



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1803_fbi_2021.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
Mary Jane		Canose		mayor@bernardsvilleboro.org

Chief Administrative Officer

Thomas		Czerniecki		tczerniecki@bernardsvilleboro.org
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Chief Financial Officer

Leslie		Roberson		lroberson@bernardsvilleboro.org
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Municipal Clerk

Anthony		Suriano		asuriano@bernardsvilleboro.org
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Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Zamara		czamara@bernardsvilleboro.org
Thomas		O'Dea		todea@bernardsvilleboro.org
Jeffery		Hammond		jhammond@bernardsvilleboro.org
John		Donahue		jdonahue@bernardsvilleboro.org
Jena		McCredie		jmccredie@bernardsvilleboro.org
Chad		McQueen		cmqueen@bernardsvilleboro.org

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	0.470	\$10,305,094.19	22.35%	\$3,525.00	Municipal Purpose Tax		\$10,638,030.12
Municipal Library	0.034	\$754,094.62	1.64%	\$255.00	Municipal Library		\$748,406.49
Municipal Open Space	0.020	\$438,380.30	0.95%	\$150.00	Municipal Open Space		\$450,300.49
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.225	\$26,857,879.00	58.24%	\$9,187.50	Regional School District	ESTIMATED	\$27,395,036.58
County Purposes	0.324	\$7,088,992.03	15.37%	\$2,430.00	County Purposes	ESTIMATED	\$7,230,771.87
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$670,489.56	1.45%	\$232.50	County Open Space	ESTIMATED	\$683,899.35
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.104	\$46,114,929.70	100.00%	\$15,780.00	Total ESTIMATED amount to be raised by taxes		\$47,146,444.90
Total Taxable Valuation as of October 1, 2020 <u>\$2,249,815,367.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,710,304.69</u>		
Current Year Average Residential Assessment <u>\$750,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>15,237,998.16</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$35,760,008.29</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$45,287,701.76</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,858,743.14</u>		
0.470	0.473	0.60%			Total Amount to be Raised by Taxes <u>\$47,146,444.90</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.06%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,305,094.19	\$10,638,030.12	3.23%	\$332,935.93		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u>					Total Tax Revenue, Collections CY 2020 <u>45,779,365.79</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>46,279,336.80</u>		
\$3,525.00	\$3,546.30	0.60%	\$21.30		% of Taxes Collected, CY 2020 <u>98.92%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2020 <u>\$444,817.04</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	-7.00%	(\$125,000.00)	\$1,785,000.00	\$1,660,000.00	\$1,600,000.00			\$60,000.00				
08	Local Revenue	5.81%	\$111,154.41	\$1,911,676.17	\$2,022,830.58	\$689,772.10			\$1,333,058.48				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	6.75%	\$15,185.96	\$224,814.04	\$240,000.00	\$240,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-74.25%	(\$41,325.55)	\$55,660.82	\$14,335.27	\$14,335.27							
08	Other Special Items	277.23%	\$1,518,856.52	\$547,868.80	\$2,066,725.32	\$2,066,725.32							
15	Receipts from Delinquent Taxes	25.67%	\$89,313.70	\$347,986.30	\$437,300.00	\$437,300.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.55%	(\$1,123,794.71)	\$11,761,824.83	\$10,638,030.12	\$10,638,030.12							
07	Minimum Library Tax	-0.75%	(\$5,688.13)	\$754,094.62	\$748,406.49	\$748,406.49							
54	Open Space Levy Tax	2.72%	\$11,920.19	\$438,380.30	\$450,300.49		\$450,300.49						
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	2.44%	\$450,622.39	\$18,489,477.88	\$18,940,100.27	\$17,096,741.30	\$450,300.49	\$0.00	\$1,393,058.48	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	15.00	4.00	-4.30%	(\$58,676.04)	\$1,364,503.00	\$1,305,826.96	\$1,305,826.96							
21	Land-Use Administration	2.00		1.04%	\$3,031.40	\$292,095.00	\$295,126.40	\$295,126.40							
22	Uniform Construction Code	2.00	5.00	1.09%	\$2,375.00	\$217,625.00	\$220,000.00	\$220,000.00							
23	Insurance			1.15%	\$14,550.00	\$1,264,520.00	\$1,279,070.00	\$1,279,070.00							
25	Public Safety	26.00	20.00	8.06%	\$258,167.88	\$3,204,612.39	\$3,462,780.27	\$3,448,445.00	\$14,335.27						
26	Public Works	16.00		-0.53%	(\$16,792.32)	\$3,140,438.79	\$3,123,646.47	\$2,087,675.00			\$1,035,971.47				
27	Health and Human Services			-2.09%	(\$2,763.29)	\$132,363.29	\$129,600.00	\$129,600.00							
28	Parks and Recreation	2.00		2.98%	\$13,725.86	\$460,300.00	\$474,025.86	\$474,025.86							
29	Education (including Library)			-4.45%	(\$39,700.60)	\$891,782.60	\$852,082.00	\$852,082.00							
30	Unclassified			-19.72%	(\$10,750.00)	\$54,500.00	\$43,750.00	\$42,500.00	\$1,250.00						
31	Utilities and Bulk Purchases			0.74%	\$2,700.00	\$363,300.00	\$366,000.00	\$366,000.00							
32	Landfill / Solid Waste Disposal			15.06%	\$19,000.00	\$126,200.00	\$145,200.00	\$145,200.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.10%	\$113,797.42	\$1,404,343.00	\$1,518,140.42	\$1,443,140.42			\$75,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			7.89%	\$7,500.00	\$95,000.00	\$102,500.00	\$102,500.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			21.84%	\$74,961.00	\$343,200.00	\$418,161.00		\$207,361.00		\$210,800.00				
45	Debt			90.47%	\$1,406,599.26	\$1,554,748.00	\$2,961,347.26	\$2,823,860.25			\$137,487.01				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.23%	\$40,553.33	\$1,818,189.81	\$1,858,743.14	\$1,858,743.14							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	63.00	29.00	10.93%	\$1,828,278.90	\$16,727,720.88	\$18,555,999.78	\$16,873,795.03	\$222,946.27	\$0.00	\$0.00	\$1,459,258.48	\$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

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	126	\$19,388,900.00	0.88%
2 Residential	2,528	\$1,826,760,400.00	83.34%
3A/3B Farm	237	\$142,273,000.00	6.49%
4A Commercial	164	\$171,206,800.00	7.81%
4B Industrial	26	\$19,171,500.00	0.87%
4C Apartments	5	\$8,223,700.00	0.38%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,877,208.00	0.22%
Total	3,087	\$2,191,901,508.00	100.00%

Average Ratio (%), Assessed to True Value	98.25%
Equalized Valuation, Taxable Properties	\$2,230,943,010.69

Total # of property tax appeals filed in 2020	County Tax Board	25.00
	State Tax Court	17.00
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		19.00

Amount paid out by municipality for tax appeals in 2020	\$2,415.39
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$32,896,300.00	23.75%
15B Other Schools	1	\$6,127,200.00	4.42%
15C Public Property	55	\$35,261,180.00	25.46%
15D Church and Charities	12	\$16,721,400.00	12.07%
15E Cemeteries & Graveyards	4	\$1,919,900.00	1.39%
15F Other Exempt	29	\$45,561,600.00	32.90%
Total	104	\$138,487,580.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.32%

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
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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
None																				
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
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)	11.00	2.00	1,411,039.51	\$1,101,412.61	\$16,846.91	\$80,843.69	\$156,569.42	\$55,366.88
Police Officers (Including Superior Officers)	19.00	4.00	2,684,571.01	\$1,917,732.07	\$256,039.59	\$191,773.21	\$292,936.57	\$26,089.57
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	18.00	0.00	1,901,518.72	\$1,444,592.55	\$140,491.74	\$71,111.98	\$168,597.01	\$76,725.44
All Other Non-Union Employees not listed above	12.00	72.00	1,693,028.21	\$1,483,571.90	\$12,758.01	\$29,690.70	\$102,858.76	\$64,148.84
Totals	60.00	78.00	7,690,157.45	\$5,947,309.13	\$426,136.25	\$373,419.58	\$720,961.76	\$222,330.73

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	20.00	\$11,009.56	\$220,191.20	20.00	\$10,908.81	\$218,176.20
Parent & Child	4.00	\$18,978.24	\$75,912.96	3.00	\$18,861.96	\$56,585.88
Employee & Spouse (or Partner)	7.00	\$21,827.32	\$152,791.24	11.00	\$21,680.23	\$238,482.53
Family	19.00	\$30,471.76	\$578,963.44	19.00	\$30,151.19	\$572,872.61
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$1,027,858.84	53.00		\$1,086,117.22
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	50.00		\$1,027,858.84	53.00		\$1,086,117.22

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)?

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
PBA	430.00	\$233,106.81	X		
PUBLIC WORKS	600.00	\$190,362.88	X		
POLICE CHIEF	175.00	\$108,683.08		X	
SUPERVISOR, BUILDING AND GROUNDS	145.00	\$51,795.67		X	
SUPERVISING ENGINEER	160.00	\$86,748.33		X	
BOROUGH CLERK	90.00	\$30,611.77		X	
Totals	1600.00	\$701,308.54			
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	\$109,000.00	\$75,000.00	\$80,000.00	\$870,000.00
Regional School Debt	\$14,395,529.71	\$14,395,529.71	\$0.00	Utility Fund - Interest	\$28,487.01	\$26,806.26	\$25,118.76	\$125,856.28
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,472,500.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$106,000.00			
Sewer	\$1,134,000.00	\$1,134,000.00	\$0.00	Bonds - Principal	\$973,000.00	\$900,000.00	\$900,000.00	\$8,100,000.00
0			\$0.00	Bonds - Interest	\$272,360.25	\$256,500.00	\$236,250.00	\$1,143,000.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
Municipal Purposes				Total	\$2,961,347.26	\$1,258,306.26	\$1,241,368.76	\$10,238,856.28
Debt Authorized	\$200.00		\$200.00	Total Principal	\$2,554,500.00	\$975,000.00	\$980,000.00	\$8,970,000.00
Notes Outstanding	\$4,238,500.00		\$4,238,500.00	Total Interest	\$406,847.26	\$283,306.26	\$261,368.76	\$1,268,856.28
Bonds Outstanding	\$11,256,000.00		\$11,256,000.00	% of Total Current Year Budget	15.96%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$31,024,229.71	\$15,529,529.71	\$15,494,700.00	Description	Debt Not Listed Above			
Population (2010 census)	1,803			Total Guarantees - Governmental				
Per Capita Gross Debt	\$17,207.00			Total Guarantees - Other				
Per Capita Net Debt	\$8,593.84			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,251,611,666.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.69%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aaa	Aaa		
				Year of Last Rating	2021	2015		
				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	Township of Bedminster	Municipal Court		1/1/2021	12/31/2021	\$101,154.43
Receiving	Bernards Township	Fire Prevention		1/1/2021	6/30/2021	\$31,776.00

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)
