



State of New Jersey Local Government Services

Year: **2026** **Municipal User Friendly Budget**

MUNICIPALITY: 1438 Washington Township - County of Morris Introduced

Municode: 1438 Filename: 1438_fbi_2026.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	12/31/2028	mmarino@wtmorris.net

Chief Administrative Officer

Charles		Daniel		cdaniel@wtmorris.net
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Charles		Daniel	N-1610	cdaniel@wtmorris.net

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
Walter		Curioni	12/31/2027	wcurioni@wtmorris.net
Larry		Bajek	12/31/2028	lbajek@wtmorris.net

Government Type:	Township Committee
Election Type:	Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 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	0.483	\$13,708,414.00	16.10%	\$2,121.50	Municipal Purpose Tax	ACTUAL	\$14,479,416.00
Municipal Library	0.044	\$1,263,298.00	1.48%	\$193.26	Municipal Library	ACTUAL	\$1,373,622.00
Municipal Open Space	0.012	\$360,118.00	0.42%	\$52.71	Municipal Open Space	ACTUAL	\$360,940.00
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	1.453	\$41,198,756.00	48.38%	\$6,382.06	Local School District	ESTIMATED	\$42,022,731.00
Regional School District	0.690	\$19,555,203.00	22.97%	\$3,030.71	Regional School District	ESTIMATED	\$19,946,307.00
County Purposes	0.312	\$8,826,373.00	10.37%	\$1,370.41	County Purposes	ESTIMATED	\$9,047,032.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$237,138.00	0.28%	\$39.53	County Open Space	ESTIMATED	\$241,881.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	3.003	\$85,149,300.00	100.00%	\$13,190.17	Total ESTIMATED amount to be raised by taxes		\$87,471,929.00
Total Taxable Valuation as of October 1, 2025 <u>\$2,842,050,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,875,721.83</u>		
Current Year (2026) Average Residential Assessment <u>\$440,592.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>21,143,760.00</u>		
Prior Year (2025) Average Residential Assessment <u>\$439,233.00</u>					Total Non-Municipal Tax Levy <u>\$71,618,891.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$85,886,929.17</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,592,118.67</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$87,479,047.84</u>		
0.483	0.509	5.38%			% of Tax Collections used to Calculate RUT <u>98.18%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$13,708,414.00	\$14,479,416.00	5.62%	\$771,002.00		Total Tax Revenue, Collections CY 2025 <u>84,771,670.00</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2025 <u>85,557,942.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <u>99.08%</u>		
\$2,121.50	\$2,242.61	5.71%	\$121.12		Delinquent Taxes - December 31, 2025 <u>\$638,846.00</u>		

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	0.25%	\$5,000.00	\$1,995,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-17.56%	(\$194,040.00)	\$1,104,740.00	\$910,700.00	\$910,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,446,991.00	\$1,446,991.00	\$1,446,991.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-4.03%	(\$36,475.00)	\$904,069.00	\$867,594.00	\$867,594.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	282.50%	\$524,463.00	\$185,650.00	\$710,113.00	\$710,113.00							
08	Other Special Items	5.84%	\$18,767.00	\$321,557.00	\$340,324.00	\$340,324.00							
15	Receipts from Delinquent Taxes	-18.23%	(\$133,790.00)	\$733,790.00	\$600,000.00	\$600,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	5.62%	\$771,002.00	\$13,708,414.00	\$14,479,416.00	\$14,479,416.00							
07	Minimum Library Tax	8.73%	\$110,324.00	\$1,263,298.00	\$1,373,622.00	\$1,373,622.00							
54	Open Space Levy Tax	-0.24%	(\$874.00)	\$361,814.00	\$360,940.00		\$360,940.00						
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	4.83%	\$1,064,377.00	\$22,025,323.00	\$23,089,700.00	\$22,728,760.00	\$360,940.00	\$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	12.00	2.00	1.31%	\$17,917.00	\$1,363,608.00	\$1,381,525.00	\$1,356,525.00	\$25,000.00						
21	Land-Use Administration		1.00	-1.62%	(\$1,727.00)	\$106,410.00	\$104,683.00	\$104,683.00							
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00								
23	Insurance			10.14%	\$276,539.00	\$2,726,627.00	\$3,003,166.00	\$3,003,166.00							
25	Public Safety	38.00	2.00	4.88%	\$212,190.85	\$4,350,453.00	\$4,562,643.85	\$4,544,970.00	\$17,673.85						
26	Public Works	27.00	1.00	23.74%	\$723,362.98	\$3,046,814.00	\$3,770,176.98	\$3,142,008.00	\$628,168.98						
27	Health and Human Services	1.00	3.00	14.54%	\$46,437.00	\$319,387.00	\$365,824.00	\$326,554.00	\$39,270.00						
28	Parks and Recreation	2.00		86.82%	\$191,363.00	\$220,416.00	\$411,779.00	\$220,513.00	\$191,266.00						
29	Education (including Library)			8.73%	\$110,324.00	\$1,263,298.00	\$1,373,622.00	\$1,373,622.00							
30	Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
31	Utilities and Bulk Purchases			7.59%	\$36,164.00	\$476,611.00	\$512,775.00	\$512,775.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.53%	\$200,260.00	\$2,346,408.00	\$2,546,668.00	\$2,546,668.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-13.72%	(\$137,917.00)	\$1,005,511.00	\$867,594.00	\$867,594.00							
43	Court and Public Defender	2.00		0.01%	\$22.00	\$149,475.00	\$149,497.00	\$149,497.00							
44	Capital			-18.77%	(\$170,825.00)	\$910,000.00	\$739,175.00	\$739,175.00							
45	Debt			23.78%	\$325,790.00	\$1,369,781.00	\$1,695,571.00	\$1,525,897.00	\$169,674.00						
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			0.63%	\$10,000.00	\$1,575,000.00	\$1,585,000.00	\$1,585,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	82.00	9.00	8.66%	\$1,839,900.83	\$21,249,799.00	\$23,089,699.83	\$22,018,647.00	\$710,112.83	\$360,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	298	\$21,758,900.00	0.77%
2 Residential	5,698	\$2,510,491,600.00	88.33%
3A/3B Farm	655	\$124,927,900.00	4.40%
4A Commercial	172	\$112,448,200.00	3.96%
4B Industrial	20	\$30,962,100.00	1.09%
4C Apartments	6	\$41,461,400.00	1.46%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,849	\$2,842,050,100.00	100.00%

Average Ratio (%), Assessed to True Value	68.81%
Equalized Valuation, Taxable Properties	\$4,130,286,440.92

Total # of property tax appeals filed in 2025	County Tax Board	4.00
	State Tax Court	2.00
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		14.00

Amount paid out by municipality for tax appeals in 2025	\$2,096.09
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$95,816,100.00	34.58%
15B Other Schools	2	\$3,568,800.00	1.29%
15C Public Property	297	\$89,939,500.00	32.46%
15D Church and Charities	23	\$35,925,300.00	12.97%
15E Cemeteries & Graveyards	6	\$3,490,800.00	1.26%
15F Other Exempt	53	\$48,333,400.00	17.44%
Total	391	\$277,073,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 9.75%

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 2025 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
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	1,695,800.00	\$1,134,149.00	\$14,751.00	\$149,123.00	\$308,163.00	\$89,614.00
Police Officers (Including Superior Officers)	34.00		6,524,277.00	\$3,823,351.00	\$177,333.00	\$1,259,050.00	\$952,490.00	\$312,053.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,964,891.00	\$1,832,545.00	\$30,843.00	\$311,811.00	\$644,348.00	\$145,344.00
All Other Non-Union Employees not listed above	14.00	7.00	1,910,977.00	\$1,203,180.00	\$24,059.00	\$195,798.00	\$392,215.00	\$95,725.00
Totals	82.00	14.00	13,095,945.00	\$7,993,225.00	\$246,986.00	\$1,915,782.00	\$2,297,216.00	\$642,736.00

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	19.00	\$16,800.00	\$319,200.00	19.00	\$17,400.00	\$330,600.00
Parent & Child	6.00	\$30,060.00	\$180,360.00	5.00	\$30,772.00	\$153,860.00
Employee & Spouse (or Partner)	33,600.00	\$28,000.00	\$940,800.00	9.00	\$36,047.00	\$324,423.00
Family	46,872.00		\$0.00	31.00	\$50,367.00	\$1,561,377.00
Employee Cost Sharing Contribution (enter as negative -)			(\$532,646.00)			(\$626,461.00)
Subtotal	80,497.00		\$940,766,914.00	64.00		\$1,743,799.00
<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	1	\$19,848.00	\$19,848.00	1	\$20,568.00	\$20,568.00
Parent & Child	4	\$12,901.00	\$51,604.00	4	\$18,652.00	\$74,608.00
Employee & Spouse (or Partner)	8	\$43,272.00	\$346,176.00	9	\$41,996.00	\$377,964.00
Family	4	\$46,282.00	\$185,128.00	2	\$42,338.00	\$84,676.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	17.00		\$602,756.00	16.00		\$557,816.00
GRAND TOTAL	80,514.00		\$941,369,670.00	80.00		\$2,301,615.00

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)?

NO

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	Current Year	2027	2028	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$27,805,000.00	\$27,805,000.00	\$0.00				
Regional School Debt	\$8,349,424.00	\$8,349,424.00	\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$109,900.00		\$109,900.00				
Notes Outstanding	\$9,289,000.00		\$9,289,000.00				
Bonds Outstanding	\$915,000.00	\$201,771.00	\$713,229.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$46,468,324.00	\$36,356,195.00	\$10,112,129.00				
Population (2020 census)	18,533						
Per Capita Gross Debt	\$2,507.33						
Per Capita Net Debt	\$545.63						
3 Year Average Property Valuation		\$3,799,037,887.33					
Net Debt as % of 3 Year Average Property Valuation		0.27%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$400,000.00						
Bond Anticipation Notes - Interest	\$362,271.00						
Bonds - Principal	\$748,653.00	\$1,000,000.00	\$1,000,000.00	\$8,535,000.00			
Bonds - Interest	\$14,973.00	\$368,725.00	\$333,725.00	\$1,398,775.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$1,525,897.00	\$1,368,725.00	\$1,333,725.00	\$9,933,775.00			
Total Principal	\$1,148,653.00	\$1,000,000.00	\$1,000,000.00	\$8,535,000.00			
Total Interest	\$377,244.00	\$368,725.00	\$333,725.00	\$1,398,775.00			
% of Total Current Year Budget	6.61%						
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		AA					
Year of Last Rating		2014					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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