



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 291

2

Municode: 1022

Filename: 1022_fba_2021.xlsm

Website: www.readingtontwp.org

Phone Number: 908-534-4051

Mailing Address: 509 Route 523

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Albanese	12/31/2023	jalbanese@readingtontwp-nj.org

Chief Administrative Officer

Richard	J	Sheola		rsheola@readingtontwp-nj.org
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Chief Financial Officer

Thomas		Carro		finance_tc@readingtontwp-nj.org
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Municipal Clerk

Karen		Parker		parker@readingtontwp-nj.org
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Registered Municipal Accountant

Gary		Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Betty	Ann	Fort	12/31/2022	bafort@aol.com
Bernjamm		Smith	12/31/2021	bsmith@readintontwp-nj.org
Juergen		Heulsebusch	12/31/2021	jhulsebusch@readingtontwp-nj.org
Jonathan		Heller	12/31/2023	jheller@readingtontwp-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.599	\$15,772,780.00	19.72%	\$2,396.00	Municipal Purpose Tax	ACTUAL	\$16,155,013.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$528,029.00	0.66%	\$80.00	Municipal Open Space	ACTUAL	\$661,498.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.216	\$31,947,239.00	39.94%	\$4,864.00	Local School District	ESTIMATED	\$31,798,290.00
Regional School District	0.739	\$19,419,844.00	24.28%	\$2,956.00	Regional School District	ESTIMATED	\$19,664,000.00
County Purposes	0.390	\$10,331,176.00	12.92%	\$1,560.00	County Purposes	ESTIMATED	\$10,340,385.00
County Library	0.039	\$1,009,297.00	1.26%	\$156.00	County Library	ESTIMATED	\$1,009,297.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.038	\$981,620.00	1.23%	\$152.00	County Open Space	ESTIMATED	\$981,620.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.041	\$79,989,985.00	100.00%	\$12,164.00	Total ESTIMATED amount to be raised by taxes		\$80,610,103.00
Total Taxable Valuation as of October 1, 2020 <u>\$3,307,440,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,806,155.00</u>		
Current Year Average Residential Assessment <u>\$400,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>20,911,168.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$64,455,090.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$79,560,103.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,050,000.00</u>		
0.599	0.488	-18.46%			Total Amount to be Raised by Taxes <u>\$80,610,103.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.70%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$15,772,780.00	\$16,155,013.00	2.42%	\$382,233.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>79,347,661.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>80,300,355.00</u>		
\$2,396.00	\$1,953.78	-18.46%	(\$442.22)		% of Taxes Collected, CY 2020 <u>98.81%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$802,224.00</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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	6.81%	\$134,158.00	\$1,970,242.00	\$2,104,400.00	\$1,950,000.00			\$154,400.00				
08	Local Revenue	-7.30%	(\$188,301.00)	\$2,578,054.00	\$2,389,753.00	\$630,753.00			\$1,759,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,427,823.00	\$1,427,823.00	\$1,427,823.00							
08	Uniform Construction Code Fees	9.71%	\$55,423.00	\$570,772.00	\$626,195.00	\$626,195.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$106,354.00)	\$106,354.00	\$0.00								
08	Other Special Items	88.50%	\$233,055.00	\$263,329.00	\$496,384.00	\$496,384.00							
15	Receipts from Delinquent Taxes	-1.30%	(\$8,881.00)	\$683,881.00	\$675,000.00	\$675,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.16%	(\$25,443.00)	\$16,180,456.00	\$16,155,013.00	\$16,155,013.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	25.27%	\$133,459.00	\$528,029.00	\$661,488.00		\$661,488.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.93%	\$227,116.00	\$24,308,940.00	\$24,536,056.00	\$21,961,168.00	\$661,488.00	\$0.00	\$1,913,400.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	5.00	12.46%	\$238,905.00	\$1,917,295.00	\$2,156,200.00									
21	Land-Use Administration	1.00	1.00	-9.03%	(\$15,440.00)	\$170,930.00	\$155,490.00									
22	Uniform Construction Code	3.00	3.00	6.24%	\$23,600.00	\$378,400.00	\$402,000.00									
23	Insurance			-7.27%	(\$205,569.00)	\$2,825,815.00	\$2,620,246.00									
25	Public Safety	25.00	5.00	2.58%	\$102,886.00	\$3,981,464.00	\$4,084,350.00									
26	Public Works	18.00		48.77%	\$1,694,346.00	\$3,474,130.00	\$5,168,476.00				\$1,713,400.00					
27	Health and Human Services	1.00	1.00	20.82%	\$59,945.00	\$287,955.00	\$347,900.00									
28	Parks and Recreation	6.00	1.00	84.33%	\$213,074.00	\$252,659.00	\$465,733.00		\$261,488.00							
29	Education (including Library)	1.00	4.00	0.83%	\$1,200.00	\$145,300.00	\$146,500.00									
30	Unclassified			1383.33%	\$124,500.00	\$9,000.00	\$133,500.00									
31	Utilities and Bulk Purchases			3.07%	\$14,847.00	\$483,653.00	\$498,500.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			66.67%	\$2,000.00	\$3,000.00	\$5,000.00									
36	Statutory Expenditures			13.31%	\$221,651.00	\$1,664,858.00	\$1,886,509.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	1.00	2.00	24.41%	\$32,250.00	\$132,100.00	\$164,350.00									
44	Capital			-3.02%	(\$20,000.00)	\$662,000.00	\$642,000.00				\$75,000.00					
45	Debt			-4.72%	(\$216,957.00)	\$4,601,259.00	\$4,384,302.00		\$400,000.00							
46	Deferred Charges			0.00%	\$0.00	\$100,000.00	\$100,000.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,050,000.00	\$1,050,000.00									
55	Surplus General Budget			#DIV/0!	\$125,000.00		\$125,000.00				\$125,000.00					
	Total	69.00	22.00	10.82%	\$2,396,238.00	\$22,139,818.00	\$24,536,056.00	\$21,961,168.00	\$0.00	\$661,488.00	\$0.00	\$1,913,400.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X				<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
				General Capital Fund Balance	\$170,000.00	Potential Non-Recurring Revenue
				Sewer Utility Surplus	\$125,000.00	Potential Non-Recurring Revenue
				Reserve for Payment of Debt	\$270,463.00	Potential Non-Recurring Revenue

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	194	\$19,277,900.00	0.58%	15A Public Schools	8	\$31,897,600.00	23.32%
2 Residential	5,888	\$2,648,491,100.00	80.06%	15B Other Schools			0.00%
3A/3B Farm	685	\$144,143,600.00	4.36%	15C Public Property	170	\$53,439,200.00	39.07%
4A Commercial	238	\$412,302,300.00	12.46%	15D Church and Charities	26	\$18,766,200.00	13.72%
4B Industrial	43	\$81,410,200.00	2.46%	15E Cemeteries & Graveyards	13	\$1,041,500.00	0.76%
4C Apartments	3	\$1,815,000.00	0.05%	15F Other Exempt	60	\$31,618,600.00	23.12%
5A/5B Railroad	39		0.00%				
6A/6B Business Personal Property	2	\$592,163.00	0.02%				
Total	7,092	\$3,308,032,263.00	100.00%	Total	277	\$136,763,100.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$3,308,032,263.00			
Total # of property tax appeals filed in 2020				County Tax Board			
				19.00			
				State Tax Court			
				3.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2020				\$23,508.87			
				Percentage of Exempt vs. Non-Exempt Properties			
				4.13%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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	2		\$4,680,000.00	
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	0.00	4,680,000.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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		5.00	42,035.00	\$34,454.00				\$7,581.00
Supervisory Staff (Department Heads & Managers)	13.00	2.00	2,183,525.00	\$1,538,518.00		\$161,544.00	\$449,616.00	\$33,847.00
Police Officers (Including Superior Officers)	22.00	4.00	4,707,468.00	\$2,935,043.00	\$82,500.00	\$753,219.00	\$870,332.00	\$66,374.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,142,367.00	\$1,445,022.00	\$43,717.00	\$145,919.00	\$475,919.00	\$31,790.00
All Other Non-Union Employees not listed above	9.00	20.00	952,428.00	\$550,251.00	\$2,466.00	\$80,115.00	\$307,452.00	\$12,144.00
Totals	67.00	31.00	10,027,823.00	\$6,503,288.00	\$128,683.00	\$1,140,797.00	\$2,103,319.00	\$151,736.00

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	16.00	\$13,015.00	\$208,240.00	14.00	\$12,778.00	\$178,892.00
Parent & Child	9.00	\$21,522.00	\$193,698.00	9.00	\$21,419.00	\$192,771.00
Employee & Spouse (or Partner)	14.00	\$24,120.00	\$337,680.00	15.00	\$24,007.00	\$360,105.00
Family	23.00	\$35,577.00	\$818,271.00	25.00	\$35,422.00	\$885,550.00
Employee Cost Sharing Contribution (enter as negative -)			(\$387,215.00)			(\$375,000.00)
Subtotal	62.00		\$1,170,674.00	63.00		\$1,242,318.00
<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	19	\$7,599.00	\$144,381.00	18	\$7,114.00	\$128,052.00
Parent & Child	2	\$22,322.00	\$44,644.00	2	\$21,803.00	\$43,606.00
Employee & Spouse (or Partner)	18	\$23,648.00	\$425,664.00	19	\$23,419.00	\$444,961.00
Family	8	\$39,745.00	\$317,960.00	7	\$40,026.00	\$280,182.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	47.00		\$932,649.00	46.00		\$896,801.00
GRAND TOTAL	109.00		\$2,103,323.00	109.00		\$2,139,119.00

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)?

YES
YES

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

**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 CHIEF	100.00	\$30,527.00		X	
POLICE DEPT	90.00	\$9,774.45	X		
POLICE DEPT	676.00	\$251,077.92	X		
DPW	362.00	\$52,553.18	X		
DPW	90.00	\$20,325.60		X	
ADMIN OFFICES	440.00	\$49,787.00		X	
DPW DIRECTOR	90.00	\$22,197.60		X	
CLERK	71.00	\$12,086.52		X	
CFO	90.00	\$21,971.25		X	
TAX COLLECTOR	60.00	\$10,357.20		X	
LIBRARY DIRECTOR	90.00	\$8,832.60		X	
Totals	2159.00	\$489,490.32			
Total Funds Reserved as of end of 2020		\$0.00			
Total Funds Appropriated in 2021		\$0.00			

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$11,385,000.00	\$11,385,000.00	\$0.00			
Regional School Debt	\$707,543.00	\$707,543.00	\$0.00			
Utility Fund Debt						
Arts and Culture		\$0.00				
Sewer		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$2,803,261.00	\$2,803,261.00				
Notes Outstanding	\$12,984,000.00	\$350,075.00	\$12,633,925.00			
Bonds Outstanding	\$28,194,000.00		\$28,194,000.00			
Loans and Other Debt	\$297,703.00		\$297,703.00			
Total (Current Year)	\$56,371,507.00	\$12,442,618.00	\$43,928,889.00			
Population (2010 census)	<u>16,126</u>					
Per Capita Gross Debt	<u>\$3,495.69</u>					
Per Capita Net Debt	<u>\$2,724.10</u>					
3 Yr. Average Property Valuation		<u>\$3,197,873,647.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.37%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$275,000.00			
Bond Anticipation Notes - Interest			\$194,800.00			
Bonds - Principal			\$2,641,000.00	\$2,750,000.00	\$2,845,000.00	\$19,958,000.00
Bonds - Interest			\$1,102,000.00	\$927,509.00	\$820,134.00	\$3,163,896.00
Loans & Other Debt - Principal			\$161,771.00	\$45,932.00	\$90,000.00	
Loans & Other Debt - Interest			\$9,729.00	\$2,050.00	\$1,750.00	
Total			\$4,384,300.00	\$3,725,491.00	\$3,756,884.00	\$23,121,896.00
Total Principal			\$3,077,771.00	\$2,795,932.00	\$2,935,000.00	\$19,958,000.00
Total Interest			\$1,306,529.00	\$929,559.00	\$821,884.00	\$3,163,896.00
% of Total Current Year Budget			<u>17.87%</u>			
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				AA		
Year of Last Rating				2020		
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Readington Twp. Bd. Of Ed.	Gasoline Purchases			OPEN	Variable on Use
Providing	Lebanon Borough	Sewer System	Emergency Repairs	1/1/2021	12/31/2021	Time/Materials
Providing	Fire Companies/Rescue Squad	Gasoline Purchases			OPEN	Variable on Use
Providing	Readington Twp. Bd. Of Ed.	Security - Special Officer			OPEN	Variable on Use

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
