipal Open Space	ACTUAL	$358,065.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$38,925,902.00
Regional School District	ESTIMATED	$18,382,690.00
County Purposes	ESTIMATED	$7,610,910.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	$221,417.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$79,302,816.12

Revenue Anticipated, Excluding Tax Levy	6,885,970.51
Budget Appropriations, before Reserve for Uncollected Taxes	13,803,832.12
Total Non-Municipal Tax Levy	$65,498,984.00
Amount to be Raised by Taxes - Before RUT	$72,416,845.61
Reserve for Uncollected Taxes (RUT)	$1,462,817.33
Total Amount to be Raised by Taxes	$73,879,662.94
% of Tax Collections used to Calculate RUT	98.02%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	73,414,870.50
Total Tax Levy, CY 2022	74,954,870.50
% of Taxes Collected, CY 2022	97.95%
Delinquent Taxes - December 31, 2022	$704,588.54

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
08	Surplus	-18.57%	($325,000.00)	$1,750,000.00	$1,425,000.00	$1,425,000.00	
08	Local Revenue	-10.26%	($71,320.44)	$695,320.44	$624,000.00	$624,000.00	
09	State Aid (without offsetting appropriation)	5.84%	$83,318.80	$1,426,599.00	$1,509,917.80	$1,509,917.80	
08	Uniform Construction Code Fees	#DIV/0!	$0.00		$0.00		
	Special Revenue Items w/ Prior Written Consent						
11	Shared Services Agreements	6.02%	$55,699.40	$925,831.10	$981,530.50	$981,530.50	
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00		
10	Public and Private Revenue	-9.19%	($143,590.78)	$1,562,119.41	$1,418,528.63	$1,418,528.63	
08	Other Special Items	-15.48%	($61,556.58)	$397,550.16	$335,993.58	$335,993.58	
15	Receipts from Delinquent Taxes	23.70%	$113,228.11	$477,771.89	$591,000.00	$591,000.00	
	Amount to be raised by taxation						
07	Local Tax for Municipal Purposes	2.75%	$340,005.68	$12,381,231.44	$12,721,237.12	$12,721,237.12	
07	Minimum Library Tax	8.50%	$84,841.02	$997,753.98	$1,082,595.00	$1,082,595.00	
54	Open Space Levy Tax	0.15%	$537.00	$357,528.00	$358,065.00		$358,065.00
07	Addition to Local District School Tax	#DIV/0!	$0.00		$0.00		
08	Deficit General Budget	#DIV/0!	$0.00		$0.00		
	Total	0.36%	$76,162.21	$20,971,705.42	$21,047,867.63	$20,689,802.63	$358,065.00

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Utility	Utility	Utility	Utility	Utility	Utility
$0.00	$0.00	$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	Utility	Utility	Utility	Utility	Utility
20	General Government	9.00	6.00	12.04%	$121,850.52	$1,012,289.48	$1,134,140.00	$1,134,140.00								
21	Land-Use Administration		3.00	-2.46%	($2,148.00)	$87,472.00	$85,324.00	$85,324.00								
22	Uniform Construction Code			-17.00%	($30,320.75)	$178,320.75	$148,000.00	$148,000.00								
23	Insurance			10.45%	$224,908.00	$2,151,266.00	$2,376,174.00	$2,376,174.00								
25	Public Safety	30.00	5.00	0.17%	$6,566.04	$3,855,926.46	$3,862,492.50	$3,862,492.50								
26	Public Works	25.00	3.00	7.76%	$224,795.00	$2,897,916.00	$3,122,711.00	$2,972,856.00	$149,855.00							
27	Health and Human Services	2.00	3.00	-0.55%	($1,776.00)	$321,077.00	$319,301.00	$319,301.00								
28	Parks and Recreation	2.00	3.00	183.93%	$232,674.00	$126,501.00	$359,175.00	$174,474.00		$184,701.00						
29	Education (including Library)			8.50%	$84,841.02	$997,753.98	$1,082,595.00	$1,082,595.00								
30	Unclassified			#DIV/0!	$0.00		$0.00									
31	Utilities and Bulk Purchases			2.30%	$10,323.22	$448,176.78	$458,500.00	$458,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			9.20%	$205,452.26	$2,234,310.74	$2,439,763.00	$2,439,763.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			-0.67%	($6,619.13)	$988,149.63	$981,530.50	$981,530.50								
43	Court and Public Defender	2.00	1.00	2.36%	$3,419.84	$144,739.16	$148,159.00	$148,159.00								
44	Capital			65.61%	$435,743.00	$664,112.00	$1,099,855.00	$1,099,855.00								
45	Debt			-13.45%	($233,332.37)	$1,735,415.00	$1,502,082.63	$1,326,563.82		$175,518.81						
46	Deferred Charges			#DIV/0!	$0.00		$0.00									
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			0.64%	$10,000.00	$1,560,000.00	$1,570,000.00	$1,570,000.00								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	70.00	24.00	6.63%	$1,286,376.65	$19,403,425.98	$20,689,802.63	$20,179,727.82	$149,855.00	$360,219.81	$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**
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	299	$21,862,100.00	0.78%
2	Residential	5,708	$2,494,137,900.00	88.46%
3A/3B	Farm	711	$121,361,200.00	4.30%
4A	Commercial	174	$115,644,600.00	4.10%
4B	Industrial	20	$30,938,700.00	1.10%
4C	Apartments	6	$35,461,400.00	1.26%
5A/5B	Railroad	0	$0.00	0.00%
6A/6B	Business Personal Property		$0.00	0.00%
	Total	6,918	$2,819,405,900.00	100.00%

Average Ratio (%), Assessed to True Value	94.17%
Equalized Valuation, Taxable Properties	$2,993,953,382.18

Total # of property tax appeals filed in 2022	County Tax Board	12.00
	State Tax Court	2.00
Number of 2022 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		15.00

Amount paid out by municipality for tax appeals in 2022	$1,480.51

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	10	$95,816,100.00	36.60%
15B	Other Schools	2	$3,568,800.00	1.36%
15C	Public Property	297	$89,939,500.00	34.35%
15D	Church and Charities	25	$36,227,900.00	13.84%
15E	Cemeteries & Graveyards	6	$3,490,800.00	1.33%
15F	Other Exempt	39	$32,757,400.00	12.51%
	Total	379	$261,800,500.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 9.29%

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 2022 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 2022 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 2022 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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$0.00	$0.00	$0.00

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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	0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,487,163.65	$1,061,330.00	$53,463.73	$148,586.20	$138,502.00	$85,281.72
Police Officers (Including Superior Officers)	30.00		4,356,163.87	$2,837,830.00	$154,750.00	$709,457.50	$425,194.00	$228,932.37
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,592,507.09	$1,695,644.00	$168,684.00	$273,779.00	$311,779.00	$142,621.09
All Other Non-Union Employees not listed above	14.00	9.00	1,137,017.56	$823,818.00	$28,180.66	$103,619.00	$116,222.00	$65,177.90
Totals	78.00	15.00	9,572,852.17	$6,418,622.00	$405,078.39	$1,235,441.70	$991,697.00	$522,013.08

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	16.00	$13,706.88	$219,310.08	18.00	$10,537.44	$189,673.92
Parent & Child	6.00	$24,535.44	$147,212.64	6.00	$18,861.96	$113,171.76
Employee & Spouse (or Partner)	10.00	$27,413.88	$274,138.80	10.00	$21,074.88	$210,748.80
Family	39.00	$38,242.32	$1,491,450.48	38.00	$29,399.40	$1,117,177.20
Employee Cost Sharing Contribution (enter as negative -)			($507,890.62)			($406,296.59)
Subtotal	71.00		$1,624,221.38	72.00		$1,224,475.09
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	2	$16,246.08	$32,492.16	2	$10,306.44	$20,612.88
Parent & Child	2	$26,820.24	$53,640.48	1	$13,699.92	$13,699.92
Employee & Spouse (or Partner)	9	$37,347.60	$336,128.40	10	$21,332.76	$213,327.60
Family	8	$40,290.84	$322,326.72	8	$25,560.36	$204,482.88
Employee Cost Sharing Contribution (enter as negative -)			$0.00			$0.00
Subtotal	21.00		$744,587.76	21.00		$452,123.28
GRAND TOTAL	92.00		$2,368,809.14	93.00		$1,676,598.37

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)?	**YES**

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
Washington Township Superior Officers Association	32.75	$20,805.00	X		
PBA Local 301	22.00	$4,893.27	X		
Totals	54.75	$25,698.27			

Total Funds Reserved as of end of 2022	$25,517.75
Total Funds Appropriated in 2023	$0.00

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$1,215,000.00	$1,215,000.00	$0.00
Regional School Debt	$1,458,802.97	$1,458,802.97	$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$1,059,500.00		$1,059,500.00
Notes Outstanding	$5,257,000.00		$5,257,000.00
Bonds Outstanding	$3,505,000.00		$3,505,000.00
Loans and Other Debt			$0.00
Total (Current Year)	$12,495,302.97	$2,673,802.97	$9,821,500.00

Population (2010 census)	18,533
Per Capita Gross Debt	$674.22
Per Capita Net Debt	$529.95
3 Yr. Average Property Valuation	$3,044,274,638.00
Net Debt as % of 3 Year Avg Property Valuation	0.32%

	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$271,200.00	[redacted]	[redacted]	[redacted]
Bond Anticipation Notes - Interest	$150,351.00	[redacted]	[redacted]	[redacted]
Bonds - Principal	$830,000.00	$815,000.00	$830,000.00	$1,955,000.00
Bonds - Interest	$123,600.00	$180,050.00	$176,424.00	$618,425.00
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$1,375,151.00	$995,050.00	$1,006,424.00	$2,573,425.00
Total Principal	$1,101,200.00	$815,000.00	$830,000.00	$1,955,000.00
Total Interest	$273,951.00	$180,050.00	$176,424.00	$618,425.00
% of Total Current Year Budget	6.65%			

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		XX	
Year of Last Rating		2014	

Mark "X" if Municipality has no bond rating

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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
Providing	Califon Borough	Municipal Court Services		1/1/2020	12/31/2025	$6,608.00
Providing	Califon Borough	Finance/Tax Collector		1/1/2023	12/31/2026	$40,746.00
Providing	Califon Borough	Police Services		1/1/2020	12/31/2025	$332,227.00
Providing	Califon Borough	Infield Grooming		4/1/2023	10/31/2023	$2,716.00
Receiving	Mount Olive	Senior Transportation		1/1/2022	12/31/2024	$81,600.00
Providing	Tewksbury Township	Fire Fighting Services		1/1/2018	12/31/2025	$56,321.00
Providing	Borough of Mendham	Municipal Court Services		1/1/2022	12/31/2025	$44,466.00
Providing	Washington Twp MUA	DPW Maintenance		1/1/2023	12/31/2023	$38,000.00
Receiving	Borough of Washington	Animal Control Services		1/1/2022	12/31/2022	$10,000.00
Providing	Mansfield Township	Construction Code Enforcement		2/1/2020	1/31/2024	$177,000.00
Receiving	County of Morris	Radio Dispatching Service		1/1/2023	12/31/2023	$330,323.66
Providing	West Morris Regional HS	School Resource Officer		1/1/2023	6/30/2026	$137,549.00
Providing	Mansfield Township	Land Use Secretary		1/1/2023	12/31/2023	$12,750.00
Providing	Washington Twp School District	School Resource Officer		9/1/2022	6/30/2023	$188,509.50

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

Washington Township MUA
Hackettstown MUA

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)