



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephen	K	Pote	12/31/2018	spote@watchungnj.gov

**Chief Administrative Officer**

Thomas	E	Atkins		tatkins@watchungnj.gov
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**Chief Financial Officer**

William	J	Hance		bhance@watchungnj.gov
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**Municipal Clerk**

Michelle		DeRocco		mderocco@watchungnj.gov
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**Registered Municipal Accountant**

Robert	W	Swisher		rswisher@scnco.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Gibbs	12/31/2020	rgibbs@watchungnj.gov
Stephen		Black	12/31/2020	sblack@watchungnj.gov
William		Nehls	12/31/2019	wnehls@watchungnj.gov
George		Sopko	12/31/2019	gsopko@watchungnj.gov
David		Mobus	12/31/2018	dmobus@watchungnj.gov
Maria		Alberto	12/31/2018	malberto@watchungnj.gov



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.586	\$10,297,029.27	29.62%	\$4,168.00	Municipal Purpose Tax	ACTUAL	\$10,620,908.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.020	\$351,348.92	1.01%	\$142.25	Municipal Open Space	ACTUAL	\$359,576.74
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	0.613	\$10,780,323.00	31.01%	\$4,360.04	Local School District	ESTIMATED	\$10,888,126.23
Regional School District	0.360	\$6,336,580.00	18.23%	\$2,560.54	Regional School District	ESTIMATED	\$6,336,580.00
County Purposes	0.321	\$5,635,458.99	16.21%	\$2,283.15	County Purposes	ESTIMATED	\$5,691,813.58
County Library	0.048	\$827,480.41	2.38%	\$341.41	County Library	ESTIMATED	\$835,755.21
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ACTUAL	\$0.00
County Open Space	0.031	\$533,888.08	1.54%	\$220.49	County Open Space	ESTIMATED	\$539,365.12
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>1.979</b>	<b>\$34,762,108.67</b>	<b>100.00%</b>	<b>\$14,075.88</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$35,272,124.89</b>
Total Taxable Valuation as of October 1, 2017 <u>\$1,797,883,724.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,274,092.00</u>		
Current Year Average Residential Assessment <u>\$711,262.25</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>14,380,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$24,651,216.89</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$34,757,124.89</u>		
Prior Year	Current Year	% Change (+/-)					
0.586	0.591	0.85%					
<u>Comparison - Municipal Purposes Tax Levy</u>					Reserve for Uncollected Taxes (RUT) <u>\$515,008.42</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$10,297,029.27	\$10,620,908.00	3.15%	\$323,878.73				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Amount to be Raised by Taxes <u>\$35,272,133.31</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$4,168.00	\$4,203.56	0.85%	\$35.56				
<b>Sheet UFB-1</b>					% of Tax Collections used to Calculate RUT <u>98.54%</u>		
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2017 <u>34,811,905.73</u>		
					Total Tax Levy, CY 2017 <u>34,864,000.68</u>		
					% of Taxes Collected, CY 2017 <u>99.85%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$193,372.01</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	12.12%	\$100,000.00	\$825,000.00	\$925,000.00	\$925,000.00							
08	Local Revenue	-2.63%	(\$48,050.76)	\$1,828,050.76	\$1,780,000.00	\$1,780,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$700,092.00	\$700,092.00	\$700,092.00							
08	Uniform Construction Code Fees	-7.44%	(\$16,067.00)	\$216,067.00	\$200,000.00	\$200,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	177.78%	\$32,000.00	\$18,000.00	\$50,000.00	\$50,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-69.15%	(\$134,507.08)	\$194,507.08	\$60,000.00	\$60,000.00							
08	Other Special Items	-21.57%	(\$109,724.38)	\$508,724.38	\$399,000.00	\$399,000.00							
15	Receipts from Delinquent Taxes	-10.63%	(\$19,028.47)	\$179,028.47	\$160,000.00	\$160,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-0.02%	(\$2,428.78)	\$10,623,336.78	\$10,620,908.00	\$10,620,908.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	2.34%	\$8,227.82	\$351,348.92	\$359,576.74	\$0.00	\$359,576.74						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-1.23%</b>	<b>(\$189,578.65)</b>	<b>\$15,444,155.39</b>	<b>\$15,254,576.74</b>	<b>\$14,895,000.00</b>	<b>\$359,576.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	8.00	11.00	3.89%	\$49,175.00	\$1,264,731.00	\$1,313,906.00									
21	Land-Use Administration	0.00	1.00	11.46%	\$6,220.00	\$54,280.00	\$60,500.00	\$60,500.00								
22	Uniform Construction Code	1.00	6.00	15.22%	\$31,900.00	\$209,600.00	\$241,500.00	\$241,500.00								
23	Insurance	0.00	0.00	0.41%	\$9,000.00	\$2,215,000.00	\$2,224,000.00	\$2,224,000.00								
25	Public Safety	37.00	1.00	2.75%	\$115,348.00	\$4,194,603.00	\$4,309,951.00	\$4,119,951.00	\$190,000.00							
26	Public Works	6.00	0.00	13.59%	\$206,050.00	\$1,515,650.00	\$1,721,700.00	\$1,721,700.00								
27	Health and Human Services	0.00	0.00	-2.39%	(\$2,959.00)	\$123,906.00	\$120,947.00	\$120,947.00								
28	Parks and Recreation	0.00	6.00	-32.38%	(\$38,700.00)	\$119,510.00	\$80,810.00	\$80,810.00								
29	Education (including Library)	0.00	0.00	5.00%	\$2,000.00	\$40,000.00	\$42,000.00	\$42,000.00								
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases	0.00	0.00	2.10%	\$14,000.00	\$666,000.00	\$680,000.00	\$680,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	5.74%	\$67,427.00	\$1,174,047.00	\$1,241,474.00	\$1,241,474.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	0.00	2.00	-13.99%	(\$21,000.00)	\$150,100.00	\$129,100.00	\$129,100.00								
44	Capital	0.00	0.00	-0.74%	(\$1,300.00)	\$175,000.00	\$173,700.00	\$173,700.00								
45	Debt	0.00	0.00	0.95%	\$18,672.75	\$1,965,921.25	\$1,984,594.00	\$1,984,594.00								
46	Deferred Charges	0.00	0.00	-63.19%	(\$95,833.75)	\$151,651.75	\$55,818.00	\$55,818.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$515,000.00	\$515,000.00	\$515,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>52.00</b>	<b>27.00</b>	<b>2.48%</b>	<b>\$360,000.00</b>	<b>\$14,535,000.00</b>	<b>\$14,895,000.00</b>	<b>\$14,705,000.00</b>	<b>\$190,000.00</b>	<b>\$0.00</b>						







**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	7.00	26,217.50	\$24,000.00	\$0.00	\$217.50	\$0.00	\$2,000.00
Supervisory Staff (Department Heads & Managers)	4.00	5.00	762,235.22	\$615,674.00	\$5,000.00	\$44,636.37	\$41,924.85	\$55,000.00
Police Officers (Including Superior Officers)	30.00	0.00	4,669,191.61	\$3,177,510.00	\$250,000.00	\$317,751.00	\$398,930.61	\$525,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	4.00	0.00	268,826.45	\$211,942.00	\$20,000.00	\$15,365.80	\$3,018.65	\$18,500.00
All Other Non-Union Employees not listed above	15.00	4.00	1,593,466.39	\$1,037,826.00	\$65,000.00	\$75,242.39	\$330,398.00	\$85,000.00
<b>Totals</b>	<b>53.00</b>	<b>16.00</b>	<b>7,319,937.16</b>	<b>\$5,066,952.00</b>	<b>\$340,000.00</b>	<b>\$453,213.05</b>	<b>\$774,272.11</b>	<b>\$685,500.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10.00	\$11,169.38	\$111,693.80	13.00	\$10,797.03	\$140,361.39
Parent & Child	3.00	\$20,391.20	\$61,173.60	3.00	\$21,383.24	\$64,149.72
Employee & Spouse (or Partner)	9.00	\$21,907.00	\$197,163.00	7.00	\$22,396.44	\$156,775.08
Family	27.00	\$23,259.56	\$628,008.12	25.00	\$31,101.84	\$777,546.00
Employee Cost Sharing Contribution (enter as negative - )			(\$258,864.00)			(\$273,947.00)
Subtotal	49.00		\$739,174.52	48.00		\$864,885.19
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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	1	\$33,023.16	\$33,023.16	1	\$34,359.36	\$34,359.36
Employee Cost Sharing Contribution (enter as negative - )			(\$33,023.16)			(\$34,359.36)
Subtotal	1.00		\$0.00	1.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8	\$7,528.88	\$60,231.04	7	\$8,148.36	\$57,038.52
Parent & Child	2	\$22,903.20	\$45,806.40	2	\$23,427.48	\$46,854.96
Employee & Spouse (or Partner)	13	\$26,701.62	\$347,121.06	12	\$27,993.12	\$335,917.44
Family	10	\$39,640.30	\$396,403.00	10	\$40,480.40	\$404,804.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	33.00		\$849,561.50	31.00		\$844,614.92
<b>GRAND TOTAL</b>	<b>83.00</b>		<b>\$1,588,736.02</b>	<b>80.00</b>		<b>\$1,709,500.11</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$355.00	\$355.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$7,216,922.11	\$7,216,922.11	\$0.00	\$0.00	\$0.00	\$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	\$20,469,877.90	\$0.00	\$20,469,877.90			
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$27,687,155.01</b>	<b>\$7,217,277.11</b>	<b>\$20,469,877.90</b>			
Population (2010 census)	<u>5,801</u>					
Per Capita Gross Debt	<u>\$4,772.82</u>					
Per Capita Net Debt	<u>\$3,528.68</u>					
3 Yr. Average Property Valuation		<u>\$1,724,367,736.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.19%</u>				
Utility Fund - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$18,500.00			
Bonds - Principal			\$1,265,000.00	\$1,300,000.00	\$1,300,000.00	\$13,010,000.00
Bonds - Interest			\$509,000.00	\$529,250.00	\$520,000.00	\$2,345,000.00
Loans & Other Debt - Principal			\$127,094.00	\$128,000.00	\$128,000.00	\$1,192,470.11
Loans & Other Debt - Interest			\$65,000.00	\$36,000.00	\$36,000.00	\$34,500.00
<b>Total</b>			<b>\$1,984,594.00</b>	<b>\$1,993,250.00</b>	<b>\$1,984,000.00</b>	<b>\$16,581,970.11</b>
Total Principal			\$1,392,094.00	\$1,428,000.00	\$1,428,000.00	\$14,202,470.11
Total Interest			\$592,500.00	\$565,250.00	\$556,000.00	\$2,379,500.00
% of Total Current Year Budget			13.32%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	Aa2	AA				
Year of Last Rating	2014	2017				
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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