



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1021_fba_2020.xlsm

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
Jeff		Kuhl	12/31/2021	Jeff.Kuhl@raritantwpnj.gov

Chief Administrative Officer

Donald		Hutchins		Don.Hutchins@raritantwp.nj.gov
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Chief Financial Officer

William		Pandos		Bill.Pandos@raritantwpnj.gov
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Municipal Clerk

Lisa		Fania		Lisa.Fania@raritantwpnj.gov
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Registered Municipal Accountant

Robert		Swisher		Rswisher@senco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeff		Kuhl	12/31/2021	Jeff.Kuhl@raritantwpnj.gov
Karen		Gilbert	12/31/2021	Karen.Gilbert@raritantwpnj.gov
Louis		Reiner	12/31/2020	Louis.Reiner@raritantwpnj.gov
Gary		Hazard	12/31/2020	Gary.Hazard@raritantwpnj.gov
Scott		Macdade	12/31/2022	Scott.Macdade@raritantwpnj.goc

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.305	\$12,524,247.51	12.12%	\$1,232.81
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.008	\$328,329.35	0.32%	\$32.34
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.202	\$49,329,784.00	47.73%	\$4,858.84
Regional School District	0.611	\$25,060,637.00	24.25%	\$2,469.66
County Purposes	0.328	\$13,501,247.25	13.06%	\$1,325.78
County Library	0.033	\$1,325,781.29	1.28%	\$133.39
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$1,289,432.20	1.25%	\$129.34
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.519	\$103,359,458.60	100.00%	\$10,182.16

Total Taxable Valuation as of October 1, 2019 \$4,139,786,500.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$404,200.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.305	0.306	0.45%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$12,524,247.51	\$12,683,529.41	1.27%	\$159,281.90

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,232.81	\$1,238.39	0.45%	\$5.58

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$12,683,529.41
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$331,239.82
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$50,685,810.43
Regional School District	ESTIMATED	\$25,893,031.07
County Purposes	ESTIMATED	\$13,705,853.70
County Library	ESTIMATED	\$1,345,871.24
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$1,308,971.35
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes \$105,954,307.02

Revenue Anticipated, Excluding Tax Levy	7,566,242.01
Budget Appropriations, before Reserve for Uncollected Taxes	19,234,771.42
Total Non-Municipal Tax Levy	\$93,270,777.61
Amount to be Raised by Taxes - Before RUT	\$104,939,307.02
Reserve for Uncollected Taxes (RUT)	\$1,015,042.67
Total Amount to be Raised by Taxes	\$105,954,349.69

% of Tax Collections used to Calculate RUT 99.04%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	103,656,479.52
Total Tax Levy, CY 2019	104,198,161.29
% of Taxes Collected, CY 2019	99.48%

Delinquent Taxes - December 31, 2019 \$541,681.77

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	23.74%	\$338,000.00	\$1,424,050.00	\$1,762,050.00	\$1,762,050.00							
08	Local Revenue	5.51%	\$48,822.00	\$885,678.00	\$934,500.00	\$934,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,065,641.00	\$2,065,641.00	\$2,065,641.00							
08	Uniform Construction Code Fees	-10.25%	(\$107,500.00)	\$1,049,000.00	\$941,500.00	\$941,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-12.05%	(\$12,330.00)	\$102,330.00	\$90,000.00	\$90,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	219.69%	\$96,341.36	\$43,853.45	\$140,194.81	\$140,194.81							
08	Other Special Items	67.88%	\$435,998.55	\$642,282.95	\$1,078,281.50	\$1,078,281.50							
15	Receipts from Delinquent Taxes	9.72%	\$49,075.00	\$505,000.00	\$554,075.00	\$554,075.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.92%	\$490,521.72	\$12,524,247.51	\$13,014,769.23	\$12,683,529.41	\$331,239.82						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	6.96%	\$1,338,928.63	\$19,242,082.91	\$20,581,011.54	\$20,249,771.72	\$331,239.82	\$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	13.00	6.00	6.57%	\$97,484.73	\$1,484,686.86	\$1,582,171.59	\$1,582,171.59								
21	2.00	0.00	26.17%	\$35,900.02	\$137,174.62	\$173,074.64	\$173,074.64								
22	10.00	0.00	-1.12%	(\$7,238.74)	\$643,755.53	\$636,516.79	\$636,516.79								
23	0.00	0.00	13.11%	\$401,566.15	\$3,062,629.85	\$3,464,196.00	\$3,464,196.00								
25	42.00	10.00	8.98%	\$393,344.59	\$4,379,593.63	\$4,772,938.22	\$4,772,938.22								
26	24.00	1.00	14.16%	\$348,973.96	\$2,464,840.56	\$2,813,814.52	\$2,671,805.91	\$137,008.61	\$5,000.00						
27	1.00	0.00	5.12%	\$2,858.70	\$55,805.00	\$58,663.70	\$58,663.70								
28	3.00	3.00	35.80%	\$75,465.59	\$210,786.25	\$286,251.84	\$286,251.84								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			#DIV/0!	\$157,050.00	\$0.00	\$157,050.00	\$157,050.00								
31			3.16%	\$14,800.00	\$468,500.00	\$483,300.00	\$483,300.00								
32			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
35			#DIV/0!	\$92,286.54	\$0.00	\$92,286.54	\$0.00		\$92,286.54						
36			2.73%	\$62,222.92	\$2,276,781.50	\$2,339,004.42	\$2,339,004.42								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			120.00%	\$122,800.75	\$102,330.00	\$225,130.75	\$225,130.75								
43	3.00	0.00	1.71%	\$4,214.10	\$246,784.15	\$250,998.25	\$250,998.25								
44			13.98%	\$30,615.00	\$218,985.00	\$249,600.00	\$249,600.00								
45			-26.57%	(\$731,350.82)	\$2,752,559.31	\$2,021,208.49	\$1,787,255.21		\$233,953.28						
46			#DIV/0!	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.00%	\$0.00	\$1,015,000.00	\$1,015,000.00	\$1,015,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	98.00	20.00	5.88%	\$1,150,993.49	\$19,570,212.26	\$20,721,205.75	\$20,249,771.42	\$140,194.51	\$331,239.82	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	656	\$64,085,700.00	1.55%
2 Residential	8,131	\$3,280,483,500.00	79.24%
3A/3B Farm	405	\$67,047,400.00	1.62%
4A Commercial	388	\$611,238,700.00	14.76%
4B Industrial	29	\$104,218,000.00	2.52%
4C Apartments	6	\$12,713,200.00	0.31%
5A/5B Railroad	14	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	9,630	\$4,139,786,500.00	100.00%

Average Ratio (%), Assessed to True Value	96.50%
Equalized Valuation, Taxable Properties	\$4,289,934,196.89

Total # of property tax appeals filed in 2019	County Tax Board	25.00
	State Tax Court	11.00
Number of 2019 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2019	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$111,505,654.00	31.46%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	125	\$100,931,285.00	28.48%
15D Church and Charities	31	\$90,331,263.00	25.49%
15E Cemeteries & Graveyards	2	\$550,400.00	0.16%
15F Other Exempt	53	\$51,101,810.00	14.42%
Total	219	\$354,420,412.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.56%

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 2019 Total Tax Rate
G Commercial/Industrial Exemption	1	60%	\$19,294,600.00	\$486,030.97
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	1	0.60	19,294,600.00	486,030.97

**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	5.00	14,297.60	\$12,800.00	\$0.00	\$518.40	\$0.00	\$979.20
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,131,892.62	\$751,245.23	\$0.00	\$111,184.29	\$203,353.54	\$66,109.56
Police Officers (Including Superior Officers)	34.00	0.00	5,599,738.24	\$3,455,757.31	\$20,000.00	\$1,141,129.00	\$717,176.62	\$265,675.31
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	54.00	3.00	5,097,115.40	\$3,609,270.77	\$111,150.00	\$441,448.31	\$618,095.86	\$317,150.46
All Other Non-Union Employees not listed above	0.00	10.00	203,074.88	\$182,500.00	\$0.00	\$0.00	\$6,613.63	\$13,961.25
Totals	98.00	20.00	12,046,118.74	\$8,011,573.31	\$131,150.00	\$1,694,280.00	\$1,545,239.65	\$663,875.78

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	28.00	\$16,714.67	\$468,010.76			\$0.00
Parent & Child	9.00	\$21,335.38	\$192,018.42			\$0.00
Employee & Spouse (or Partner)	17.00	\$24,220.08	\$411,741.36			\$0.00
Family	26.00	\$31,330.06	\$814,581.56			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$341,112.45)			
Subtotal	80.00		\$1,545,239.65	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	9	\$16,827.20	\$151,444.80			\$0.00
Parent & Child	2	\$20,347.08	\$40,694.16			\$0.00
Employee & Spouse (or Partner)	31	\$25,983.36	\$805,484.16			\$0.00
Family	10	\$32,483.34	\$324,833.40			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	52.00		\$1,322,456.52	0.00		\$0.00
GRAND TOTAL	132.00		\$2,867,696.17	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)?

NO

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

NO

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$24,132,959.28	\$24,132,959.28	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest	\$92,807.50			
0			\$0.00	Bonds - Principal	\$1,650,000.00	\$1,040,000.00	\$1,040,000.00	\$6,186,000.00
0			\$0.00	Bonds - Interest	\$186,061.00	\$148,812.50	\$130,865.00	\$456,758.00
0			\$0.00	Loans & Other Debt - Principal	\$91,613.84			
0			\$0.00	Loans & Other Debt - Interest	\$916.14			
0			\$0.00	Total	\$2,021,398.48	\$1,188,812.50	\$1,170,865.00	\$6,642,758.00
Municipal Purposes				Total Principal	\$1,741,613.84	\$1,040,000.00	\$1,040,000.00	\$6,186,000.00
Debt Authorized	\$233,021.32		\$233,021.32	Total Interest	\$279,784.64	\$148,812.50	\$130,865.00	\$456,758.00
Notes Outstanding	\$4,559,000.00		\$4,559,000.00	% of Total Current Year Budget	9.76%			
Bonds Outstanding	\$9,916,000.00		\$9,916,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$91,613.84		\$91,613.84	Total Guarantees - Governmental				
Total (Current Year)	\$38,932,594.44	\$24,132,959.28	\$14,799,635.16	Total Guarantees - Other				
Population (2010 census)	22,183			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,755.06			Total Other				
Per Capita Net Debt	\$667.16			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$4,190,136,673.33		Rating		AA+		
Net Debt as % of 3 Year Avg Property Valuation		0.35%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		2019		

USER FRIENDLY BUDGET SECTION - Notes

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