



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0601_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
Albert	B	Kelly	12/31/2022	mayor@cityofbridgeton.com

Chief Administrative Officer

Kevin		Rabago		rabagok@cityofbridgeton.com
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Chief Financial Officer

Mary	Jane	Lake		lakem@cityofbridgeton.com
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Municipal Clerk

Kathleen	L.	Keen		keenk@cityofbridgeton.com
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Registered Municipal Accountant

Robert		Marrone		rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Bethea	12/31/2022	Betheae@cityofbridgeton.com
James	Curtis	Edwards	12/31/2022	Edwardsj@cityofbridgeton.com
Rosemary		DeQuinzio	12/31/2022	Dequinzlor@cityofbridgeton.com
Samuel		Feinstein	12/31/2022	Feinsteins@cityofbridgeton.com
David		Gonzalez	12/31/2022	Gonzalezd@cityofbridgeton.com

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	2.713	\$13,015,706.28	55.72%	\$1,931.74
Municipal Library	0.038	\$178,771.30	0.77%	\$27.06
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.767	\$3,678,432.00	15.75%	\$546.13
Regional School District			0.00%	\$0.00
County Purposes	1.281	\$6,145,928.28	26.31%	\$912.11
County Library			0.00%	\$0.00
County Board of Health	0.060	\$286,967.37	1.23%	\$42.72
County Open Space	0.012	\$54,631.32	0.23%	\$8.54
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	4.871	\$23,360,436.55	100.00%	\$3,468.30

Total Taxable Valuation as of October 1, 2019 \$480,529,987.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$71,203.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.713	2.775	2.29%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,015,706.28	\$13,336,203.07	2.46%	\$320,496.79

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,931.74	\$1,975.88	2.29%	\$44.14

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$13,336,203.07
Municipal Library	ACTUAL	\$176,552.66
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,770,392.80
Regional School District		
County Purposes	ESTIMATED	\$6,330,306.13
County Library		
County Board of Health	ESTIMATED	\$290,000.00
County Open Space	ESTIMATED	\$55,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$23,958,454.66

Revenue Anticipated, Excluding Tax Levy 11,046,859.94
 Budget Appropriations, before Reserve for Uncollected Taxes 23,553,360.57
 Total Non-Municipal Tax Levy \$10,445,698.93
 Amount to be Raised by Taxes - Before RUT \$22,952,199.56
 Reserve for Uncollected Taxes (RUT) \$1,006,255.10
 Total Amount to be Raised by Taxes \$23,958,454.66

% of Tax Collections used to Calculate RUT 95.80%

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 22,830,259.60
 Total Tax Levy, CY 2019 23,584,178.96
 % of Taxes Collected, CY 2019 96.80%

Delinquent Taxes - December 31, 2019 \$80,671.09

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	Water/Sewer Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
08	Surplus	-7.62%	(\$278,693.78)	\$3,659,238.00	\$3,380,544.22	\$1,887,000.00		\$1,116,544.22	\$377,000.00				
08	Local Revenue	-6.34%	(\$809,118.21)	\$12,755,055.51	\$11,945,937.30	\$1,143,937.30		\$9,027,000.00	\$1,775,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,420,168.00	\$4,420,168.00	\$4,420,168.00							
08	Uniform Construction Code Fees	-0.36%	(\$870.00)	\$240,870.00	\$240,000.00	\$240,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-3.79%	(\$11,126.26)	\$293,706.26	\$282,580.00	\$282,580.00							
08	Additional Revenue Offset by Appropriations	-100.00%	(\$44,754.40)	\$44,754.40	\$0.00								
10	Public and Private Revenue	-92.98%	(\$1,644,068.65)	\$1,768,284.53	\$124,215.88	\$124,215.88							
08	Other Special Items	-9.45%	(\$286,947.03)	\$3,035,905.79	\$2,748,958.76	\$2,748,958.76							
15	Receipts from Delinquent Taxes	-46.52%	(\$173,968.41)	\$373,968.41	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.73%	(\$374,957.23)	\$13,711,160.30	\$13,336,203.07	\$13,336,203.07							
07	Minimum Library Tax	-1.24%	(\$2,218.64)	\$178,771.30	\$176,552.66	\$176,552.66							
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	-8.96%	(\$3,626,722.61)	\$40,481,882.50	\$36,855,159.89	\$24,559,615.67	\$0.00	\$10,143,544.22	\$2,152,000.00	\$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	Water/Sewer Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
20	29.00	1.00	5.29%	\$133,399.45	\$2,519,599.82	\$2,652,999.27	\$1,670,155.00	\$16,376.27		\$652,493.00	\$313,975.00				
21	2.00		-44.72%	(\$29,511.00)	\$65,995.00	\$36,484.00	\$36,484.00								
22	7.00	3.00	-16.16%	(\$83,395.00)	\$516,095.00	\$432,700.00	\$432,700.00								
23			-3.05%	(\$143,801.00)	\$4,719,621.00	\$4,575,820.00	\$4,025,263.00			\$387,038.00	\$163,519.00				
25	119.00	28.00	0.25%	\$22,790.55	\$9,076,709.13	\$9,099,499.68	\$9,088,460.00	\$11,039.68							
26	41.00	2.00	-9.06%	(\$997,989.97)	\$11,019,963.90	\$10,021,973.93	\$1,400,450.00	\$65,541.93		\$7,880,457.00	\$675,525.00				
27	3.00		14.71%	\$24,373.02	\$165,699.98	\$190,073.00	\$151,000.00	\$39,073.00							
28	11.00	5.00	1.15%	\$6,815.00	\$592,530.00	\$599,345.00	\$599,345.00								
29	4.00	5.00	-3.77%	(\$9,671.55)	\$256,822.21	\$247,150.66	\$247,150.66								
30			-76.85%	(\$565,332.00)	\$735,588.00	\$170,256.00	\$170,256.00								
31			-1.58%	(\$22,000.00)	\$1,390,000.00	\$1,368,000.00	\$1,081,000.00			\$283,500.00	\$1,500.00				
32			-31.17%	(\$385,900.00)	\$1,238,000.00	\$852,100.00					\$852,100.00				
35			#DIV/0!	\$0.00		\$0.00									
36			-2.71%	(\$88,082.78)	\$3,249,070.78	\$3,160,988.00	\$2,911,216.00			\$188,526.00	\$61,246.00				
37			#DIV/0!	\$0.00		\$0.00									
42			-8.39%	(\$25,889.00)	\$308,469.00	\$282,580.00	\$282,580.00								
43	8.00		5.27%	\$17,500.00	\$332,000.00	\$349,500.00	\$349,500.00								
44			-52.61%	(\$125,967.00)	\$239,455.00	\$113,488.00	\$91,300.00			\$22,188.00					
45			12.20%	\$172,773.99	\$1,416,520.43	\$1,589,294.42	\$777,817.20			\$727,342.22	\$84,135.00				
46			-89.55%	(\$914,122.13)	\$1,020,774.96	\$106,652.83	\$106,652.83								
48			#DIV/0!	\$0.00		\$0.00									
50			34.92%	\$260,422.92	\$745,832.18	\$1,006,255.10	\$1,006,255.10								
55			#DIV/0!	\$0.00		\$0.00									
Total	224.00	44.00	-6.95%	(\$2,753,586.50)	\$39,608,746.39	\$36,855,159.89	\$24,427,584.79	\$132,030.88	\$0.00	\$10,143,544.22	\$2,152,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	611	\$5,746,800.00	1.19%	15A Public Schools	15	\$45,967,300.00	8.84%
2 Residential	4,502	\$322,150,900.00	66.81%	15B Other Schools	4	\$2,778,400.00	0.53%
3A/3B Farm	6	\$113,300.00	0.02%	15C Public Property	717	\$357,749,000.00	68.79%
4A Commercial	406	\$88,742,700.00	18.40%	15D Church and Charities	135	\$54,352,100.00	10.45%
4B Industrial	35	\$35,441,300.00	7.35%	15E Cemeteries & Graveyards	4	\$1,023,600.00	0.20%
4C Apartments	31	\$26,244,900.00	5.44%	15F Other Exempt	161	\$58,167,800.00	11.19%
5A/5B Railroad	40	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$3,754,987.00	0.78%				
Total	5,632	\$482,194,887.00	100.00%	Total	1,036	\$520,038,200.00	100.00%
<u>Average Ratio (%), Assessed to True Value</u>		90.52%		Percentage of Exempt vs. Non-Exempt Properties 107.85%			
<u>Equalized Valuation, Taxable Properties</u>		\$532,694,307.34					
<u>Total # of property tax appeals filed in 2019</u>		County Tax Board 36.00					
		State Tax Court 5.00					
<u>Number of 2019 County Tax Board decisions appealed to Tax Court</u>		1.00					
<u>Number of pending property tax appeals in State Tax Court</u>		1.00					
<u>Amount paid out by municipality for tax appeals in 2019</u>		\$0.00					

<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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	13	\$0.00	\$216,500.00	\$10,545.72
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	13	0.00	216,500.00	10,545.72

**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	50,573.25	\$45,500.00	\$0.00	\$1,592.50	\$0.00	\$3,480.75
Supervisory Staff (Department Heads & Managers)	16.00		1,983,930.18	\$1,495,917.12	\$0.00	\$240,979.50	\$149,121.08	\$97,912.48
Police Officers (Including Superior Officers)	56.00		6,130,549.08	\$4,210,525.00	\$270.00	\$1,254,736.45	\$598,074.86	\$66,942.77
Fire Fighters (Including Superior Officers)	22.00		2,837,780.48	\$1,758,694.00	\$166,975.00	\$529,008.00	\$355,181.28	\$27,922.20
All Other Union Employees not listed above	103.00	10.00	6,764,345.22	\$4,405,706.80	\$191,517.00	\$609,195.66	\$1,209,749.49	\$348,176.27
All Other Non-Union Employees not listed above	5.00	29.00	381,381.51	\$304,825.00	\$0.00	\$18,725.46	\$34,511.94	\$23,319.11
Totals	202.00	45.00	18,148,559.72	\$12,221,167.92	\$358,762.00	\$2,654,237.57	\$2,346,638.65	\$567,753.58

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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	65.00	\$9,905.42	\$643,852.30	60.00	\$10,454.75	\$627,285.00
Parent & Child	19.00	\$8,258.03	\$156,902.57	22.00	\$18,143.69	\$399,161.18
Employee & Spouse (or Partner)	22.00	\$21,653.81	\$476,383.82	30.00	\$21,916.76	\$657,502.80
Family	48.00	\$29,583.35	\$1,420,000.80	50.00	\$30,437.96	\$1,521,898.00
Employee Cost Sharing Contribution (enter as negative -)			(\$540,500.87)			(\$560,774.67)
Subtotal	154.00		\$2,156,638.62	162.00		\$2,645,072.31
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$7,527.44	\$22,582.32	6	\$6,297.00	\$37,782.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$9,486.88	\$28,460.64	2	\$10,090.00	\$20,180.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$876.04)			(\$876.04)
Subtotal	6.00		\$50,166.92	8.00		\$57,085.96
GRAND TOTAL	160.00		\$2,206,805.54	170.00		\$2,702,158.27

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

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

YES

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						
Regional School Debt			\$0.00						
Utility Fund Debt									
Water/Sewer	\$4,872,512.31	\$4,872,512.31	\$0.00						
Solid Waste	\$285,000.00	\$285,000.00	\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
Municipal Purposes									
Debt Authorized			\$0.00						
Notes Outstanding	\$11,610,298.00	\$99,168.88	\$11,511,129.12						
Bonds Outstanding			\$0.00						
Loans and Other Debt	\$409,786.31		\$409,786.31						
Total (Current Year)	\$17,177,596.62	\$5,256,681.19	\$11,920,915.43						
Population (2010 census)	<u>25,349</u>								
Per Capita Gross Debt	<u>\$677.64</u>								
Per Capita Net Debt	<u>\$470.27</u>								
3 Yr. Average Property Valuation		<u>\$518,550,324.67</u>							
Net Debt as % of 3 Year Avg Property Valuation		<u>2.30%</u>							
Utility Fund - Principal									
Utility Fund - Interest									
Bond Anticipation Notes - Principal				\$10,646,990.00					
Bond Anticipation Notes - Interest				\$219,351.80					
Bonds - Principal									
Bonds - Interest									
Loans & Other Debt - Principal				\$545,719.79	\$454,024.77	\$465,536.37	\$2,279,761.47		
Loans & Other Debt - Interest				\$69,562.67	\$34,778.40	\$31,570.73	\$128,660.96		
Total				\$11,481,624.26	\$488,803.17	\$497,107.10	\$2,408,422.43		
Total Principal				\$11,192,709.79	\$454,024.77	\$465,536.37	\$2,279,761.47		
Total Interest				\$288,914.47	\$34,778.40	\$31,570.73	\$128,660.96		
% of Total Current Year Budget				31.15%					
Description	Debt Not Listed Above								
Total Guarantees - Governmental									
Total Guarantees - Other									
Total Capital/Equipment Leases									
Total Other									
Bond Rating	Moody's	Standard & Poors	Fitch						
Rating									
Year of Last Rating									
Mark "X" if Municipality has no bond rating									X

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	Cumberland County	Public Zoo/Recreational	Renewed Annually	1/1/2020	12/31/2020	\$30,000.00
Providing	Township of Fairfield	Joint Municipal Court	Renewed Annually	1/1/2020	12/31/2020	\$55,183.00
Providing	Township of Fairfield	Fire Code Enforcement	Automatic Renewal Annually	7/16/2013		
Providing	Township of Greenwich	Emergency Medical Services	Automatic Renewal through 2021	1/1/2017	12/31/2021	\$7,600.00
Providing	Township of Greenwich	Fire Code Enforcement	Automatic Renewal Annually	1/18/2012		
Providing	Township of Hopewell	Emergency Medical Services	Automatic Renewal through 2021	1/1/2017	12/31/2021	\$42,680.00
Providing	Township of Stow Creek	Emergency Medical Services	Automatic Renewal through 2022	1/17/2014	12/31/2022	\$14,800.00
Providing	Township of Maurice River	Tax Assessor	Renewed Annually	1/1/2020	12/31/2020	\$16,000.00
Providing	Township of Hopewell	Use of Jetter Vac and Operator	Automatic Renewal - Fee City Code	8/16/2018		
Providing	Township of Upper Deerfield	Use of Jetter Vac and Operator	Automatic Renewal Annully - \$ 110 hr	8/21/2018		
Providing	Township of Upper Deerfield	Water Distrib interconnect for Water Emergencies		12/17/2013		
Providing	City of Bridgeton Schools	Maint of Shared Rec Fields	Ongoing			
Providing	Borough of Shiloh	Fire Official/Fire Inspector	City receives all inspection revenue	1/1/2020		
Providing	Meals on Wheels	Renew Annually	Meals for City Senior Population	1/1/2020	12/31/2020	\$5,000.00
Providing	Township of Downe	Fire Official/Fire Inspector	City receives all inspection revenue	1/1/2020		
Providing	Township of Stow Creek	Fire Official/Fire Inspector	City receives all inspection revenue	1/1/2020		
Providing	Township of Alloway	Fire Official/Fire Inspector	City receives all inspection revenue	1/1/2020		
Providing	Township of Hopewell	Fire Official/Fire Inspector	City receives all inspection revenue	1/1/2020		
Receiving	County of Cumberland	Mutual Aid and Assistance	Police/Fire/EMS/Public Works	1/1/2018	12/31/2022	
Providing	Borough of Elmer	Mutual Aid and Assistance	Fire Department - Auto renewal	12/4/2018		
Receiving	Borough of Elmer	Mutual Aid and Assistance	Fire Department - Auto renewal	12/4/2018		
Providing	Township of Franklinville	Mutual Aid and Assistance	Fire Department - Auto renewal	12/4/2018		
Receiving	Township of Franklinville	Mutual Aid and Assistance	Fire Department - Auto renewal	12/4/2018		
Providing	Township of Lawrence	Conflict Unifirm Construction	As needed - fees to the City	3/5/2019		
Providing	Amity Heights Apartments	Police Services	Automatic Renewal Annually	1/1/2020	12/31/2020	\$146,317.00
	Cumberland County Sheriff	K9 Vehicle/Military Vehicle	Use by Fire Department as needed	8/21/2019	8/21/2020	
Receiving	Cumberland County Improv Auth	Solid Waste Disposal, Recycling	Derelict Building Program/Auto renewal	2/3/2015		
Receiving	Cumberland County Improv Auth	Nat'l Joint Power Alliance/NAPA Fleet maint	City utilize CCIA NAPA Coop Agree	3/19/2019	7/21/2020	
Providing	Forest Grove - Franklin Twp	Mutual Aid and Assistance	Fire Department - Auto renewal	2/26/2019		
Receiving	Forest Grove - Franklin Twp	Mutual Aid and Assistance	Fire Department - Auto renewal	2/26/2019		
Receiving	Cumberland County	Inmate Work Labor		11/18/2013		
Receiving	Hopewell Township	Deputy Muncipal Clerk	Temporary 45 day term	5/7/2020	6/22/2020	
Providing	Shiloh Borough	Emergency Medical Services	Automatic Renewal through 2021	1/1/2020	12/31/2021	

USER FRIENDLY BUDGET SECTION - Notes

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