

**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	236,633.12	\$51,000.00		\$6,120.00	\$161,663.12	\$17,850.00
Supervisory Staff (Department Heads & Managers)	21.00		3,552,275.43	\$2,098,554.55		\$251,826.55	\$467,400.24	\$734,494.09
Police Officers (Including Superior Officers)	79.00	3.00	14,519,015.74	\$7,726,289.35	\$512,000.00	\$2,086,098.12	\$1,490,427.00	\$2,704,201.27
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	55.00	1.00	6,285,108.83	\$3,343,429.25	\$34,000.00	\$468,080.10	\$1,269,399.24	\$1,170,200.24
All Other Non-Union Employees not listed above	29.00	13.00	3,899,680.16	\$2,299,780.94	\$17,500.00	\$321,969.33	\$455,506.56	\$804,923.33
Totals	184.00	23.00	28,492,713.28	\$15,519,054.09	\$563,500.00	\$3,134,094.10	\$3,844,396.16	\$5,431,668.93

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.



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew	C.	Moench	12/31/2023	mayor@bridgewaternj.gov

Chief Administrative Officer

Michael		Pappas		mpappas@bridgewaternj.gov
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Chief Financial Officer

Anthony		Mannino		amannino@hfacpas.com
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Municipal Clerk

Linda	J.	Doyle		ldoyle@bridgewaternj.gov
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen		Kurdyla	12/31/2024	akurdyle@bridgewaternj.gov
Fillipe		Pedroso	12/31/2024	fpedroso@bridgewaternj.gov
Howard		Norgalis	12/31/2024	hnorgalis@bridgewaternj.gov
Tim		Ring	12/31/2023	tring@bridgewaternj.gov
Michael		Kirsh	12/31/2023	mkirsh@bridgewater.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.238	\$22,325,335.79	11.29%	\$1,131.93
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.029	\$2,715,814.45	1.37%	\$137.70
Local School District			0.00%	\$0.00
Regional School District	1.441	\$134,782,129.00	68.18%	\$6,847.01
County Purposes	0.326	\$30,513,388.34	15.44%	\$1,549.07
County Library	0.048	\$4,452,924.80	2.25%	\$225.89
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$2,886,267.34	1.46%	\$146.52
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.113	\$197,675,859.72	100.00%	\$10,038.11

Total Taxable Valuation as of	October 1, 2021	<u>\$9,368,566,300.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$475,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.238	0.238	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,325,335.79	\$23,220,841.54	4.01%	\$895,505.75

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,131.93	\$1,131.93	0.00%	\$0.00

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$23,220,841.54
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$2,810,739.95
Local School District		
Regional School District	ESTIMATED	\$138,151,682.23
County Purposes	ESTIMATED	\$31,123,656.11
County Library	ESTIMATED	\$4,541,983.30
County Board of Health		
County Open Space	ESTIMATED	\$2,943,992.69
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$202,792,895.81

Revenue Anticipated, Excluding Tax Levy	24,515,975.64
Budget Appropriations, before Reserve for Uncollected Taxes	44,936,817.18
Total Non-Municipal Tax Levy	\$179,572,054.26
Amount to be Raised by Taxes - Before RUT	\$199,992,895.81
Reserve for Uncollected Taxes (RUT)	\$2,800,000.00
Total Amount to be Raised by Taxes	\$202,792,895.81

% of Tax Collections used to Calculate RUT	<u>98.61%</u>
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	198,135,872.31
Total Tax Levy, CY 2021	199,279,970.40
% of Taxes Collected, CY 2021	<u>99.43%</u>
Delinquent Taxes - December 31, 2021	<u>\$1,144,098.09</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	7.94%	\$583,840.10	\$7,351,563.90	\$7,935,404.00	\$7,435,404.00			\$500,000.00				
08	Local Revenue	1.02%	\$111,185.50	\$10,941,814.50	\$11,053,000.00	\$1,323,000.00			\$9,730,000.00				
09	State Aid (without offsetting appropriation)	-0.04%	(\$2,204.00)	\$5,906,465.00	\$5,904,261.00	\$5,904,261.00							
08	Uniform Construction Code Fees	-2.40%	(\$30,713.00)	\$1,280,713.00	\$1,250,000.00	\$1,250,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	68.56%	\$335,776.26	\$489,723.74	\$825,500.00	\$590,500.00			\$235,000.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	43.41%	\$333,526.16	\$768,242.90	\$1,101,769.06	\$1,101,769.06							
08	Other Special Items	-28.03%	(\$2,512,483.07)	\$8,964,674.65	\$6,452,191.58	\$5,911,041.58			\$541,150.00				
15	Receipts from Delinquent Taxes	-19.52%	(\$242,616.12)	\$1,242,616.12	\$1,000,000.00	\$1,000,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.87%	(\$1,983,834.10)	\$25,204,675.64	\$23,220,841.54	\$23,220,841.54							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-5.48%	(\$3,407,522.27)	\$62,150,489.45	\$58,742,967.18	\$47,736,817.18	\$0.00	\$0.00	\$11,006,150.00	\$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	33.00	11.00	-13.25%	(\$1,905,704.03)	\$14,383,124.29	\$12,477,420.26	\$3,659,861.00	\$792,500.00		\$8,025,059.26					
21	Land-Use Administration	2.00		-15.09%	(\$50,200.06)	\$332,700.06	\$282,500.00	\$282,500.00								
22	Uniform Construction Code	9.00		-0.60%	(\$6,289.62)	\$1,045,289.62	\$1,039,000.00	\$1,039,000.00								
23	Insurance			40.36%	\$2,890,897.82	\$7,162,407.18	\$10,053,305.00	\$7,810,605.00			\$2,242,700.00					
25	Public Safety	85.00	7.00	3.08%	\$317,813.68	\$10,325,687.13	\$10,643,500.81	\$10,629,340.12	\$14,160.69							
26	Public Works	32.00		0.81%	\$26,808.77	\$3,314,299.60	\$3,341,108.37	\$3,056,000.00	\$285,108.37							
27	Health and Human Services	4.00	3.00	-24.08%	(\$197,273.44)	\$819,353.44	\$622,080.00	\$612,080.00	\$10,000.00							
28	Parks and Recreation	14.00	1.00	-8.44%	(\$99,662.73)	\$1,181,262.73	\$1,081,600.00	\$1,081,600.00								
29	Education (including Library)			0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00								
30	Unclassified			#DIV/0!	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00								
31	Utilities and Bulk Purchases			-6.22%	(\$125,000.00)	\$2,010,000.00	\$1,885,000.00	\$1,885,000.00								
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			-6.60%	(\$355,172.06)	\$5,385,221.71	\$5,030,049.65	\$4,890,049.65			\$140,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			13.79%	\$90,324.28	\$655,175.72	\$745,500.00	\$745,500.00								
43	Court and Public Defender	5.00	1.00	12.87%	\$23,938.87	\$186,061.13	\$210,000.00	\$210,000.00								
44	Capital			-3.36%	(\$20,000.00)	\$595,000.00	\$575,000.00	\$575,000.00								
45	Debt			8.00%	\$557,676.09	\$6,969,227.00	\$7,526,903.09	\$6,928,512.35			\$598,390.74					
46	Deferred Charges			-74.00%	(\$654,674.76)	\$884,674.76	\$230,000.00	\$230,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,800,000.00	\$2,800,000.00	\$2,800,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	184.00	23.00	0.98%	\$568,482.81	\$58,174,484.37	\$58,742,967.18	\$46,635,048.12	\$1,101,769.06	\$0.00	\$0.00	\$11,006,150.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Surplus Anticipated		Heavy Reliance placed on regenerating surplus
X					General Capital Fund Balance		This Budget contains a non-recurring Capital Surplus revenue
		X			PERS and PFRS		PERS and PFRS continue to have a large increase each budget year

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	432	\$92,102,000.00	0.98%	15A Public Schools	16	\$146,247,400.00	22.08%	
2 Residential	14,888	\$6,788,671,200.00	72.46%	15B Other Schools	2	\$3,722,000.00	0.56%	
3A/3B Farm	34	\$4,194,300.00	0.04%	15C Public Property	586	\$345,083,500.00	52.09%	
4A Commercial	419	\$1,878,985,600.00	20.06%	15D Church and Charities	50	\$71,825,300.00	10.84%	
4B Industrial	47	\$498,009,000.00	5.32%	15E Cemeteries & Graveyards	9	\$4,511,200.00	0.68%	
4C Apartments	24	\$106,604,200.00	1.14%	15F Other Exempt	128	\$91,079,000.00	13.75%	
5A/5B Railroad	10		0.00%					
6A/6B Business Personal Property	1		0.00%					
Total	15,855	\$9,368,566,300.00	100.00%	Total	791	\$662,468,400.00	100.00%	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			7.07%
Equalized Valuation, Taxable Properties				\$9,368,566,300.00				
Total # of property tax appeals filed in 2021				County Tax Board				
				State Tax Court				
Number of 2021 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court								
Amount paid out by municipality for tax appeals in 2021				\$40,458.00				

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 2021 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 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 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 - 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	43.00	\$11,923.20	\$512,697.60	49.00	\$9,900.00	\$485,100.00
Parent & Child	11.00	\$17,055.00	\$187,605.00	16.00	\$12,360.00	\$197,760.00
Employee & Spouse (or Partner)	25.00	\$22,928.76	\$573,219.00	24.00	\$19,800.00	\$475,200.00
Family	79.00	\$30,984.84	\$2,447,802.36	85.00	\$20,820.00	\$1,769,700.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	158.00		\$3,721,323.96	174.00		\$2,927,760.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,923.20	\$11,923.20	1	\$9,900.00	\$9,900.00
Parent & Child	0	\$17,055.00	\$0.00	0	\$12,360.00	\$0.00
Employee & Spouse (or Partner)	0	\$22,928.76	\$0.00	0	\$19,800.00	\$0.00
Family	5	\$30,984.84	\$154,924.20	4	\$20,820.00	\$83,280.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$166,847.40	5.00		\$93,180.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	55	\$11,923.20	\$655,776.00	55	\$9,900.00	\$544,500.00
Parent & Child	3	\$17,055.00	\$51,165.00	1	\$12,360.00	\$12,360.00
Employee & Spouse (or Partner)	68	\$22,928.76	\$1,559,155.68	70	\$19,800.00	\$1,386,000.00
Family	34	\$30,984.84	\$1,053,484.56	31	\$20,820.00	\$645,420.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	160.00		\$3,319,581.24	157.00		\$2,588,280.00
GRAND TOTAL	324.00		\$7,207,752.60	336.00		\$5,609,220.00

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
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
Various	2870.02	\$975,686.17	X	X	
Totals	2870.02	\$975,686.17			
Total Funds Reserved as of end of 2021		\$162,226.31			
Total Funds Appropriated in 2022		\$75,000.00			

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

			Current Year	2023	2024	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$344,400.00	\$290,000.00	\$310,000.00	\$4,671,000.00
Regional School Debt	\$7,737,449.05	\$0.00	Utility Fund - Interest	\$253,990.74	\$174,935.00	\$161,060.00	\$1,032,975.00
<u>Utility Fund Debt</u>			Bond Anticipation Notes - Principal	\$524,992.50			
Sewer	\$8,469,682.88	\$0.00	Bond Anticipation Notes - Interest	\$449,080.00			
		\$0.00	Bonds - Principal	\$4,219,000.00	\$2,985,000.00	\$3,020,000.00	\$34,846,000.00
		\$0.00	Bonds - Interest	\$1,447,439.85	\$1,362,645.00	\$1,247,495.00	\$6,573,431.26
		\$0.00	Loans & Other Debt - Principal	\$270,497.26	\$241,592.87	\$196,389.40	\$113,859.44
		\$0.00	Loans & Other Debt - Interest	\$17,502.74	\$10,580.49	\$5,067.56	\$1,342.48
		\$0.00	Total	\$7,526,903.09	\$5,064,753.36	\$4,940,011.96	\$47,238,608.18
<u>Municipal Purposes</u>			Total Principal	\$5,358,889.76	\$3,516,592.87	\$3,526,389.40	\$39,630,859.44
Debt Authorized (BNI)	\$2,317,194.78	\$2,317,194.78	Total Interest	\$2,168,013.33	\$1,548,160.49	\$1,413,622.56	\$7,607,748.74
Notes Outstanding	\$22,454,000.00	\$22,446,398.85	% of Total Current Year Budget	12.81%			
Bonds Outstanding	\$40,328,000.00	\$40,328,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$822,230.69	\$822,230.69	Total Guarantees - Governmental				
Total (Current Year)	\$82,128,557.40	\$16,214,733.08	Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2020 census)	<u>45,977</u>		<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$1,786.30</u>		Rating		AA+		
Per Capita Net Debt	<u>\$1,433.63</u>		Year of Last Rating		2018		
3 Year Average Property Valuation		<u>\$9,643,762,689.67</u>	Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		<u>0.68%</u>					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient		Somerset Animal Shelter		Animal Control				\$155,000.00
Lead		Library Building Maintenance		Admin Building Maintenance				\$123,500.00
Lead		Municipal Court		Court Services to Somerville				\$270,000.00
Lead		BRBOE		SRO Officer				\$127,000.00
Lead		BRBOE		Class II Officer				\$70,000.00
	Amount Received Page Total							\$590,500.00
	Amount Paid Page Total							\$155,000.00
	Page Total							\$745,500.00

USER FRIENDLY BUDGET SECTION - Notes

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