



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1438 Washington Township - County of Morris Adopted

Municode: 1438 Filename: 1438_fba_2025.xlsm

Website: www.wtmorris.org

Phone Number: 908-876-3315

Mailing Address: 43 Schooley's Mountain Road

Long Valley

Municipality: Washington Towns State: NJ Zip: 07853

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Marino	12/31/2025	mmarino@wtmorris.net

Chief Administrative Officer

Charles		Daniel		cdaniel@wtmorris.net
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Chief Financial Officer

Cert. Number

Charles		Daniel	N-1610	cdaniel@wtmorris.net
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Municipal Clerk

Denean		Probasco	C-1823	dprobasco@wtmorris.net
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Registered Municipal Accountant

Man	C	Lee		mlee@nisivoccia.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew		Murello	12/31/2026	mmurello@wtmorris.net
Bill		Roehrich	12/31/2027	wroehrich@wtmorris.net
Rich		Wall	12/31/2025	rwall@wtmorris.net
Walter		Curioni	12/31/2027	wcurioni@wtmorris.net

Government Type: Township Committee

Election Type: Select Election Type

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.464	\$13,152,620.57	16.03%	\$2,029.87	Municipal Purpose Tax	ACTUAL	\$13,708,413.87
Municipal Library	0.041	\$1,162,113.30	1.42%	\$179.36	Municipal Library	ACTUAL	\$1,263,298.32
Municipal Open Space	0.012	\$359,351.00	0.44%	\$52.50	Municipal Open Space	ACTUAL	\$360,118.00
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	1.415	\$40,029,257.00	48.78%	\$6,190.23	Local School District	ESTIMATED	\$40,829,842.00
Regional School District	0.662	\$18,722,924.00	22.81%	\$2,896.06	Regional School District	ESTIMATED	\$19,097,382.00
County Purposes	0.298	\$8,419,642.10	10.26%	\$1,303.67	County Purposes	ESTIMATED	\$8,588,035.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$219,873.91	0.27%	\$35.00	County Open Space	ESTIMATED	\$224,271.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2024					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment					\$6,332,126.08		
Prior Year (2024) Average Residential Assessment					\$19,728,838.27		
					\$69,099,648.00		

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.14%	\$200,000.00	\$1,795,000.00	\$1,995,000.00	\$1,995,000.00							
08	Local Revenue	-19.34%	(\$194,752.33)	\$1,006,752.33	\$812,000.00	\$812,000.00							
09	State Aid (without offsetting appropriation)	-9.23%	(\$147,108.60)	\$1,594,099.60	\$1,446,991.00	\$1,446,991.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-12.35%	(\$139,264.90)	\$1,127,235.90	\$987,971.00	\$987,971.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-94.96%	(\$1,349,849.66)	\$1,421,428.61	\$71,578.95	\$71,578.95							
08	Other Special Items	30.72%	\$81,925.12	\$266,660.01	\$348,585.13	\$348,585.13							
15	Receipts from Delinquent Taxes	-6.25%	(\$44,635.44)	\$714,635.44	\$670,000.00	\$670,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.41%	(\$338,066.16)	\$14,046,480.03	\$13,708,413.87	\$13,708,413.87							
07	Minimum Library Tax	8.71%	\$101,185.02	\$1,162,113.30	\$1,263,298.32	\$1,263,298.32							
54	Open Space Levy Tax	-0.11%	(\$411.90)	\$360,529.90	\$360,118.00		\$360,118.00						
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	#DIV/0!	\$0.00		\$0.00								
	Total	-7.79%	(\$1,830,978.85)	\$23,494,935.12	\$21,663,956.27	\$21,303,838.27	\$360,118.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	11.00	3.00	6.50%	\$82,787.00	\$1,273,671.00	\$1,356,458.00	\$1,356,458.00								
21	Land-Use Administration		2.00	6.16%	\$6,170.00	\$100,240.00	\$106,410.00	\$106,410.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			2.51%	\$64,104.00	\$2,550,047.00	\$2,614,151.00	\$2,614,151.00								
25	Public Safety	38.00	2.00	3.91%	\$164,895.15	\$4,216,650.00	\$4,381,545.15	\$4,378,698.00	\$2,847.15							
26	Public Works	27.00	1.00	6.74%	\$202,074.29	\$2,999,852.51	\$3,201,926.80	\$3,133,195.00	\$68,731.80							
27	Health and Human Services	2.00	2.00	9.64%	\$28,077.00	\$291,310.00	\$319,387.00	\$319,387.00								
28	Parks and Recreation	2.00		89.48%	\$192,633.00	\$215,282.00	\$407,915.00	\$220,416.00		\$187,499.00						
29	Education (including Library)			8.71%	\$101,185.02	\$1,162,113.30	\$1,263,298.32	\$1,263,298.32								
30	Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
31	Utilities and Bulk Purchases			1.92%	\$8,961.00	\$467,650.00	\$476,611.00	\$476,611.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-6.16%	(\$154,434.57)	\$2,505,842.57	\$2,351,408.00	\$2,351,408.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-0.64%	(\$6,357.50)	\$994,328.50	\$987,971.00	\$987,971.00								
43	Court and Public Defender	2.00	1.00	5.03%	\$7,160.51	\$142,314.49	\$149,475.00	\$149,475.00								
44	Capital			-12.48%	(\$129,810.00)	\$1,039,810.00	\$910,000.00	\$910,000.00								
45	Debt			16.86%	\$222,584.00	\$1,319,816.00	\$1,542,400.00	\$1,369,781.00		\$172,619.00						
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			0.00%	\$0.00	\$1,575,000.00	\$1,575,000.00	\$1,575,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		82.00	11.00	3.78%	\$790,028.90	\$20,873,927.37	\$21,663,956.27	\$21,232,259.32	\$71,578.95	\$360,118.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	295	\$21,310,600.00	0.75%
2 Residential	5,700	\$2,503,629,800.00	88.29%
3A/3B Farm	667	\$125,790,100.00	4.44%
4A Commercial	173	\$112,441,100.00	3.97%
4B Industrial	20	\$30,938,700.00	1.09%
4C Apartments	6	\$41,461,400.00	1.46%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	2		0.00%
Total	6,863	\$2,835,571,700.00	100.00%

Average Ratio (%), Assessed to True Value	74.66%
Equalized Valuation, Taxable Properties	\$3,797,979,774.98

Total # of property tax appeals filed in 2024	County Tax Board	2.00
	State Tax Court	2.00
Number of 2024 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2024	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$95,816,100.00	35.03%
15B Other Schools	2	\$3,568,800.00	1.30%
15C Public Property	297	\$89,939,500.00	32.88%
15D Church and Charities	23	\$35,699,800.00	13.05%
15E Cemeteries & Graveyards	6	\$3,490,800.00	1.28%
15F Other Exempt	48	\$45,018,200.00	16.46%
Total	386	\$273,533,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 9.65%			

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
Total Long Term Exemptions - Column Total				0.00	0.00	0.00	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	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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					
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,311,827.65	\$849,847.90	\$16,736.00	\$147,754.06	\$231,196.02	\$66,293.67
Police Officers (Including Superior Officers)	34.00	0.00	6,842,710.19	\$4,315,183.91	\$113,477.99	\$1,094,743.00	\$980,512.65	\$338,792.64
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,742,912.36	\$1,776,954.70	\$34,993.46	\$308,940.31	\$483,409.86	\$138,614.03
All Other Non-Union Employees not listed above	14.00	4.00	1,669,598.83	\$1,081,624.60	\$21,300.37	\$188,050.62	\$294,249.48	\$84,373.76
Totals	82.00	11.00	12,567,049.03	\$8,023,611.11	\$186,507.82	\$1,739,487.99	\$1,989,368.01	\$628,074.10

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	19.00	\$17,399.57	\$330,591.76	21.00	\$14,749.32	\$309,735.72
Parent & Child	5.00	\$30,772.36	\$153,861.80	6.00	\$26,401.20	\$158,407.20
Employee & Spouse (or Partner)	9.00	\$36,047.04	\$324,423.36	5.00	\$29,498.64	\$147,493.20
Family	31.00	\$50,366.59	\$1,561,364.24	31.00	\$41,150.52	\$1,275,666.12
Employee Cost Sharing Contribution (enter as negative -)			(\$626,461.28)			(\$684,801.64)
Subtotal	64.00		\$1,743,779.88	63.00		\$1,206,500.60
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	1	\$20,567.88	\$20,567.88	1	\$17,442.24	\$17,442.24
Parent & Child	4	\$18,651.87	\$74,607.48	4	\$25,723.56	\$102,894.24
Employee & Spouse (or Partner)	9	\$41,996.23	\$377,966.04	10	\$35,743.80	\$357,438.00
Family	2	\$42,337.86	\$84,675.72	3	\$40,662.24	\$121,986.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	16.00		\$557,817.12	18.00		\$599,761.20
GRAND TOTAL	80.00		\$2,301,597.00	81.00		\$1,806,261.80

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

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Local No. 301	22.00	\$12,558.91			1,065.36	\$514,405.18							
TOTALS (THIS PAGE ONLY)	22.00	\$12,558.91	-	\$0.00	1,065.36	\$514,405.18	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year				2026		2027		All Additional Future	
Deductions				Budget				Budget		Budget		Years' Budgets	
Net Debt													
Local School Debt				\$28,809,000.00				\$28,809,000.00		\$0.00			
Regional School Debt				\$8,907,670.66				\$8,907,670.66		\$0.00			
Utility Fund Debt													

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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