# Municipal User Friendly Budget

## Year: 2020

### Municipal User Friendly Budget

**MUNICIPALITY:** 1022

**Municode:** 1022

**Filename:** 1022_fba_2020.xlsm

**Website:** [www.readingtontwp.org](http://www.readingtontwp.org)

**Phone Number:** 908-534-4051

**Mailing Address:**

*Municipality:* Whitehouse Station  
*State:* NJ  
*Zip:* 08889

### Email the UFB if not using Outlook

<table>
<thead>
<tr>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
<th>Term Expires</th>
<th>Business Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jonathan</td>
<td>Heller</td>
<td>12/31/2020</td>
<td><a href="mailto:jheller@readingtontwp-nj.org">jheller@readingtontwp-nj.org</a></td>
<td></td>
</tr>
<tr>
<td>Vita</td>
<td>Mekovetz</td>
<td></td>
<td></td>
<td><a href="mailto:vmek@readingtontwp-nj.org">vmek@readingtontwp-nj.org</a></td>
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<tr>
<td>Thomas</td>
<td>Carro</td>
<td></td>
<td></td>
<td><a href="mailto:finance_tc@readingtontwp-nj.org">finance_tc@readingtontwp-nj.org</a></td>
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<tr>
<td>Vita</td>
<td>Mekovetz</td>
<td></td>
<td></td>
<td><a href="mailto:vmek@readingtontwp-nj.org">vmek@readingtontwp-nj.org</a></td>
</tr>
<tr>
<td>Gary</td>
<td>Higgins</td>
<td></td>
<td></td>
<td><a href="mailto:ghiggins@lvhcpa.com">ghiggins@lvhcpa.com</a></td>
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</table>

### Governing Body Members

<table>
<thead>
<tr>
<th>First Name</th>
<th>Middle Name</th>
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<tr>
<td>Betty</td>
<td>Ann</td>
<td>Fort</td>
<td>12/31/2022</td>
<td><a href="mailto:bafort@aol.com">bafort@aol.com</a></td>
</tr>
<tr>
<td>Bernjann</td>
<td>Smith</td>
<td></td>
<td>12/31/2021</td>
<td><a href="mailto:bsmith@readingtontwp-nj.org">bsmith@readingtontwp-nj.org</a></td>
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<tr>
<td>Juergen</td>
<td>Heulsebusch</td>
<td></td>
<td>12/31/2021</td>
<td><a href="mailto:jhuelsebusch@readingtontwp-nj.org">jhuelsebusch@readingtontwp-nj.org</a></td>
</tr>
<tr>
<td>John</td>
<td>Albanese</td>
<td></td>
<td>12/31/2020</td>
<td><a href="mailto:jalbanese@readingtontwp-nj.org">jalbanese@readingtontwp-nj.org</a></td>
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### 2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Tax Levy</th>
<th>Total Levy</th>
<th>Taxpayer Impact</th>
<th>% of Avg Residential Taxes</th>
<th>Variety of Taxation Levies</th>
<th>Municipal Purpose Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Purpose Tax</td>
<td>0.572</td>
<td>$14,954,264.00</td>
<td>19.18%</td>
<td>$2,288.00</td>
<td>Municipal Purpose Tax</td>
<td>ACTUAL $15,772,780.00</td>
</tr>
<tr>
<td>Municipal Library</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
<td>$0.00</td>
<td>Municipal Library</td>
<td>Municipal Purpose Tax</td>
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<tr>
<td>Municipal Open Space</td>
<td>0.020</td>
<td>$522,795.00</td>
<td>0.67%</td>
<td>$80.00</td>
<td>Municipal Open Space</td>
<td>Municipal Purpose Tax</td>
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<tr>
<td>Fire Districts (avg. rate/total levies)</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
<td>$0.00</td>
<td>Fire Districts (total levies)</td>
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<tr>
<td>Other Special Districts (total levies)</td>
<td>0.00%</td>
<td>$0.00</td>
<td>Other Special Districts (total levies)</td>
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<tr>
<td>Local School District</td>
<td>1.193</td>
<td>$31,174,794.00</td>
<td>39.98%</td>
<td>$4,772.00</td>
<td>Local School District</td>
<td>$31,798,289.88</td>
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<td>Regional School District</td>
<td>0.738</td>
<td>$19,277,722.00</td>
<td>24.72%</td>
<td>$2,952.00</td>
<td>Regional School District</td>
<td>$19,663,276.44</td>
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<td>County Purposes</td>
<td>0.386</td>
<td>$10,092,029.00</td>
<td>12.94%</td>
<td>$1,544.00</td>
<td>County Purposes</td>
<td>$10,333,840.11</td>
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<td>County Library</td>
<td>0.037</td>
<td>$990,998.00</td>
<td>1.27%</td>
<td>$148.00</td>
<td>County Library</td>
<td>$1,010,817.96</td>
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<td>County Board of Health</td>
<td>0.00%</td>
<td>$0.00</td>
<td>County Board of Health</td>
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<tr>
<td>County Open Space</td>
<td>0.037</td>
<td>$963,826.00</td>
<td>1.24%</td>
<td>$148.00</td>
<td>County Open Space</td>
<td>$983,102.52</td>
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<tr>
<td>Other County Levies (total)</td>
<td>0.00%</td>
<td>$0.00</td>
<td>Other County Levies (total)</td>
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<tr>
<td>Total (Calendar Year 2019 Budget)</td>
<td>2.983</td>
<td>$77,976,428.00</td>
<td>100.00%</td>
<td>$11,932.00</td>
<td>Total ESTIMATED amount to be raised by taxes</td>
<td>$80,087,865.91</td>
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### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
<th>% Change (+/-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.572</td>
<td>0.600</td>
<td>4.90%</td>
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</table>

#### Comparison - Municipal Purposes Tax Levy

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
<th>% Change (+/-)</th>
<th>$ Change (+/-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,954,264.00</td>
<td>$15,772,780.00</td>
<td>5.47%</td>
<td>$818,516.00</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
<th>% Change (+/-)</th>
<th>$ Change (+/-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,288.00</td>
<td>$2,400.00</td>
<td>4.90%</td>
<td>$112.00</td>
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</table>

#### Tax Collections - ACTUAL, as of Prior Year

- Total Tax Revenue, Collections CY 2019: $77,538,821.00
- Total Tax Levy, CY 2019: $78,242,603.00
- % of Taxes Collected, CY 2019: 99.10%
- Delinquent Taxes - December 31, 2019: $683,881.00

### Sheet UFB-1
**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

<table>
<thead>
<tr>
<th>FCOA</th>
<th>% Difference Current vs. Prior Year</th>
<th>$ Difference Current vs. Prior Year</th>
<th>Total Realized Revenue (Prior Year)</th>
<th>Total Anticipated Revenue (Current Year)</th>
<th>General Budget</th>
<th>Open Space Budget</th>
<th>Sewer Utility</th>
<th>Utility</th>
<th>Utility</th>
<th>Utility</th>
<th>Utility</th>
<th>Utility</th>
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</thead>
<tbody>
<tr>
<td>08</td>
<td>Surplus</td>
<td>0.22%</td>
<td>$4,242.00</td>
<td>$1,966,000.00</td>
<td>$1,970,342.00</td>
<td>$1,897,850.00</td>
<td>$1,807,392.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>08</td>
<td>Local Revenue</td>
<td>-5.47%</td>
<td>($146,194.30)</td>
<td>$2,671,194.30</td>
<td>$2,525,000.00</td>
<td>$790,000.00</td>
<td>$1,735,000.00</td>
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<td>$0.00</td>
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<td>09</td>
<td>State Aid (without offsetting appropriation)</td>
<td>0.15%</td>
<td>$2,130.00</td>
<td>$1,425,673.00</td>
<td>$1,427,823.00</td>
<td>$1,427,823.00</td>
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<td>$0.00</td>
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<td>08</td>
<td>Uniform Construction Code Fees</td>
<td>-6.48%</td>
<td>($47,474.00)</td>
<td>$732,474.00</td>
<td>$685,000.00</td>
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<td>$0.00</td>
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<td></td>
<td><strong>Special Revenue Items w/ Prior Written Consent</strong></td>
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<tr>
<td>11</td>
<td>Shared Services Agreement</td>
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<td>$0.00</td>
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<td>Additional Revenue Offset by Appropriations</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>10</td>
<td>Public and Private Revenue</td>
<td>-100.00%</td>
<td>($126,546.32)</td>
<td>$395,798.32</td>
<td>$269,352.00</td>
<td>$269,352.00</td>
<td>$269,352.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>08</td>
<td>Other Special Items</td>
<td>-31.97%</td>
<td>($126,546.32)</td>
<td>$395,798.32</td>
<td>$269,352.00</td>
<td>$269,352.00</td>
<td>$269,352.00</td>
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<tr>
<td>15</td>
<td>Receipts from Delinquent Taxes</td>
<td>17.52%</td>
<td>$99,126.50</td>
<td>$565,873.50</td>
<td>$665,000.00</td>
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<tr>
<td></td>
<td><strong>Amount to be raised by taxation</strong></td>
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<tr>
<td>07</td>
<td>Local Tax for Municipal Purposes</td>
<td>0.94%</td>
<td>$147,014.44</td>
<td>15,625,765.56</td>
<td>15,772,780.00</td>
<td>15,772,780.00</td>
<td>15,772,780.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td>Minimum Library Tax</td>
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<tr>
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<td>Open Space Levy Tax</td>
<td>0.24%</td>
<td>$1,260.17</td>
<td>$524,498.83</td>
<td>$525,759.00</td>
<td>$525,759.00</td>
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<td>Detroit General Budget</td>
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<tr>
<td></td>
<td>Total</td>
<td>-0.66%</td>
<td>($157,865.64)</td>
<td>23,998,721.64</td>
<td>23,840,856.00</td>
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### USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

<table>
<thead>
<tr>
<th>FC0A</th>
<th>Full-Time</th>
<th>% Difference</th>
<th>$ Difference</th>
<th>Total Modified Appropriation for Service Type (Prior Year)</th>
<th>Total Appropriation for Service Type (Current Year)</th>
<th>General Budget</th>
<th>Public/Private Offsets</th>
<th>Open Space Budget</th>
<th>Servew</th>
<th>Utility</th>
<th>Utility</th>
<th>Utility</th>
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<tr>
<td>20 General Government</td>
<td>14.00</td>
<td>-19.10%</td>
<td>($465,759.00)</td>
<td>$1,973,295.00</td>
<td>$1,973,295.00</td>
<td>$1,973,295.00</td>
<td>$2,439,054.00</td>
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<tr>
<td>21 Land Use Administration</td>
<td>1.00</td>
<td>2.15%</td>
<td>$137,318.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
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<td>22 Uniform Construction Code</td>
<td>3.00</td>
<td>17.89%</td>
<td>$62,728.00</td>
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<td>23 Insurance</td>
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<td>$2,856,615.00</td>
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<td>24 Public Safety</td>
<td>23.00</td>
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<td>$96,301.47</td>
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<td>$3,975,200.00</td>
<td>$3,975,200.00</td>
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<tr>
<td>25 Parks and Recreation</td>
<td>1.00</td>
<td>21.23%</td>
<td>$44,245.00</td>
<td>$252,659.00</td>
<td>$252,659.00</td>
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<td>$252,659.00</td>
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</tr>
<tr>
<td>26 Education (including Library)</td>
<td>6.00</td>
<td>2.94%</td>
<td>$4,148.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
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<tr>
<td>27 Statutory Expenditures</td>
<td></td>
<td>-1.12%</td>
<td>($3,197.00)</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
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<td>$283,355.00</td>
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</tr>
<tr>
<td>28 Legal Services</td>
<td></td>
<td>2.15%</td>
<td>$137,318.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
<td>$349,712.00</td>
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</tr>
<tr>
<td>29 Unidentified</td>
<td></td>
<td>2.94%</td>
<td>$4,148.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
<td>$145,300.00</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 Utilities and Bulk Purchases</td>
<td></td>
<td>0.14%</td>
<td>$653.00</td>
<td>$483,653.00</td>
<td>$483,653.00</td>
<td>$483,653.00</td>
<td>$483,653.00</td>
<td>$483,653.00</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31 Landfill / Solid Waste Disposal</td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32 Contingency</td>
<td></td>
<td>0.00%</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33 Judicial Services</td>
<td></td>
<td>-1.12%</td>
<td>($3,197.00)</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34 Statutory Expenditures</td>
<td></td>
<td>-1.12%</td>
<td>($3,197.00)</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td>$283,355.00</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35 Reserve for Uncollected Taxes</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$1,050,000.00</td>
<td>$1,050,000.00</td>
<td>$1,050,000.00</td>
<td>$1,050,000.00</td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36 Total</td>
<td>10.00</td>
<td>0.00%</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Modified Appropriation for Service Type (Prior Year):** $23,350,917.13

**Total Modified Appropriation for Service Type (Current Year):** $23,840,856.00

**General Budget:** $21,507,705.00

**Public/Private Offsets:** $325,759.00

**Open Space Budget:** $1,807,392.00

**Total:** $25,541,056.00

**Reserve for Uncollected Taxes:** $125,000.00

**Total:** $25,666,056.00

**Debt:** $4,126,259.00
<table>
<thead>
<tr>
<th>Line Item</th>
<th>Amount</th>
<th>Comment/Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Capital Fund Balance</td>
<td>$225,000.00</td>
<td>Potential Non-Recurring Revenue</td>
</tr>
<tr>
<td>Sewer Utility Surplus</td>
<td>$125,000.00</td>
<td>Potential Non-Recurring Revenue</td>
</tr>
</tbody>
</table>
### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

#### Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

<table>
<thead>
<tr>
<th># of Parcels</th>
<th>Assessed Value</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Vacant Land</td>
<td>223, $18,043,200.00</td>
<td>0.69%</td>
</tr>
<tr>
<td>2 Residential</td>
<td>5,851, $21,110,606.200</td>
<td>80.29%</td>
</tr>
<tr>
<td>3A/3B Farm</td>
<td>704, $124,746,100.00</td>
<td>4.75%</td>
</tr>
<tr>
<td>4A Commercial</td>
<td>245, $317,972,400.00</td>
<td>12.10%</td>
</tr>
<tr>
<td>4B Industrial</td>
<td>44, $53,912,800.00</td>
<td>2.05%</td>
</tr>
<tr>
<td>4C Apartments</td>
<td>4, $3,512,200.00</td>
<td>0.13%</td>
</tr>
<tr>
<td>5A/5B Railroad</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>6A/6B Business Personal Property</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**Total** 7,071, $2,628,792,900.00, 100.00%

#### Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

<table>
<thead>
<tr>
<th># of Parcels</th>
<th>Assessed Value</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15A Public Schools</td>
<td>8, $22,054,805.00</td>
<td>19.00%</td>
</tr>
<tr>
<td>15B Other Schools</td>
<td></td>
<td>0.00%</td>
</tr>
<tr>
<td>15C Public Property</td>
<td>165, $56,713,835.00</td>
<td>48.86%</td>
</tr>
<tr>
<td>15D Church and Charities</td>
<td>26, $14,610,625.00</td>
<td>12.99%</td>
</tr>
<tr>
<td>15E Cemeteries &amp; Graveyards</td>
<td>13, $1,588,200.00</td>
<td>1.37%</td>
</tr>
<tr>
<td>15F Other Exempt</td>
<td>53, $21,105,900.00</td>
<td>18.18%</td>
</tr>
</tbody>
</table>

**Total** 265, $116,073,365.00, 100.00%

#### Average Ratio (%), Assessed to True Value
80.68%

#### Equalized Valuation, Taxable Properties
$3,258,295,612.30

#### Number of 2019 Property Tax Appeals
- County Tax Board: 12.00
- State Tax Court: 4.00
- Non-Exempt Properties: 4.42%

#### Amount paid out by municipality for tax appeals in 2019

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

<table>
<thead>
<tr>
<th># of Parcels</th>
<th>PILOT</th>
<th>Taxes if Billed in Full</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial/Industrial Exemption</td>
<td>G</td>
<td>Commercial/Industrial Exemption</td>
</tr>
<tr>
<td>Dwelling Exemption</td>
<td>I</td>
<td>Dwelling Exemption</td>
</tr>
<tr>
<td>Dwelling Abatement</td>
<td>J</td>
<td>Dwelling Abatement</td>
</tr>
<tr>
<td>New Dwelling/Conversion Exemption</td>
<td>K</td>
<td>New Dwelling/Conversion Exemption</td>
</tr>
<tr>
<td>New Dwelling/Conversion Abatement</td>
<td>L</td>
<td>New Dwelling/Conversion Abatement</td>
</tr>
<tr>
<td>Multiple Dwelling Exemption</td>
<td>N</td>
<td>Multiple Dwelling Exemption</td>
</tr>
<tr>
<td>Multiple Dwelling Abatement</td>
<td>O</td>
<td>Multiple Dwelling Abatement</td>
</tr>
<tr>
<td>Total 5 Yr Exemptions/Abatements</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sheet UFB-5
# USER FRIENDLY BUDGET SECTION
## Long Term Tax Exemptions

<table>
<thead>
<tr>
<th>Project Name</th>
<th>PILOT Billing</th>
<th>Assessed Value</th>
<th>2019 Total Tax Rate</th>
</tr>
</thead>
</table>

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

<table>
<thead>
<tr>
<th>Project Name</th>
<th>PILOT Billing</th>
<th>Assessed Value</th>
<th>2019 Total Tax Rate</th>
</tr>
</thead>
</table>

### Total Long Term Exemptions - Column Total

<table>
<thead>
<tr>
<th>Total Long Term Exemptions</th>
<th>2019 Total Tax Rate</th>
</tr>
</thead>
</table>

### Mark "X" if Grand Total

<table>
<thead>
<tr>
<th>Total Long Term Exemptions - GRAND TOTAL</th>
<th>2019 Total Tax Rate</th>
</tr>
</thead>
</table>

Sheet UFB-6
<table>
<thead>
<tr>
<th>Organization / Individuals Eligible for Benefit</th>
<th># of Full-Time Employees</th>
<th># of Part-Time Employees</th>
<th>Total Personnel Cost</th>
<th>Base Pay</th>
<th>Overtime and other Compensation</th>
<th>Pension (Estimate)</th>
<th>Health Benefits Net of Cost Share</th>
<th>Employment Taxes and Other Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governing Body</td>
<td>5.00</td>
<td></td>
<td>42,036.00</td>
<td>$34,455.00</td>
<td></td>
<td></td>
<td></td>
<td>$7,581.00</td>
</tr>
<tr>
<td>Supervisory Staff (Department Heads &amp; Managers)</td>
<td>13.00</td>
<td>2.00</td>
<td>2,149,411.00</td>
<td>$1,504,663.00</td>
<td>$160,247.00</td>
<td>$451,398.00</td>
<td>$33,103.00</td>
<td></td>
</tr>
<tr>
<td>Police Officers (Including Superior Officers)</td>
<td>22.00</td>
<td>4.00</td>
<td>4,764,976.00</td>
<td>$2,990,700.00</td>
<td>$85,700.00</td>
<td>$725,571.00</td>
<td>$897,210.00</td>
<td>$65,795.00</td>
</tr>
<tr>
<td>Fire Fighters (Including Superior Officers)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Other Union Employees not listed above</td>
<td>23.00</td>
<td></td>
<td>2,345,113.00</td>
<td>$1,614,641.00</td>
<td>$41,021.00</td>
<td>$169,537.00</td>
<td>$484,392.00</td>
<td>$35,522.00</td>
</tr>
<tr>
<td>All Other Non-Union Employees not listed above</td>
<td>9.00</td>
<td>20.00</td>
<td>937,181.00</td>
<td>$539,461.00</td>
<td>$2,249.00</td>
<td>$77,484.00</td>
<td>$306,119.00</td>
<td>$11,868.00</td>
</tr>
<tr>
<td>Totals</td>
<td>67.00</td>
<td>31.00</td>
<td>10,238,717.00</td>
<td>$6,683,920.00</td>
<td>$128,970.00</td>
<td>$1,132,839.00</td>
<td>$2,139,119.00</td>
<td>$153,869.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Active Employees - Health Benefits - Annual Cost</th>
<th>Current Year # of Covered Members (Medical &amp; Rx)</th>
<th>Current Year Annual Cost Estimate per Employee</th>
<th>Total Current Year Cost</th>
<th>Prior Year # of Covered Members (Medical &amp; Rx)</th>
<th>Prior Year Annual Cost per Employee (Average)</th>
<th>Total Prior Year Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Coverage</td>
<td>14.00</td>
<td>$12,778.00</td>
<td>$178,892.00</td>
<td>15.00</td>
<td>$12,413.00</td>
<td>$186,195.00</td>
</tr>
<tr>
<td>Parent &amp; Child</td>
<td>9.00</td>
<td>$21,419.00</td>
<td>$192,771.00</td>
<td>9.00</td>
<td>$21,354.00</td>
<td>$192,186.00</td>
</tr>
<tr>
<td>Employee &amp; Spouse (or Partner)</td>
<td>15.00</td>
<td>$24,007.00</td>
<td>$360,105.00</td>
<td>14.00</td>
<td>$23,910.00</td>
<td>$334,740.00</td>
</tr>
<tr>
<td>Family</td>
<td>25.00</td>
<td>$35,422.00</td>
<td>$885,550.00</td>
<td>26.00</td>
<td>$34,819.00</td>
<td>$905,294.00</td>
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<tr>
<td>Employee Cost Sharing Contribution (enter as negative - )</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>63.00</td>
<td></td>
<td></td>
<td>64.00</td>
<td></td>
<td>$1,268,415.00</td>
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</table>

<table>
<thead>
<tr>
<th>Elected Officials - Health Benefits - Annual Cost</th>
<th>Current Year # of Covered Members (Medical &amp; Rx)</th>
<th>Current Year Annual Cost Estimate per Employee</th>
<th>Total Current Year Cost</th>
<th>Prior Year # of Covered Members (Medical &amp; Rx)</th>
<th>Prior Year Annual Cost per Employee (Average)</th>
<th>Total Prior Year Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Coverage</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Parent &amp; Child</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Employee &amp; Spouse (or Partner)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Family</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Employee Cost Sharing Contribution (enter as negative - )</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Subtotal</td>
<td>0.00</td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Retirees - Health Benefits - Annual Cost</th>
<th>Current Year # of Covered Members (Medical &amp; Rx)</th>
<th>Current Year Annual Cost Estimate per Employee</th>
<th>Total Current Year Cost</th>
<th>Prior Year # of Covered Members (Medical &amp; Rx)</th>
<th>Prior Year Annual Cost per Employee (Average)</th>
<th>Total Prior Year Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Coverage</td>
<td>18</td>
<td>$7,114.00</td>
<td>$128,052.00</td>
<td>16</td>
<td>$6,812.00</td>
<td>$108,992.00</td>
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<tr>
<td>Parent &amp; Child</td>
<td>2</td>
<td>$21,803.00</td>
<td>$43,606.00</td>
<td>2</td>
<td>$21,681.00</td>
<td>$43,362.00</td>
</tr>
<tr>
<td>Employee &amp; Spouse (or Partner)</td>
<td>19</td>
<td>$23,419.00</td>
<td>$444,961.00</td>
<td>18</td>
<td>$23,209.00</td>
<td>$417,762.00</td>
</tr>
<tr>
<td>Family</td>
<td>7</td>
<td>$40,026.00</td>
<td>$280,182.00</td>
<td>7</td>
<td>$40,638.00</td>
<td>$284,466.00</td>
</tr>
<tr>
<td>Employee Cost Sharing Contribution (enter as negative - )</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>46.00</td>
<td></td>
<td></td>
<td>43.00</td>
<td></td>
<td>$854,582.00</td>
</tr>
<tr>
<td>GRAND TOTAL</td>
<td>109.00</td>
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<td></td>
<td></td>
<td></td>
<td>$2,122,997.00</td>
</tr>
</tbody>
</table>

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)?**

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

**YES**
### USER FRIENDLY BUDGET SECTION

**ACCUMULATED ABSENCE LIABILITY**

<table>
<thead>
<tr>
<th>Organization/Individuals Eligible for Benefit</th>
<th>Gross Days of Accumulated Absence</th>
<th>Dollar Value of Compensated Absences</th>
<th>Approved Labor Agreement</th>
<th>Local Ordinance</th>
<th>Individual Employment Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td>POLICE CHIEF</td>
<td>100.00</td>
<td>$29,855.00</td>
<td>X</td>
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<td></td>
</tr>
<tr>
<td>POLICE DEPT</td>
<td>90.00</td>
<td>$9,557.00</td>
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<td></td>
</tr>
<tr>
<td>POLICE DEPT</td>
<td>679.00</td>
<td>$245,243.00</td>
<td>X</td>
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</tr>
<tr>
<td>DPW</td>
<td>334.00</td>
<td>$48,476.00</td>
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</tr>
<tr>
<td>DPW</td>
<td>90.00</td>
<td>$19,879.00</td>
<td>X</td>
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<td></td>
</tr>
<tr>
<td>ADMIN OFFICES</td>
<td>494.00</td>
<td>$55,134.00</td>
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</tr>
<tr>
<td>DPW DIRECTOR</td>
<td>90.00</td>
<td>$21,712.00</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ADMIN/CLERK</td>
<td>90.00</td>
<td>$31,720.00</td>
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</tr>
<tr>
<td>CFO</td>
<td>90.00</td>
<td>$21,489.00</td>
<td>X</td>
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</tr>
<tr>
<td>TAX COLLECTOR</td>
<td>54.00</td>
<td>$8,773.00</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LIBRARY DIRECTOR</td>
<td>90.00</td>
<td>$8,637.00</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Totals

<table>
<thead>
<tr>
<th>Gross Days of Accumulated Absence</th>
<th>Dollar Value of Compensated Absences</th>
</tr>
</thead>
<tbody>
<tr>
<td>2201.00</td>
<td>$500,475.00</td>
</tr>
</tbody>
</table>

**Total Funds Reserved as of end of 2019:** $0.00
**Total Funds Appropriated in 2020:** $0.00

UFB-9 Accumulated Absence Liability
## USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year</th>
<th>2021</th>
<th>2022</th>
<th>All Additional Future</th>
<th>Years' Budgets</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local School Debt</td>
<td>$12,925,000.00</td>
<td>$12,925,000.00</td>
<td>$0.00</td>
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</tr>
<tr>
<td>Regional School Debt</td>
<td>$1,406,215.43</td>
<td>$1,406,215.43</td>
<td>$0.00</td>
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</tr>
<tr>
<td>Utility Fund Debt</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Sewer</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>0</td>
<td>$0.00</td>
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<td>0</td>
<td>$0.00</td>
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</tr>
<tr>
<td>Municipal Purposes</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Debt Authorized</td>
<td>$4,915,211.06</td>
<td>$4,915,211.06</td>
<td>$4,915,211.06</td>
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<tr>
<td>Notes Outstanding</td>
<td>$16,000,000.00</td>
<td>$989,076.63</td>
<td>$15,010,923.37</td>
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<tr>
<td>Bonds Outstanding</td>
<td>$39,791,000.00</td>
<td>$39,791,000.00</td>
<td>$39,791,000.00</td>
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<tr>
<td>Loans and Other Debt</td>
<td>$517,349.50</td>
<td>$517,349.50</td>
<td>$517,349.50</td>
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<td></td>
</tr>
<tr>
<td>Total (Current Year)</td>
<td>$75,554,775.99</td>
<td>$15,320,292.06</td>
<td>$60,234,483.93</td>
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<tr>
<td>Population (2010 census)</td>
<td>16,126</td>
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<tr>
<td>Per Capita Gross Debt</td>
<td>$4,685.28</td>
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<tr>
<td>Per Capita Net Debt</td>
<td>$3,735.24</td>
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<tr>
<td>3 Yr. Average Property Valuation</td>
<td>$3,215,023,302.00</td>
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</tr>
</tbody>
</table>

### Mark "X" if Municipality has no bond rating

### Bond Rating

<table>
<thead>
<tr>
<th>Rating</th>
<th>Moody's</th>
<th>Standard &amp; Poors</th>
<th>Fitch</th>
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</thead>
<tbody>
<tr>
<td>Year of Last Rating</td>
<td>AA Stable</td>
<td>2017</td>
<td></td>
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</tbody>
</table>

### Description

- **Net Debt**: $3,215,023,302.00
- **Net Debt as % of 3 Year Avg Property Valuation**: 1.87%
<table>
<thead>
<tr>
<th>Providing or Receiving Services?</th>
<th>Providing Services To/Receiving Services From</th>
<th>Type of Shared Service Provided</th>
<th>Notes (Enter more specifics if needed)</th>
<th>Begin Date</th>
<th>End Date</th>
<th>Amount to be Received/Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Providing</td>
<td>Lebanon Borough</td>
<td>Sewer System</td>
<td>Emergency Repairs</td>
<td>1/1/2020</td>
<td>12/31/2020 Time/Materials</td>
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<tr>
<td>Providing</td>
<td>Fire Companies/Rescue Squad</td>
<td>Gasoline Purchases</td>
<td>OPEN</td>
<td>Variable on Use</td>
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<tr>
<td>Providing</td>
<td>Twp of Branchburg</td>
<td>Shared Fire Truck</td>
<td>50% Share</td>
<td>OPEN</td>
<td>$700,000.00</td>
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<tr>
<td>Name</td>
<td></td>
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<tr>
<td>READINGTON-LEBANON SEWERAGE AUTHORITY</td>
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<tr>
<td>RARITAN TOWSHIP MUA</td>
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<table>
<thead>
<tr>
<th>USER FRIENDLY BUDGET SECTION - Notes</th>
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<tbody>
<tr>
<td>[Press ALT-Enter to go to a new line in each cell]</td>
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