



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 1806 Bridgewater Township - County of Somerset

Adopted

Municode: 1806

Filename: 1806_fba_2018.xlsm

Website: WWW.BRIDGEWATERNJ.GOV

Phone Number: 908-725-6300

Mailing Address: 100 Commons Way

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

Municipality: Bridgewater **State:** NJ **Zip:** 08807

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel	J	Hayes	12/31/2019	dhayes@bridgewaternj.gov

Chief Administrative Officer

James	T.	Naples		jnaples@bridgewaternj.gov
-------	----	--------	--	---------------------------

Chief Financial Officer

Natasha		Turchan		nturchan@bridgewaternj.gov
---------	--	---------	--	----------------------------

Municipal Clerk

Linda	J	Doyle		ldoyle@bridgewaternj.gov
-------	---	-------	--	--------------------------

Registered Municipal Accountant

Robert	W	Swisher		rswisher@scnco.com
--------	---	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen		Kurdyla	12/31/2020	akurdyla@bridgewaternj.gov
Christine		Henderson-Rose	12/31/2019	crose@bridgewaternj.gov
Filipe		Pedroso	12/31/2020	fpedroso@bridgewaternj.gov
Howard		Norgalis	12/31/2020	hnorgalis@bridgewaternj.gov
Matthew	C	Moench	12/31/2019	mmoench@bridgewaternj.gov



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.253	\$21,739,358.92	11.96%	\$0.00	Municipal Purpose Tax	ACTUAL	\$21,736,641.72
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.043	\$2,456,295.00	1.35%	\$0.00	Fire Districts (total levies)	ACTUAL	\$2,542,265.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.415	\$121,165,271.00	66.66%	\$0.00	Regional School District	ESTIMATED	\$125,406,055.00
County Purposes	0.342	\$29,361,142.11	16.15%	\$0.00	County Purposes	ESTIMATED	\$37,689,209.00
County Library	0.051	\$4,287,331.17	2.36%	\$0.00	County Library	ESTIMATED	\$4,373,077.79
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$2,766,221.65	1.52%	\$0.00	County Open Space	ESTIMATED	\$2,821,546.08
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.136	\$181,775,619.85	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$194,568,794.59
Total Taxable Valuation as of October 1, 2017 <u>\$8,785,534,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>20,347,141.44</u>		
Current Year Average Residential Assessment <u>\$426,900.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>39,413,783.16</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$172,832,152.87</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$191,898,794.59</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,774,002.22</u>		
0.253		-100.00%			Total Amount to be Raised by Taxes <u>\$194,672,796.81</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.58%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$21,739,358.92	\$21,736,641.72	-0.01%	(\$2,717.20)		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>181,418,617.34</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>182,490,630.70</u>		
\$0.00	\$0.00	#DIV/0!	\$0.00		% of Taxes Collected, CY 2017 <u>99.41%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$1,030,207.82</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-6.97%	(\$530,336.66)	\$7,605,211.73	\$7,074,875.07	\$4,012,082.07		\$3,062,793.00					
08	Local Revenue	-7.70%	(\$910,402.15)	\$11,822,652.15	\$10,912,250.00	\$1,521,000.00		\$9,391,250.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,904,261.00	\$5,904,261.00	\$5,904,261.00							
08	Uniform Construction Code Fees	-7.03%	(\$173,967.40)	\$2,473,967.40	\$2,300,000.00	\$2,300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-22.17%	(\$117,950.66)	\$532,069.98	\$414,119.32	\$414,119.32							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$749,704.98)	\$749,704.98	\$0.00								
08	Other Special Items	-18.70%	(\$1,229,601.25)	\$6,575,280.30	\$5,345,679.05	\$5,345,679.05							
15	Receipts from Delinquent Taxes	-7.82%	(\$72,105.67)	\$922,105.67	\$850,000.00	\$850,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.90%	(\$2,388,299.37)	\$24,124,941.09	\$21,736,641.72	\$21,736,641.72							
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	-10.17%	(\$6,172,368.14)	\$60,710,194.30	\$54,537,826.16	\$42,083,783.16	\$0.00	\$12,454,043.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	29.00	11.00	-14.92%	(\$434,124.50)	\$2,909,166.56	\$2,475,042.06	\$2,475,042.06							
21	Land-Use Administration	2.00		2.27%	\$12,025.53	\$529,125.47	\$541,151.00	\$541,151.00							
22	Uniform Construction Code	12.00	1.00	3.40%	\$33,267.35	\$977,754.65	\$1,011,022.00	\$1,011,022.00							
23	Insurance			-1.71%	(\$97,100.00)	\$5,690,100.00	\$5,593,000.00	\$5,593,000.00							
25	Public Safety	86.00	13.00	-0.95%	(\$100,675.17)	\$10,593,097.07	\$10,492,421.90	\$10,381,550.90	\$110,871.00	\$0.00					
26	Public Works	32.00		0.77%	\$106,783.98	\$13,802,049.02	\$13,908,833.00	\$3,690,232.00		\$10,218,601.00					
27	Health and Human Services	7.00	2.00	-10.63%	(\$84,679.28)	\$796,976.28	\$712,297.00	\$702,297.00	\$10,000.00						
28	Parks and Recreation	15.00	1.00	1.33%	\$18,320.38	\$1,380,067.62	\$1,398,388.00	\$1,398,388.00							
29	Education (including Library)			-60.92%	(\$353,639.68)	\$580,504.90	\$226,865.22	\$226,865.22							
30	Unclassified			8.36%	\$23,000.00	\$275,000.00	\$298,000.00	\$273,000.00		\$25,000.00					
31	Utilities and Bulk Purchases			-1.99%	(\$24,109.81)	\$1,209,094.81	\$1,184,985.00	\$1,184,985.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			4.27%	\$190,999.45	\$4,472,744.95	\$4,663,744.40	\$4,473,744.40		\$190,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	7.00	1.00	0.47%	\$2,107.81	\$447,901.82	\$450,009.63	\$450,009.63							
44	Capital			-22.30%	(\$603,339.31)	\$2,705,539.31	\$2,102,200.00	\$402,200.00		\$1,700,000.00					
45	Debt			9.62%	\$577,569.75	\$6,004,845.12	\$6,582,414.87	\$6,261,972.87		\$320,442.00					
46	Deferred Charges			-84.29%	(\$1,220,497.91)	\$1,447,949.99	\$227,452.08	\$227,452.08							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-2.65%	(\$72,584.68)	\$2,742,584.68	\$2,670,000.00	\$2,670,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	190.00	29.00	-3.58%	(\$2,026,676.09)	\$56,564,502.25	\$54,537,826.16	\$41,962,912.16	\$120,871.00	\$0.00	\$12,454,043.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				
X				Surplus Anticipated	\$4,012,082.07	We are utilising Surplus as an anticipated revenue
X				Reserve to Pay Debt	\$943,000.00	Non-recurring revenue "Reserve to Pay Debt" is used in the budget

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	487	\$89,619,700.00	1.05%	15A Public Schools	16	\$146,247,400.00	22.72%
2 Residential	14,848	\$6,337,930,500.00	74.03%	15B Other Schools	2	\$3,722,000.00	0.58%
3A/3B Farm	41	\$8,256,300.00	0.10%	15C Public Property	557	\$334,245,600.00	51.94%
4A Commercial	411	\$1,687,082,300.00	19.71%	15D Church and Charities	55	\$61,727,800.00	9.59%
4B Industrial	48	\$360,638,900.00	4.21%	15E Cemeteries & Graveyards	9	\$4,511,200.00	0.70%
4C Apartments	23	\$69,455,400.00	0.81%	15F Other Exempt	124	\$93,110,800.00	14.47%
5A/5B Railroad	10		0.00%				
6A/6B Business Personal Property	1	\$8,250,544.00	0.10%				
Total	15,869	\$8,561,233,644.00	100.00%	Total	763	\$643,564,800.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$8,561,233,644.00			
Total # of property tax appeals filed in 2017							
				County Tax Board	41.00		
				State Tax Court	24.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				25.00			
Amount paid out by municipality for tax appeals in 2017				\$51,394.20			
					Percentage of Exempt vs. Non-Exempt Properties	7.52%	

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 2017 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
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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Centerbridge	Aff. Housing	\$211,000.00	\$10,900,000.00	\$230,208.00															
Total Long Term Exemptions - Column Total		211,000.00	10,900,000.00	230,208.00	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		\$211,000.00	\$10,900,000.00	\$230,208.00

**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		6.00	151,767.18	\$51,000.00		\$6,630.00	\$90,235.68	\$3,901.50
Supervisory Staff (Department Heads & Managers)	12.00		1,699,591.63	\$1,275,793.61		\$165,853.17	\$160,346.64	\$97,598.21
Police Officers (Including Superior Officers)	77.00		11,718,307.60	\$7,858,379.19	\$378,600.00	\$2,043,178.59	\$808,019.91	\$630,129.91
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	68.00	5.00	6,202,426.34	\$4,099,275.68	\$281,164.85	\$532,905.84	\$953,976.26	\$335,103.71
All Other Non-Union Employees not listed above	33.00	18.00	4,356,654.33	\$2,960,880.92	\$322,714.00	\$384,914.52	\$436,949.88	\$251,195.01
Totals	190.00	29.00	24,128,747.08	\$16,245,329.40	\$982,478.85	\$3,133,482.12	\$2,449,528.37	\$1,317,928.34

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	44.00	\$9,900.00	\$435,600.00	50.00	\$9,900.00	\$495,000.00
Parent & Child	16.00	\$12,360.00	\$197,760.00	13.00	\$12,360.00	\$160,680.00
Employee & Spouse (or Partner)	34.00	\$19,800.00	\$673,200.00	32.00	\$19,800.00	\$633,600.00
Family	85.00	\$20,820.00	\$1,769,700.00	89.00	\$20,820.00	\$1,852,980.00
Employee Cost Sharing Contribution (enter as negative -)			(\$776,152.00)			(\$735,636.00)
Subtotal	179.00		\$2,300,108.00	184.00		\$2,406,624.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$9,900.00	\$9,900.00	1	\$9,900.00	\$9,900.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	4	\$20,820.00	\$83,280.00	4	\$20,820.00	\$83,280.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,944.00)			(\$2,944.00)
Subtotal	5.00		\$90,236.00	5.00		\$90,236.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	56	\$9,900.00	\$554,400.00	54	\$9,900.00	\$534,600.00
Parent & Child	2	\$12,360.00	\$24,720.00	1	\$12,360.00	\$12,360.00
Employee & Spouse (or Partner)	65	\$19,800.00	\$1,287,000.00	67	\$19,800.00	\$1,326,600.00
Family	41	\$20,820.00	\$853,620.00	29	\$20,820.00	\$603,780.00
Employee Cost Sharing Contribution (enter as negative -)			(\$70,686.00)			(\$88,358.00)
Subtotal	164.00		\$2,649,054.00	151.00		\$2,388,982.00
GRAND TOTAL	348.00		\$5,039,398.00	340.00		\$4,885,842.00

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		Net	Current Year				
	Debt	Deductions		Debt	Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$157,398.28	\$154,398.28	\$154,398.28	\$856,584.68
Regional School Debt	\$24,774,990.66	\$24,774,990.66	\$0.00	Utility Fund - Interest	\$35,308.75	\$30,465.00	\$25,776.25	\$119,768.75
Utility Fund Debt				Bond Anticipation Notes - Principal	\$995,802.00			
Sewer	\$10,070,302.39	\$10,070,302.39	\$0.00	Bond Anticipation Notes - Interest	\$353,577.87			
0			\$0.00	Bonds - Principal	\$2,980,000.00	\$3,090,000.00	\$3,285,000.00	\$35,141,000.00
0			\$0.00	Bonds - Interest	\$1,532,726.25	\$1,466,308.75	\$1,358,177.50	\$8,537,932.50
0			\$0.00	Loans & Other Debt - Principal	\$373,439.73	\$321,082.84	\$330,052.86	\$259,277.34
0			\$0.00	Loans & Other Debt - Interest	\$26,427.02	\$17,652.03	\$10,760.25	\$4,859.41
0			\$0.00	Total	\$6,454,679.90	\$5,079,906.90	\$5,164,165.14	\$44,919,422.68
<u>Municipal Purposes</u>				Total Principal	\$4,506,640.01	\$3,565,481.12	\$3,769,451.14	\$36,256,862.02
Debt Authorized	\$7,008,005.24		\$7,008,005.24	Total Interest	\$1,948,039.89	\$1,514,425.78	\$1,394,714.00	\$8,662,560.66
Notes Outstanding	\$15,891,140.00	\$1,456,358.94	\$14,434,781.06	% of Total Current Year Budget	11.84%			
Bonds Outstanding	\$45,888,000.00		\$45,888,000.00					
Loans and Other Debt	\$1,244,718.03		\$1,244,718.03					
Total (Current Year)	\$104,877,156.32	\$36,301,651.99	\$68,575,504.33	Description	Debt Not Listed Above			
Population (2010 census)	44,999			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,330.66			Total Guarantees - Other				
Per Capita Net Debt	\$1,523.93			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$9,180,609,671.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.75%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA+		
				Year of Last Rating		2016		
				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	Somerville	Shared Court		4/1/2014		\$193,800.00
Providing	Raritan Borough	Building Sub_Code		1/1/2018		\$11,000.00
Providing	BRBOE	SRO		9/1/2014		\$108,000.00

USER FRIENDLY BUDGET SECTION - Notes

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