



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		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		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Debra		Joren	12/31/2018	
Stephen		Black	12/31/2017	
William		Nehls	12/31/2019	
Robert		Gibbs	12/31/2017	
David		Mobus	12/31/2018	
George		Sopko	12/31/2019	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.574	\$9,912,899.00	27.49%	\$4,025.13	Municipal Purpose Tax	ACTUAL	\$10,297,029.27
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.020	\$344,997.71	0.96%	\$140.25	Municipal Open Space	ACTUAL	\$351,348.92
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	0.732	\$12,635,781.00	35.04%	\$5,133.10	Local School District	ESTIMATED	\$12,859,370.55
Regional School District	0.366	\$6,317,950.00	17.52%	\$2,566.55	Regional School District	ESTIMATED	\$6,429,685.28
County Purposes	0.320	\$5,515,055.98	15.30%	\$2,243.98	County Purposes	ESTIMATED	\$5,621,582.76
County Library	0.048	\$812,895.60	2.25%	\$336.60	County Library	ESTIMATED	\$843,237.41
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ACTUAL	\$0.00
County Open Space	0.031	\$517,740.80	1.44%	\$217.39	County Open Space	ESTIMATED	\$544,590.83
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
Total (Calendar Year 2016 Budget)	2.091	\$36,057,320.09	100.00%	\$14,662.99	Total ESTIMATED amount to be raised by taxes		\$36,946,845.02
Total Taxable Valuation as of October 1, 2016 <u>\$1,756,744,611.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,237,970.73</u>		
Current Year Average Residential Assessment <u>\$701,243.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>14,020,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$26,649,815.75</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,431,845.02</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$515,000.00</u>		
0.574	0.586	2.09%			Total Amount to be Raised by Taxes <u>\$36,946,845.02</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.61%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,912,899.00	\$10,297,029.27	3.88%	\$384,130.27				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>35,985,663.65</u>		
\$4,025.13	\$4,109.28	2.09%	\$84.15		Total Tax Levy, CY 2016 <u>36,161,574.40</u>		
					% of Taxes Collected, CY 2016 <u>99.51%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$167,697.66</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	3.13%	\$25,000.00	\$800,000.00	\$825,000.00	\$825,000.00							
08	Local Revenue	-0.94%	(\$17,155.42)	\$1,821,655.42	\$1,804,500.00	\$1,804,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$700,092.00	\$700,092.00	\$700,092.00							
08	Uniform Construction Code Fees	-1.18%	(\$2,154.00)	\$182,154.00	\$180,000.00	\$180,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-27.47%	(\$18,937.68)	\$68,937.68	\$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	0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00							
08	Other Special Items	-3.52%	(\$16,746.17)	\$475,124.90	\$458,378.73	\$458,378.73							
15	Receipts from Delinquent Taxes	-44.31%	(\$127,295.82)	\$287,295.82	\$160,000.00	\$160,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	5.66%	\$551,827.93	\$9,745,201.34	\$10,297,029.27	\$10,297,029.27							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	2.79%	\$394,538.84	\$14,140,461.16	\$14,535,000.00	\$14,535,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	#DIV/0!	\$1,463,981.00	\$1,463,981.00	\$1,463,981.00									
21	Land-Use Administration	0.00	2.00	#DIV/0!	\$54,280.00	\$54,280.00	\$54,280.00									
22	Uniform Construction Code	1.00	5.00	#DIV/0!	\$209,600.00	\$209,600.00	\$209,600.00									
23	Insurance	0.00	0.00	#DIV/0!	\$2,215,000.00	\$2,215,000.00	\$2,215,000.00									
25	Public Safety	37.00	1.00	#DIV/0!	\$4,194,603.00	\$4,194,603.00	\$4,004,603.00	\$190,000.00								
26	Public Works	6.00	0.00	#DIV/0!	\$1,281,400.00	\$1,281,400.00	\$1,281,400.00									
27	Health and Human Services	0.00	1.00	#DIV/0!	\$123,906.00	\$123,906.00	\$123,906.00									
28	Parks and Recreation	0.00	6.00	#DIV/0!	\$119,510.00	\$119,510.00	\$119,510.00									
29	Education (including Library)	0.00	0.00	#DIV/0!	\$40,000.00	\$40,000.00	\$40,000.00									
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases	0.00	0.00	#DIV/0!	\$666,000.00	\$666,000.00	\$666,000.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$35,000.00	\$35,000.00	\$35,000.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	#DIV/0!	\$1,174,047.00	\$1,174,047.00	\$1,174,047.00									
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	0.00	2.00	#DIV/0!	\$150,100.00	\$150,100.00	\$150,100.00									
44	Capital	0.00	0.00	#DIV/0!	\$175,000.00	\$175,000.00	\$175,000.00									
45	Debt	0.00	0.00	#DIV/0!	\$1,965,921.25	\$1,965,921.25	\$1,965,921.25									
46	Deferred Charges	0.00	0.00	#DIV/0!	\$151,651.75	\$151,651.75	\$151,651.75									
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	#DIV/0!	\$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									
	Total	52.00	28.00	#DIV/0!	\$14,535,000.00	\$0.00	\$14,345,000.00	\$190,000.00	\$0.00	\$0.00	\$0.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	167	\$30,704,300.00	1.75%	15A Public Schools	3	\$8,570,000.00	14.67%
2 Residential	1,947	\$1,365,322,000.00	77.72%	15B Other Schools	9	\$13,977,500.00	23.93%
3A/3B Farm	7	\$353,280.00	0.02%	15C Public Property	48	\$23,978,570.00	41.06%
4A Commercial	90	\$304,472,700.00	17.33%	15D Church and Charities	5	\$7,320,100.00	12.53%
4B Industrial	5	\$6,439,400.00	0.37%	15E Cemeteries & Graveyards	6	\$1,401,800.00	2.40%
4C Apartments	1	\$48,325,000.00	2.75%	15F Other Exempt	7	\$3,150,800.00	5.40%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,127,931.00	0.06%				
Total	2,218	\$1,756,744,611.00	100.00%	Total	78	\$58,398,770.00	100.00%
Average Ratio (%), Assessed to True Value				100.08%			
Equalized Valuation, Taxable Properties				\$1,755,340,338.73			
Total # of property tax appeals filed in 2016				County Tax Board		17.00	
				State Tax Court		9.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.32%			

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 2016 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	0.00	7.00	27,576.00	\$24,000.00	\$0.00	\$1,740.00	\$0.00	\$1,836.00
Supervisory Staff (Department Heads & Managers)	4.00	5.00	837,636.78	\$720,310.51	\$10,000.00	\$52,222.51		\$55,103.75
Police Officers (Including Superior Officers)	30.00	0.00	3,535,672.50	\$2,865,000.00	\$165,000.00	\$286,500.00		\$219,172.50
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	248,235.51	\$202,990.00	\$15,000.00	\$14,716.78		\$15,528.74
All Other Non-Union Employees not listed above	15.00	3.00	1,149,527.56	\$974,349.49	\$30,000.00	\$70,640.34		\$74,537.74
Totals	53.00	15.00	5,798,648.35	\$4,786,650.00	\$220,000.00	\$425,819.63	\$0.00	\$366,178.73

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	11.00	\$10,731.41	\$118,045.49			\$0.00
Parent & Child	3.00	\$21,383.24	\$64,149.72			\$0.00
Employee & Spouse (or Partner)	7.00	\$22,396.44	\$156,775.08			\$0.00
Family	26.00	\$31,227.25	\$811,908.48			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	47.00		\$1,150,878.77	0.00		\$0.00
<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			\$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
GRAND TOTAL	47.00		\$1,150,878.77	0.00		\$0.00

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)?

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

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**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
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,565,355.00	\$1,565,355.00	\$0.00			
Regional School Debt	\$36,914,000.00	\$36,914,000.00	\$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	\$21,695,400.50	\$68,978.73	\$21,626,421.77			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$60,174,755.50	\$38,548,333.73	\$21,626,421.77			
Population (2010 census)	<u>5,801</u>					
Per Capita Gross Debt	<u>\$10,373.17</u>					
Per Capita Net Debt	<u>\$3,728.05</u>					
3 Yr. Average Property Valuation		<u>\$1,697,339,361.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.27%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,215,000.00			
Bonds - Interest			\$558,827.25			
Loans & Other Debt - Principal			\$192,094.00			
Loans & Other Debt - Interest						
Total			\$1,965,921.25	\$0.00	\$0.00	\$0.00
Total Principal			\$1,407,094.00	\$0.00	\$0.00	\$0.00
Total Interest			\$558,827.25	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			13.53%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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