



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1803 Bernardsville Borough - County of Somerset Introduced

Municode: **Filename:** 1803_fbi_2023.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary Jane		Canose	12/31/2026	mayor@bernardsvilleboro.org

Chief Administrative Officer

Tom		Czerniecki		tczerniecki@bernardsvilleboro.org
-----	--	------------	--	-----------------------------------

Chief Financial Officer

Leslie		Roberson		lroberson@bernardsvilleboro.org
--------	--	----------	--	--

Municipal Clerk

Anthony		Suriano		asuriano@bernardsvilleboro.org
---------	--	---------	--	--------------------------------

Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
------	--	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay		Ambelang	12/31/2024	jambelang@bernardsvilleboro.org
Diane		Greenfield	12/31/2023	dgreenfield@bernardsvilleboro.org
Jena		McCredie	12/31/2025	jmccredie@bernardsvilleboro.org
Chad		McQueen	12/31/2025	cmcqueen@bernardsvilleboro.org
Al		Ribeiro	12/31/2024	aribeiro@bernardsvilleboro.org
Christine		Zamarra	12/31/2023	czamarra@bernardsvilleboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.474	\$11,085,501.46	23.07%	\$545.63	Municipal Purpose Tax	ACTUAL	\$11,478,062.48
Municipal Library	0.032	\$755,819.53	1.57%	\$36.84	Municipal Library	ACTUAL	\$792,753.97
Municipal Open Space	0.020	\$467,683.73	0.97%	\$23.02	Municipal Open Space	ACTUAL	\$467,683.73
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	1.194	\$27,914,636.00	58.08%	\$1,374.44	Regional School District	ESTIMATED	\$28,472,928.72
County Purposes	0.306	\$7,140,401.76	14.86%	\$352.24	County Purposes	ESTIMATED	\$7,283,209.80
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$694,456.61	1.45%	\$34.53	County Open Space	ESTIMATED	\$708,345.74
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.056	\$48,058,499.09	100.00%	\$2,366.70	Total ESTIMATED amount to be raised by taxes		\$49,202,984.44
Total Taxable Valuation as of October 1, 2022 <u>\$2,338,418,670.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 5,455,053.86		
Current Year Average Residential Assessment <u>\$115,112.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 15,770,004.68		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$36,932,167.99		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$47,247,118.81		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$1,955,865.63		
0.474	0.474	0.00%			Total Amount to be Raised by Taxes \$49,202,984.44		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.02%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,085,501.46	\$11,478,062.48	3.54%	\$392,561.02		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 47,731,000.69		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 48,265,903.82		
\$545.63	\$545.63	0.00%	\$0.00		% of Taxes Collected, CY 2022 <u>98.89%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$496,516.18</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	15.62%	\$292,940.00	\$1,875,060.00	\$2,168,000.00	\$2,025,000.00			\$143,000.00				
08	Local Revenue	-0.05%	(\$1,191.04)	\$2,386,491.04	\$2,385,300.00	\$1,015,500.00			\$1,369,800.00				
09	State Aid (without offsetting appropriation)	5.22%	\$34,541.46	\$662,172.00	\$696,713.46	\$696,713.46							
08	Uniform Construction Code Fees	-0.06%	(\$153.00)	\$244,153.00	\$244,000.00	\$244,000.00							
	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	-58.90%	(\$54,977.59)	\$93,337.97	\$38,360.38	\$38,360.38							
08	Other Special Items	-0.20%	(\$1,847.22)	\$942,327.24	\$940,480.02	\$940,480.02							
15	Receipts from Delinquent Taxes	5.68%	\$26,602.40	\$468,397.60	\$495,000.00	\$495,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.18%	(\$1,160,885.28)	\$12,638,947.76	\$11,478,062.48	\$11,478,062.48							
07	Minimum Library Tax	4.89%	\$36,934.44	\$755,819.53	\$792,753.97	\$792,753.97							
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	-4.13%	(\$828,035.83)	\$20,066,706.14	\$19,238,670.31	\$17,725,870.31	\$0.00	\$0.00	\$1,512,800.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	8.00	16.00	3.40%	\$81,174.13	\$2,384,793.74	\$2,465,967.87	\$1,332,950.00			\$1,133,017.87					
21	Land-Use Administration	4.00		-25.41%	(\$80,835.00)	\$318,125.00	\$237,290.00	\$237,290.00								
22	Uniform Construction Code	1.00	4.00	5.83%	\$13,500.00	\$231,500.00	\$245,000.00	\$245,000.00								
23	Insurance			15.03%	\$179,500.00	\$1,194,500.00	\$1,374,000.00	\$1,374,000.00								
25	Public Safety	26.00	4.00	3.86%	\$137,185.59	\$3,556,009.95	\$3,693,195.54	\$3,669,470.00	\$23,725.54							
26	Public Works	17.00		-1.48%	(\$32,978.74)	\$2,235,398.74	\$2,202,420.00	\$2,202,420.00								
27	Health and Human Services			6.56%	\$9,285.31	\$141,450.25	\$150,735.56	\$135,300.00	\$15,435.56							
28	Parks and Recreation	2.00		20.25%	\$111,975.00	\$553,025.00	\$665,000.00	\$665,000.00								
29	Education (including Library)	3.00	20.00	4.67%	\$39,822.34	\$852,082.00	\$891,904.34	\$891,904.34								
30	Unclassified			-11.71%	(\$18,000.00)	\$153,750.00	\$135,750.00	\$134,500.00	\$1,250.00							
31	Utilities and Bulk Purchases			-0.43%	(\$2,000.00)	\$469,000.00	\$467,000.00	\$467,000.00								
32	Landfill / Solid Waste Disposal			8.95%	\$13,000.00	\$145,200.00	\$158,200.00	\$158,200.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			8.35%	\$132,355.17	\$1,584,828.07	\$1,717,183.24	\$1,637,183.24			\$80,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services		1.00	-49.18%	(\$60,000.00)	\$122,000.00	\$62,000.00	\$62,000.00								
43	Court and Public Defender	1.00	3.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital	1.00		52.08%	\$401,000.00	\$770,000.00	\$1,171,000.00	\$991,000.00			\$180,000.00					
45	Debt			-4.51%	(\$76,998.67)	\$1,708,493.43	\$1,631,494.76	\$1,526,376.00			\$105,118.76					
46	Deferred Charges			1366.34%	\$13,663.37	\$1,000.00	\$14,663.37				\$14,663.37					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.39%	\$45,657.97	\$1,910,207.66	\$1,955,865.63	\$1,955,865.63								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	63.00	48.00	4.95%	\$907,306.47	\$18,331,363.84	\$19,238,670.31	\$17,685,459.21	\$40,411.10	\$0.00	\$0.00	\$1,512,800.00	\$0.00	\$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. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
				<input checked="checked" type="checkbox"/>		
				Surplus Anticipated	\$2,025,000.00	
				American Rescue Plan Act	\$397,426.50	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	133	\$21,036,600.00	0.86%
2 Residential	2,524	\$2,035,664,500.00	83.34%
3A/3B Farm	257	\$179,926,300.00	7.37%
4A Commercial	156	\$173,872,000.00	7.12%
4B Industrial	25	\$17,631,200.00	0.72%
4C Apartments	5	\$9,083,700.00	0.37%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$5,444,700.00	0.22%
Total	3,101	\$2,442,659,000.00	100.00%

Average Ratio (%), Assessed to True Value	98.32%
Equalized Valuation, Taxable Properties	\$2,484,396,867.37

Total # of property tax appeals filed in 2022	County Tax Board	20.00
	State Tax Court	20.00

Number of 2022 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	16.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
---	--------

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$32,995,900.00	22.35%
15B Other Schools	1	\$6,325,100.00	4.28%
15C Public Property	56	\$37,936,900.00	25.70%
15D Church and Charities	23	\$17,104,300.00	11.59%
15E Cemeteries & Graveyards	4	\$2,040,500.00	1.38%
15F Other Exempt	33	\$51,224,900.00	34.70%
Total	120	\$147,627,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.04%

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 2022 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					
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,490,142.66	\$1,168,488.64	\$17,872.89	\$85,767.07	\$159,275.35	\$58,738.71
Police Officers (Including Superior Officers)	20.00	4.00	3,384,697.86	\$2,818,750.00	\$133,250.00	\$201,481.73	\$203,805.77	\$27,410.36
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	18.00	0.00	2,062,637.26	\$1,517,725.04	\$147,604.13	\$74,712.02	\$241,986.40	\$80,609.67
All Other Non-Union Employees not listed above	11.00	79.00	435,474.49	\$157,392.43	\$13,534.97	\$31,498.86	\$164,992.72	\$68,055.51
Totals	60.00	85.00	7,372,952.27	\$5,662,356.11	\$312,261.99	\$393,459.68	\$770,060.24	\$234,814.25

Is the Local Government required to comply with N.J.S.A. 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	23.00	\$8,599.07	\$197,778.61	19.00	\$8,348.61	\$158,623.59
Parent & Child	3.00	\$16,983.79	\$50,951.37	6.00	\$16,489.12	\$98,934.72
Employee & Spouse (or Partner)	14.00	\$18,235.27	\$255,293.78	10.00	\$17,704.15	\$177,041.50
Family	11.00	\$23,523.24	\$258,755.64	16.00	\$22,838.10	\$365,409.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	51.00		\$762,779.40	51.00		\$800,009.41
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	51.00		\$762,779.40	51.00		\$800,009.41

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 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
PBA	80.00	\$22,419.23	x		
PUBLIC WORKS	585.00	\$192,100.17	x		
POLICE CHIEF	150.00	\$90,000.00		x	
BOROUGH CLERK	105.00	\$38,646.46		x	
STREETS & ROAD MANAGER	160.00	\$62,630.77		x	
PUBLIC WORKS MANAGER	175.00	\$102,671.83		x	
Totals	1255.00	\$508,468.46			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$13,369,000.00	\$13,369,000.00				
<u>Utility Fund Debt</u>						
Sewer	\$950,000.00	\$950,000.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$7,225,000.00	\$7,225,000.00				
Notes Outstanding	\$741,000.00	\$741,000.00				
Bonds Outstanding	\$13,580,000.00	\$13,580,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$35,865,000.00	\$14,319,000.00				
Population (2020 census)	7,893					
Per Capita Gross Debt	\$4,543.90					
Per Capita Net Debt	\$2,729.76					
3 Year Average Property Valuation		\$2,291,891,930.00				
Net Debt as % of 3 Year Average Property Valuation		0.94%				
Utility Fund - Principal			\$80,000.00	\$85,000.00	\$90,000.00	\$695,000.00
Utility Fund - Interest			\$25,118.76	\$23,318.76	\$21,406.26	\$81,131.26
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,175,000.00	\$1,195,000.00	\$1,220,000.00	\$9,990,000.00
Bonds - Interest			\$343,225.00	\$314,425.00	\$284,950.00	\$1,105,000.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest			\$8,151.00			
Total			\$1,631,494.76	\$1,617,743.76	\$1,616,356.26	\$11,871,131.26
Total Principal			\$1,255,000.00	\$1,280,000.00	\$1,310,000.00	\$10,685,000.00
Total Interest			\$376,494.76	\$337,743.76	\$306,356.26	\$1,186,131.26
% of Total Current Year Budget			8.48%			
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	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

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	Municipality	Bernards Township	Fire Prevention	Fire Prevention		7/1/2022	12/31/2023	\$12,000.00
Recipient	Municipality	Bedminster Township	Municipal Court	Municipal Court		1/1/2023	12/31/2023	\$50,000.00
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$62,000.00
	Page Total							\$62,000.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$0.00
	Amount Paid Total							\$62,000.00
	Total							\$62,000.00

USER FRIENDLY BUDGET SECTION - Notes

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