



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 1821 Watchung Borough - County of Somerset

Adopted

Municode: 1821

Filename: 1821_fba_2018.xlsm

Website: www.watchungnj.gov

Phone Number:

9087560080

Mailing Address:

15 Mountain Boulevard

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

Municipality: Watchung State: NJ Zip: 07069

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

2017 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	0.586	\$10,297,029.27	29.62%	\$4,168.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.020	\$351,348.92	1.01%	\$142.25
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.613	\$10,780,323.00	31.01%	\$4,360.04
Regional School District	0.360	\$6,336,580.00	18.23%	\$2,560.54
County Purposes	0.321	\$5,635,458.99	16.21%	\$2,283.15
County Library	0.048	\$827,480.41	2.38%	\$341.41
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.031	\$533,888.08	1.54%	\$220.49
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2017 Budget)	1.979	\$34,762,108.67	100.00%	\$14,075.88

Total Taxable Valuation as of October 1, 2017 \$1,797,883,724.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$711,262.25

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.586	0.591	0.85%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,297,029.27	\$10,620,908.00	3.15%	\$323,878.73

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,168.00	\$4,203.56	0.85%	\$35.56

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,620,908.00
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$359,576.74
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$10,888,126.23
Regional School District	ESTIMATED	\$6,336,580.00
County Purposes	ESTIMATED	\$5,691,813.58
County Library	ESTIMATED	\$835,755.21
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$539,365.12
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes \$35,272,124.89

Revenue Anticipated, Excluding Tax Levy	4,274,092.00
Budget Appropriations, before Reserve for Uncollected Taxes	14,380,000.00
Total Non-Municipal Tax Levy	\$24,651,216.89
Amount to be Raised by Taxes - Before RUT	\$34,757,124.89
Reserve for Uncollected Taxes (RUT)	\$515,008.42
Total Amount to be Raised by Taxes	\$35,272,133.31

% of Tax Collections used to Calculate RUT 98.54%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	34,811,905.73
Total Tax Levy, CY 2017	34,864,000.68
% of Taxes Collected, CY 2017	99.85%

Delinquent Taxes - December 31, 2017 \$193,372.01

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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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							
	Total	-1.23%	(\$189,578.65)	\$15,444,155.39	\$15,254,576.74	\$14,895,000.00	\$359,576.74	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	8.00	11.00	3.89%	\$49,175.00	\$1,264,731.00	\$1,313,906.00	\$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								
Total		52.00	27.00	2.48%	\$360,000.00	\$14,535,000.00	\$14,895,000.00	\$14,705,000.00	\$190,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	159	\$27,590,500.00	1.53%
2 Residential	1,955	\$1,390,517,700.00	77.34%
3A/3B Farm	7	\$363,390.00	0.02%
4A Commercial	90	\$310,132,800.00	17.25%
4B Industrial	5	\$6,509,200.00	0.36%
4C Apartments	1	\$61,600,000.00	3.43%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,170,134.00	0.07%
Total	2,218	\$1,797,883,724.00	100.00%

Average Ratio (%), Assessed to True Value	100.71%
Equalized Valuation, Taxable Properties	\$1,785,208,741.93

Total # of property tax appeals filed in 2017	County Tax Board	0.00
	State Tax Court	1.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$8,670,000.00	14.58%
15B Other Schools	9	\$14,122,800.00	23.75%
15C Public Property	48	\$24,495,540.00	41.20%
15D Church and Charities	5	\$7,414,200.00	12.47%
15E Cemeteries & Graveyards	6	\$1,444,300.00	2.43%
15F Other Exempt	7	\$3,306,100.00	5.56%
Total	78	\$59,452,940.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		3.31%	

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 2017 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

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	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
Totals	53.00	16.00	7,319,937.16	\$5,066,952.00	\$340,000.00	\$453,213.05	\$774,272.11	\$685,500.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	83.00		\$1,588,736.02	80.00		\$1,709,500.11

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

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police / PBA	1414.89	\$679,561.25	X		
Dispatchers / FMBA	204.56	\$24,362.17	X		
Non Union Employees	824.00	\$110,626.49		X	
Totals	2443.45	\$814,549.91			
Total Funds Reserved as of end of 2017		\$65,924.39			
Total Funds Appropriated in 2018		\$40,000.00			

UFB-9 Accumulated Absence Liability

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

				Current Year		2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$355.00	\$355.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$7,216,922.11	\$7,216,922.11	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$18,500.00			
0			\$0.00	Bonds - Principal	\$1,265,000.00	\$1,300,000.00	\$1,300,000.00	\$13,010,000.00
0			\$0.00	Bonds - Interest	\$509,000.00	\$529,250.00	\$520,000.00	\$2,345,000.00
0			\$0.00	Loans & Other Debt - Principal	\$127,094.00	\$128,000.00	\$128,000.00	\$1,192,470.11
0			\$0.00	Loans & Other Debt - Interest	\$65,000.00	\$36,000.00	\$36,000.00	\$34,500.00
0			\$0.00					
0			\$0.00	Total	\$1,984,594.00	\$1,993,250.00	\$1,984,000.00	\$16,581,970.11
Municipal Purposes				Total Principal	\$1,392,094.00	\$1,428,000.00	\$1,428,000.00	\$14,202,470.11
Debt Authorized	\$20,469,877.90	\$0.00	\$20,469,877.90	Total Interest	\$592,500.00	\$565,250.00	\$556,000.00	\$2,379,500.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	13.32%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$27,687,155.01	\$7,217,277.11	\$20,469,877.90					

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)
