



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1803_fba_2016.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
Kevin		Sooy	12/31/18	mayor@bernardsvilleboro.org

Chief Administrative Officer

Ralph	A.	Maresca, Jr.		rmaresca@bernardsvilleboro.org
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Chief Financial Officer

Ralph	A.	Maresca, Jr.		rmaresca@bernardsvilleboro.org
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Municipal Clerk

Sandra	G.	Jones		sjones@bernardsvilleboro.org
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Registered Municipal Accountant

Francis	J.	Jones		bjones@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Janet		Waite	12/31/16	jwaite@bernardsvilleboro.org
Chris		Schmidt	12/31/16	cschmidt@bernardsvilleboro.org
Peter		Birnbaum	12/31/17	pbirnbaum@bernardsvilleboro.org
Bill		Youngblood	12/31/17	byoungblood@bernardsvilleboro.org
Jeffrey	J.	DeLeo	12/31/18	jdeleo@bernardsvilleboro.org
Michael		dePoortere	12/31/18	mdepoortere@bernardsvilleboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.383	\$8,860,164.00	20.89%	\$2,948.15
Municipal Library	0.034	\$790,049.00	1.86%	\$261.72
Municipal Open Space	0.020	\$461,741.65	1.09%	\$153.95
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.046	\$24,135,100.00	56.91%	\$8,051.62
County Purposes	0.323	\$7,454,823.71	17.58%	\$2,486.30
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$704,474.82	1.66%	\$238.62
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	1.837	\$42,406,353.18	100.00%	\$14,140.36

Total Taxable Valuation as of	October 1, 2015	<u>\$2,292,050,134.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$769,753.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.383	0.399	4.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,860,164.00	\$9,168,206.34	3.48%	\$308,042.34

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,948.15	\$3,071.31	4.18%	\$123.16

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$9,168,206.34
Municipal Library	ESTIMATED	\$767,653.00
Municipal Open Space	ACTUAL	\$458,410.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$24,527,303.00
County Purposes	ESTIMATED	\$8,338,740.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$43,260,312.34

Revenue Anticipated, Excluding Tax Levy	4,095,373.00
Budget Appropriations, before Reserve for Uncollected Taxes	12,322,450.00
Total Non-Municipal Tax Levy	\$33,324,453.00
Amount to be Raised by Taxes - Before RUT	\$41,551,530.00
Reserve for Uncollected Taxes (RUT)	\$1,708,782.34
Total Amount to be Raised by Taxes	\$43,260,312.34

% of Tax Collections used to Calculate RUT	<u>96.05%</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 2015	42,044,464.38
Total Tax Levy, CY 2015	42,493,654.39
% of Taxes Collected, CY 2015	<u>98.94%</u>
Delinquent Taxes - December 31, 2015	<u>\$412,514.78</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	Rec./Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.25%	(\$21,300.00)	\$1,704,500.00	\$1,683,200.00	\$1,595,000.00		\$60,000.00	\$28,200.00				
08	Local Revenue	-1.86%	(\$41,685.26)	\$2,245,361.26	\$2,203,676.00	\$457,876.00		\$1,209,000.00	\$536,800.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	-1.01%	(\$3,220.13)	\$318,220.13	\$315,000.00	\$315,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-20.12%	(\$15,240.26)	\$75,745.26	\$60,505.00	\$60,505.00							
08	Other Special Items	61.76%	\$227,556.71	\$368,462.29	\$596,019.00	\$596,019.00							
15	Receipts from Delinquent Taxes	-26.43%	(\$146,847.30)	\$555,648.30	\$408,801.00	\$408,801.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.79%	(\$995,210.57)	\$10,163,416.91	\$9,168,206.34	\$9,168,206.34							
07	Minimum Library Tax	-2.83%	(\$22,396.00)	\$790,049.00	\$767,653.00	\$767,653.00							
54	Open Space Levy Tax	-0.91%	(\$4,228.79)	\$462,638.79	\$458,410.00		\$458,410.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-5.90%	(\$1,022,571.60)	\$17,346,213.94	\$16,323,642.34	\$14,031,232.34	\$458,410.00	\$1,269,000.00	\$565,000.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time								Sewer	Rec./Pool					
20	General Government	15.00	4.00	11.42%	\$141,400.00	\$1,238,600.00	\$1,380,000.00	\$1,380,000.00								
21	Land-Use Administration	1.00	1.00	-33.63%	(\$76,000.00)	\$226,000.00	\$150,000.00	\$150,000.00								
22	Uniform Construction Code	1.00	9.00	1.58%	\$3,000.00	\$190,000.00	\$193,000.00	\$193,000.00								
23	Insurance			4.95%	\$58,800.00	\$1,187,200.00	\$1,246,000.00	\$1,246,000.00								
25	Public Safety	26.00	18.00	0.29%	\$8,373.30	\$2,888,441.70	\$2,896,815.00	\$2,888,300.00	\$8,515.00							
26	Public Works	14.00	4.00	-0.45%	(\$12,300.56)	\$2,749,716.56	\$2,737,416.00	\$1,756,000.00	\$27,171.00	\$954,245.00						
27	Health and Human Services			-21.56%	(\$33,512.00)	\$155,431.00	\$121,919.00	\$95,000.00	\$26,919.00							
28	Parks and Recreation	2.00	41.00	-0.81%	(\$5,220.26)	\$640,720.26	\$635,500.00	\$102,500.00			\$533,000.00					
29	Education (including Library)			0.00%	\$0.00	\$897,085.00	\$897,085.00	\$897,085.00								
30	Unclassified			-24.58%	(\$51,500.00)	\$209,500.00	\$158,000.00	\$158,000.00								
31	Utilities and Bulk Purchases			6.39%	\$20,700.00	\$323,700.00	\$344,400.00	\$344,400.00								
32	Landfill / Solid Waste Disposal			18.52%	\$25,000.00	\$135,000.00	\$160,000.00	\$160,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			9.16%	\$99,009.00	\$1,080,981.00	\$1,179,990.00	\$1,092,990.00		\$55,000.00	\$32,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$84,000.00	\$84,000.00	\$84,000.00	\$84,000.00								
43	Court and Public Defender			-84.36%	(\$89,000.00)	\$105,500.00	\$16,500.00	\$16,500.00								
44	Capital			122.35%	\$593,410.00	\$485,000.00	\$1,078,410.00	\$500,000.00	\$458,410.00	\$120,000.00						
45	Debt			21.41%	\$235,591.00	\$1,100,234.00	\$1,335,825.00	\$1,196,070.00		\$139,755.00						
46	Deferred Charges			-100.00%	(\$22,000.00)	\$22,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.59%	\$26,806.34	\$1,681,976.00	\$1,708,782.34	\$1,708,782.34								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	59.00	77.00	6.57%	\$1,006,556.82	\$15,317,085.52	\$16,323,642.34	\$13,968,627.34	\$62,605.00	\$458,410.00	\$1,269,000.00	\$565,000.00	\$0.00	\$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					
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,328,954.25	\$984,334.14		\$142,506.00	\$151,966.63	\$50,147.48
Police Officers (Including Superior Officers)	21.00		2,796,319.03	\$1,945,993.87	\$100,000.00	\$415,655.00	\$311,040.03	\$23,630.13
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00		1,376,999.60	\$920,337.61	\$60,000.00	\$146,323.00	\$180,846.39	\$69,492.60
All Other Non-Union Employees not listed above	14.00	75.00	1,325,752.63	\$973,126.41	\$20,000.00	\$142,506.00	\$131,935.49	\$58,184.73
Totals	59.00	77.00	6,828,025.51	\$4,823,792.03	\$180,000.00	\$846,990.00	\$775,788.54	\$201,454.94

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	17.00	\$10,377.63	\$176,419.71	15.00	\$10,627.77	\$159,416.55
Parent & Child	2.00	\$19,148.52	\$38,297.04	3.00	\$16,750.04	\$50,250.12
Employee & Spouse (or Partner)	8.00	\$19,659.57	\$157,276.56	6.00	\$21,633.48	\$129,800.88
Family	22.00	\$30,935.21	\$680,574.62	22.00	\$30,032.11	\$660,706.42
Employee Cost Sharing Contribution (enter as negative -)			(\$283,994.43)			(\$264,301.79)
Subtotal	49.00		\$768,573.50	46.00		\$735,872.18
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	49.00		\$768,573.50	46.00		\$735,872.18

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
YES

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

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

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future	
	Debt		Debt					Budget
Local School Debt			\$0.00	Utility Fund - Principal	\$94,000.00	\$99,000.00	\$108,000.00	\$1,357,000.00
Regional School Debt	\$27,260,000.00	\$27,260,000.00	\$0.00	Utility Fund - Interest	\$45,755.00	\$36,613.26	\$34,503.51	\$269,337.58
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$1,658,000.00	\$1,658,000.00	\$0.00	Bond Anticipation Notes - Interest				
Rec./Pool			\$0.00	Bonds - Principal	\$852,000.00	\$876,000.00	\$896,000.00	\$12,809,000.00
0			\$0.00	Bonds - Interest	\$344,065.65	\$345,096.85	\$324,555.75	\$2,506,101.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,335,820.65	\$1,356,710.11	\$1,363,059.26	\$16,941,439.33
Municipal Purposes				Total Principal	\$946,000.00	\$975,000.00	\$1,004,000.00	\$14,166,000.00
Debt Authorized	\$200.00		\$200.00	Total Interest	\$389,820.65	\$381,710.11	\$359,059.26	\$2,775,439.33
Notes Outstanding			\$0.00	% of Total Current Year Budget	8.18%			
Bonds Outstanding	\$15,433,000.00		\$15,433,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$44,351,200.00	\$28,918,000.00	\$15,433,200.00	Total Guarantees - Other				
Population (2010 census)	<u>7,750</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$5,722.74</u>			Total Other				
Per Capita Net Debt	<u>\$1,991.38</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$2,338,418,991.33</u>		Rating	AAA	AAA		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.66%</u>		Year of Last Rating	2015	2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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