



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1806 Bridgewater Township - County of Somerset

Introduced

Municode: 1806

Filename: 1806_fbi_2021.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
Matthew	C.	Moench	12/31/2023	mayor@bridgewaternj.gov

Chief Administrative Officer

Michael		Pappas		mpappas@bridgewaternj.gov
---------	--	--------	--	---------------------------

Chief Financial Officer

Michael		Pappas (acting)		mpappas@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	12/31/2021	akurdyle@bridgewaternj.gov
Filipe		Pedroso	12/31/2021	fpedroso@bridgewaternj.gov
Howard		Norgalis	12/31/2021	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

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.238	\$22,005,035.62	11.33%	\$1,069.83	Municipal Purpose Tax	ESTIMATED	\$22,325,335.79
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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)	0.029	\$2,658,792.00	1.37%	\$129.26	Other Special Districts (total levies)	ESTIMATED	\$2,711,967.84
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.434	\$132,397,672.00	68.17%	\$6,436.87	Regional School District	ESTIMATED	\$135,045,625.44
County Purposes	0.324	\$29,953,634.15	15.42%	\$1,456.28	County Purposes	ESTIMATED	\$30,552,706.83
County Library	0.047	\$4,367,866.38	2.25%	\$212.36	County Library	ESTIMATED	\$4,455,223.71
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$2,833,165.00	1.46%	\$137.74	County Open Space	ESTIMATED	\$2,889,828.30
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.103	\$194,216,165.15	100.00%	\$9,442.34	Total ESTIMATED amount to be raised by taxes		\$197,980,687.91
Total Taxable Valuation as of October 1, 2020 <u>\$9,368,566,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>24,574,133.08</u>		
Current Year Average Residential Assessment <u>\$456,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>44,099,468.87</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$175,655,352.12</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$195,180,687.91</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,800,000.00</u>		
0.238	0.238	0.00%			Total Amount to be Raised by Taxes <u>\$197,980,687.91</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.59%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$22,005,035.62	\$22,325,335.79	1.46%	\$320,300.17		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>192,914,916.84</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>194,216,165.15</u>		
\$1,069.83	\$1,086.65	1.57%	\$16.81		% of Taxes Collected, CY 2020 <u>99.33%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2020 <u>\$1,301,248.31</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	47.03%	\$2,351,563.90	\$5,000,000.00	\$7,351,563.90	\$6,300,000.00			\$1,051,563.90				
08	Local Revenue	853.32%	\$11,729,442.10	\$1,374,557.90	\$13,104,000.00	\$3,654,000.00			\$9,450,000.00				
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	7.06%	\$82,446.20	\$1,167,553.80	\$1,250,000.00	\$1,250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-3.57%	(\$18,500.75)	\$518,676.47	\$500,175.72	\$500,175.72							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-9.26%	(\$77,464.55)	\$836,402.85	\$758,938.30	\$758,938.30							
08	Other Special Items	8.77%	\$470,336.53	\$5,363,721.53	\$5,834,058.06	\$5,176,758.06			\$657,300.00				
15	Receipts from Delinquent Taxes	-14.35%	(\$167,521.76)	\$1,167,521.76	\$1,000,000.00	\$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.31%	(\$1,533,078.87)	\$24,282,516.66	\$22,749,437.79	\$22,749,437.79							
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	28.14%	\$12,837,222.80	\$45,615,211.97	\$58,452,434.77	\$47,293,570.87	\$0.00	\$0.00	\$11,158,863.90	\$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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	33.00	11.00	13.72%	\$463,630.30	\$3,379,903.09	\$3,843,533.39	\$3,343,533.39	\$500,000.00							
21	Land-Use Administration	2.00		27.29%	\$68,104.06	\$249,596.00	\$317,700.06	\$317,700.06								
22	Uniform Construction Code	9.00		2.81%	\$27,254.62	\$970,435.00	\$997,689.62	\$997,689.62								
23	Insurance			18.86%	\$1,127,065.77	\$5,975,341.41	\$7,102,407.18	\$7,102,407.18								
25	Public Safety	85.00	7.00	0.62%	\$63,749.41	\$10,355,985.72	\$10,419,735.13	\$9,902,165.17	\$517,569.96							
26	Public Works	32.00		312.82%	\$10,442,963.49	\$3,338,315.01	\$13,781,278.50	\$3,281,857.30	\$44,542.30		\$10,454,878.90					
27	Health and Human Services	4.00	3.00	44.31%	\$233,814.46	\$527,716.38	\$761,530.84	\$739,530.84	\$22,000.00							
28	Parks and Recreation	14.00	1.00	-6.33%	(\$81,158.52)	\$1,282,208.25	\$1,201,049.73	\$1,198,549.73	\$2,500.00							
29	Education (including Library)			8.38%	\$9,668.39	\$115,331.61	\$125,000.00	\$125,000.00								
30	Unclassified			-74.32%	(\$217,099.00)	\$292,099.00	\$75,000.00	\$75,000.00								
31	Utilities and Bulk Purchases			0.15%	\$3,000.00	\$2,007,000.00	\$2,010,000.00	\$2,010,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			17.13%	\$767,285.59	\$4,478,251.12	\$5,245,536.71	\$5,245,536.71								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.79%	\$17,777.81	\$637,397.91	\$655,175.72	\$655,175.72								
43	Court and Public Defender	5.00	1.00	-26.00%	(\$55,548.87)	\$213,610.00	\$158,061.13	\$158,061.13								
44	Capital			94.55%	\$312,000.00	\$330,000.00	\$642,000.00	\$642,000.00								
45	Debt			10.68%	\$672,298.00	\$6,296,929.00	\$6,969,227.00	\$6,428,077.00			\$541,150.00					
46	Deferred Charges			#DIV/0!	\$884,674.76		\$884,674.76	\$884,674.76								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			4.10%	\$122,011.00	\$2,977,989.00	\$3,100,000.00	\$3,100,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	184.00	23.00	34.22%	\$14,861,491.27	\$43,428,108.50	\$58,289,599.77	\$46,206,958.61	\$1,086,612.26	\$0.00	\$0.00	\$10,996,028.90	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.		Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
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
X				Social Security	\$900,000.00	Social Security payment deffered to 2021 & 2022

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	439	\$94,182,500.00	1.02%
2 Residential	14,481	\$6,680,686,700.00	72.35%
3A/3B Farm	7	\$4,091,700.00	0.04%
4A Commercial	27	\$80,200.00	0.00%
4B Industrial	420	\$1,876,065,800.00	20.32%
4C Apartments	47	\$482,554,500.00	5.23%
5A/5B Railroad	24	\$86,882,000.00	0.94%
6A/6B Business Personal Property	1	\$9,558,763.00	0.10%
Total	15,446	\$9,234,102,163.00	100.00%

Average Ratio (%), Assessed to True Value	97.84%
Equalized Valuation, Taxable Properties	\$9,437,962,145.34

Total # of property tax appeals filed in 2020	County Tax Board	
	State Tax Court	
Number of 2020 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 2020	\$40,458.00
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	16	\$146,247,400.00	22.12%
15B Other Schools	2	\$3,722,000.00	0.56%
15C Public Property	579	\$345,116,100.00	52.21%
15D Church and Charities	55	\$72,348,100.00	10.94%
15E Cemeteries & Graveyards	9	\$4,511,200.00	0.68%
15F Other Exempt	124	\$89,108,700.00	13.48%
Total	785	\$661,053,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.16%

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 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	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	0.00	6.00	85,356.91	\$51,000.00	\$0.00	\$6,120.00	\$24,335.41	\$3,901.50
Supervisory Staff (Department Heads & Managers)	12.00	0.00	2,264,011.57	\$1,110,013.44	\$0.00	\$133,201.61	\$543,490.73	\$477,305.78
Police Officers (Including Superior Officers)	75.00	3.00	19,031,579.46	\$8,450,218.60	\$530,000.00	\$2,281,559.02	\$4,136,207.84	\$3,633,594.00
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	74.00	3.00	9,031,697.36	\$4,305,844.00	\$250,000.00	\$516,701.28	\$2,107,639.16	\$1,851,512.92
All Other Non-Union Employees not listed above	46.00	20.00	5,665,319.96	\$2,654,962.00	\$250,000.00	\$318,595.44	\$1,300,128.86	\$1,141,633.66
Totals	207.00	32.00	36,077,965.25	\$16,572,038.04	\$1,030,000.00	\$3,256,177.35	\$8,111,802.00	\$7,107,947.86

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	43.00	\$11,923.20	\$512,697.60	49	\$9,900.00	\$485,100.00
Parent & Child	11.00	\$17,055.00	\$187,605.00	16	\$12,360.00	\$197,760.00
Employee & Spouse (or Partner)	25.00	\$22,928.76	\$573,219.00	24	\$19,800.00	\$475,200.00
Family	79.00	\$30,984.84	\$2,447,802.36	85	\$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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
BMEA	131.75	\$14,970.80	X		
Ordinance Employee	343.88	\$146,958.30		X	
Non-Union	988.00	\$306,994.42		X	
PWA	448.11	\$129,623.52	X		
PBA	1114.96	\$554,101.10	X		
SOA	1397.65	\$782,159.17	X		
Totals	4424.35	\$1,934,807.31			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$297,000.00	\$307,000.00	\$290,000.00	\$4,981,000.00
Regional School Debt	\$12,261,555.24	\$12,261,555.24	\$0.00	Utility Fund - Interest	\$812,042.80	\$788,813.90	\$174,935.00	\$1,194,035.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$923.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$351,200.00			
Sewer	\$8,795,081.16	\$8,795,081.16	\$0.00	Bonds - Principal	\$3,852,000.00	\$4,029,000.00	\$2,985,000.00	\$37,866,000.00
0			\$0.00	Bonds - Interest	\$1,584,572.70	\$1,481,369.80	\$1,362,645.00	\$7,820,926.26
0			\$0.00	Loans & Other Debt - Principal	\$432,367.30	\$270,388.98	\$241,592.87	\$320,248.14
0			\$0.00	Loans & Other Debt - Interest	\$34,975.17	\$17,502.74	\$10,580.49	\$3,358.21
0			\$0.00	Total	\$7,365,080.97	\$6,894,075.42	\$5,064,753.36	\$52,185,567.61
<u>Municipal Purposes</u>				Total Principal	\$4,582,290.30	\$4,606,388.98	\$3,516,592.87	\$43,167,248.14
Debt Authorized	\$3,741,899.78		\$3,741,899.78	Total Interest	\$2,782,790.67	\$2,287,686.44	\$1,548,160.49	\$9,018,319.47
Notes Outstanding	\$17,560,000.00	\$7,601.15	\$17,552,398.85	% of Total Current Year Budget	12.64%			
Bonds Outstanding	\$48,732,000.00		\$48,732,000.00					
Loans and Other Debt	\$1,264,597.29		\$1,264,597.29					
Total (Current Year)	\$92,355,133.47	\$21,064,237.55	\$71,290,895.92	Description	Debt Not Listed Above			
Population (2010 census)	42,940			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,150.79			Total Guarantees - Other				
Per Capita Net Debt	\$1,660.24			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$9,193,351,370.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.78%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA+		
				Year of Last Rating		2018		
				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
Receiving	Somerset Animal Shelter	Animal Control				\$155,000.00
Providing	Library Building Maintenance	Admin Building Maintenance				\$107,768.39
Providing	Municipal Court	Court Services to Somerville				\$201,629.52
Providing	BRBOE	SRO Officer				\$108,000.00
Providing	BRBOE	Class II Officer				\$65,000.00
Providing	Rartian Borough	Code Enforcement Services				\$11,500.00

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)
