

2010 Budget Introduction

We are pleased to introduce the Township of Bernards 2010 budget. The public hearing for the budget will be held June 29, 2010 at 8:00pm at the Municipal Building at 1 Collyer Lane, Basking Ridge.

The 2010 Tax Levy will increase 3.65% from 2009, an amount of \$585,006. Despite the current year increase, since 2005 no New Jersey municipality can match Bernards Township's property tax record. Bernards Township has reduced municipal services taxes while the rest of the state has seen massive increases. From 2005 to 2009, statewide municipal services taxes increased 34.5, and are projected to grow to 40% increases for 2010 for the five year period. Bernards Township taxpayers enjoy the lowest equalized municipal services tax rate in Somerset County, yet can count on extraordinary public safety and health services, an excellent and expanded park system, diverse recreational opportunities, well maintained infrastructure, a great library, and a dedicated customer focused municipal services staff.

The tax levy stabilization is all the more remarkable considering \$205M in new ratables were added to the tax rolls from 2005-2009, the general debt principal balance was reduced by \$5.135M from 05 to 10, four appropriation items increased by \$3.182M, and four revenue items have decreased by -\$2.937M including a 33.1% decreased in state aid. State aid to Bernards Township is supposed to constitute energy and utility taxes paid by Bernards' residences and businesses, but the bulk of those funds have been diverted by the state – in fact you'd have to go back 17 years to 1993 to when we were last at the 2010 allocation. Bernards Township receives only \$63 per capita of state aid compared to the NJ average of \$150 per capita.

	<u>2010</u>	<u>2009</u>	<u>2005</u>	<u>+/- 05 to 10</u>
Tax Levy	16,592,075.57	16,007,069.34	16,722,977.59	(130,902.02)
Tax Rate / \$100	0.258	0.235	0.260	(0.002)
Assessed Valuation	6,427,802,477	6,823,575,000	6,406,611,095	21,191,382
Avg. Home Value	581,191.78	615,925.54	593,943.55	(12,751.77)
Avg. Home Muni Svcs Tax	1,499.47	1,447.43	1,544.25	(44.78)
Avg. Home Open Space Tax	174.36	184.78	178.18	(3.83)
Total Municipal Taxes	1,673.83	1,632.20	1,722.44	(48.60)
Total Budget Appropriations	35,985,795.00	36,047,825.37	35,749,530.82	236,264.18

Budget Components:

Appropriations

Library	2,385,761.51	2,432,284.08	1,948,827.00	436,934.51
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Police Budget	4,974,440.00	4,654,124.28	4,118,795.64	855,644.36
Pension	1,579,719.00	1,421,498.00	175,954.00	1,403,765.00
Reserve for Uncollected Taxes	3,500,824.56	3,406,170.84	3,014,492.39	486,332.17
	12,440,745.07	11,914,077.20	9,258,069.03	3,182,676.04
<u>Revenues *</u>				
Interest Earnings	135,000.00	157,967.63	1,001,369.30	(866,369.30)
Construction Code Fees	450,000.00	470,588.50	1,342,240.00	(892,240.00)
Added Taxes - New Construction	350,000.00	369,783.53	637,972.28	(287,972.28)
State Aid Cuts	1,798,308.00	2,289,718.00	2,688,854.00	(890,546.00)
	2,733,308.00	3,288,057.66	5,670,435.58	(2,937,127.58)
* 2005,2009 revenues shown as amounts realized, 2010 amounts projected				
Sum of Eight Budgetary Pressures				6,119,803.62
General Debt Balance	800,000.00	1,200,000.00	5,935,000.00	(5,135,000.00)

Bernards Township has remained true to its "pay as you go" philosophy, and has not bonded for general needs since 1991. Bernards has never deferred any of its pension obligations. It practices conservative budgeting techniques, attempts to establish and maintain prudent reserves, and will be general fund debt free in 2011. Bernards Township's "consistently strong financial performance and position, supported by good and well-embedded financial management policies and practices, and manageable debt burden" resulted in Standard and Poor's affirming the Township's 'AAA' bond rating in 2009. This rating allowed the Township to cheaply borrow the funds that made the preservation of the English Farm, the purchase of the Sons of Liberty, and Whitenack Woods properties possible.

Township management, staff, and elected officials continue to be forward thinking. The Township does not offer any post-retirement benefits to its employees. Management has quietly shrunk an already lean municipal workforce by 5%, removed 12 enrollees from the health benefit roles, required contributions for healthcare, and reduced the costs of other benefits. We will not stand still in these tough times. Bernards is proud to be recently honored as one of the first municipalities to become "Sustainable Jersey Certified". Before it was fashionable, Bernards conducted an extensive energy audit and immediately began to focus on energy efficiencies throughout its operations and facilities. Bernards has recently opened new open-space properties to the public, protected properties and sensitive areas with easements, gone "pesticide and chemical" free in its parks, provided state of the art equipment to our all-

volunteer emergency service squads, conducted the only municipally run H1N1 vaccination clinics in the area, explored and bid for solar energy generation on its facilities, planned and are conducting a yearlong 250th anniversary celebration, and initiated a community wide wellness campaign.

Annual tax reductions could not continue indefinitely in the face of declining non-tax revenues, a slowdown of new construction, and the rise of mandated expenses and programs. For FY2010, we have held our tax levy well below the state tax levy cap. Our taxes are below the level they were five years ago while delivering enhanced services, and working hard to maintain our significant infrastructure. It took great effort, teamwork, and creativity from staff and our elected officials to draft a budget that provides first class services at a measurably low cost, and keeps our vision of the future intact. I want to thank the Township Committee and staff for all their help.

Bruce McArthur, CFO/Township Administrator

**2010 MUNICIPAL BUDGET
OF THE TOWNSHIP OF BERNARDS, COUNTY OF SOMERSET
FOR THE FISCAL YEAR 2010
REVENUE AND APPROPRIATION SUMMARIES**

Summary of Revenues	Anticipated	
	2010	2009
1. Surplus	\$13,104,000.00	\$ 11,839,881.17
2. Miscellaneous Revenues	\$ 6,029,719.44	\$ 7,940,874.86
3. Receipts from Delinquent Taxes	\$ 260,000.00	\$ 260,000.00
4. a) Local Tax for Municipal Purposes	\$16,592,075.56	\$ 16,007,069.34
b) Addition to Local District School Tax		
Tot Amt to be Raised by Taxes for Sup of Muni Bud	\$16,592,075.56	\$ 16,007,069.34
Total General Revenues	\$35,985,795.00	\$ 36,047,825.37

Summary of Appropriations	2010 Budget	2009 Budget
1. Operating Expenses: Salaries & Wages	\$12,952,874.42	\$ 12,918,841.38
Other Expenses	\$14,978,839.02	\$ 15,049,199.16
2. Deferred Charges & Other Appropriations	\$ 2,225,657.00	\$ 2,321,213.99
3. Capital Improvements	\$ 1,878,000.00	\$ 1,878,000.00
4. Debt Service (Include for School Purposes)	\$ 449,600.00	\$ 474,400.00
5. Reserve for Uncollected Taxes	\$ 3,500,824.56	\$ 3,406,170.84
Total General Appropriations	\$35,985,795.00	\$ 36,047,825.37
Total Number of Employees	179	183

2010 Dedicated Golf Utility Budget

Summary of Revenues	Anticipated	
	2010	2009
1. Surplus	\$ 6,200.39	\$ -
2. Miscellaneous Revenues	\$ 472,000.00	\$ 529,926.59
3. Deficit (General Budget)		
Total Revenues	\$ 478,200.39	\$ 529,926.59

Summary of Appropriations	2010 Budget	2009 Budget
1. Operating Expenses: Salaries & Wages	\$ 139,710.65	\$ 126,986.81
Other Expenses	\$ 308,498.49	\$ 374,406.90
2. Capital Improvements		
3. Debt Service (Include for School Purposes)		
4. Deferred Charges & Other Appropriations	\$ 29,991.25	\$ 28,532.88
5. Surplus (General Budget)		
Total General Appropriations	\$ 478,200.39	\$ 529,926.59
Total Number of Employees (seasonal)	15	15

Balance of Outstanding Debt – 2010 Budget for Principal and Interest				
	General	General - Open Space	Sewer Utility	Utility--Golf
Interest	\$ 49,600.00			
Principal	\$ 400,000.00		N/A	N/A
Outstanding Balance	\$ 800,000.00	\$ 23,320,000.00		

Notice is hereby given that the budget and tax resolution was approved by the Township Committee of the Township of Bernards, County of Somerset on May 24, 2010.

A hearing on the budget and tax resolution will be held Town Hall, on June 29, 2010 at 8:00 PM at which time and place objections to the Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of the Municipal Clerk, Denise Szabo, at the Municipal Building, One Collyer Lane, Basking Ridge, New Jersey, (908) 203-3014 during the hours of 8:30 to 4:30. Copies are also available at the Bernards Township Library, 32 South Maple Avenue, Basking Ridge, New Jersey and the budget is posted on the Township website, www.bernards.org.

Township of Bernards 2010 Budget

<u>Revenue</u>	<u>Projected 2010</u>	<u>Anticipated 2009</u>	<u>% 2010 vs. 2009</u>	<u>Unaudited Realized 2009</u>	<u>2009 % Realized</u>	<u>Anticipated 2008</u>	<u>Unaudited Realized 2008</u>	<u>2008 % Realized</u>
Surplus Anticipated	\$ 13,104,000.00	\$ 11,839,881.17	10.68%	\$ 11,839,881.17	100.00%	\$ 12,963,207.71	\$ 12,963,207.70	100.00%
Miscellaneous Revenues: Local Revenues								
Alcoholic Beverage Licenses	\$ 27,500.00	\$ 27,500.00	0.00%	\$ 34,080.00	123.93%	\$ 26,000.00	\$ 33,600.00	129.23%
Fees and Permits	\$ 300,000.00	\$ 300,000.00	0.00%	\$ 366,519.34	122.17%	\$ 250,000.00	\$ 356,870.43	142.75%
Municipal Court	\$ 300,000.00	\$ 300,000.00	0.00%	\$ 318,303.01	106.10%	\$ 250,000.00	\$ 313,023.31	125.21%
Interest and Costs on Taxes	\$ 60,000.00	\$ 60,000.00	0.00%	\$ 146,150.07	243.58%	\$ 60,000.00	\$ 122,045.05	203.41%
Interest on Investments & Deposits	\$ 135,000.00	\$ 250,000.00	-46.00%	\$ 157,967.63	63.19%	\$ 500,000.00	\$ 663,223.41	132.64%
Swimming Pool Membership Fees	\$ 500,000.00	\$ 500,000.00	0.00%	\$ 593,335.00	118.67%	\$ 453,500.00	\$ 500,313.75	110.32%
Gate Receipts-Swimming Pool	\$ 63,000.00	\$ 62,000.00	1.61%	\$ 65,129.00	105.05%	\$ 46,000.00	\$ 62,869.00	136.67%
Pool-Refreshment Stand	\$ 2,500.00	\$ 2,500.00	0.00%	\$ 3,801.00	152.04%	\$ 2,500.00	\$ 2,500.00	100.00%
Recreation-Fees & Permits	\$ 350,000.00	\$ 350,000.00	0.00%	\$ 513,866.68	146.82%	\$ 350,000.00	\$ 443,915.75	126.83%
Development Application Fees	\$ 400.00	\$ 400.00	0.00%	\$ 5,793.75	1448.44%	\$ 400.00	\$ 5,089.28	1272.32%
Payment in Lieu of Taxes	\$ 175,000.00	\$ 175,000.00	0.00%	\$ 223,453.35	127.69%	\$ 120,000.00	\$ 217,976.45	181.65%
Total Local Revenues	\$ 1,913,400.00	\$ 2,027,400.00	-5.62%	\$ 2,428,398.83	119.78%	\$ 2,058,400.00	\$ 2,721,426.43	132.21%
State Aid Without Offsetting Appropriations:								
Consolidated Municipal Property Tax Relief Act	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ 90,040.00	\$ 91,552.00	101.68%
Energy Tax Receipts (P.L. 1997, Chapters 162 & 167)	\$ 1,798,308.00	\$ 2,289,718.00	-21.46%	\$ 2,289,718.00	100.00%	\$ 2,318,677.00	\$ 2,318,677.00	100.00%
Supplemental Energy Receipts Tax				\$ -				
Total State Aid Without Offsetting Appropriations	\$ 1,798,308.00	\$ 2,289,718.00	-21.46%	\$ 2,289,718.00	100.00%	\$ 2,408,717.00	\$ 2,410,229.00	100.06%
Dedicated Uniform Construction Code Fees								
Uniform Construction Code Fees	\$ 450,000.00	\$ 450,000.00	0.00%	\$ 470,588.50	104.58%	\$ 500,000.00	\$ 561,391.25	112.28%
Interlocal Municipal Service Agreements Offset with Appropriations								
Bernards Twp. Sewerage Authority -Service Contract	338,708.00	323,162.00	4.81%	\$ 323,162.00	100.00%	310,733.00	\$ 310,733.00	96.15%
Interlocal Health Services Contracts	338,114.00	323,479.00	4.52%	\$ 325,942.40	100.76%	426,084.00	\$ 409,224.00	126.51%
Interlocal Dispatch Services Contract	441,253.70	444,810.47	-0.80%	\$ 417,258.80	93.81%	430,482.13	\$ 394,750.44	91.70%
Total Interlocal Municipal Service Agreements	\$ 1,118,075.70	\$ 1,091,451.47	2.44%	\$ 1,066,363.20	97.70%	\$ 1,167,299.13	\$ 1,114,707.44	103.49%
Public and Private Revenues Offset with Appropriations:								
Public Health Priority Funding	\$ 2,820.00	\$ 5,563.50	-49.31%	\$ 5,563.50	100.00%	\$ 4,464.00	\$ 4,360.00	97.67%
Recycling Tonnage Grant	\$ 26,462.27	\$ 18,442.05	43.49%	\$ 18,442.05	100.00%	\$ 7,979.00	\$ 7,979.00	100.00%
Drunk Driving Enforcement Fund	\$ 7,228.14	\$ 3,292.22	119.55%	\$ 3,292.22	100.00%	\$ 6,500.00	\$ 6,500.00	100.00%
Clean Communities Program	\$ 55,357.53	\$ 38,232.97	44.79%	\$ 38,232.97	100.00%	\$ 33,659.11	\$ 33,659.11	100.00%
Municipal Alliance on Alcoholism and Drug Abuse	\$ 20,628.00	\$ 20,628.00	0.00%	\$ 20,628.00	100.00%	\$ 20,809.00	\$ 20,809.00	100.00%
New Jersey Body Armor Fund	\$ 1,452.30	\$ 3,687.16	-60.61%	\$ 3,687.16	100.00%	\$ 4,308.24	\$ 4,308.24	100.00%
Federal USDOJ Body Armor Fund	\$ 9,272.50	\$ 4,448.01	108.46%	\$ 4,448.01	100.00%	\$ 938.37	\$ 938.37	100.00%
NJ OIT Enhanced 911 General Assistance Grant			#DIV/0!		#DIV/0!	\$ 32,823.00	\$ 32,823.00	100.00%
NJ Highlands Council		\$ 15,000.00	-100.00%	\$ 15,000.00	100.00%			#DIV/0!
Tobacco Age of Sale Enforcement		\$ 2,520.00	-100.00%	\$ 2,520.00	100.00%	\$ 4,020.00	\$ 4,020.00	100.00%
NJ Department of Health Hepatitis B Grant	\$ 390.00	\$ 316.00	23.42%	\$ 316.00	100.00%	\$ 2,688.00	\$ 2,688.00	100.00%
NJ Department of Health Pandemic Flu Preparedness Grant			#DIV/0!		#DIV/0!	\$ 10,565.00	\$ 10,565.00	100.00%
NJ Department of Health H1N1 Grant	\$ 31,575.00	\$ 138,314.00	-77.17%	\$ 138,314.00	100.00%			100.00%
NJ DEP Tree Trimming Grant	\$ 7,000.00		#DIV/0!		#DIV/0!			#DIV/0!
Emergency Management Services	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	100.00%	\$ 5,000.00	\$ 5,000.00	100.00%
NJ DCA Domestic Violence Grant		\$ 1,000.00	-100.00%	\$ 1,000.00	100.00%			#DIV/0!
NJ DCA Recreation Opportunities for Indiv. w/ Disabilities			#DIV/0!		#DIV/0!	\$ 5,000.00	\$ 5,000.00	100.00%
US DOJ Drug-Free Communities Support Program		\$ 100,000.00	-100.00%	\$ 100,000.00	100.00%	\$ 100,000.00	\$ 100,000.00	100.00%
Somerset County Youth Services Commission		\$ 5,000.00	-100.00%	\$ 5,000.00	100.00%	\$ 5,000.00	\$ 5,000.00	100.00%
Municipal Alliance Trust Fund 25% Matching Funds	\$ 5,157.00	\$ 5,157.00	0.00%	\$ 5,157.00	100.00%	\$ 5,202.25	\$ 5,202.25	100.00%

**Township of Bernards 2010 Budget
Revenue**

	Projected 2010	Anticipated 2009	% 2010 vs. 2009	Unaudited Realized 2009	2009 % Realized	Anticipated 2008	Unaudited Realized 2008	2008 % Realized
Somerset County Cultural and Heritage Commission		\$ 4,000.00	-100.00%	\$ 4,000.00	100.00%	\$ 3,750.00	\$ 3,750.00	100.00%
Reserve for Health Prevention Programs	\$ 1,000.00		#DIV/0!		#DIV/0!			#DIV/0!
Reserve for Drug Abuse Resistance Education		\$ 1,607.86	-100.00%	\$ 1,607.86	100.00%	\$ 608.26	\$ 608.26	100.00%
Reserve for Recreation Donations	\$ 5,000.00	\$ 9,771.62	-48.83%	\$ 9,771.62	100.00%	\$ 6,600.00	\$ 6,600.00	100.00%
Reserve for Memorial Tree Donations	\$ 2,200.00	\$ 1,000.00	120.00%	\$ 1,000.00	100.00%	\$ 1,000.00	\$ 1,000.00	100.00%
Reserve for Developer Tree Replacement Program		\$ 83,000.00	-100.00%	\$ 83,000.00	100.00%	\$ 6,931.32	\$ 6,931.32	100.00%
Reserve for Community Policing Donations		\$ 6,525.00	-100.00%	\$ 6,525.00	100.00%	\$ 12,340.00	\$ 12,340.00	100.00%
Reserve for Police Program Donations	\$ 100.00		#DIV/0!		#DIV/0!			#DIV/0!
Reserve for Police Equipment Donation	\$ 3,500.00	\$ 2,800.00	25.00%	\$ 2,800.00	100.00%	\$ 750.00	\$ 750.00	100.00%
Reserve for 250th Anniversary Celebration	\$ 3,291.00		#DIV/0!		#DIV/0!			#DIV/0!
Reserve for Green Initiatives	\$ 9,072.00		#DIV/0!		#DIV/0!			#DIV/0!
Reserve for 911 Memorial Maintenance	\$ 30.00		#DIV/0!		#DIV/0!			#DIV/0!
Reserve for Library Bequest - Shirley Klenke	\$ 121,400.00	\$ 40,000.00	203.50%	\$ 40,000.00	100.00%			#DIV/0!
Total Public and Private Revenues	\$ 317,935.74	\$ 515,305.39	-38.30%	\$ 515,305.39	100.00%	\$ 280,935.55	\$ 280,831.55	99.96%
Other Special Items:								
Uniform Fire Safety Act	\$ 20,000.00	\$ 20,000.00	0.00%	\$ 27,080.56	135.40%	\$ 20,000.00	\$ 27,199.17	136.00%
Hotel Occupancy Tax	\$ 300,000.00	\$ 300,000.00	0.00%	\$ 586,385.40	195.46%	\$ 300,000.00	\$ 616,373.17	205.46%
Capital Fund Balance	\$ -	\$ -	#DIV/0!		#DIV/0!	\$ 18,802.17	\$ 18,802.17	100.00%
Golf Utility Fund Balance			#DIV/0!		#DIV/0!			#DIV/0!
Open Space Trust Fund - Debt Payments	\$ -	\$ -	#DIV/0!		#DIV/0!	\$ -		#DIV/0!
Reserve for Sale of Municipal Assets	\$ -	\$ 1,135,000.00	-100.00%	\$ 1,135,000.00	100.00%	\$ 550,000.00	\$ 550,000.00	100.00%
Rental Agreements	\$ 112,000.00	\$ 112,000.00	0.00%	\$ 170,252.10	152.01%	\$ 90,000.00	\$ 132,583.26	147.31%
Total Other Special Items	\$ 432,000.00	\$ 1,567,000.00	-72.43%	\$ 1,918,718.06	122.45%	\$ 1,034,499.02	\$ 1,400,654.62	135.39%
Total Miscellaneous Revenues	\$ 6,029,719.44	\$ 7,940,874.86	-24.07%	\$ 8,689,091.98	109.42%	\$ 7,449,850.70	\$ 8,489,240.29	115.35%
Receipts from Delinquent Taxes	\$ 260,000.00	\$ 260,000.00	0.00%	\$ 499,415.05	192.08%	\$ 260,000.00	\$ 400,685.53	154.11%
Amount to be Raised by Taxation	\$ 16,592,075.56	\$ 16,007,069.34	3.65%	\$ 19,091,721.79	119.27%	\$ 16,007,539.33	\$ 19,172,776.00	119.77%
Total General Revenues	\$ 35,985,795.00	\$ 36,047,825.37	-0.17%	\$ 40,120,109.99	111.30%	\$ 36,680,597.73	\$ 41,025,909.52	112.12%

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
OPERATIONS WITHIN "CAP"				
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	\$ 89,600.00	\$ 87,190.00	\$ 2,410.00	2.76%
Other Expenses	\$ 27,180.00	\$ 34,135.00	\$ (6,955.00)	-20.37%
Human Resources				
Salaries and Wages	\$ 140,840.00	\$ 143,560.00	\$ (2,720.00)	-1.89%
Other Expenses	\$ 23,330.00	\$ 28,220.00	\$ (4,890.00)	-17.33%
Township Committee				
Salaries and Wages	\$ 27,200.00	\$ 27,200.00	\$ -	0.00%
Other Expenses	\$ 51,730.00	\$ 65,205.00	\$ (13,475.00)	-20.67%
Municipal Clerk				
Salaries and Wages	\$ 197,670.00	\$ 192,200.00	\$ 5,470.00	2.85%
Other Expenses	\$ 34,470.00	\$ 34,815.00	\$ (345.00)	-0.99%
Financial Administration				
Salaries and Wages	\$ 230,030.00	\$ 235,750.00	\$ (5,720.00)	-2.43%
Other Expenses	\$ 20,660.00	\$ 21,430.00	\$ (770.00)	-3.59%
Audit Services				
Other Expenses	\$ 15,175.00	\$ 14,992.50	\$ 182.50	1.22%
Purchasing Administration				
Salaries and Wages	\$ 82,360.00	\$ 83,290.00	\$ (930.00)	-1.12%
Other Expenses	\$ 10,140.00	\$ 10,303.00	\$ (163.00)	-1.58%
Computer Network Administration				
Salaries and Wages	\$ 219,840.00	\$ 213,620.00	\$ 6,220.00	2.91%
Other Expenses	\$ 36,350.00	\$ 38,000.00	\$ (1,650.00)	-4.34%
Revenue Administration				
Salaries and Wages	\$ 97,180.00	\$ 118,100.00	\$ (20,920.00)	-17.71%
Other Expenses	\$ 31,110.00	\$ 30,550.00	\$ 560.00	1.83%
Tax Assessment Administration				
Salaries and Wages	\$ 330,570.00	\$ 324,340.00	\$ 6,230.00	1.92%
Other Expenses	\$ 37,430.00	\$ 35,090.00	\$ 2,340.00	6.67%
Legal Services				
Other Expenses	\$ 390,000.00	\$ 390,000.00	\$ -	0.00%
Engineering Services				
Salaries and Wages	\$ 553,670.00	\$ 541,450.00	\$ 12,220.00	2.26%
Other Expenses	\$ 26,990.00	\$ 28,060.00	\$ (1,070.00)	-3.81%
Total General Government	\$ 2,673,525.00	\$ 2,697,500.50	\$ (23,975.50)	-0.89%
LAND USE ADMINISTRATION				
Planning Board				
Salaries and Wages	\$ 69,800.00	\$ 68,170.00	\$ 1,630.00	2.39%
Other Expenses	\$ 59,520.00	\$ 61,695.00	\$ (2,175.00)	-3.53%
Board of Adjustment				
Salaries and Wages	\$ 122,010.00	\$ 111,860.00	\$ 10,150.00	9.07%
Other Expenses	\$ 64,760.00	\$ 84,920.00	\$ (20,160.00)	-23.74%
Environmental Commission				
Salaries and Wages	\$ 1,300.00	\$ 1,400.00	\$ (100.00)	-7.14%
Other Expenses	\$ 2,550.00	\$ 3,145.00	\$ (595.00)	-18.92%
Agricultural Advisory/ Open Space Committees				
Salaries and Wages	\$ 1,000.00	\$ 1,200.00	\$ (200.00)	-16.67%
Other Expenses	\$ 3,700.00	\$ 7,400.00	\$ (3,700.00)	-50.00%
Total Land Use Administration	\$ 324,640.00	\$ 339,790.00	\$ (15,150.00)	-4.46%
INSURANCE				
Liability Insurance	\$ 287,200.00	\$ 323,570.00	\$ (36,370.00)	-11.24%
Workers Compensation Insurance	\$ 353,490.00	\$ 318,240.00	\$ 35,250.00	11.08%
Employee Group Insurance	\$ 1,674,780.00	\$ 1,488,070.00	\$ 186,710.00	12.55%
Unemployment Insurance	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
Total Insurance	\$ 2,322,970.00	\$ 2,137,380.00	\$ 185,590.00	8.68%

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
PUBLIC SAFETY FUNCTIONS				
Police Department				
Salaries and Wages	\$ 4,261,590.00	\$ 3,911,620.00	\$ 349,970.00	8.95%
Other Expenses	\$ 217,090.00	\$ 235,971.00	\$ (18,881.00)	-8.00%
Police Dispatch Services				
Salaries and Wages	\$ 311,640.00	\$ 319,680.00	\$ (8,040.00)	-2.52%
Other Expenses	\$ 100,620.00	\$ 99,463.28	\$ 1,156.72	1.16%
Purchase of Police Cars				
Other Expenses	\$ 83,500.00	\$ 87,390.00	\$ (3,890.00)	-4.45%
Office of Emergency Management				
Salaries and Wages	\$ 28,000.00	\$ 28,000.00	\$ -	0.00%
Other Expenses	\$ 9,650.00	\$ 10,000.00	\$ (350.00)	-3.50%
Aid to Volunteer Fire Companies				
Other Expenses	\$ 90,000.00	\$ 90,000.00	\$ -	0.00%
Aid to Volunteer First Aid Squads				
Other Expenses	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
Uniform Fire Code/Fire Hydrants				
Salaries and Wages	\$ 134,110.00	\$ 131,260.00	\$ 2,850.00	2.17%
Other Expenses	\$ 364,390.00	\$ 365,440.00	\$ (1,050.00)	-0.29%
Municipal Prosecutor				
Other Expenses	\$41,000.00	\$41,000.00	\$ -	0.00%
Total Public Safety Functions	\$ 5,656,590.00	\$ 5,334,824.28	\$ 321,765.72	6.03%
PUBLIC WORKS FUNCTIONS				
Streets and Road Maintenance				
Salaries and Wages	\$ 1,420,050.00	\$ 1,367,110.00	\$ 52,940.00	3.87%
Other Expenses	\$ 394,190.00	\$ 394,585.00	\$ (395.00)	-0.10%
Snow Removal				
Salaries and Wages	\$ 125,000.00	\$ 125,000.00	\$ -	0.00%
Other Expenses	\$ 407,620.00	\$ 407,620.00	\$ -	0.00%
Shade Tree Commission				
Salaries and Wages	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
Other Expenses	\$ 5,550.00	\$ 13,100.00	\$ (7,550.00)	-57.63%
Street Light Maintenance				
Other Expenses	\$ 32,500.00	\$ 32,500.00	\$ -	0.00%
Solid Waste Collection				
Salaries and Wages	\$ 67,500.00	\$ 67,500.00	\$ -	0.00%
Other Expenses	\$ 27,180.00	\$ 27,180.00	\$ -	0.00%
Public Buildings				
Salaries and Wages	\$ 232,360.00	\$ 225,680.00	\$ 6,680.00	2.96%
Other Expenses	\$ 185,300.00	\$ 166,287.00	\$ 19,013.00	11.43%
Vehicle Maintenance				
Salaries and Wages	\$ 197,340.00	\$ 268,000.00	\$ (70,660.00)	-26.37%
Other Expenses	\$ 237,770.00	\$ 200,939.00	\$ 36,831.00	18.33%
Municipal Services Act				
Other Expenses	\$ 127,000.00	\$ 127,000.00	\$ -	0.00%
Total Public Works Functions	\$ 3,460,560.00	\$ 3,423,701.00	\$ 36,859.00	1.08%
HEALTH & HUMAN SERVICES FUNCTIONS				
Public Health Services				
Salaries and Wages	\$ 266,940.00	\$ 299,890.00	\$ (32,950.00)	-10.99%
Other Expenses	\$ 91,380.00	\$ 88,897.89	\$ 2,482.11	2.79%
Animal Control Services				
Salaries and Wages	\$ 48,530.00	\$ 57,400.00	\$ (8,870.00)	-15.45%
Contributions to Social Service Agencies--V.N.A. Contract				
Other Expenses	\$ 23,419.00	\$ 23,170.00	\$ 249.00	1.07%
Total Health & Human Service Functions	\$ 430,269.00	\$ 469,357.89	\$ (39,088.89)	-8.33%
PARKS & RECREATION FUNCTIONS				
Recreation Services and Programs				

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
Salaries and Wages	\$ 405,180.00	\$ 404,740.00	\$ 440.00	0.11%
Other Expenses	\$ 239,130.00	\$ 239,350.00	\$ (220.00)	-0.09%
Maintenance of Parks & Public Grounds				
Salaries and Wages	\$ 557,050.00	\$ 500,050.00	\$ 57,000.00	11.40%
Other Expenses	\$ 204,200.00	\$ 213,535.00	\$ (9,335.00)	-4.37%
Community Pool Commission				
Salaries and Wages	\$ 292,150.00	\$ 273,143.36	\$ 19,006.64	6.96%
Other Expenses	\$ 216,650.00	\$ 247,752.36	\$ (31,102.36)	-12.55%
Total Parks and Recreation Functions	\$ 1,914,360.00	\$ 1,878,570.72	\$ 35,789.28	1.91%
OTHER COMMON OPERATING FUNCTIONS				
Community Service				
Salaries and Wages	\$ 55,230.00	\$ 54,110.00	\$ 1,120.00	2.07%
Other Expenses	\$ 9,370.00	\$ 9,870.00	\$ (500.00)	-5.07%
Accumulated Leave Compensation				
Other Expenses	\$ 70,000.00	\$ 70,000.00	\$ -	0.00%
Deer Task Force				
Salaries and Wages	\$ 11,200.00	\$ 11,200.00	\$ -	0.00%
Other Expenses	\$ 30,355.00	\$ 30,355.00	\$ -	0.00%
Charter Day Celebration				
Salaries and Wages	\$ 4,300.00	\$ 4,700.00	\$ (400.00)	-8.51%
Other Expenses	\$ 22,000.00	\$ 21,700.00	\$ 300.00	1.38%
250th Anniversary Celebration				
Other Expenses	\$ 5,000.00	\$ 5,000.00	\$ -	
Total Other Common Operating Functions	\$ 207,455.00	\$ 206,935.00	\$ 520.00	0.25%
UTILITY EXPENSES AND BULK PURCHASES				
Other Expenses	\$ 709,660.00	\$ 713,973.00	\$ (4,313.00)	-0.60%
Total Utility Expenses & Bulk Purchases	\$ 709,660.00	\$ 713,973.00	\$ (4,313.00)	-0.60%
LANDFILL/SOLID WASTE DISPOSAL COSTS				
Solid Waste Disposal				
Salaries and Wages	\$ 64,420.00	\$ 62,010.00	\$ 2,410.00	3.89%
Other Expenses	\$ 118,200.00	\$ 122,896.00	\$ (4,696.00)	-3.82%
Total Landfill/Solid Waste Disposal Costs	\$ 182,620.00	\$ 184,906.00	\$ (2,286.00)	-1.24%
UNIFORM CONSTRUCTION CODE ENFORCEMENT				
Construction Official				
Salaries and Wages	\$ 448,480.00	\$ 465,300.00	\$ (16,820.00)	-3.61%
Other Expenses	\$ 167,180.00	\$ 202,160.00	\$ (34,980.00)	-17.30%
Total Code Enforcement	\$ 615,660.00	\$ 667,460.00	\$ (51,800.00)	-7.76%
DEFERRED CHARGES				
Prior Year Bills - Banisch 2006 & 2007 Planning Bd	\$ -	\$ 657.75	\$ (657.75)	-100.00%
Total Deferred Charges	\$ -	\$ 657.75	\$ (657.75)	-100.00%
STATUTORY EXPENDITURES				
Social Security Taxes				
Other Expenses	\$ 749,570.00	\$ 745,390.00	\$ 4,180.00	0.56%
Public Employees Retirement System				
Other Expenses	\$ 558,770.00	\$ 470,090.00	\$ 88,680.00	18.86%
Police and Fire Retirement System				
Other Expenses	\$ 865,748.00	\$ 822,062.00	\$ 43,686.00	5.31%
Defined Contribution Retirement System				
Other Expenses	\$ 1,300.00	\$ 164.00	\$ 1,136.00	692.68%
Total Statutory Expenditures	\$ 2,175,388.00	\$ 2,037,706.00	\$ 137,682.00	6.76%

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
MUNICIPAL COURT				
Municipal Court				
Salaries and Wages	\$ 227,100.00	\$ 222,930.00	\$ 4,170.00	1.87%
Other Expenses	\$ 125,980.00	\$ 119,721.85	\$ 6,258.15	5.23%
Public Defender				
Other Expenses	\$ 12,080.00	\$ 13,008.00	\$ (928.00)	-7.13%
Total Municipal Court	\$ 365,160.00	\$ 355,659.85	\$ 9,500.15	2.67%
TOTAL GENERAL APPROPRIATIONS WITHIN "CAP"	\$ 21,038,857.00	\$ 20,448,421.99	\$ 590,435.01	2.89%
SUMMARY:				
Total Salaries and Wages inside CAP	\$ 11,322,440.00	\$ 10,949,853.36	\$ 372,586.64	3.40%
Total Other Expenses inside CAP	\$ 9,716,417.00	\$ 9,498,568.63	\$ 217,848.37	2.29%
Total Appropriations inside CAP	\$ 21,038,857.00	\$ 20,448,421.99	\$ 590,435.01	2.89%
OPERATIONS EXCLUDED FROM "CAP"				
EDUCATION FUNCTIONS				
Aid to Free Public Library				
Salaries and Wages	\$ 1,344,647.31	\$ 1,330,125.55	\$ 14,521.76	1.09%
Other Expenses	\$ 1,041,114.70	\$ 1,102,158.54	\$ (61,043.84)	-5.54%
Total Education Functions	\$ 2,385,762.00	\$ 2,432,284.08	\$ (46,522.08)	-1.91%
PUBLIC SAFETY				
L.O.S.A.P.				
Other Expenses	\$ 95,740.00	\$ 100,791.60	\$ (5,051.60)	-5.01%
Total L.O.S.A.P	\$ 95,740.00	\$ 100,791.60	\$ (5,051.60)	-5.01%
INTERLOCAL SERVICE CONTRACTS				
Bernards Township Sewerage Authority Service Contract				
General Administration				
Salaries and Wages	\$ 113,283.44	\$ 111,764.52	\$ 1,518.92	1.36%
Financial Administration				
Salaries and Wages	\$ 108,099.14	\$ 111,898.10	\$ (3,798.96)	-3.40%
BTSA Contract Operating Expenses				
Other Expenses	\$ 117,325.42	\$ 99,499.38	\$ 17,826.04	17.92%
Interlocal Dispatch Services				
Salaries and Wages	\$ 311,638.84	\$ 319,677.10	\$ (8,038.26)	-2.51%
Other Expenses	\$ 129,614.85	\$ 125,133.37	\$ 4,481.48	3.58%
Interlocal Health Services				
Salaries and Wages	\$ 202,653.00	\$ 208,301.66	\$ (5,648.66)	-2.71%
Other Expenses	\$ 135,461.00	\$ 115,177.34	\$ 20,283.66	17.61%
Interlocal Somerset County Curbside Recycling				
Other Expenses	\$ 201,000.00	\$ 201,000.00	\$ -	0.00%
Total Interlocal Service Agreements	\$ 1,319,075.69	\$ 1,292,451.47	\$ 26,624.22	2.06%
OTHER PRIVATE CONTRIBUTIONS				
Drug Abuse Resistance Education				
Other Expenses		\$ 1,607.86	\$ (1,607.86)	-100.00%
Reserve for Police Program Donations				
Other Expenses	\$ 100.00	\$ -	\$ 100.00	#DIV/0!
Reserve for Police Equipment Donations				

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
Other Expenses	\$ 3,500.00	\$ 2,800.00	\$ 700.00	25.00%
Reserve for Community Policing Donations				
Other Expenses		\$ 6,525.00	\$ (6,525.00)	-100.00%
Reserve for Health Prevention Programs				
Other Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	#DIV/0!
Reserve for 911 Memorial Care				
Other Expenses	\$ 30.00	\$ -	\$ 30.00	#DIV/0!
Reserve for Recreation Donations				
Other Expenses	\$ 5,000.00	\$ 9,771.62	\$ (4,771.62)	-48.83%
Library Bequest - Shirley Klenke				
Other Expenses	\$ 121,400.00	\$ 40,000.00	\$ 81,400.00	203.50%
Reserve for Developer Tree Replacement Program				
Other Expenses		\$ 83,000.00	\$ (83,000.00)	-100.00%
Reserve for 250th Anniversary				
Other Expenses	\$ 3,291.00	\$ -	\$ 3,291.00	#DIV/0!
Reserve for Green Initiatives				
Other Expenses	\$ 9,072.00	\$ -	\$ 9,072.00	#DIV/0!
Reserve for Memorial Tree Donations				
Other Expenses	\$ 2,200.00	\$ 1,000.00	\$ 1,200.00	120.00%
Total Private Contributions	\$ 145,593.00	\$ 144,704.48	\$ 888.52	0.61%
FEDERAL AND STATE GRANTS				
NJ DCA Domestic Violence Grant				
Salaries and Wages				
Other Expenses		\$ 1,000.00	\$ (1,000.00)	-100.00%
Drug-Free Communities Support Program				
Other Expenses		\$ 100,000.00	\$ (100,000.00)	-100.00%
Clean Communities Program				
Salaries and Wages				
Other Expenses	\$ 55,357.53	\$ 38,232.97	\$ 17,124.56	44.79%
NJDEP Tree Trimming Grant				
Other Expenses	\$ 7,000.00		\$ 7,000.00	#DIV/0!
Public Health Priority Funding				
Other Expenses	\$ 2,820.00	\$ 5,563.50	\$ (2,743.50)	-49.31%
Somerset County Municipal Alliance Program				
Other Expenses	\$ 20,628.00	\$ 20,628.00	\$ -	0.00%
Matching Funds for Grants Municipal Alliance Program				
Other Expenses	\$ 5,157.00	\$ 5,157.00	\$ -	0.00%
Emergency Management Services				
Other Expenses	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
NJ Department of Health - Pandemic Flu (H1N1)				
Other Expenses	\$ 31,575.00	\$ 138,314.00	\$ (106,739.00)	-77.17%
NJ Dept of Health - Hepatitis B Grant				
Other Expenses	\$ 390.00	\$ 316.00	\$ 74.00	23.42%
Somerset County Youth Services Commission				
Other Expenses		\$ 5,000.00	\$ (5,000.00)	-100.00%
Somerset County Cultural and Heritage Commission				
Other Expenses		\$ 4,000.00	\$ (4,000.00)	-100.00%
Drunk Driving Enforcement Fund				
Salaries and Wages			\$ -	#DIV/0!
Other Expenses	\$ 7,228.14	\$ 3,292.22	\$ 3,935.92	119.55%
New Jersey Body Armor Fund				
Other Expenses	\$ 1,452.30	\$ 3,687.16	\$ (2,234.86)	-60.61%
Federal USDOJ Body Armor Fund				
Other Expenses	\$ 9,272.50	\$ 4,448.01	\$ 4,824.49	108.46%
Recycling Tonnage Grant				
Other Expenses	\$ 26,462.27	\$ 18,442.05	\$ 8,020.22	43.49%
NJ Highlands Council-Initial Assessment				
Other Expenses		\$ 15,000.00	\$ (15,000.00)	-100.00%
Tobacco Age of Sale Program				
Other Expenses		\$ 2,520.00	\$ (2,520.00)	-100.00%
Total State and Federal Grants	\$ 172,342.74	\$ 370,600.91	\$ (198,258.17)	-53.50%
SUBTOTAL OPERATIONS EXCLUDED FROM "CAP"	\$ 4,118,513.44	\$ 4,340,832.54	\$ (222,319.11)	-5.12%

2010 Bernards Township Budget Appropriations

	2010 Budget Appropriations	2009 Budget Appropriations	2010 Budget Requests	
			\$ +/- (2010 - 2009)	% +/- Bgt./Bgt.
DETAIL:				
Salaries and Wages	\$ 2,080,321.73	\$ 2,081,766.93	\$ (1,445.20)	-0.07%
Other Expenses	\$ 2,038,191.70	\$ 2,259,065.61	\$ (220,873.91)	-9.78%
Total	\$ 4,118,513.44	\$ 4,340,832.54	\$ (222,319.11)	-5.12%
CAPITAL IMPROVEMENTS				
Capital Improvement Fund				
Other Expenses	\$ 1,878,000.00	\$ 1,878,000.00	\$ -	0.00%
Total Capital Improvements	\$ 1,878,000.00	\$ 1,878,000.00	\$ -	0.00%
MUNICIPAL DEBT SERVICE				
Bond Principal				
Other Expenses	\$ 400,000.00	\$ 400,000.00	\$ -	0.00%
Bond Interest				
Other Expenses	\$ 49,600.00	\$ 74,400.00	\$ (24,800.00)	-33.33%
Total Municipal Debt Service	\$ 449,600.00	\$ 474,400.00	\$ (24,800.00)	-5.23%
TOTAL OPERATIONS EXCLUDED FROM "CAP"	\$ 6,446,113.44	\$ 6,693,232.54	\$ (247,119.11)	-3.69%
SUMMARY:				
Total Salaries and Wages outside CAP	\$ 2,080,321.73	\$ 2,081,766.93	\$ (1,445.20)	-0.07%
Total Other Expenses outside CAP	\$ 4,365,791.70	\$ 4,611,465.61	\$ (245,673.91)	-5.33%
Total Outside CAP Appropriations	\$ 6,446,113.44	\$ 6,693,232.54	\$ (247,119.11)	-3.69%
SUBTOTAL GENERAL APPROPRIATIONS	\$ 27,484,970.44	\$ 27,141,654.53	\$ 343,315.91	1.26%
RESERVE FOR UNCOLLECTED TAXES	\$ 3,500,824.56	\$ 3,406,170.84	\$ 94,653.73	2.78%
SUBTOTAL: Appropriations + RFUT	\$ 30,985,795.00	\$ 30,547,825.37	\$ 437,969.63	1.43%
CAP Adjustment Provision Spending App. I/S CAP) (Non-	\$ 5,000,000.00	\$ 5,500,000.00	\$ (500,000.00)	-9.09%
	\$ 35,985,795.00	\$ 36,047,825.37	\$ (62,030.37)	-0.17%

**BERNARDS TOWNSHIP - 2010
MUNICIPAL TAX RATE CALCULATION**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Subtotal General Appropriations inside "CAP"	\$ 21,038,857.00	\$ 20,448,421.99	\$ 19,313,435.42	\$ 18,786,463.48	\$ 16,323,929.85	\$ 15,608,840.10
Subtotal General Appropriations outside "CAP"	\$ 6,446,113.44	\$ 6,446,626.32	\$ 8,435,592.05	\$ 9,299,159.76	\$ 13,119,208.51	\$ 11,370,399.94
CAP Adjustment Provision	\$ 5,000,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,512,587.94
Reserve for Uncollected Taxes	\$ 3,500,824.56	\$ 3,406,170.84	\$ 3,326,570.26	\$ 3,242,914.19	\$ 3,113,149.10	\$ 3,014,492.39
	\$ 35,985,795.00	\$ 35,801,219.15	\$ 36,575,597.73	\$ 36,828,537.43	\$ 38,056,287.46	\$ 35,506,319.92
Less: Surplus Anticipated	\$ 8,104,000.00	\$ 6,339,881.17	\$ 7,463,207.70	\$ 7,079,978.99	\$ 7,843,246.26	\$ 4,646,148.16
CAP Adjustment Provision	\$ 5,000,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,512,587.94
Miscellaneous Revenues	\$ 6,029,719.44	\$ 7,694,268.64	\$ 7,344,850.70	\$ 7,979,997.94	\$ 8,013,699.76	\$ 8,364,606.22
Receipts from Delinquent Taxes	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
Amount to be Raised by Taxation	\$ 16,592,075.56 3.65%	\$ 16,007,069.34 0.00%	\$ 16,007,539.33 -0.01%	\$ 16,008,560.50 -2.62%	\$ 16,439,341.44 -1.70%	\$ 16,722,977.59 2.45%
Assessed Value (Estimate .)	\$ 6,427,802,477.00	\$ 6,823,575,000.00	\$ 7,145,257,680.00	\$ 7,145,579,652.00	\$ 7,024,455,357.00	\$ 6,406,611,095.00
% Change over Prior	-10.04%	-4.50%	0.00%	1.72%	9.64%	20.65%
Total Municipal Tax Rate (per one dollar of assessed value)	\$0.0025813	\$0.0023458	\$0.00224	\$0.00224	\$0.00234	\$0.00261
% Change over Prior Estimate	15.22%	4.71%	0.00%	-4.27%	-23.87%	-15.09%
Total Municipal Tax Rate (per hundred dollars of assessed value)	\$0.258130	\$0.234585	\$0.224030	\$0.224034	\$0.235000	\$0.262
% Change over Prior Actual	15.22%	4.71%	0.00%	-4.67%	-10.68%	-15.53%

RESERVE FOR UNCOLLECTED TAXES CALCULATION

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Assumed Collection Rate	97.02%	97.02%	97.02%	97.02%	97.02%	97.02%
Appropriations Excluding Reserve for Uncollected Taxes	\$ 32,484,970.44	\$ 32,395,048.31	\$ 33,249,027.47	\$ 33,585,623.24	\$ 34,943,138.36	\$ 32,491,827.53
Less: Anticipated Revenues	\$ 19,393,719.44	\$ 19,794,149.81	\$ 20,568,058.40	\$ 20,819,976.93	\$ 21,616,946.02	\$ 18,783,342.32
Net Appropriations	\$ 13,091,251.00	\$ 12,600,898.50	\$ 12,680,969.07	\$ 12,765,646.31	\$ 13,326,192.34	\$ 13,708,485.20
Add: Estimated Local District School Taxes	\$ 77,079,798.50	\$ 73,869,497.50	\$ 70,934,293.50	\$ 68,300,000.00	\$ 64,304,731.44	\$ 60,993,345.50
Estimated County Open Space Tax	\$ 2,158,589.32	\$ 2,205,038.00	\$ 2,175,741.38	\$ 2,143,673.90	\$ 2,107,336.61	\$ 1,768,495.35
Estimated County Taxes	\$ 19,075,750.00	\$ 19,490,000.00	\$ 19,654,197.17	\$ 19,512,156.58	\$ 18,806,897.91	\$ 19,110,000.00
Estimated Municipal Open Space Tax	\$ 2,571,120.99	\$ 2,729,430.00	\$ 2,858,103.07	\$ 2,858,231.86	\$ 2,809,782.14	\$ 2,562,644.44
	\$ 113,976,509.81	\$ 110,894,864.00	\$ 108,303,304.19	\$ 105,579,708.65	\$ 101,354,940.44	\$ 98,142,970.49
Cash Required/Assumed Collection Rate	\$ 117,477,334.37	\$ 114,301,034.84	\$ 111,629,874.45	\$ 108,822,622.81	\$ 104,468,089.51	\$ 101,157,462.89
Difference Reserve for Uncollected Taxes	\$ 3,500,824.56	\$ 3,406,170.84	\$ 3,326,570.26	\$ 3,242,914.19	\$ 3,113,149.10	\$ 3,014,492.39
ACTUAL RATES (2010 estimated)	2010	2009	2008	2007	2006	2005
School Rate	1.1992 \$	1.083 \$	0.992 \$	0.96 \$	0.92 \$	0.93
County Rate	0.0336 \$	0.286 \$	0.275 \$	0.27 \$	0.27 \$	0.29
County Open Space Rate	0.2968 \$	0.033 \$	0.031 \$	0.03 \$	0.03 \$	0.03
Municipal Open Space Rate	0.0400 \$	0.040 \$	0.040 \$	0.04 \$	0.04 \$	0.04
Township	0.2581 \$	0.234 \$	0.224 \$	0.23 \$	0.24 \$	0.26
	\$ 1.828	\$ 1.676	\$ 1.562	\$ 1.53	\$ 1.49	\$ 1.55
Tax Levies (2010 estimated)						
School	77,079,798.5000	\$ 73,869,497.50	\$ 70,934,293.50	\$ 68,260,463.00	\$ 64,235,232.50	\$ 59,541,418.00
County	2,158,589.3172	\$ 19,509,999.43	\$ 19,619,862.17	\$ 19,452,476.72	\$ 18,957,712.67	\$ 18,420,076.31
County Open Space	19,075,750.0000	\$ 2,204,772.90	\$ 2,172,542.35	\$ 2,130,170.20	\$ 1,940,933.31	\$ 1,771,180.70
Municipal Open Space	2,571,120.9908	\$ 2,729,430.00	\$ 2,858,103.04	\$ 2,858,231.86	\$ 2,809,782.14	\$ 2,562,644.44
Township	\$ 16,592,075.56	\$ 16,007,069.34	\$ 16,007,539.33	\$ 16,008,560.50	\$ 16,439,341.44	\$ 16,722,977.60
	\$ 117,477,334.36	\$ 114,320,769.17	\$ 111,592,340.39	\$ 108,709,902.28	\$ 104,383,002.06	\$ 99,018,297.05
Percent of Levy						
School	69.1%	66.2%	63.6%	62.4%	61.4%	60.0%
County	17.1%	17.5%	17.6%	17.8%	18.1%	18.5%
County Open Space	1.9%	2.0%	1.9%	1.9%	1.9%	1.8%
Municipal Open Space	2.3%	2.4%	2.6%	2.6%	2.8%	2.6%
Township	14.9%	14.4%	14.4%	15.2%	15.9%	17.1%

2010 Rate Impact on Value of Average Home

<u>2009 Assessed Value</u>	<u>2010 Avg Assessed Value</u>	<u>Draft 2010 Budget Rate</u>	<u>Actual 2009 Rate</u>	<u>2010 Munic. Tax</u>	<u>2009 Munic. Tax</u>	<u>Tax Impact 2010</u>	<u>MOS 2009</u>	<u>MOS 2010</u>	<u>Diff MOS</u>	<u>Total Mun Tax Impact</u>
\$ 615,925.54	\$ 581,191.78	0.2581	0.23458479	\$ 1,500.23	\$ 1,444.87	\$ 55.36	\$ 246.37	\$ 232.48	\$ (13.89)	\$ 41.47

TOWNSHIP OF BERNARDS
2010 CAPITAL BUDGET
 Summary of Capital Projects

Project Number	Buildings Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	SOLAR HOT WATER HEATING SYSTEM @ DP	\$ 115,000.00	\$ -	\$ 115,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	HEALTH DEPARTMENT IMPROVEMENTS	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3	GENERAL FACILITY MAINTENANCE	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4	COURT ROOM IMPROVEMENTS	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
5	FUTURE YEARS ESTIMATED COST	\$ 565,000.00	\$ -	\$ -	\$ 115,000.00	\$ 90,000.00	\$ 125,000.00	\$ 120,000.00	\$ 115,000.00
	Total Buildings	\$ 822,000.00	\$ -	\$ 157,000.00	\$ 215,000.00	\$ 90,000.00	\$ 125,000.00	\$ 120,000.00	\$ 115,000.00

Project Number	Emergency Equipment BRFAS Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	Ambulance Replacement	\$ 170,000.00	\$ 100,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -
2	Personal Protective Gear	\$ 60,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	Total Emerg. Equip. BRFAS	\$ 230,000.00	\$ 100,000.00	\$ 10,000.00	\$ 80,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00

Project Number	Emergency Equipment BRFC Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	Fire Apparatus replacement	\$ 700,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 150,000.00
2	Equipment purchases	\$ 240,000.00	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
3	Inter-county communications	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Emerg. Equip. BRFC	\$ 980,000.00	\$ -	\$ 150,000.00	\$ 170,000.00	\$ 140,000.00	\$ 140,000.00	\$ 190,000.00	\$ 190,000.00

Project Number	Emergency Equipment LCFC Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	PPE (Personal Protective Equipment), Air Packs,	\$ 215,000.00	\$ -	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00
2	Fire Apparatus-2016	\$ 700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00
	Total Emerg. Equip. LCFC	\$ 915,000.00	\$ -	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 740,000.00
Total Funding Emergency Equipment		\$ 2,125,000.00	\$ 100,000.00	\$ 190,000.00	\$ 285,000.00	\$ 185,000.00	\$ 185,000.00	\$ 240,000.00	\$ 940,000.00

Project Number	Engineering Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	Roadway Management Program	\$ 8,256,980.00	\$ 11,380.00	\$ 745,600.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
2	Whitenack Road Improvements	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3	Harrison Brook Drainage Project	\$ 375,000.00	\$ 375,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Kennedy Farmstead Driveway	\$ 70,000.00	\$ 7,400.00	\$ -	\$ 62,600.00	\$ -	\$ -	\$ -	\$ -
5	King George Bikeway	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
6	Farmstead Park Lower Parking Area	\$ 87,400.00	\$ -	\$ -	\$ 87,400.00	\$ -	\$ -	\$ -	\$ -
7	Drainage Improvements	\$ 270,000.00	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
8	Sidewalk Improvements	\$ 210,000.00	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
9	Aerial Photography Update	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
10	Engineering Plotter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	GPS Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Engineering	\$ 9,814,380.00	\$ 393,780.00	\$ 1,295,600.00	\$ 1,805,000.00	\$ 1,580,000.00	\$ 1,580,000.00	\$ 1,580,000.00	\$ 1,580,000.00

TOWNSHIP OF BERNARDS
2010 CAPITAL BUDGET
 Summary of Capital Projects

Project Number	Grounds Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	2010	2011	2012	2013	2014	2015
1	DEEP TINE AERATOR	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	REPLACEMENT OF TORO GROUNDMASTER 8	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3	WINTER CONVERSION KIT FOR OUR TORO 72	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4	GROUNDS EQUIPMENT	\$ 18,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total Grounds	\$ 150,000.00	\$ -	\$ 135,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00

Project Number	Motor Vehicle Fleet Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	2010	2011	2012	2013	2014	2015
1	VEHICLE REPLACEMENT PROGRAM	\$ 101,000.00	\$ -	\$ 101,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	FUTURE YEARS REPLACEMENT PLAN	\$ 1,269,000.00	\$ -	\$ -	\$ 214,000.00	\$ 160,000.00	\$ 231,000.00	\$ 320,000.00	\$ 344,000.00
	Total Motor Vehicle Fleet	\$ 1,370,000.00	\$ -	\$ 101,000.00	\$ 214,000.00	\$ 160,000.00	\$ 231,000.00	\$ 320,000.00	\$ 344,000.00

Project Number	Parks and Recreation Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	2010	2011	2012	2013	2014	2015
1	Platform Tennis Courts - Reconstruction	\$ 90,000.00	\$ 40,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	PVP Tennis Court Rebuild 1,2,3	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -
3	Field Turf/Expansion/Lighting - Mountain Park	\$ 1,550,000.00	\$ -	\$ -	\$ 1,550,000.00	\$ -	\$ -	\$ -	\$ -
4	Field Lighting - PVP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Future Park Improvements	\$ 600,000.00	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
6	Athletic Field Lighting Retrofit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Parks and Recreation	\$ 2,590,000.00	\$ 40,000.00	\$ 50,000.00	\$ 2,020,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00

Project Number	Police Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	2010	2011	2012	2013	2014	2015
1	Bullet Proof Vests	\$ 36,080.00	\$ -	\$ 880.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 17,600.00	\$ 4,400.00
2	Mobile Display Computers (MDC)	\$ 55,600.00	\$ -	\$ -	\$ 13,200.00	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00
3	Digital Video Recorder Cameras (DVR)	\$ 114,000.00	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
4	Defibrillators	\$ 24,000.00	\$ -	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
5	UHF Trunked Somerset County Compatible Radios	\$ 125,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
6	Automated License Plate Reader	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7	Lockers - Men's Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	CPR Training Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Police	\$ 379,680.00	\$ -	\$ 79,680.00	\$ 71,400.00	\$ 68,800.00	\$ 58,800.00	\$ 72,000.00	\$ 29,000.00

TOWNSHIP OF BERNARDS
2010 CAPITAL BUDGET
 Summary of Capital Projects

Project Number	Pool Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	Main Tank Resurfacing	\$ 146,700.00	\$ 146,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Future Infrastructure Improvments	\$ 390,000.00	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Total Pool	\$ 536,700.00	\$ 146,700.00	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00

Project Number	Streets and Roads Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	DPW INFRASTRUCTURE CAPITAL REPAIRS	\$ 1,600,000.00	\$ -	\$ 200,000.00	\$ 260,000.00	\$ 270,000.00	\$ 280,000.00	\$ 290,000.00	\$ 300,000.00
2	SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	REPLACEMENT OF SWEEPER	\$ 225,000.00	\$ -	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4	TOPSOIL SCREENING MACHINE	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -
5	FUTURE YEARS EQUIP. ESTIMATED COSTS	\$ 1,145,500.00	\$ -	\$ -	\$ 244,000.00	\$ 286,000.00	\$ 125,500.00	\$ 228,000.00	\$ 262,000.00
	Total Streets and Roads	\$ 3,015,500.00	\$ -	\$ 425,000.00	\$ 549,000.00	\$ 556,000.00	\$ 405,500.00	\$ 518,000.00	\$ 562,000.00

Project Number	Systems Administration Project Title	Estimated Total Cost	Amnt. Approp. in Prior Years	Fiscal Year Program Proposed					
				2010	2011	2012	2013	2014	2015
1	HARDWARE AND SOFTWARE	\$ 150,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
2	INFINITY SOLUTIONS 5K PRESSURE SEALER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	MOBILE DATA TERMINALS FOR THE PD	\$ 81,000.00	\$ -	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
	Total Systems Administration	\$ 231,000.00	\$ -	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00

Grand Total	\$ 21,034,260.00	\$ 680,480.00	\$ 2,471,780.00	\$ 5,245,900.00	\$ 2,846,300.00	\$ 2,846,800.00	\$ 3,111,500.00	\$ 3,831,500.00
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Financed by:									
Capital Budget Requests			\$ 2,471,780.00	\$ 5,245,900.00	\$ 2,846,300.00	\$ 2,846,800.00	\$ 3,111,500.00	\$ 3,831,500.00	
Eng#1 Off Tract Fees			\$ (200,000.00)						
Eng#2 NJ DOT Grant - Whitenack Road			\$ -						
Eng#5 Off Tract Fees - Drainage			\$ (393,780.00)						
Funded by PY Appropriated Money									
Total Capital Improvement Fund - 2010 Funding			\$ 1,878,000.00	\$ 5,245,900.00	\$ 2,846,300.00	\$ 2,846,800.00	\$ 3,111,500.00	\$ 3,831,500.00	
		Target	1,878,000.00						
			\$ -						