

# State of New Jersey Local Government Services

Year:	2020	Municipal User	Friendly <b>B</b>	udget	
ΜΠΝΙCΙΡΔΙ ΙΤΥ·	0432 Stratford Borough -	County of Camden		•	Adopted 🗸
Municode:			Filename:	0432_fba_2020.xls	
		www.stratfordnj.org			
	Phone Number:		(856) 783-0600		
	Mailing Address:		307 Union Ave		
Email the UFB if no	t using Outlook	Municipality:	Stratford	State: NJ Zip:	08084
	Mayor	•			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Josh		Keenan	12/31/2023	joshkeenan@stratfordnj.org	
	Chief Administr	ative Officer			
Chris		Conroy		chrisconroy@stratfordnj.org	
	Chief Financial	Officer			
John		Fabritiis		johnfabritiis@stratfordnj.org	
	Municipal Clerk				
Michaela		Bosler		michaelabosler@stratfordnj.or	g
	Registered Mun	icipal Accountant			
Scott		Barron		sbarron@bowmanllp.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Pat		Gilligan	12/31/2020	patgilligan@stratfordnj.org	
Michael		Tolomeo	12/31/2020	miketolomeo@stratfordnj.org	
Stephen		Gandy	12/31/2020	Stephengandy@stratfordnj.org	ç
Patrick		Green	12/31/2021	patgreen@stratfordnj.org	
Tina		Lomano	12/31/2022	tinalomanno@stratfordnj.org	
Linda		Hall	12/31/2022	lindahall@stratfordnj.org	

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property	Tax Levies - ALL	entities levying proper	<u>ty taxes</u>		<u>Current Year 202</u>	<u>0 Budget</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	<b>Tax Levy</b>	<b>Total Levy</b>	<b>Taxpayer Impact</b>			
Municipal Purpose Tax	0.949	\$3,875,500.00	21.46%	\$0.00	Municipal Purpose Tax	ACTUAL	\$3,875,500.00
Municipal Library	0.036	\$145,366.05	0.81%	\$0.00	Municipal Library	ACTUAL	\$147,643.69
Municipal Open Space	0.014	\$57,247.36	0.32%	\$0.00	Municipal Open Space	ACTUAL	\$57,247.36
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.875	\$7,651,481.00	42.37%	\$0.00	Local School District	ESTIMATED	\$7,804,511.00
Regional School District	0.684	\$2,790,157.00	15.45%	\$0.00	Regional School District	ESTIMATED	\$2,845,960.00
County Purposes	0.845	\$3,450,814.75	19.11%	\$0.00	County Purposes	ESTIMATED	\$3,608,249.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$86,684.10	0.48%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	4.424	\$18,057,250.26	100.00%	\$0.00	Total ESTIMATED amount to be raised	by taxes	\$18,339,111.05
Total Taxable Valuation as of	October 1, 2019	\$409,695,400.00			Revenue Anticipated, Excluding Tax Lev	7	2,937,395.37
(To be used to calculate the current year tax rate)	=	+,			Budget Appropriations, before Reserve for	-	6,449,866.61
Current Year Average Residential Asses	ssment	\$157,633.36			Total Non-Municipal Tax Levy	of checked fuxes	\$14,315,967.36
	=				Amount to be Raised by Taxes - Before R	RUT	\$17,828,438.60
	Prior Y	ear to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)	-	\$509,803.12
					Total Amount to be Raised by Taxes		\$18,338,241.72
	Compariso	n - Municipal Purposes	Tax Rate				
Г	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate R	UT	97.22%
F	0.949	0.946	-0.32%			=	
L	0.919	01910	0.3270		If % used exceeds the actual collection %	then	
	Comparisor	ı - Municipal Purposes	Tax Levy		reference the statutory exception used		
Г			% Change (+/-)	\$ Change (+/-)	<b>5</b> 1		
	\$3,875,500.00	\$3,875,500.00	0.00%	\$0.00	Tax Collections - ACTUAL as of Prior	r Year	
L	\$3,675,500.00	\$3,075,500.00	0.0070	φ0.00	Total Tax Revenue, Collections CY 2019		17,813,767.85
C	omparison - Impact	t on Avg. Residential T	ax Payment (Mun	icipal Purposes Onl	· · · · · · · · · · · · · · · · · · ·	-	18,320,927.12
			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019		97.23%
F	\$0.00	\$1,491.21	#DIV/0!	\$1,491.21		=	
L	ψ0.00	ψ1, 771.21		ψ1, 771.21	Delinquent Taxes - December 31, 2019		\$452,735.86

### USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

	rplus			Year)	Year)		Budget	Utility	Utility	Utility	Utility	Utility	Utility
		9.96%	\$57,442.43	\$576,982.57	\$634,425.00	\$606,225.00		\$28,200.00					
09 State	cal Revenue	-11.50%	(\$113,887.39)	\$990,052.34	\$876,164.95	\$482,421.45		\$393,743.50					
0) State	te Aid (without offsetting appropriation)	0.00%	\$0.00	\$720,632.00	\$720,632.00	\$720,632.00							
08 Unif	iform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Spec	ecial Revenue Items w/ Prior Written Consent												
11 Shar	ared Services Agreements	-9.62%	(\$9,481.40)	\$98,581.40	\$89,100.00	\$89,100.00							
08 Addi	ditional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10 Publ	blic and Private Revenue	-30.42%	(\$133,663.26)	\$439,387.56	\$305,724.30	\$305,724.30							
08 Othe	ner Special Items	-1.63%	(\$6,364.72)	\$389,657.34	\$383,292.62	\$383,292.62							
15 Rece	ceipts from Delinquent Taxes	27.82%	\$76,182.16	\$273,817.84	\$350,000.00	\$350,000.00							
Amo	nount to be raised by taxation												
07 Loca	cal Tax for Municipal Purposes	-2.50%	(\$99,550.50)	\$3,975,050.50	\$3,875,500.00	\$3,875,500.00							
07 Min <sup>-</sup>	nimum Library Tax	1.57%	\$2,277.64	\$145,366.05	\$147,643.69	\$147,643.69							
54 Oper	en Space Levy Tax	-0.53%	(\$307.01)	\$57,554.37	\$57,247.36		\$57,247.36						
07 Add <sup>*</sup>	dition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08 Defi	ficit General Budget	#DIV/0!	\$0.00		\$0.00								
Tota	tal	-2.97%	(\$227,352.05)	\$7,667,081.97	\$7,439,729.92	\$6,960,539.06	\$57,247.36	\$421,943.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	eneral Government			Prior Year	Current v. Prior Year	for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
21 Lar	cheral oovermient	5.00	10.00	5.67%	\$33,156.62	\$584,283.64	\$617,440.26	\$551,654.65	\$1,997.02		\$63,788.59					
	and-Use Administration		1.00	2.37%	\$431.25	\$18,193.79	\$18,625.04	\$18,625.04								
22 Un	niform Construction Code			#DIV/0!	\$0.00		\$0.00									
23 Inst	isurance			-4.54%	(\$36,987.76)	\$815,251.36	\$778,263.60	\$704,078.60			\$74,185.00					
25 Pul	ublic Safety	16.00	24.00	-6.81%	(\$139,992.32)	\$2,055,165.04	\$1,915,172.72	\$1,913,245.83	\$1,926.89							
26 Pub	ublic Works	5.00	1.00	10.94%	\$109,344.63	\$999,809.60	\$1,109,154.23	\$581,431.73	\$301,800.39		\$225,922.11					
27 He	ealth and Human Services			-53.84%	(\$32,233.36)	\$59,867.86	\$27,634.50	\$25,038.00	\$2,596.50							
28 Par	arks and Recreation			0.00%	\$0.00	\$57,247.36	\$57,247.36			\$57,247.36						
29 Edv	ducation (including Library)			1.57%	\$2,277.64	\$145,366.05	\$147,643.69	\$147,643.69								
	nclassified			-5.16%	(\$800.00)	\$15,500.00	\$14,700.00	\$14,700.00								
31 Uti	tilities and Bulk Purchases			-3.90%	(\$6,602.00)	\$169,112.00	\$162,510.00	\$147,510.00			\$15,000.00					
32 Lar	andfill / Solid Waste Disposal	l		6.34%	\$14,896.00	\$235,104.00	\$250,000.00	\$250,000.00								
35 Cor	ontingency			#DIV/0!	\$0.00		\$0.00									
36 Stat	tatutory Expenditures			0.73%	\$5,045.25	\$695,329.16	\$700,374.41	\$676,874.41			\$23,500.00					
37 Juc	idgements			#DIV/0!	\$0.00		\$0.00									
42 Sh:	hared Services			5.79%	\$6,879.67	\$118,892.76	\$125,772.43	\$125,772.43								
43 Co	ourt and Public Defender	1.00	5.00	-14.39%	(\$32,575.27)	\$226,350.70	\$193,775.43	\$193,775.43								
44 Car	apital			3.57%	\$1,000.00	\$28,000.00	\$29,000.00	\$29,000.00								
45 Del	ebt			7.15%	\$47,888.20	\$669,855.60	\$717,743.80	\$698,196.00			\$19,547.80					
46 Def	eferred Charges			-28.09%	(\$25,000.00)	\$89,000.00	\$64,000.00	\$64,000.00								
48 De	ebt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
	eserve for Uncollected Taxes			12.07%	\$55,000.00	\$455,672.45	\$510,672.45	\$510,672.45								
55 Sur	urplus General Budget			#DIV/0!	\$0.00		\$0.00									
Tot	otal	27.00	41.00	0.02%	\$1,728.55	\$7,438,001.37	\$7,439,729.92	\$6,652,218.26	\$308,320.80	\$57,247.36	\$421,943.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

#### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	Revenues at Rist	Future V.	String String	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

				NOFERII - FROFERII			
<u>Property Tax Assess</u>	# of Parcels	erties (October 1, 2019 Value Assessed Value	% of Total	<u>Property 1ax Assess</u>	# of Parcels	erties (October 1, 2019 Va Assessed Value	% of Total
1 Vacant Land	# 01 Parceis	\$1,910,700.00	0.47%	15A Public Schools	# 01 Parceis	\$82,411,800.00	% of Total 51.34%
2 Residential	2,110	\$332,606,400.00	81.18%	15B Other Schools	12	\$62,411,600.00	0.00%
3A/3B Farm	2,110	\$352,000,400.00	0.00%	15C Public Property	46	\$17,495,800.00	10.90%
4A Commercial	103	\$56,126,500.00	13.70%	15D Church and Charities	20	\$56,471,100.00	35.18%
4B Industrial	105	\$50,120,500.00	0.00%	15E Cemeteries & Graveyards	20	\$30,471,100.00	0.00%
4C Apartments	11	\$19,051,800.00	4.65%	15F Other Exempt	23	\$4,157,200.00	2.59%
5A/5B Railroad		\$17,001,000.00	0.00%		23	\$1,107,200.00	2.3770
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	2,257	\$409,695,500.00	100.00%	Total	101	\$160,535,900.00	100.00%
Average Ratio (%), Assessed to True	Value	96.55%					
Equalized Valuation, Taxable Propert	ies	\$424,335,059.55		Percentage of Exempt vs.			
				Non-Exempt Properties	39.18%		
Total # of property tax appeals fi	led in 2019	County Tax Board	9.00				
		State Tax Court					
Number of 2019 County Tax Board de	ecisions appealed to Ta	ax Court					
Number of pending property tax appea	als in State Tax Court						
Amount paid out by municipality for t	ax appeals in 2019						
	**						
Drior Rudgat Vaar's Pour	nonts in Liou of Toy (	PILOT) - 5 Year Exemption	ns/A hatamants				
	# of	PILOT	IIS/Abatements	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2019 Total Tax Rate			
G Commercial/Industrial Exemption		<i>a</i>					
I Dwelling Exemption	9		\$139,500.00	\$6,171.48			
J Dwelling Abatement	4		\$80,400.00	\$3,556.90			
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	219,900.00	9,728.38			
	u		Sheet UFB				

#### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAY APPEAL DATA

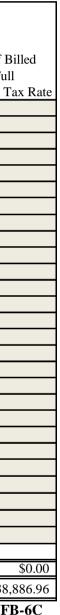
Sneet UFB-5

								CD.	
									Long To
Prior Budget Year'	s Payments in Lie	eu of Tax (PILOT)	- Long Term Tax ]	Exemptions	Prior Budget Year's	s Payments in Lie	u of Tax (PILOI	[) - Long Term Ta	ax Exemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Bil In Full 2019 Total Ta
Stratford Square Urban Renewal	Comm./Indust.	\$124,463.26	\$879,000.00	\$38,886.96					
Total Long Term Exemptions - (	Column Total	124,463.26	879,000.00	38,886.96	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	
Mark "X" if Grand Total		.,					+		

# **USER FRIENDLY BUDGET SECTION**

# **Ferm Tax Exemptions**

	Prior Budget Year	r's Payments in Lieu	u of Tax (PILOT)	- Long Term Tax	Exemptions	<u>Prior Budget Y</u>	'ear's Payments in Lieu	of Tax (PILOT)	- Long Term Tax Ex	<u>xemptions</u>
ed Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
		, , , , , , , , , , , , , , , , , , ,					, , , , , , , , , , , , , , , , , , ,			
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.00 Tota	ll Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00
						Total Long Term Exemption	ons - GRAND TOTAL	\$124,463.26	\$879,000.00	\$38,886.96



## 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		7.00	33,131.02	\$30,776.61				\$2,354.41
Supervisory Staff (Department Heads & Managers)	5.00	1.00	651,189.77	\$460,262.91	\$14,163.25	\$61,537.15	\$79,556.09	\$35,670.37
Police Officers (Including Superior Officers)	15.00	3.00	2,080,876.54	\$1,413,861.32	\$162,869.21	\$224,379.79	\$170,191.97	\$109,574.25
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00	2.00	607,004.35	\$399,381.08	\$26,967.38	\$53,397.25	\$96,306.61	\$30,952.03
All Other Non-Union Employees not listed above	1.00	23.00	299,524.61	\$262,572.46		\$7,086.10	\$9,516.69	\$20,349.36
Totals	28.00	36.00	3,671,726.29	\$2,566,854.38	\$203,999.84	\$346,400.29	\$355,571.36	\$198,900.42

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

YES

Note - **<u>Base Pay</u>** 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	<b>Covered Members</b>	Estimate per	<b>Total Current</b>	<b>Covered Members</b>	Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.00	\$10,369.94	\$82,959.52	8.00	\$10,967.28	\$87,738.24
Parent & Child	2.00	\$19,497.60	\$38,995.20	2.00	\$20,093.04	\$40,186.08
Employee & Spouse (or Partner)	2.00	\$22,131.84	\$44,263.68	3.00	\$22,673.20	\$68,019.60
Family	7.00	\$30,386.79	\$212,707.53	9.00	\$31,390.44	\$282,513.96
Employee Cost Sharing Contribution (enter as negative - )			(\$98,963.46)			(\$122,910.07)
Subtotal	19.00		\$279,962.47	22.00		\$355,547.81
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	7	\$5,744.28	\$40,209.96	7	\$5,076.24	\$35,533.68
Parent & Child			\$0.00	1	\$9,785.28	\$9,785.28
Employee & Spouse (or Partner)	5	\$10,930.73	\$54,653.65	4	\$8,651.16	\$34,604.64
Family	6	\$22,698.54	\$136,191.24	4	\$21,045.15	\$84,180.60
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	18.00		\$231,054.85	16.00		\$164,104.20
GRAND TOTAL	37.00		\$511,017.32	38.00		\$519,652.01

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

YES
YES

#### USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

			(che	(check applicable items)				
	Gross Days of		Approved		Individual			
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
PBA Local 30	535.00		X					
		¢. 0,0.000						
Totals	535.00	\$70,845.93						
	000.00	φι 0,040.90						
Total Funds Reserved	as of end of 2019	\$47,931.67						
	propriated in 2020							
i otal i ullus App		φ1,000.00						

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT								
	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,080,000.00	\$3,080,000.00	\$0.00	Utility Fund - Principal	\$17,100.00			
Regional School Debt	\$1,271,466.22	\$1,271,466.22	\$0.00	Utility Fund - Interest	\$2,447.80			
				Bond Anticipation Notes - Principal	\$633,196.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$65,000.00			
0	\$102,600.00	\$102,600.00	\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$717,743.80	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$650,296.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$3,652,111.50		\$3,652,111.50	Total Interest	\$67,447.80	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	9.65%			
Loans and Other Debt			\$0.00					
				Description		Debt Not Li	sted Above	
Total (Current Year)	\$8,106,177.72	\$4,454,066.22	\$3,652,111.50	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	7,040			Total Other				
Per Capita Gross Debt	\$1,151.45			Bond Rating	Moody's	Standard & Poors	Fitch	
= Per Capita Net Debt	\$518.77			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$435,272,977.00						1
	=			Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Avg Propert	y Valuation	0.84%		· · · · ·	~			
	=			Sheet UFB-10				

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or	Providing Services To/Receiving					Amount to be
Receiving Services?	Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Received/Paid
Providing	Stratford Board of Education	Maintenance of Grounds		1/1/2011		\$19,100.00
Receiving	Borough of Magnolia	Trash Collection		6/1/2005		\$267,119.76
	1					

#### **USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS**

Please set forth below the names of all authorities and fire districts that serve your municipality

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

1		