



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1821\_fba\_2025.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Jubin	12/31/2026	rjubin@watchungnj.gov

**Chief Administrative Officer**

James		Damato		jdamoto@watchungnj.gov
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**Chief Financial Officer**

First Name	Middle Name	Last Name	Cert. Number	Business Email
William	J	Hance	N-0431	<a href="mailto:bhance@watchungnj.gov">bhance@watchungnj.gov</a>

**Municipal Clerk**

Edith		Gil	C-2033	egil@watchungnj.gov
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**Registered Municipal Accountant**

Robert	W.	Swisher	*439	rswisher@scnco.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Paolo		Marano	12/31/2025	
Robert		Gibbs	12/31/2026	
Curt		Dahl	12/31/2027	
Christine		Ead	12/31/2027	
Sonia		Abi-Habib	12/31/2026	
Paul		Fischer	12/31/2025	

**Government Type:**

**Election Type:**



**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	-50.00%	(\$2,400,000.00)	\$4,800,000.00	\$2,400,000.00	\$2,400,000.00							
08	Local Revenue	-13.34%	(\$299,385.66)	\$2,244,905.19	\$1,945,519.53	\$1,945,519.53							
09	State Aid (without offsetting appropriation)	-9.34%	(\$73,023.40)	\$781,463.40	\$708,440.00	\$708,440.00							
08	Uniform Construction Code Fees	-17.71%	(\$68,862.00)	\$388,862.00	\$320,000.00	\$320,000.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	1514.21%	\$36,638.40	\$2,419.64	\$39,058.04	\$39,058.04							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	-10.21%	(\$47,761.04)	\$467,761.04	\$420,000.00	\$420,000.00							
15	Receipts from Delinquent Taxes	0.15%	\$301.53	\$200,698.47	\$201,000.00	\$201,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	2.30%	\$307,987.84	\$13,390,494.59	\$13,698,482.43	\$13,698,482.43							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	8.75%	\$37,751.26	\$431,545.54	\$469,296.80		\$469,296.80						
56	Arts and Cultural 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							
	<b>Total</b>	<b>-11.04%</b>	<b>(\$2,506,353.07)</b>	<b>\$22,708,149.87</b>	<b>\$20,201,796.80</b>	<b>\$19,732,500.00</b>	<b>\$469,296.80</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	10.00	10.00	6.39%	\$96,400.00	\$1,509,100.00	\$1,605,500.00	\$1,605,500.00								
21	Land-Use Administration		1.00	8.40%	\$10,500.00	\$125,000.00	\$135,500.00	\$135,500.00								
22	Uniform Construction Code	1.00	7.00	6.04%	\$17,650.00	\$292,350.00	\$310,000.00	\$310,000.00								
23	Insurance			10.15%	\$257,000.00	\$2,533,000.00	\$2,790,000.00	\$2,790,000.00								
25	Public Safety	36.00	1.00	3.95%	\$185,669.00	\$4,703,118.00	\$4,888,787.00	\$4,888,787.00								
26	Public Works	7.00		3.08%	\$44,000.00	\$1,427,000.00	\$1,471,000.00	\$1,471,000.00								
27	Health and Human Services			2.88%	\$4,500.00	\$156,500.00	\$161,000.00	\$161,000.00								
28	Parks and Recreation		5.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			19.60%	\$41,638.40	\$212,419.64	\$254,058.04	\$254,058.04								
31	Utilities and Bulk Purchases			-0.13%	(\$1,000.00)	\$787,000.00	\$786,000.00	\$786,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			4.44%	\$73,474.82	\$1,653,005.14	\$1,726,479.96	\$1,726,479.96								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.47%	\$15,000.00	\$1,019,000.00	\$1,034,000.00	\$1,034,000.00								
43	Court and Public Defender		1.00	3.02%	\$9,900.00	\$328,100.00	\$338,000.00	\$338,000.00								
44	Capital			-61.08%	(\$2,039,000.00)	\$3,338,000.00	\$1,299,000.00	\$1,299,000.00								
45	Debt			-1.15%	(\$28,377.00)	\$2,461,552.00	\$2,433,175.00	\$2,433,175.00								
46	Deferred Charges			-100.00%	(\$152,855.22)	\$152,855.22	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-16.67%	(\$100,000.00)	\$600,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>54.00</b>	<b>25.00</b>	<b>-7.35%</b>	<b>(\$1,565,500.00)</b>	<b>\$21,298,000.00</b>	<b>\$19,732,500.00</b>	<b>\$19,732,500.00</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>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	154	\$32,361,900.00	1.38%	15A Public Schools	3	\$12,150,000.00	7.56%
2 Residential	1,988	\$1,861,648,800.00	79.34%	15B Other Schools	4	\$12,656,300.00	7.88%
3A/3B Farm	7	\$480,000.00	0.02%	15C Public Property	47	\$74,489,900.00	46.35%
4A Commercial	86	\$360,352,500.00	15.36%	15D Church and Charities	14	\$16,755,100.00	10.43%
4B Industrial	8	\$10,160,100.00	0.43%	15E Cemeteries & Graveyards	6	\$2,841,600.00	1.77%
4C Apartments	1	\$80,080,000.00	3.41%	15F Other Exempt	36	\$41,802,700.00	26.01%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,400,700.00	0.06%				
<b>Total</b>	<b>2,245</b>	<b>\$2,346,484,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>110</b>	<b>\$160,695,600.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>101.30%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$2,316,371,174.73</b>			
<b>Total # of property tax appeals filed in 2024</b>				<b>County Tax Board</b>		<b>14.00</b>	
				<b>State Tax Court</b>		<b>13.00</b>	
<b>Number of 2024 County Tax Board decisions appealed to Tax Court</b>				<b>0.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>15.00</b>			
<b>Amount paid out by municipality for tax appeals in 2024</b>				<b>\$0.00</b>			

Percentage of Exempt vs. Non-Exempt Properties 6.85%

<b><u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u></b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</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		7.00	53,825.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$3,825.00
Supervisory Staff (Department Heads & Managers)	4.00	2.00	1,588,611.23	\$718,218.00	\$0.00	\$790,039.80	\$25,409.75	\$54,943.68
Police Officers (Including Superior Officers)	31.00		5,153,701.76	\$3,599,400.00	\$200,000.00	\$359,940.00	\$719,007.66	\$275,354.10
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		394,816.76	\$270,000.00	\$5,000.00	\$27,000.00	\$72,161.76	\$20,655.00
All Other Non-Union Employees not listed above	14.00	17.00	1,945,640.47	\$1,381,382.00	\$30,000.00	\$138,138.20	\$290,444.54	\$105,675.72
<b>Totals</b>	<b>53.00</b>	<b>26.00</b>	<b>9,136,595.21</b>	<b>\$6,019,000.00</b>	<b>\$235,000.00</b>	<b>\$1,315,118.00</b>	<b>\$1,107,023.71</b>	<b>\$460,453.50</b>

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**

	<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	20.00	\$13,140.82	\$262,816.44	18.00	\$13,438.47	\$241,892.46
Parent & Child	2.00	\$33,284.52	\$66,569.04	1.00	\$28,650.00	\$28,650.00
Employee & Spouse (or Partner)	6.00	\$41,561.78	\$249,370.68	4.00	\$23,749.35	\$94,997.40
Family	22.00	\$41,114.81	\$904,525.92	25.00	\$37,227.07	\$930,676.75
Employee Cost Sharing Contribution (enter as negative - )			(\$379,000.00)			(\$336,000.00)
<b>Subtotal</b>	<b>50.00</b>		<b>\$1,104,282.08</b>	<b>48.00</b>		<b>\$960,216.61</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9	\$9,438.91	\$84,950.16	9	\$8,037.43	\$72,336.87
Parent & Child	1	\$30,295.80	\$30,295.80	2	\$25,723.56	\$51,447.12
Employee & Spouse (or Partner)	19	\$19,781.94	\$375,856.80	18	\$17,510.53	\$315,189.54
Family	12	\$53,002.86	\$636,034.32	11	\$42,755.96	\$470,315.56
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>41.00</b>		<b>\$1,127,137.08</b>	<b>40.00</b>		<b>\$909,289.09</b>
<b>GRAND TOTAL</b>	<b>91.00</b>		<b>\$2,231,419.16</b>	<b>88.00</b>		<b>\$1,869,505.70</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)?**

**YES**

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

**YES**

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
PBA	1,549.34	\$243,168.22									X		
FMBA	179.34	\$24,981.05									X		
TACO	172.63	\$20,521.20										X	
Administrator	39 4/7	\$2,065.63										X	
CFO	310.64	\$35,406.00										X	
Deputy Treasurer	0.75	\$12.35										X	
Clerk	69.50	\$1,905.69										X	
Deputy Clerk	-	\$0.00										X	
Secretary	84.03571429	19076.95										X	
Engineering Secretary	134.61	\$14,011.20										X	
Recreation Coordinator	6 6/7	\$773.76										X	
Executive Assistant	95 5/7	\$18,123.50										X	
Tax Clerk	2.79	\$309.47										X	
DPW Manager	12 1/2	\$3,028.00										X	
DPW Foreman	20.875	3473.6										X	
DPW Laborer	2.41	\$199.09										X	
DPW Laborer	14.69	\$2,326.50										X	
DPW Laborer	29	\$5,057.60										X	
DPW Laborer	12	\$1,005.12										X	
DPW Laborer	1	\$158.40										X	
DPW Laborer	3.47	\$391.55										X	
Secretary	11	\$1,040.27										X	
<b>TOTALS (THIS PAGE ONLY)</b>	2,752.71	\$397,035.15	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			









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

	Gross		Net	Current Year	2026	2027	All Additional Future
	Debt	Deductions					
Local School Debt	\$0.00	\$0.00	\$0.00				
Regional School Debt	\$0.00	\$0.00	\$0.00				
<u>Utility Fund Debt</u>							
	\$0.00	\$0.00	\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$0.00	\$0.00	\$0.00				
Notes Outstanding	\$0.00	\$0.00	\$0.00				
Bonds Outstanding	\$11,895,000.00	\$248,531.09	\$11,646,468.91				
Loans and Other Debt	\$781,450.61	\$0.00	\$781,450.61				
<b>Total (Current Year)</b>	<b>\$12,676,450.61</b>	<b>\$248,531.09</b>	<b>\$12,427,919.52</b>				
Population (2020 census)	5,801						
Per Capita Gross Debt	\$2,185.22						
Per Capita Net Debt	\$2,142.38						
3 Year Average Property Valuation		\$2,064,369,711.33					
Net Debt as % of 3 Year Average Property Valuation		0.60%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,880,000.00	\$1,930,000.00	\$1,965,000.00	\$6,120,000.00			
Bonds - Interest	\$438,575.00	\$369,125.00	\$298,125.00	\$686,262.50			
Loans & Other Debt - Principal	\$104,355.97	\$105,217.38	\$111,096.09	\$459,781.17			
Loans & Other Debt - Interest	\$9,801.18	\$8,506.75	\$7,195.36	\$16,213.92			
<b>Total</b>	<b>\$2,432,732.15</b>	<b>\$2,412,849.13</b>	<b>\$2,381,416.45</b>	<b>\$7,282,257.59</b>			
Total Principal	\$1,984,355.97	\$2,035,217.38	\$2,076,096.09	\$6,579,781.17			
Total Interest	\$448,376.18	\$377,631.75	\$305,320.36	\$702,476.42			
% of Total Current Year Budget	12.33%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
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	As2	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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