

Appropriation Cap Law

N.J.S.A. 40A:4-45.1 through 4-45.43a

The 1977 budget appropriation cap law places a CAP limit of 2.5% over the 2010 appropriations, less certain exclusions. The inside of the CAP appropriation exceeds approved expenses for operating purposes by the amount of \$4,500,000. This money will not be spent, but will be canceled back into the funds available to meet the cash flow requirements of the Township. This will not impact the tax rate, or the tax levy whatsoever. This prudent practice has been utilized by the Township for twenty years; it provides flexibility, eliminates any need to fund “emergencies”, and enhances the Township’s pay as you go philosophy. The Bond Rating firms look favorably on the practice.

The official State of New Jersey budget form is missing a key column in its format; the amount cancelled from appropriation lines before year end doesn’t appear. That is the reason the 2010 data does not neatly compute into “amount reserved” in the appropriation section. It is also the reason the Township’s budget data presented doesn’t match the state form - \$4.5m shows on a single line as the “Cap Base Adjustment” on the presented data, while it is spread amongst inside appropriation cap lines in the state form.

Tax Levy Cap Law

P.L. 2010, c. 44 amended N.J.S.A. 40A:4-45.45 and 45.46.

In 2007, the first “Tax Levy Cap Law” was passed which limited municipal tax increases to 4% over prior year, and allowed certain exceptions. This law was amended by P.L. 2010, c. 44 which limited the increase to 2% over prior year plus an increase for new ratables, and further clarified exceptions. The 2010 Levy Cap law also created provisions for levy cap banking (N.J.S.A. 40A:4-45.45). This will permit a local unit to reserve or “bank” any unused levy cap balance for up to three years, and use it as a permanent exclusion in any of those subsequent years. The levy cap worksheet has been amended to calculate the levy cap bank.

The basic exceptions to the levy cap are as follows:

- Capital Expenditure Increases
- Debt Service Increases
- Emergencies: Weather and Declared
- Pension Increases over 2%
- Health Benefit Increase over 2%

The Township’s Tax Levy Cap calculation results in an allowable tax levy increase of 4.29%.

Municipal Library Tax Levy Law

P.L. 2011, c. 38

The law provides a dedicated line item on property tax bill to fund municipal free and joint free public libraries. It does not result in any increased taxes, but changes the way the minimum library appropriation is displayed to the public.

The implementation procedure maintains the practice of funding the minimum 1/3 mill of equalized value in a budget appropriation, but deducts that amount from the tax levy in the calculation of the Amount to Be Raised by taxes for Support of the Municipal Budget. This reduces the municipal tax levy and rate, creates a new line item and tax rate on the tax bill for municipal library purposes, maintains a neutral cap levy, and maintains the library appropriation as part of the municipal budget to facilitate library related transactions.

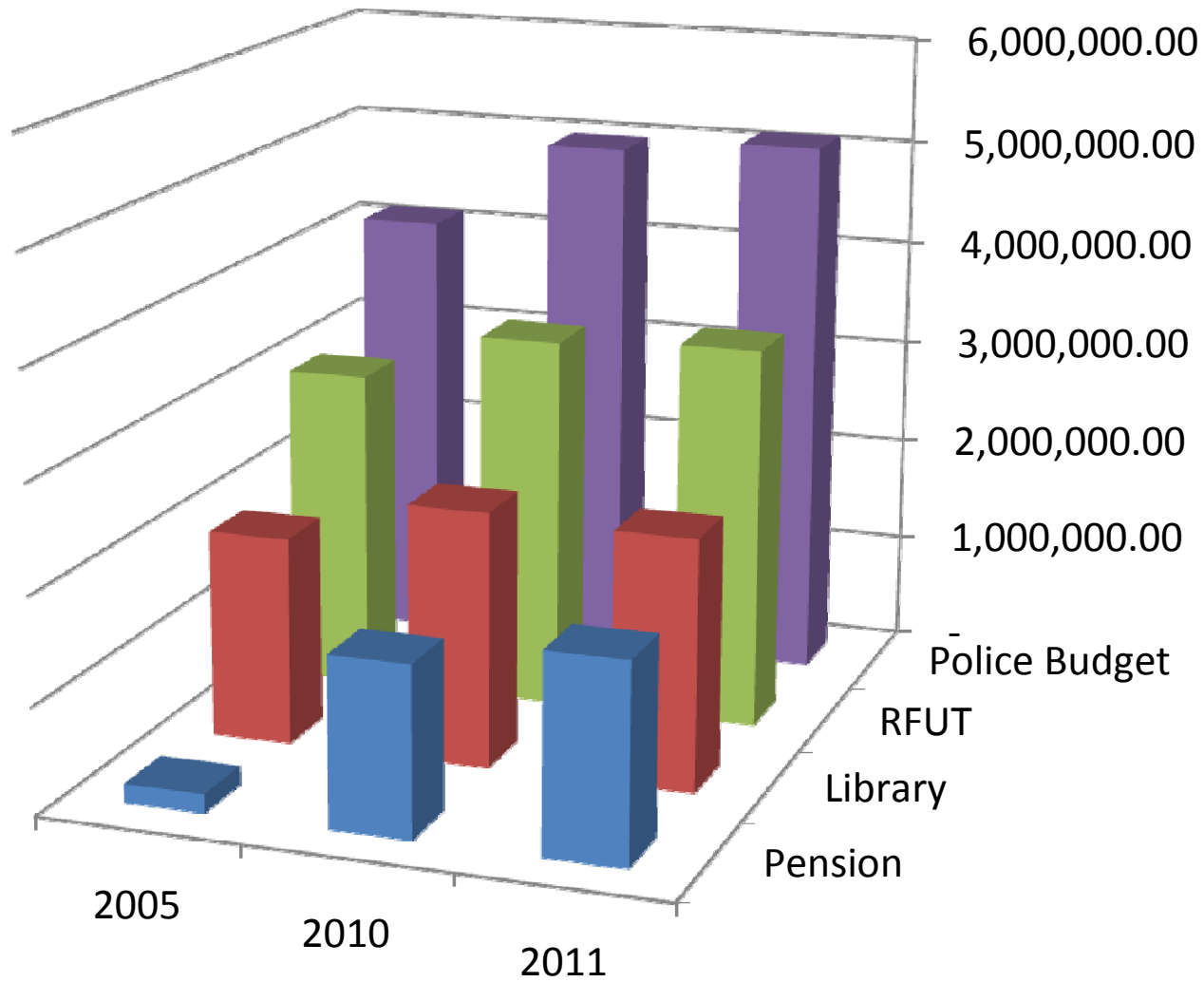
Summary of Eight Budgetary Pressures 2005-2011

<u>Budget Components:</u>	<u>2011</u>	<u>2010</u>	<u>2005</u>	<u>+/- 05 to 11</u>
<u>Appropriations</u>				
Pension	1,834,563.00	1,579,719.00	175,954.00	1,658,609.00
Library	2,339,788.00	2,385,761.51	1,948,827.00	390,961.00
Reserve for Uncollected Taxes	3,579,340.34	3,500,824.56	3,014,492.39	564,847.95
Police Budget	5,102,600.00	4,974,440.00	4,118,795.64	983,804.36
	12,856,291.34	12,440,745.07	9,258,069.03	3,598,222.31
<u>Revenues *</u>				
Interest Earnings	45,000.00	54,014.06	1,001,369.30	(956,369.30)
Construction Fees	500,000.00	633,788.00	1,342,240.00	(842,240.00)
Added Taxes	275,000.00	302,305.67	637,972.28	(362,972.28)
State Aid	1,798,308.00	1,798,308.00	2,688,854.00	(890,546.00)
	2,618,308.00	2,788,415.73	5,670,435.58	(3,052,127.58)

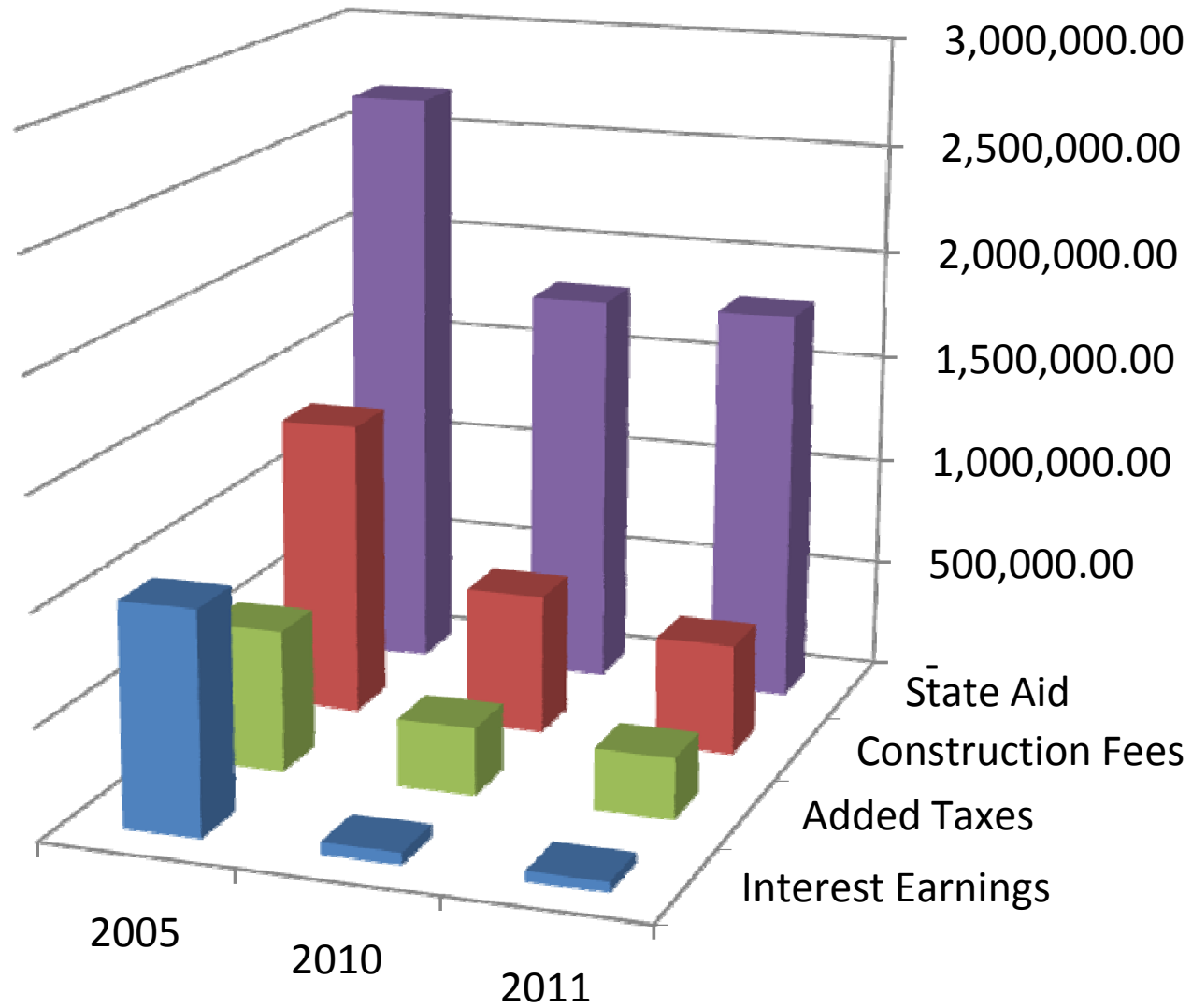
* 2005,2009,2010 revenues shown as amounts realized, 2011 amounts projected

Sum of Eight Budgetary Pressures	6,650,349.89
----------------------------------	--------------

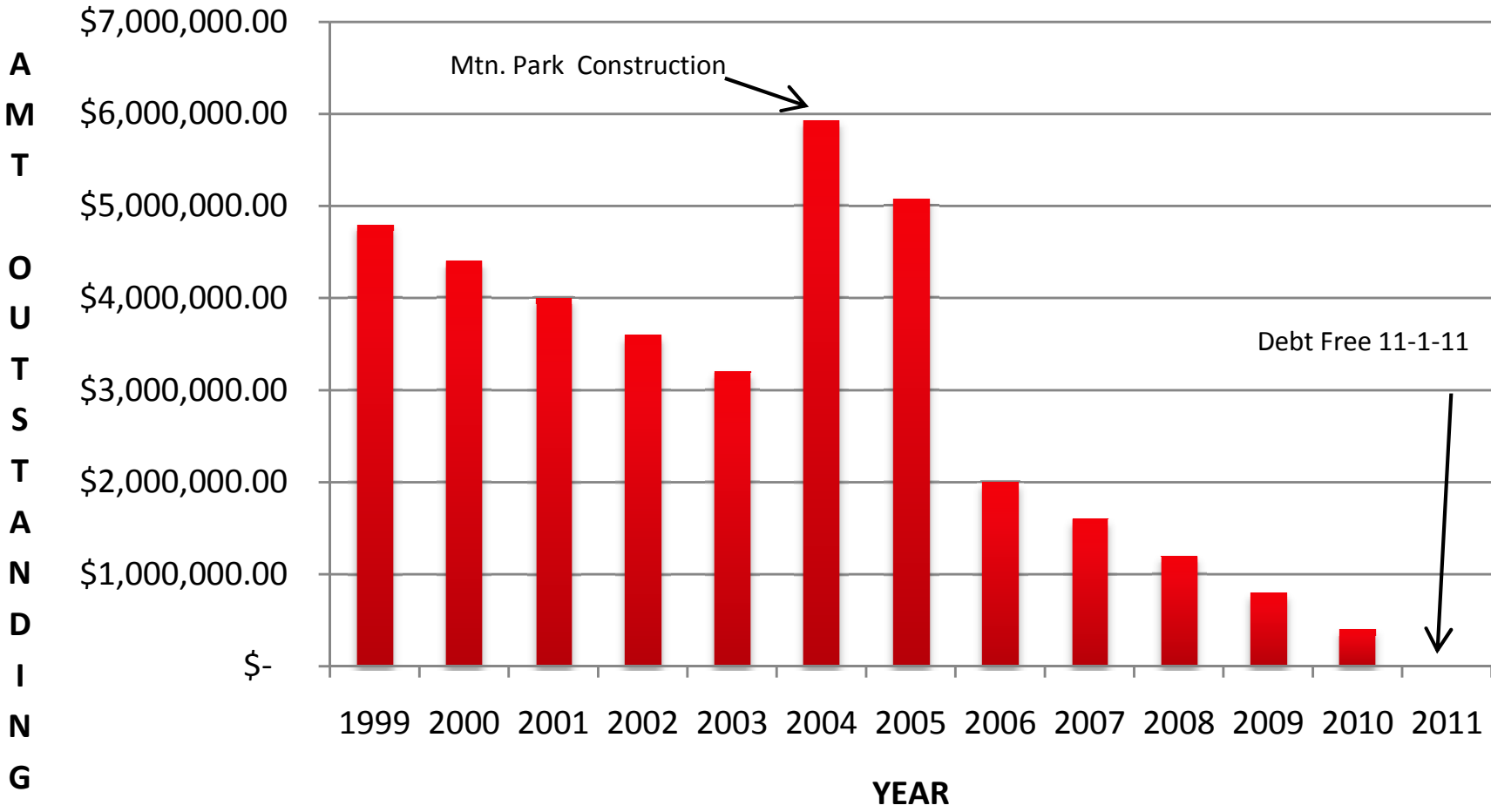
Appropriation Pressures 2005-2011



Revenue Pressures 2005-2011



General Debt Outstanding at Year End



2011 Bernards Township Budget Appropriations - Sorted by \$ Change

Department		2011 Budget Appropriations	2010 Budget Appropriations	\$ +/- (2011 - 2010)	% +/- Bgt./Bgt.
PERS	Other Expenses	\$ 692,730.00	\$ 558,770.00	\$ 133,960.00	23.97%
Snow Removal	Other Expenses	\$ 507,620.00	\$ 407,620.00	\$ 100,000.00	24.53%
Police Department	Salaries and Wages	\$ 4,360,120.00	\$ 4,261,590.00	\$ 98,530.00	2.31%
Insurance - Group Health	Employee Group Insurance	\$ 1,618,490.40	\$ 1,532,829.00	\$ 85,661.40	5.59%
Reserve for Uncollected Taxes	Reserve for Uncollected Taxes	\$ 3,579,340.34	\$ 3,500,824.56	\$ 78,515.78	2.24%
Utility Expenses & Bulk Purchases	Other Expenses	\$ 785,250.00	\$ 709,660.00	\$ 75,590.00	10.65%
PFRS	Other Expenses	\$ 928,458.00	\$ 865,748.00	\$ 62,710.00	7.24%
Municipal Services Act	Other Expenses	\$ 175,260.00	\$ 127,000.00	\$ 48,260.00	38.00%
BTSA Interlocal	Other Expenses	\$ 160,793.04	\$ 117,325.42	\$ 43,467.62	37.05%
Engineering Services	Other Expenses	\$ 56,940.00	\$ 26,990.00	\$ 29,950.00	110.97%
Vehicle Maintenance	Other Expenses	\$ 266,590.00	\$ 237,770.00	\$ 28,820.00	12.12%
Police Dispatch Services	Other Expenses	\$ 121,240.00	\$ 100,620.00	\$ 20,620.00	20.49%
Municipal Court	Salaries and Wages	\$ 242,310.00	\$ 227,100.00	\$ 15,210.00	6.70%
Maintenance of Parks & Public Grounds	Salaries and Wages	\$ 569,800.00	\$ 557,050.00	\$ 12,750.00	2.29%
Unemployment Insurance	Unemployment Insurance	\$ 20,000.00	\$ 7,500.00	\$ 12,500.00	166.67%
Community Pool Commission	Other Expenses	\$ 228,120.00	\$ 216,650.00	\$ 11,470.00	5.29%
Interlocal Health Services	Salaries and Wages	\$ 348,106.00	\$ 338,114.00	\$ 9,992.00	2.96%
Police Dispatch Services	Salaries and Wages	\$ 320,870.00	\$ 311,640.00	\$ 9,230.00	2.96%
Interlocal Dispatch Services	Salaries and Wages	\$ 449,720.89	\$ 441,253.69	\$ 8,467.20	1.92%
Public Buildings	Other Expenses	\$ 190,400.00	\$ 185,300.00	\$ 5,100.00	2.75%
Municipal Court	Other Expenses	\$ 130,940.00	\$ 125,980.00	\$ 4,960.00	3.94%
Board of Adjustment	Salaries and Wages	\$ 126,700.00	\$ 122,010.00	\$ 4,690.00	4%
Public Health Services	Salaries and Wages	\$ 271,410.00	\$ 266,940.00	\$ 4,470.00	1.67%
Planning Board	Salaries and Wages	\$ 73,430.00	\$ 69,800.00	\$ 3,630.00	5.20%
Prior Year Bills	Prior Year Bills - Banisch 2008 Planning	\$ 2,654.50	\$ -	\$ 2,654.50	#DIV/0!
Defined Contribution Retirement System	Other Expenses	\$ 3,110.00	\$ 1,300.00	\$ 1,810.00	139.23%
Computer Network Administration	Salaries and Wages	\$ 221,480.00	\$ 219,840.00	\$ 1,640.00	0.75%
Insurance (JIF/MEL)	Workers Compensation/Liability Insurance	\$ 642,040.00	\$ 640,690.00	\$ 1,350.00	0.21%
Municipal Clerk	Salaries and Wages	\$ 198,740.00	\$ 197,670.00	\$ 1,070.00	0.54%
Uniform Fire Code/Fire Hydrants	Salaries and Wages	\$ 134,910.00	\$ 134,110.00	\$ 800.00	0.60%
Human Resources	Salaries and Wages	\$ 141,570.00	\$ 140,840.00	\$ 730.00	0.52%
General Administration	Salaries and Wages	\$ 90,080.00	\$ 89,600.00	\$ 480.00	0.54%
Purchasing Administration	Salaries and Wages	\$ 82,820.00	\$ 82,360.00	\$ 460.00	0.56%
Community Service	Salaries and Wages	\$ 55,610.00	\$ 55,230.00	\$ 380.00	0.69%
Charter Day	Salaries and Wages	\$ 4,500.00	\$ 4,300.00	\$ 200.00	4.65%
Waiver from Group Health	Waiver from Employee Group Ins.	\$ 25,200.00	\$ 25,180.00	\$ 20.00	0.08%
Tax Assessment Administration	Other Expenses	\$ 37,430.00	\$ 37,430.00	\$ -	0.00%
Township Committee	Salaries and Wages	\$ 27,200.00	\$ 27,200.00	\$ -	0.00%
Audit Services	Other Expenses	\$ 15,175.00	\$ 15,175.00	\$ -	0.00%
Board of Adjustment	Other Expenses	\$ 64,760.00	\$ 64,760.00	\$ -	0.00%
Environmental Commission	Salaries and Wages	\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
Environmental Commission	Other Expenses	\$ 2,550.00	\$ 2,550.00	\$ -	0%
Agricultural Advisory Committee	Salaries and Wages	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
Purchase of Police Cars	Other Expenses	\$ 83,500.00	\$ 83,500.00	\$ -	0.00%
Office of Emergency Management	Salaries and Wages	\$ 28,000.00	\$ 28,000.00	\$ -	0.00%
Office of Emergency Management	Other Expenses	\$ 9,650.00	\$ 9,650.00	\$ -	0.00%
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%
Municipal Prosecutor	Other Expenses	\$ 41,000.00	\$ 41,000.00	\$ -	0.00%
Snow Removal	Salaries and Wages	\$ 125,000.00	\$ 125,000.00	\$ -	0.00%
Shade Tree Commission	Salaries and Wages	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
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%
Solid Waste Collection	Other Expenses	\$ 27,180.00	\$ 27,180.00	\$ -	0.00%
Community Service	Other Expenses	\$ 9,370.00	\$ 9,370.00	\$ -	0.00%
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%
Deer Task Force	Other Expenses	\$ 30,355.00	\$ 30,355.00	\$ -	0.00%
Interlocal Somerset County Curbside Re	Other Expenses	\$ 201,000.00	\$ 201,000.00	\$ -	0.00%
Public Defender	Other Expenses	\$ 12,080.00	\$ 12,080.00	\$ -	0.00%

2011 ESTIMATED TAX RATE CALCULATION

**BERNARDS TOWNSHIP - 2011
MUNICIPAL TAX RATE CALCULATION**

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Subtotal General Appropriations inside "CAP"	\$ 21,443,102.14	\$ 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"	\$ 6,054,459.53	\$ 6,446,113.44	\$ 6,446,626.32	\$ 8,435,592.05	\$ 9,299,159.76	\$ 13,119,208.51	\$ 11,370,399.48
CAP Adjustment Provision	\$ 4,500,000.00	\$ 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	\$ 3,579,340.34	\$ 3,500,824.56	\$ 3,406,170.84	\$ 3,326,570.26	\$ 3,242,914.19	\$ 3,113,149.10	\$ 3,014,492.39
	<u>\$ 35,576,902.01</u>	<u>\$ 35,985,795.00</u>	<u>\$ 35,801,219.15</u>	<u>\$ 36,575,597.73</u>	<u>\$ 36,828,537.43</u>	<u>\$ 38,056,287.46</u>	<u>\$ 35,506,319.92</u>
Less: Surplus Anticipated	\$ 7,340,000.00	\$ 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	\$ 4,500,000.00	\$ 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	\$ 6,359,589.53	\$ 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	\$ 305,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
Municipal Library Tax Levy	\$ 2,339,788.00						
Amount to be Raised by Taxation	<u>\$ 14,732,524.48</u>	<u>\$ 16,592,075.56</u>	<u>\$ 16,007,069.34</u>	<u>\$ 16,007,539.33</u>	<u>\$ 16,008,560.50</u>	<u>\$ 16,439,341.44</u>	<u>\$ 16,722,977.59</u>
	-11.21%	3.65%	0.00%	-0.01%	-2.62%	-1.70%	2.45%

Note: P.L. 2011, c.38 - Municipal Library Tax Levy Law	\$ 2,339,788.00
Total Municipal Library Tax Rate (per one dollar of assessed	\$ 0.0003664

For Comparison Purposes:

Total Levy - Municipal + Library	\$ 17,072,312.48	\$ 16,592,075.56
% Change over Prior	2.89%	

Assessed Value (Estimate .)	\$ 6,385,261,097.00	\$ 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	-0.66%	-5.80%	-4.50%	0.00%	1.72%	9.64%	20.65%

Total Municipal Tax Rate (per one dollar of assessed value)	\$0.0023073	\$0.0025813	\$0.0023458	\$0.00224	\$0.00224	\$0.00234	\$0.00261
% Change over Prior Estimate	-10.62%	10.04%	4.71%	0.00%	-4.27%	-23.87%	-15.09%
Total Municipal Tax Rate (per hundred dollars of assessed value)	\$0.230727	\$0.258130	\$0.234585	\$0.224030	\$0.224034	\$0.235000	\$0.262
% Change over Prior Actual	-10.62%	10.04%	4.71%	0.00%	-4.67%	-10.68%	-15.53%

RESERVE FOR UNCOLLECTED TAXES CALCULATION

	<u>2011</u>	<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%	97.02%
Appropriations Excluding Reserve for Uncollected Taxes	\$ 31,997,561.67	\$ 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	\$ 20,844,377.53	\$ 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	\$ 11,153,184.14	\$ 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	\$ 79,318,542.00	\$ 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	\$ 2,016,917.13	\$ 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	\$ 19,150,216.00	\$ 19,075,750.00	\$ 19,490,000.00	\$ 19,654,197.17	\$ 19,512,156.58	\$ 18,806,897.91	\$ 19,110,000.00
Library (Minimum Levy per 40:54-8 - Actual)	\$ 2,339,788.00						
Estimated Municipal Open Space Tax	\$ 2,554,104.44	\$ 2,571,120.99	\$ 2,729,430.00	\$ 2,858,103.07	\$ 2,858,231.86	\$ 2,809,782.14	\$ 2,562,644.44
	<u>\$ 116,532,751.71</u>	<u>\$ 113,976,509.81</u>	<u>\$ 110,894,864.00</u>	<u>\$ 108,303,304.19</u>	<u>\$ 105,579,708.65</u>	<u>\$ 101,354,940.44</u>	<u>\$ 98,142,970.49</u>
Cash Required/Assumed Collection Rate	\$ 120,112,092.06	\$ 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	\$ 3,579,340.34	\$ 3,500,824.56	\$ 3,406,170.84	\$ 3,326,570.26	\$ 3,242,914.19	\$ 3,113,149.10	\$ 3,014,492.39

ESTIMATED RATES (for Calculation Purposes)

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
School Rate Unofficial (Estimate)	\$ 1.242	\$ 1.199	\$ 1.083	\$ 0.993	\$ 0.956	\$ 0.915	\$ 0.930
County Rate Unofficial (Estimate)	\$ 0.300	\$ 0.297	\$ 0.286	\$ 0.275	\$ 0.273	\$ 0.268	\$ 0.289
County Open Space Rate	\$ 0.032	\$ 0.034	\$ 0.032	\$ 0.030	\$ 0.030	\$ 0.030	\$ 0.028
Municipal Open Space Rate	\$ 0.040	\$ 0.040	\$ 0.040	\$ 0.040	\$ 0.040	\$ 0.040	\$ 0.041
Township	\$ 0.231	\$ 0.258	\$ 0.235	\$ 0.224	\$ 0.224	\$ 0.234	\$ 0.262
Municipal Library Tax Levy Law	\$ 0.037						
	<u>\$ 1.881</u>	<u>\$ 1.828</u>	<u>\$ 1.675</u>	<u>\$ 1.562</u>	<u>\$ 1.523</u>	<u>\$ 1.487</u>	<u>\$ 1.550</u>

Percent of Levy

School	66.0%	65.6%	64.6%	63.6%	62.4%	61.4%	60.0%
County	15.9%	16.3%	17.1%	17.6%	17.8%	18.1%	18.5%
County Open Space	1.7%	1.8%	1.9%	1.9%	1.9%	1.8%	1.8%
Municipal Open Space	2.1%	2.2%	2.4%	2.6%	2.6%	2.8%	2.6%
Township	12.3%	14.1%	14.0%	14.4%	15.2%	15.9%	17.1%
Municipal Library Tax Levy Law	1.9%						

estimated

Analysis of Taxes Levied on Un-improved Homes

Property Location		Baltusrol W	Chapin Ln	Emily Rd	Canoe Brook Ln	Roberts Cir	Hardscrabble Rd	Talmadge Ln	Culberson Rd
	2011 Assessment	1,383,000	1,345,000	1,643,200	1,437,200	451,000	886,100	901,000	540,400
	2010 Assessment	1,454,700	1,462,900	1,801,500	1,516,400	482,900	915,300	896,900	579,000
	2005 Assessment	1,605,900	1,618,200	2,040,300	1,779,400	489,100	916,100	1,008,500	595,100
2011	County Taxes	\$ 4,149.00	\$ 4,035.00	\$ 4,929.60	\$ 4,311.60	\$ 1,353.00	\$ 2,658.30	\$ 2,703.00	\$ 1,621.20
2011	County Open Space Taxes	\$ 442.56	\$ 430.40	\$ 525.82	\$ 459.90	\$ 144.32	\$ 283.55	\$ 288.32	\$ 172.93
2011	School Taxes	\$ 17,176.86	\$ 16,704.90	\$ 20,408.54	\$ 17,850.02	\$ 5,601.42	\$ 11,005.36	\$ 11,190.42	\$ 6,711.77
2011	Library Taxes	\$ 511.71	\$ 497.65	\$ 607.98	\$ 531.76	\$ 166.87	\$ 327.86	\$ 333.37	\$ 199.95
2011	Municipal Taxes	\$ 3,194.73	\$ 3,106.95	\$ 3,795.79	\$ 3,319.93	\$ 1,041.81	\$ 2,046.89	\$ 2,081.31	\$ 1,248.32
2011	Municipal Open Space Taxes	\$ 553.20	\$ 538.00	\$ 657.28	\$ 574.88	\$ 180.40	\$ 354.44	\$ 360.40	\$ 216.16
2010	County Taxes	\$ 4,335.01	\$ 4,359.44	\$ 5,368.47	\$ 4,518.87	\$ 1,439.04	\$ 2,727.59	\$ 2,672.76	\$ 1,725.42
2010	County Open Space Taxes	\$ 480.05	\$ 482.76	\$ 594.50	\$ 500.41	\$ 159.36	\$ 302.05	\$ 295.98	\$ 191.07
2010	School Taxes	\$ 17,441.85	\$ 17,540.17	\$ 21,599.99	\$ 18,181.64	\$ 5,789.97	\$ 10,974.45	\$ 10,753.83	\$ 6,942.21
2010	Library Taxes	\$ 538.24	\$ 541.27	\$ 666.56	\$ 561.07	\$ 178.67	\$ 338.66	\$ 331.85	\$ 214.23
2010	Municipal Taxes	\$ 3,214.89	\$ 3,233.01	\$ 3,981.32	\$ 3,351.24	\$ 1,067.21	\$ 2,022.81	\$ 1,982.15	\$ 1,279.59
2010	Municipal Open Space Taxes	\$ 581.88	\$ 585.16	\$ 720.60	\$ 606.56	\$ 193.16	\$ 366.12	\$ 358.76	\$ 231.60
2005	County Taxes	\$ 4,641.05	\$ 4,676.60	\$ 5,896.47	\$ 5,142.47	\$ 1,413.50	\$ 2,647.53	\$ 2,914.57	\$ 1,719.84
2005	County Open Space Taxes	\$ 449.65	\$ 453.10	\$ 571.28	\$ 498.23	\$ 136.95	\$ 256.51	\$ 282.38	\$ 166.63
2005	School Taxes	\$ 14,934.87	\$ 15,049.26	\$ 18,974.79	\$ 16,548.42	\$ 4,548.63	\$ 8,519.73	\$ 9,379.05	\$ 5,534.43
2005	Library Taxes	\$ 497.83	\$ 501.64	\$ 632.49	\$ 551.61	\$ 151.62	\$ 283.99	\$ 312.64	\$ 184.48
2005	Municipal Taxes	\$ 3,709.63	\$ 3,738.04	\$ 4,713.09	\$ 4,110.41	\$ 1,129.82	\$ 2,116.19	\$ 2,329.64	\$ 1,374.68
2005	Municipal Open Space Taxes	\$ 658.42	\$ 663.46	\$ 836.52	\$ 729.55	\$ 200.53	\$ 375.60	\$ 413.49	\$ 243.99
	County Taxes - 2011 vs. 2010 %	\$ (186.01)	\$ (324.44)	\$ (438.87)	\$ (207.27)	\$ (86.04)	\$ (69.29)	\$ 30.24	\$ (104.22)
	County Open Space Taxes - 2011 vs. 2010 %	\$ (37.49)	\$ (52.36)	\$ (68.67)	\$ (40.51)	\$ (15.04)	\$ (18.50)	\$ (7.66)	\$ (18.14)
	School Taxes - 2011 vs. 2010 %	\$ (264.99)	\$ (835.27)	\$ (1,191.44)	\$ (331.61)	\$ (188.55)	\$ 30.91	\$ 436.59	\$ (230.44)
	Library Taxes - 2011 vs. 2010 %	\$ (26.53)	\$ (43.62)	\$ (58.57)	\$ (29.30)	\$ (11.80)	\$ (10.80)	\$ 1.52	\$ (14.28)
	Municipal Taxes - 2011 vs. 2010 %	\$ (20.16)	\$ (126.06)	\$ (185.52)	\$ (31.31)	\$ (25.40)	\$ 24.08	\$ 99.16	\$ (31.27)
	Municipal Open Space Taxes - 2011 vs. 2010 %	\$ (28.68)	\$ (47.16)	\$ (63.32)	\$ (31.68)	\$ (12.76)	\$ (11.68)	\$ 1.64	\$ (15.44)
	County Taxes - 2011 vs. 2010 %	-4.29%	-7.44%	-8.17%	-4.59%	-5.98%	-2.54%	1.13%	-6.04%
	County Open Space Taxes - 2011 vs. 2010 %	-7.81%	-10.85%	-11.55%	-8.09%	-9.44%	-6.12%	-2.59%	-9.49%
	School Taxes - 2011 vs. 2010 %	-1.52%	-4.76%	-5.52%	-1.82%	-3.26%	0.28%	4.06%	-3.32%
	Library Taxes - 2011 vs. 2010 %	-4.93%	-8.06%	-8.79%	-5.22%	-6.61%	-3.19%	0.46%	-6.67%
	Municipal Taxes - 2011 vs. 2010 %	-0.63%	-3.90%	-4.66%	-0.93%	-2.38%	1.19%	5.00%	-2.44%
	Municipal Open Space Taxes - 2011 vs. 2010 %	-4.93%	-8.06%	-8.79%	-5.22%	-6.61%	-3.19%	0.46%	-6.67%
	County Taxes - 2011 vs. 2005 %	\$ (492.05)	\$ (641.60)	\$ (966.87)	\$ (830.87)	\$ (60.50)	\$ 10.77	\$ (211.57)	\$ (98.64)
	County Open Space Taxes - 2011 vs. 2005 %	\$ (7.09)	\$ (22.70)	\$ (45.46)	\$ (38.33)	\$ 7.37	\$ 27.04	\$ 5.94	\$ 6.30
	School Taxes - 2011 vs. 2005 %	\$ 2,241.99	\$ 1,655.64	\$ 1,433.75	\$ 1,301.60	\$ 1,052.79	\$ 2,485.63	\$ 1,811.37	\$ 1,177.34
	Library Taxes - 2011 vs. 2005 %	\$ 13.88	\$ (3.99)	\$ (24.51)	\$ (19.85)	\$ 15.25	\$ 43.87	\$ 20.74	\$ 15.47
	Municipal Taxes - 2011 vs. 2005 %	\$ (514.90)	\$ (631.09)	\$ (917.30)	\$ (790.48)	\$ (88.01)	\$ (69.30)	\$ (248.33)	\$ (126.36)
	Municipal Open Space Taxes - 2011 vs. 2005 %	\$ (105.22)	\$ (125.46)	\$ (179.24)	\$ (154.67)	\$ (20.13)	\$ (21.16)	\$ (53.09)	\$ (27.83)
	County Taxes - 2011 vs. 2005 %	-10.60%	-13.72%	-16.40%	-16.16%	-4.28%	0.41%	-7.26%	-5.74%
	County Open Space Taxes - 2011 vs. 2005 %	-1.58%	-5.01%	-7.96%	-7.69%	5.38%	10.54%	2.10%	3.78%
	School Taxes - 2011 vs. 2005 %	15.01%	11.00%	7.56%	7.87%	23.15%	29.18%	19.31%	21.27%
	Library Taxes - 2011 vs. 2005 %	2.79%	-0.80%	-3.87%	-3.60%	10.06%	15.45%	6.63%	8.38%
	Municipal Taxes - 2011 vs. 2005 %	-13.88%	-16.88%	-19.46%	-19.23%	-7.79%	-3.27%	-10.66%	-9.19%
	Municipal Open Space Taxes - 2011 vs. 2005 %	-15.98%	-18.91%	-21.43%	-21.20%	-10.04%	-5.63%	-12.84%	-11.41%

note: for comparison purposes, Library levy separated for all years

Analysis of Taxes Levied on Un-improved Homes

Property Location		Potomac Dr	Riverside Dr	Thackeray Dr	Constitution Way	Dryden Rd	English Pl	Douglas Rd
	2011 Assessment	282,200	572,900	555,100	524,700	592,100	304,500	952,600
	2010 Assessment	287,000	581,600	578,700	521,800	604,500	304,500	966,700
	2005 Assessment	320,900	592,400	618,100	520,400	655,700	307,800	1,043,800
2011	County Taxes	\$ 846.60	\$ 1,718.70	\$ 1,665.30	\$ 1,574.10	\$ 1,776.30	\$ 913.50	\$ 2,857.80
2011	County Open Space Taxes	\$ 90.30	\$ 183.33	\$ 177.63	\$ 167.90	\$ 189.47	\$ 97.44	\$ 304.83
2011	School Taxes	\$ 3,504.92	\$ 7,115.42	\$ 6,894.34	\$ 6,516.77	\$ 7,353.88	\$ 3,781.89	\$ 11,831.29
2011	Library Taxes	\$ 104.41	\$ 211.97	\$ 205.39	\$ 194.14	\$ 219.08	\$ 112.67	\$ 352.46
2011	Municipal Taxes	\$ 651.88	\$ 1,323.40	\$ 1,282.28	\$ 1,212.06	\$ 1,367.75	\$ 703.40	\$ 2,200.51
2011	Municipal Open Space Taxes	\$ 112.88	\$ 229.16	\$ 222.04	\$ 209.88	\$ 236.84	\$ 121.80	\$ 381.04
2010	County Taxes	\$ 855.26	\$ 1,733.17	\$ 1,724.53	\$ 1,554.96	\$ 1,801.41	\$ 907.41	\$ 2,880.77
2010	County Open Space Taxes	\$ 94.71	\$ 191.93	\$ 190.97	\$ 172.19	\$ 199.49	\$ 100.49	\$ 319.01
2010	School Taxes	\$ 3,441.13	\$ 6,973.38	\$ 6,938.61	\$ 6,256.38	\$ 7,247.96	\$ 3,650.96	\$ 11,590.73
2010	Library Taxes	\$ 106.19	\$ 215.19	\$ 214.12	\$ 193.07	\$ 223.67	\$ 112.67	\$ 357.68
2010	Municipal Taxes	\$ 634.27	\$ 1,285.34	\$ 1,278.93	\$ 1,153.18	\$ 1,335.95	\$ 672.95	\$ 2,136.41
2010	Municipal Open Space Taxes	\$ 114.80	\$ 232.64	\$ 231.48	\$ 208.72	\$ 241.80	\$ 121.80	\$ 386.68
2005	County Taxes	\$ 927.40	\$ 1,712.04	\$ 1,786.31	\$ 1,503.96	\$ 1,894.97	\$ 889.54	\$ 3,016.58
2005	County Open Space Taxes	\$ 89.85	\$ 165.87	\$ 173.07	\$ 145.71	\$ 183.60	\$ 86.18	\$ 292.26
2005	School Taxes	\$ 2,984.37	\$ 5,509.32	\$ 5,748.33	\$ 4,839.72	\$ 6,098.01	\$ 2,862.54	\$ 9,707.34
2005	Library Taxes	\$ 99.48	\$ 183.64	\$ 191.61	\$ 161.32	\$ 203.27	\$ 95.42	\$ 323.58
2005	Municipal Taxes	\$ 741.28	\$ 1,368.44	\$ 1,427.81	\$ 1,202.12	\$ 1,514.67	\$ 711.02	\$ 2,411.18
2005	Municipal Open Space Taxes	\$ 131.57	\$ 242.88	\$ 253.42	\$ 213.36	\$ 268.84	\$ 126.20	\$ 427.96
	County Taxes - 2011 vs. 2010 \$	\$ (8.66)	\$ (14.47)	\$ (59.23)	\$ 19.14	\$ (25.11)	\$ 6.09	\$ (22.97)
	County Open Space Taxes - 2011 vs 2010 \$	\$ (4.41)	\$ (8.60)	\$ (13.34)	\$ (4.29)	\$ (10.01)	\$ (3.05)	\$ (14.18)
	School Taxes - 2011 vs 2010 \$	\$ 63.79	\$ 142.03	\$ (44.27)	\$ 260.39	\$ 105.93	\$ 130.93	\$ 240.56
	Library Taxes - 2011 vs. 2010 \$	\$ (1.78)	\$ (3.22)	\$ (8.73)	\$ 1.07	\$ (4.59)	\$ -	\$ (5.22)
	Municipal Taxes - 2011 vs. 2010 \$	\$ 17.61	\$ 38.06	\$ 3.35	\$ 58.88	\$ 31.81	\$ 30.45	\$ 64.10
	Municipal Open Space Taxes - 2011 vs. 2010 \$	\$ (1.92)	\$ (3.48)	\$ (9.44)	\$ 1.16	\$ (4.96)	\$ -	\$ (5.64)
	County Taxes - 2011 vs. 2010 %	-1.01%	-0.83%	-3.43%	1.23%	-1.39%	0.67%	-0.80%
	County Open Space Taxes - 2011 vs 2010 %	-4.65%	-4.48%	-6.98%	-2.49%	-5.02%	-3.03%	-4.44%
	School Taxes - 2011 vs 2010 %	1.85%	2.04%	-0.64%	4.16%	1.46%	3.59%	2.08%
	Library Taxes - 2011 vs. 2010 %	-1.67%	-1.50%	-4.08%	0.56%	-2.05%	0.00%	-1.46%
	Municipal Taxes - 2011 vs. 2010 %	2.78%	2.96%	0.26%	5.11%	2.38%	4.52%	3.00%
	Municipal Open Space Taxes - 2011 vs. 2010 %	-1.67%	-1.50%	-4.08%	0.56%	-2.05%	0.00%	-1.46%
	County Taxes - 2011 vs. 2005 \$	\$ (80.80)	\$ 6.66	\$ (121.01)	\$ 70.14	\$ (118.67)	\$ 23.96	\$ (158.78)
	County Open Space Taxes - 2011 vs 2005 \$	\$ 0.45	\$ 17.46	\$ 4.56	\$ 22.19	\$ 5.88	\$ 11.26	\$ 12.57
	School Taxes - 2011 vs 2005 \$	\$ 520.55	\$ 1,606.10	\$ 1,146.01	\$ 1,677.05	\$ 1,255.87	\$ 919.35	\$ 2,123.95
	Library Taxes - 2011 vs. 2005 \$	\$ 4.94	\$ 28.33	\$ 13.78	\$ 32.82	\$ 15.81	\$ 17.25	\$ 28.88
	Municipal Taxes - 2011 vs. 2005 \$	\$ (89.40)	\$ (45.04)	\$ (145.53)	\$ 9.93	\$ (146.92)	\$ (7.62)	\$ (210.67)
	Municipal Open Space Taxes - 2011 vs. 2005 \$	\$ (18.69)	\$ (13.72)	\$ (31.38)	\$ (3.48)	\$ (32.00)	\$ (4.40)	\$ (46.92)
	County Taxes - 2011 vs. 2005 %	-8.71%	0.39%	-6.77%	4.66%	-6.26%	2.69%	-5.26%
	County Open Space Taxes - 2011 vs 2005 %	0.50%	10.52%	2.64%	15.23%	3.20%	13.06%	4.30%
	School Taxes - 2011 vs 2005 %	17.44%	29.15%	19.94%	34.65%	20.59%	32.12%	21.88%
	Library Taxes - 2011 vs. 2005 %	4.96%	15.43%	7.19%	20.34%	7.78%	18.08%	8.93%
	Municipal Taxes - 2011 vs. 2005 %	-12.06%	-3.29%	-10.19%	0.83%	-9.70%	-1.07%	-8.74%
	Municipal Open Space Taxes - 2011 vs. 2005 %	-14.20%	-5.65%	-12.38%	-1.63%	-11.90%	-3.48%	-10.96%

note: for comparison purposes, Library levy separated for all years

Municipal Service Taxes 2005 vs. 2010

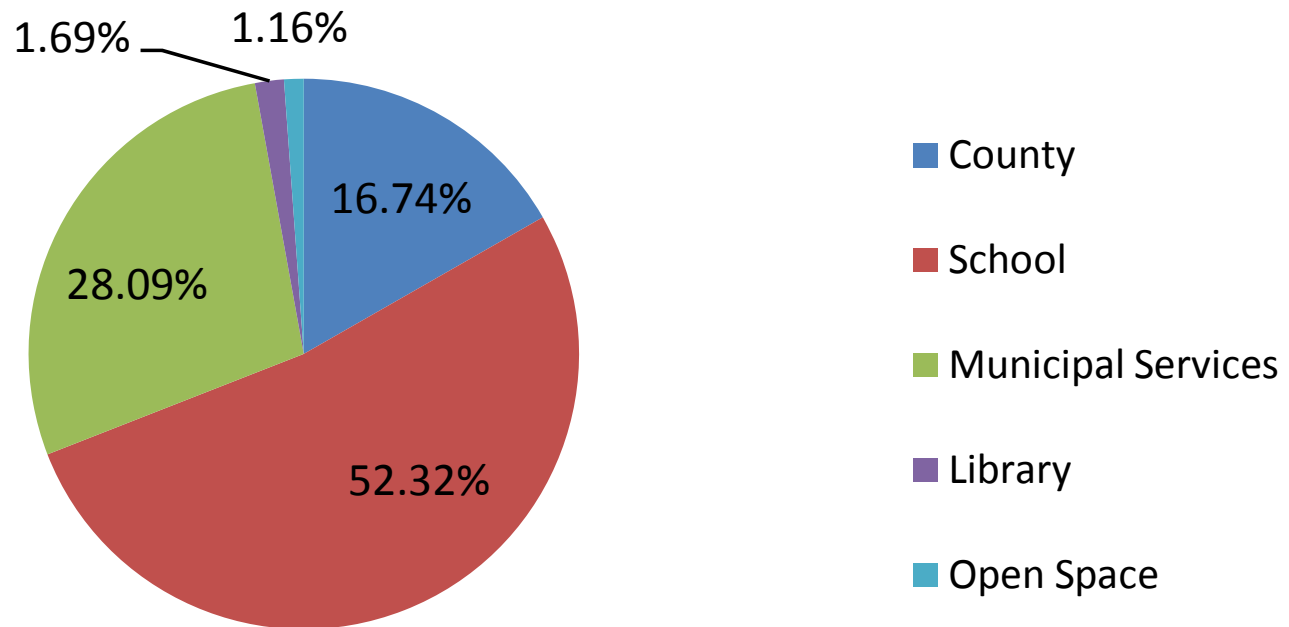
	<u>2005</u>	<u>2010</u>	<u>Change 05/10</u>	<u>Change %</u>
State of New Jersey Total	\$ 5,091,345,510	\$ 7,510,671,609	\$ 2,419,326,099	47.52%
Atlantic	\$ 273,730,488	\$ 400,997,165	\$ 127,266,677	46.49%
Bergen	\$ 755,686,142	\$ 1,033,606,088	\$ 277,919,946	36.78%
Burlington	\$ 154,580,729	\$ 252,013,176	\$ 97,432,447	63.03%
Camden	\$ 191,495,310	\$ 319,301,818	\$ 127,806,508	66.74%
Cape May	\$ 124,388,573	\$ 194,002,858	\$ 69,614,285	55.97%
Cumberland	\$ 44,065,529	\$ 63,653,087	\$ 19,587,558	44.45%
Essex	\$ 523,873,048	\$ 765,971,673	\$ 242,098,626	46.21%
Gloucester	\$ 115,175,106	\$ 184,064,126	\$ 68,889,020	59.81%
Hudson	\$ 351,517,763	\$ 596,633,287	\$ 245,115,525	69.73%
Hunterdon	\$ 46,607,170	\$ 64,525,075	\$ 17,917,905	38.44%
Mercer	\$ 182,411,600	\$ 303,306,439	\$ 120,894,839	66.28%
Middlesex	\$ 371,465,601	\$ 597,955,744	\$ 226,490,143	60.97%
Monmouth	\$ 347,196,802	\$ 482,641,012	\$ 135,444,210	39.01%
Morris	\$ 321,646,565	\$ 437,656,367	\$ 116,009,801	36.07%
Ocean	\$ 295,759,669	\$ 455,045,707	\$ 159,286,038	53.86%
Passaic	\$ 292,420,485	\$ 412,447,850	\$ 120,027,365	41.05%
Salem	\$ 11,567,224	\$ 20,228,507	\$ 8,661,283	74.88%
Somerset	\$ 176,739,990	\$ 224,813,391	\$ 48,073,401	27.20%
Sussex	\$ 70,428,310	\$ 104,212,157	\$ 33,783,847	47.97%
Union	\$ 403,518,566	\$ 543,256,102	\$ 139,737,536	34.63%
Warren	\$ 37,070,839	\$ 54,339,980	\$ 17,269,141	46.58%
Bernards Township	\$ 16,722,978	\$ 16,592,076	\$ (130,902)	-0.78%

Municipal Service and "State Aid" 2005 vs. 2010: Comparisons

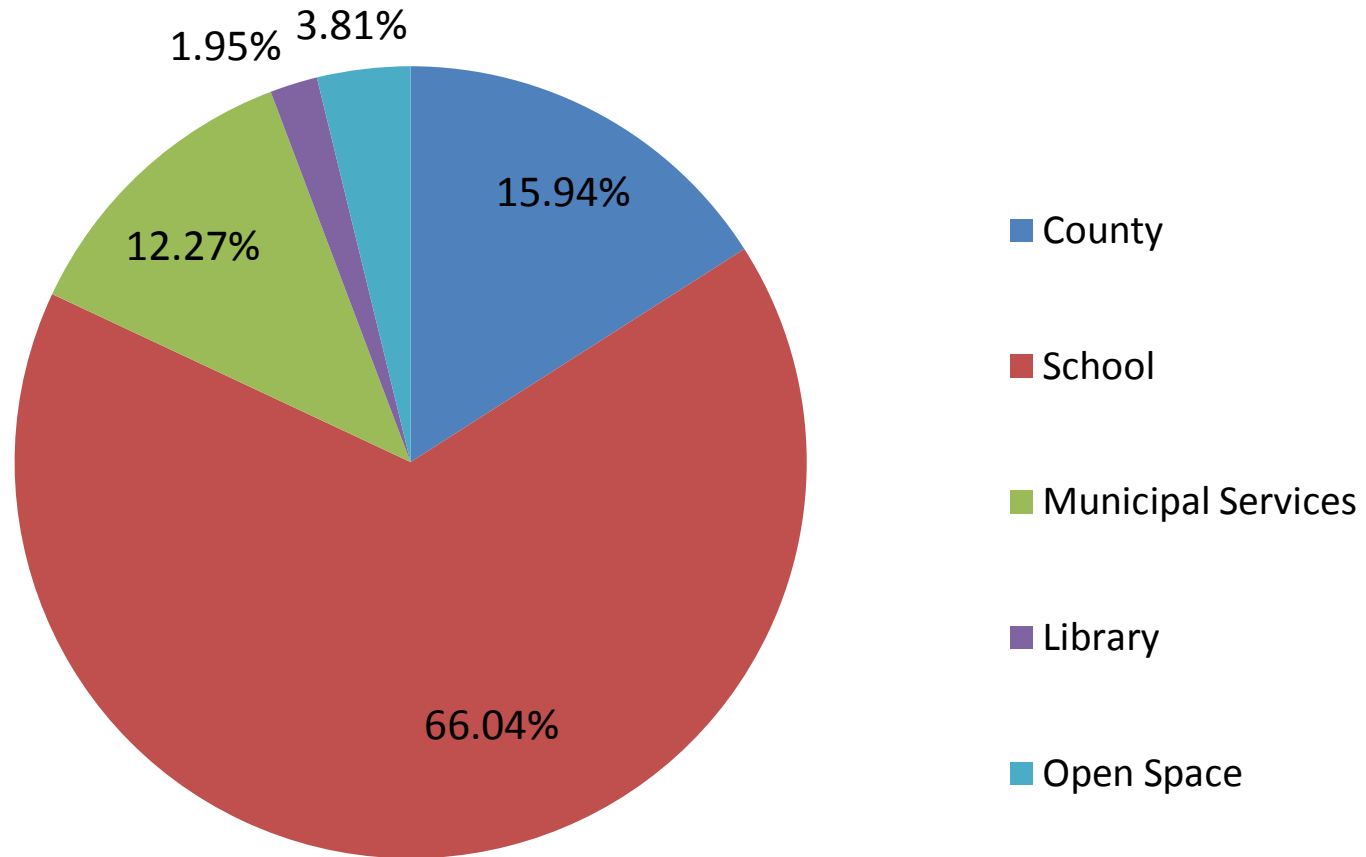
	<u>2005</u>		<u>2010</u>		<u>Change 05/10</u>	<u>Change %</u>
<u>State of New Jersey</u>						
"State Aid"	\$ 1,705,404,904	\$	1,302,494,706	\$	(402,910,198)	-23.63%
Population	8,621,837	\$	8,707,739		85,902	1.00%
State Aid Per Cap	\$ 197.80	\$	149.58	\$	(48.22)	-24.38%
Municipal Svcs Tax Per Cap	\$ 590.52	\$	862.53	\$	272.01	46.06%
Municipal Svcs Tax + Aid Per Cap	\$ 788.32	\$	1,012.11	\$	223.79	28.39%
Equalized Tax Rate per \$100	0.504		0.586		0.082	16.27%
Equalized Tax + Aid Rate per \$100	0.673		0.688		0.015	2.23%
<u>Bernards Township</u>						
"State Aid"	\$ 2,598,854	\$	1,798,308	\$	(800,546)	-30.80%
Population	26,279		26,681		402	1.53%
State Aid Per Cap	\$ 98.89	\$	67.40	\$	(31.49)	-31.85%
Municipal Svcs Tax Per Cap	\$ 636.36	\$	621.87	\$	(14.49)	-2.28%
Municipal Svcs Tax + Aid Per Cap	\$ 735.26	\$	689.27	\$	(45.99)	-6.25%
Equalized Tax Rate per \$100	0.260		0.236		(0.024)	-9.23%
Equalized Tax + Aid Rate per \$100	0.301		0.262		(0.039)	-12.96%
<u>All Munis (566)</u>						
Bernards Twp EQ Tax Rate Rank	118		62			
Bernards Twp EQ Tax + Aid Rate Rank	69		33			
<u>Munis w/ Over 12.5K Pop. (194)</u>						
Bernards Twp EQ Tax Rate Rank	17		2			
Bernards Twp EQ Tax + Aid Rate Rank	7		1			

Sources: New Jersey Division of Local Government Services, and U.S. Census Bureau

Statewide Tax Levies by Category 2010



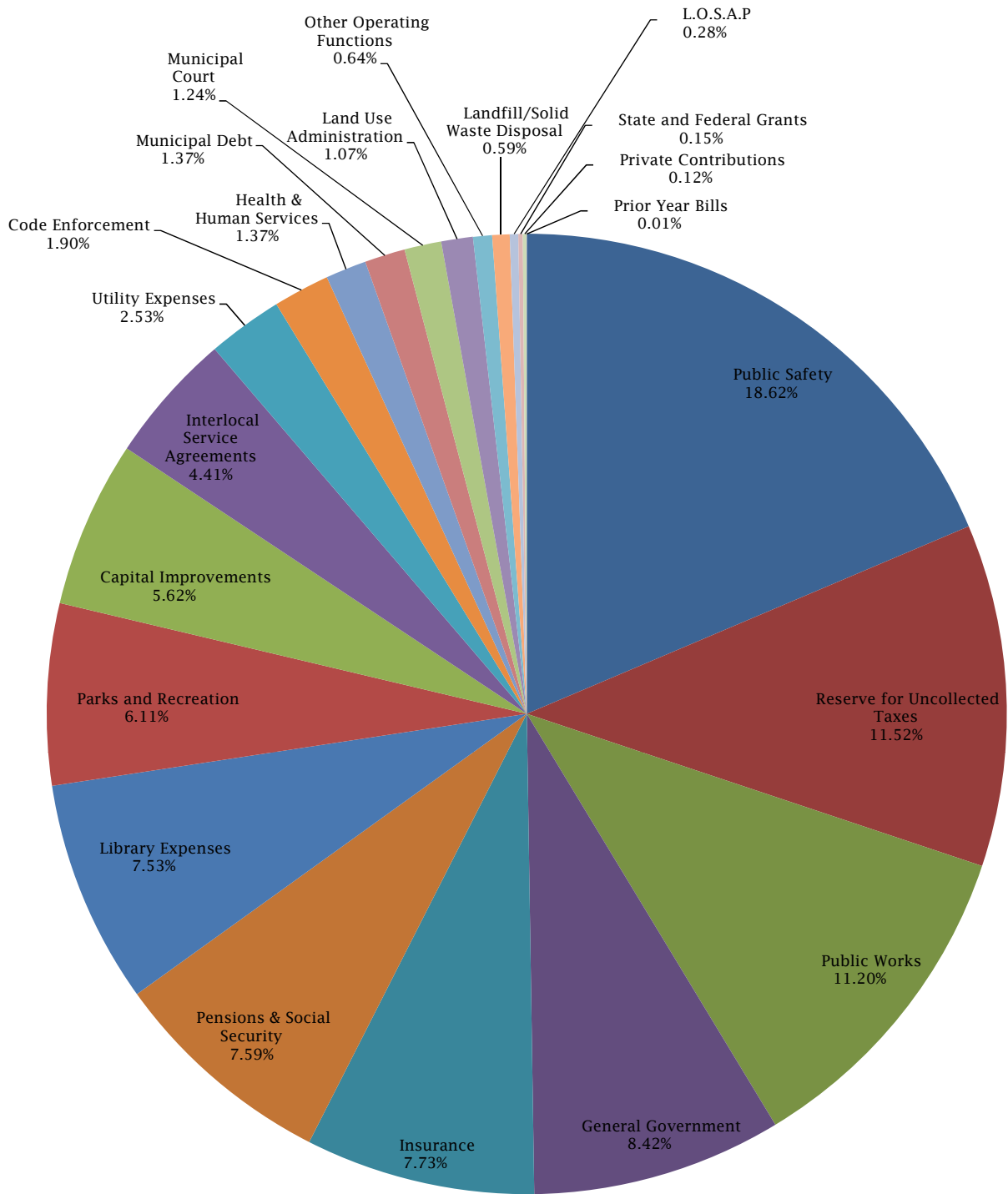
Bernards Twp Tax Levies by Category 2011



Township of Bernards - Revenue Analysis by Year

	Anticipated 2011	% 2011 vs. 2010	Unaudited Realized 2010	% 2010 vs. 2009	Audited Realized 2009	% 2009 vs. 2008	Audited Realized 2008	% 2008 vs. 2007	Audited Realized 2007	% 2007 vs. 2006	Audited Realized 2006	% 2006 vs. 2005	Audited Realized 2005
Surplus Anticipated	\$11,840,000.00	-9.65%	\$13,104,000.00	10.68%	\$11,839,881.17	-8.67%	\$12,963,207.70	3.05%	\$12,579,978.99	-5.72%	\$13,343,246.26	31.35%	\$10,158,736.10
Local Revenues	\$ 1,959,900.00	-18.23%	\$ 2,396,824.29	-20.50%	\$ 3,015,040.24	-9.68%	\$ 3,338,228.43	-2.62%	\$ 3,428,180.34	1.12%	\$ 3,390,248.67	17.21%	\$ 2,892,518.78
State Aid Without Offsetting	\$ 1,798,308.00	0.00%	\$ 1,798,308.00	-21.46%	\$ 2,289,718.00	-5.00%	\$ 2,410,229.00	-8.95%	\$ 2,647,285.00	1.86%	\$ 2,598,855.00	-3.35%	\$ 2,688,854.00
Appropriations	\$ 500,000.00	-21.11%	\$ 633,788.00	34.68%	\$ 470,588.50	-16.17%	\$ 561,391.25	-15.48%	\$ 664,191.75	-33.49%	\$ 998,642.40	-25.60%	\$ 1,342,240.00
Uniform Construction Code Fees	\$ 1,170,405.89	5.42%	\$ 1,110,268.29	4.12%	\$ 1,066,363.20	-4.34%	\$ 1,114,707.44	16.40%	\$ 957,616.79	36.06%	\$ 703,795.00	8.55%	\$ 648,339.98
Interlocal Municipal Service Agreements	\$ 85,975.64	-82.42%	\$ 489,074.76	-5.09%	\$ 515,305.39	83.49%	\$ 280,831.55	-16.18%	\$ 335,060.47	13.14%	\$ 296,141.30	-69.93%	\$ 984,958.01
Public and Private Revenues	\$ 845,000.00	11.51%	\$ 757,797.39	-43.12%	\$ 1,332,332.66	69.88%	\$ 784,281.45	-61.06%	\$ 2,014,183.62	-17.39%	\$ 2,438,325.03	-0.75%	\$ 2,456,834.31
Other Special Items	\$ 845,000.00	11.51%	\$ 757,797.39	-43.12%	\$ 1,332,332.66	69.88%	\$ 784,281.45	-61.06%	\$ 2,014,183.62	-17.39%	\$ 2,438,325.03	-0.75%	\$ 2,456,834.31
Receipts from Delinquent Taxes	\$ 305,000.00	-48.76%	\$ 595,258.13	19.19%	\$ 499,415.05	23.38%	\$ 404,762.60	-50.46%	\$ 817,112.06	100.01%	\$ 408,544.23	-7.19%	\$ 440,183.72
Amount to be Raised by Taxation	\$14,732,524.48	-25.87%	\$19,874,444.94	4.10%	\$19,091,721.79	-0.42%	\$19,172,499.28	-4.06%	\$19,983,092.36	-1.40%	\$20,266,307.55	2.18%	\$19,833,146.52
Amount to be Raised by Taxation -Library Tax Levy	\$ 2,339,788.00		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total General Revenues	<u>\$35,576,902.01</u>	-12.72%	<u>\$40,759,763.80</u>	1.59%	<u>\$40,120,366.00</u>	-2.22%	<u>\$41,030,138.70</u>	-5.52%	<u>\$43,426,701.38</u>	-2.29%	<u>\$44,444,105.44</u>	7.23%	<u>\$41,445,811.42</u>

Appropriations % of Total Budget



Township of Bernards - Appropriation Analysis by Category

	2011	2010	2009	2008	2007	2006	2005
Salaries and Wages	\$ 13,269,628.38	\$ 13,402,761.73	\$ 13,031,620.29	\$ 12,995,714.45	\$ 12,415,241.48	\$ 11,838,566.00	\$ 11,194,605.75
Other Expenses	\$ 12,058,133.28	\$ 11,925,747.72	\$ 11,757,634.24	\$ 11,537,621.17	\$ 10,960,347.23	\$ 10,225,445.40	\$ 10,227,751.23
Capital	\$ 1,745,000.00	\$ 1,878,000.00	\$ 1,878,000.00	\$ 2,765,795.00	\$ 3,127,900.00	\$ 2,978,650.00	\$ 3,368,356.00
Debt Service	\$ 424,800.00	\$ 449,600.00	\$ 474,400.00	\$ 554,896.85	\$ 1,794,862.50	\$ 4,614,675.00	\$ 2,431,737.50
Reserve for Uncollected Taxes	\$ 3,579,340.34	\$ 3,500,824.56	\$ 3,406,170.84	\$ 3,326,570.26	\$ 3,242,914.19	\$ 3,113,149.10	\$ 3,014,492.39
Total	\$ 31,076,902.01	\$ 31,156,934.02	\$ 30,547,825.37	\$ 31,180,597.73	\$ 31,541,265.39	\$ 32,770,485.50	\$ 30,236,942.88

Township of Bernards - Budget Appropriation Comparison by Year

	2011 Budget Appropriations	2011 vs. 2010 %	2010 Budget Appropriations	2010 vs. 2009 %	2009 Budget Appropriations	2009 vs. 2008 %	2008 Budget Appropriations	2008 vs. 2007 %	2007 Budget Appropriations	2007 vs. 2006 %	2006 Budget Appropriations	2006 vs. 2005 %	2005 Budget Appropriations
<i>General Government</i>	\$ 2,615,915.00	-2.15%	\$ 2,673,525.00	-0.89%	\$ 2,697,500.50	0.37%	\$ 2,687,597.43	0.32%	\$ 2,679,067.00	-0.36%	\$ 2,688,867.00	2.36%	\$ 2,626,894.43
<i>Land Use Administration</i>	\$ 331,840.00	2.22%	\$ 324,640.00	-4.46%	\$ 339,790.00	-12.47%	\$ 388,190.00	9.25%	\$ 355,335.00	5.35%	\$ 337,285.00	10.61%	\$ 304,921.81
<i>Insurance</i>	\$ 2,402,159.64	3.41%	\$ 2,322,970.00	8.68%	\$ 2,137,380.00	3.84%	\$ 2,058,270.00	1.19%	\$ 2,034,140.00	3.14%	\$ 1,972,240.00	-0.87%	\$ 1,989,525.80
<i>Public Safety Functions</i>	\$ 5,785,280.00	2.28%	\$ 5,656,590.00	6.03%	\$ 5,334,824.28	-1.12%	\$ 5,395,371.11	4.82%	\$ 5,147,416.24	4.90%	\$ 4,906,821.00	3.85%	\$ 4,724,987.22
<i>Public Works Functions</i>	\$ 3,481,320.00	0.60%	\$ 3,460,560.00	1.08%	\$ 3,423,701.00	-3.29%	\$ 3,540,334.00	0.97%	\$ 3,506,268.00	3.63%	\$ 3,383,478.00	-1.46%	\$ 3,433,647.02
<i>Health & Human Service Functions</i>	\$ 425,515.00	-1.10%	\$ 430,269.00	-8.33%	\$ 469,357.89	3.86%	\$ 451,927.00	3.67%	\$ 435,934.00	2.99%	\$ 423,265.00	2.46%	\$ 413,085.70
<i>Parks and Recreation Functions</i>	\$ 1,898,280.00	-0.84%	\$ 1,914,360.00	1.91%	\$ 1,878,570.72	4.17%	\$ 1,803,412.91	3.83%	\$ 1,736,856.95	3.39%	\$ 1,679,970.30	8.88%	\$ 1,542,980.85
<i>Other Common Operating Functions</i>	\$ 197,960.00	-4.58%	\$ 207,455.00	0.25%	\$ 206,935.00	0.07%	\$ 206,782.50	7.06%	\$ 193,147.50	-9.96%	\$ 214,510.00	37.48%	\$ 156,027.50
<i>Utility Expenses & Bulk Purchases</i>	\$ 785,250.00	10.65%	\$ 709,660.00	-0.60%	\$ 713,973.00	6.07%	\$ 673,111.00	7.82%	\$ 624,271.60	3.48%	\$ 603,301.53	16.96%	\$ 515,822.98
<i>Landfill/Solid Waste Disposal Costs</i>	\$ 182,180.00	-0.24%	\$ 182,620.00	-1.24%	\$ 184,906.00	-19.32%	\$ 229,198.00	5.95%	\$ 216,321.00	0.95%	\$ 214,280.00	0.99%	\$ 212,181.64
<i>Total Code Enforcement</i>	\$ 589,430.00	-4.26%	\$ 615,660.00	-7.76%	\$ 667,460.00	-15.39%	\$ 788,899.09	-1.83%	\$ 803,575.77	-4.51%	\$ 841,492.14	25.18%	\$ 672,225.33
<i>Total Deferred Charges/Statutory Expenditures</i>	\$ 2,362,642.50	8.61%	\$ 2,175,388.00	6.72%	\$ 2,038,363.75	13.84%	\$ 1,790,625.52	31.17%	\$ 1,365,092.57	26.70%	\$ 1,077,414.00	28.29%	\$ 839,833.84
<i>Total Municipal Court</i>	\$ 385,330.00	5.52%	\$ 365,160.00	2.67%	\$ 355,659.85	-3.03%	\$ 366,757.39	7.51%	\$ 341,129.67	4.99%	\$ 324,919.88	1.83%	\$ 319,076.82
<i>Total Education Functions</i>	\$ 2,339,788.00	-1.93%	\$ 2,385,762.00	-1.91%	\$ 2,432,284.08	1.31%	\$ 2,400,805.00	3.41%	\$ 2,321,537.00	8.42%	\$ 2,141,310.00	9.88%	\$ 1,948,827.00
<i>L.O.S.A.P</i>	\$ 87,490.00	-8.62%	\$ 95,740.00	-5.01%	\$ 100,791.60	38.41%	\$ 72,820.00	3.36%	\$ 70,455.00	0.47%	\$ 70,125.00	12.36%	\$ 62,412.80
<i>Interlocal Service Agreements</i>	\$ 1,371,405.89	3.97%	\$ 1,319,075.69	2.06%	\$ 1,292,451.47	-7.57%	\$ 1,398,299.12	16.08%	\$ 1,204,617.94	36.36%	\$ 883,389.00	31.90%	\$ 669,745.98
<i>Private Contributions</i>	\$ 38,071.71	-75.64%	\$ 156,263.00	7.99%	\$ 144,704.48	412.60%	\$ 28,229.58	82.58%	\$ 15,461.40	-33.72%	\$ 23,326.95	-24.05%	\$ 30,712.25
<i>State and Federal Grants</i>	\$ 47,903.93	-85.61%	\$ 332,811.76	-10.20%	\$ 370,600.91	46.65%	\$ 252,705.97	-22.24%	\$ 324,962.07	16.89%	\$ 278,016.60	-71.02%	\$ 959,448.01
<i>Capital Improvements</i>	\$ 1,745,000.00	-7.08%	\$ 1,878,000.00	0.00%	\$ 1,878,000.00	-32.10%	\$ 2,765,795.00	-11.58%	\$ 3,127,900.00	5.01%	\$ 2,978,650.00	-11.57%	\$ 3,368,356.00
<i>Municipal Debt Service</i>	\$ 424,800.00	-5.52%	\$ 449,600.00	-5.23%	\$ 474,400.00	-14.51%	\$ 554,896.85	-69.08%	\$ 1,794,862.50	-61.11%	\$ 4,614,675.00	89.77%	\$ 2,431,737.50
Subtotal General Appropriations	\$ 27,497,561.67	-0.57%	\$ 27,656,109.46	1.90%	\$ 27,141,654.53	-2.56%	\$ 27,854,027.47	-1.57%	\$ 28,298,351.21	-4.58%	\$ 29,657,336.40	8.94%	\$ 27,222,450.49
Reserve for Uncollected Taxes	\$ 3,579,340.34	2.24%	\$ 3,500,824.56	2.78%	\$ 3,406,170.84	2.39%	\$ 3,326,570.26	2.58%	\$ 3,242,914.19	4.17%	\$ 3,113,149.10	3.27%	\$ 3,014,492.39
Subtotal: Appropriations + RFUT	\$ 31,076,902.01	-0.26%	\$ 31,156,934.02	1.99%	\$ 30,547,825.37	-2.03%	\$ 31,180,597.73	-1.14%	\$ 31,541,265.40	-3.75%	\$ 32,770,485.50	8.38%	\$ 30,236,942.88
<i>CAP Adjustment Provision (Non-Spending App. I/S CAP)</i>	\$ 4,500,000.00	-10.00%	\$ 5,000,000.00	-9.09%	\$ 5,500,000.00	0.00%	\$ 5,500,000.00	0.00%	\$ 5,500,000.00	0.00%	\$ 5,500,000.00	-0.23%	\$ 5,512,587.94
Total	\$ 35,576,902.01	-1.60%	\$ 36,156,934.02	0.30%	\$ 36,047,825.37	-1.73%	\$ 36,680,597.73	-0.97%	\$ 37,041,265.40	-3.21%	\$ 38,270,485.50	7.05%	\$ 35,749,530.82

Departmental Appropriations Sorted by Largest \$ Increase

Dept. Code	Department	2011 Budget Requests			
		2011 Budget Approp	(2011 - 2005) \$ +/-	% +/-	2005 Budget Approp
240 Total	Police Department	4,576,990.00	923,594.36	25.28%	3,653,395.64
475 Total	PFRS	928,458.00	796,881.20	605.64%	131,576.80
471 Total	PERS	692,730.00	661,461.76	2115.44%	31,268.24
899 Total	Reserve for Uncollected Taxes	3,579,340.34	564,847.95	18.74%	3,014,492.39
250 Total	Interlocal Dispatch Services	449,720.89	449,720.89	#DIV/0!	-
390 Total	Aid to Free Public Library	2,339,788.00	390,961.00	20.06%	1,948,827.00
430 Total	Utility Expenses & Bulk Purchases	785,250.00	269,427.02	52.23%	515,822.98
220 Total	Insurance - Group Health	1,618,490.40	174,966.93	12.12%	1,443,523.47
375 Total	Maintenance of Parks & Public Grounds	766,950.00	174,928.52	29.55%	592,021.48
376 Total	Community Pool Commission	507,940.00	123,186.17	32.02%	384,753.83
291 Total	Snow Removal	632,620.00	106,120.00	20.16%	526,500.00
215 Total	Insurance (JIF/MEL)	642,040.00	106,037.67	19.78%	536,002.33
222 Total	Other Employee Health Benefits	96,429.24	96,429.24	#DIV/0!	-
100 Total	BTSA Interlocal	372,579.00	87,906.00	30.88%	284,673.00
245 Total	Police Dispatch Services	442,110.00	82,110.00	22.81%	360,000.00
265 Total	Uniform Fire Code/Fire Hydrants	499,030.00	80,088.42	19.12%	418,941.58
185 Total	Board of Adjustment	191,460.00	78,716.67	69.82%	112,743.33
290 Total	Streets and Road Maintenance	1,745,900.00	71,961.22	4.30%	1,673,938.78
490 Total	Municipal Court	373,250.00	66,523.18	21.69%	306,726.82
472 Total	Social Security System	735,690.00	63,664.18	9.47%	672,025.82
325 Total	Municipal Services Act	175,260.00	57,260.00	48.53%	118,000.00
370 Total	Recreation Services and Programs	623,390.00	57,184.45	10.10%	566,205.55
140 Total	Computer Network Administration	257,680.00	53,129.87	25.97%	204,550.13
315 Total	Vehicle Maintenance	445,100.00	44,985.21	11.24%	400,114.79
430 Total	Deer Task Force	41,555.00	41,555.00	#DIV/0!	-
120 Total	Municipal Clerk	231,710.00	39,626.59	20.63%	192,083.41
310 Total	Public Buildings	348,810.00	28,661.55	8.95%	320,148.45
221 Total	Waiver from Group Health	25,200.00	25,200.00	#DIV/0!	-
256 Total	L.O.S.A.P.	\$ 87,490.00	25,077.20	40.18%	\$ 62,412.80
420 Total	Charter Day	21,425.00	21,425.00	#DIV/0!	-
105 Total	Human Resources	164,490.00	21,010.57	14.64%	143,479.43
155 Total	Legal Services	375,000.00	20,250.00	5.71%	354,750.00
136 Total	Purchasing Administration	92,610.00	16,883.77	22.30%	75,726.23
130 Total	Financial Administration	249,300.00	14,647.96	6.24%	234,652.04
165 Total	Engineering Services	577,220.00	10,850.14	1.92%	566,369.86
225 Total	Unemployment Insurance	20,000.00	10,000.00	100.00%	10,000.00
250 Total	PRIVATE GRANTS	38,071.71	7,359.46	23.96%	30,712.25
305 Total	Solid Waste Collection	94,680.00	7,270.00	8.32%	87,410.00
340 Total	Animal Control Services	48,440.00	7,194.00	17.44%	41,246.00
330 Total	Public Health Services	353,990.00	5,368.31	1.54%	348,621.69
477 Total	Defined Contribution Retirement System	3,110.00	3,110.00	#DIV/0!	-
275 Total	Municipal Prosecutor	41,000.00	2,100.00	5.40%	38,900.00
255 Total	Aid to Volunteer Fire Companies	90,000.00	-	0.00%	90,000.00
260 Total	Aid to Volunteer First Aid Squads	15,000.00	-	0.00%	15,000.00
415 Total	Accumulated Leave Compensation	70,000.00	-	0.00%	70,000.00
360 Total	Contributions to Social Service Agencies	23,085.00	(133.00)	-0.57%	23,218.00
495 Total	Public Defender	12,080.00	(270.00)	-2.19%	12,350.00
252 Total	Office of Emergency Management	37,650.00	(700.00)	-1.83%	38,350.00
135 Total	Audit Services	15,175.00	(835.00)	-5.22%	16,010.00
301 Total	Street Light Maintenance	32,500.00	(1,500.00)	-4.41%	34,000.00
410 Total	Prior Year Bills	2,654.50	(2,308.48)	-46.51%	4,962.98
150 Total	Tax Assessment Administration	332,930.00	(6,614.68)	-1.95%	339,544.68

330 Total	Interlocal Health Services	348,106.00	(9,446.00)	-2.64%	357,552.00
187 Total	Agricultural Advisory Committee	3,700.00	(12,650.00)	-77.37%	16,350.00
145 Total	Revenue Administration	125,210.00	(15,803.94)	-11.21%	141,013.94
186 Total	Environmental Commission	3,850.00	(18,330.00)	-82.64%	22,180.00
180 Total	Planning Board	132,830.00	(20,818.48)	-13.55%	153,648.48
414 Total	Community Service	64,980.00	(21,047.50)	-24.47%	86,027.50
251 Total	Purchase of Police Cars	83,500.00	(21,900.00)	-20.78%	105,400.00
300 Total	Shade Tree Commission	6,450.00	(28,950.00)	-81.78%	35,400.00
465 Total	Solid Waste Disposal	182,180.00	(30,001.64)	-14.14%	212,181.64
305 Total	Interlocal Somerset County Curbside Re	201,000.00	(37,135.00)	-15.59%	238,135.00
110 Total	Township Committee	77,650.00	(65,850.00)	-45.89%	143,500.00
195 Total	Construction Official	589,430.00	(82,795.33)	-12.32%	672,225.33
100 Total	General Administration	116,940.00	(98,274.72)	-45.66%	215,214.72
300 Total	PUBLIC GRANTS	47,903.93	(911,544.08)	-95.01%	959,448.01
901 Total	Capital Improvement Fund	1,745,000.00	(1,623,356.00)	-48.19%	3,368,356.00
920 Total	Debt	424,800.00	(2,078,981.25)	-83.03%	2,503,781.25
Grand Total	SUBTOTAL: Appropriations + RFUT	31,076,902.01	800,436.37	2.64%	30,276,465.64

Departmental Appropriations Sorted by Largest \$ Increase

Dept. Code	Department	2011 Budget Requests (2011 - 2010)			
		2011 Budget Approp	2010 Budget Approp	\$ +/-	% +/-
471 Total	PERS	692,730.00	558,770.00	133,960.00	23.97%
291 Total	Snow Removal	632,620.00	532,620.00	100,000.00	18.78%
240 Total	Police Department	4,576,990.00	4,478,680.00	98,310.00	2.20%
220 Total	Insurance - Group Health	1,618,490.40	1,532,829.00	85,661.40	5.59%
899 Total	Reserve for Uncollected Taxes	3,579,340.34	3,500,824.56	78,515.78	2.24%
430 Total	Utility Expenses & Bulk Purchases	785,250.00	709,660.00	75,590.00	10.65%
475 Total	PFRS	928,458.00	865,748.00	62,710.00	7.24%
325 Total	Municipal Services Act	175,260.00	127,000.00	48,260.00	38.00%
100 Total	BTSA Interlocal	372,579.00	338,708.00	33,871.00	10.00%
245 Total	Police Dispatch Services	442,110.00	412,260.00	29,850.00	7.24%
490 Total	Municipal Court	373,250.00	353,080.00	20,170.00	5.71%
225 Total	Unemployment Insurance	20,000.00	7,500.00	12,500.00	166.67%
330 Total	Interlocal Health Services	348,106.00	338,114.00	9,992.00	2.96%
315 Total	Vehicle Maintenance	445,100.00	435,110.00	9,990.00	2.30%
250 Total	Interlocal Dispatch Services	449,720.89	441,253.69	8,467.20	1.92%
375 Total	Maintenance of Parks & Public Grounds	766,950.00	761,250.00	5,700.00	0.75%
185 Total	Board of Adjustment	191,460.00	186,770.00	4,690.00	2.51%
180 Total	Planning Board	132,830.00	129,320.00	3,510.00	2.71%
410 Total	Prior Year Bills	2,654.50	-	2,654.50	#DIV/0!
477 Total	Defined Contribution Retirement System	3,110.00	1,300.00	1,810.00	139.23%
140 Total	Computer Network Administration	257,680.00	256,190.00	1,490.00	0.58%
215 Total	Insurance (JIF/MEL)	642,040.00	640,690.00	1,350.00	0.21%
265 Total	Uniform Fire Code/Fire Hydrants	499,030.00	\$ 498,500.00	530.00	0.11%
414 Total	Community Service	64,980.00	64,600.00	380.00	0.59%
105 Total	Human Resources	164,490.00	164,170.00	320.00	0.19%
100 Total	General Administration	116,940.00	116,780.00	160.00	0.14%
136 Total	Purchasing Administration	92,610.00	92,500.00	110.00	0.12%
221 Total	Waiver from Group Health	25,200.00	25,180.00	20.00	0.08%
305 Total	Solid Waste Collection	94,680.00	94,680.00	-	0.00%
275 Total	Municipal Prosecutor	41,000.00	41,000.00	-	0.00%
255 Total	Aid to Volunteer Fire Companies	90,000.00	90,000.00	-	0.00%
260 Total	Aid to Volunteer First Aid Squads	15,000.00	15,000.00	-	0.00%
415 Total	Accumulated Leave Compensation	70,000.00	70,000.00	-	0.00%
495 Total	Public Defender	12,080.00	12,080.00	-	0.00%
252 Total	Office of Emergency Management	37,650.00	37,650.00	-	0.00%
135 Total	Audit Services	15,175.00	15,175.00	-	0.00%
301 Total	Street Light Maintenance	32,500.00	32,500.00	-	0.00%
186 Total	Environmental Commission	3,850.00	3,850.00	-	0.00%
251 Total	Purchase of Police Cars	83,500.00	83,500.00	-	0.00%
305 Total	Interlocal Somerset County Curbside Re	201,000.00	201,000.00	-	0.00%
340 Total	Animal Control Services	48,440.00	48,530.00	(90.00)	-0.19%
300 Total	Shade Tree Commission	6,450.00	6,750.00	(300.00)	-4.44%
360 Total	Contributions to Social Service Agencies	23,085.00	23,419.00	(334.00)	-1.43%
120 Total	Municipal Clerk	231,710.00	232,140.00	(430.00)	-0.19%
465 Total	Solid Waste Disposal	182,180.00	182,620.00	(440.00)	-0.24%
376 Total	Community Pool Commission	507,940.00	508,800.00	(860.00)	-0.17%
187 Total	Agricultural Advisory Committee	3,700.00	4,700.00	(1,000.00)	-21.28%
110 Total	Township Committee	77,650.00	78,930.00	(1,280.00)	-1.62%
130 Total	Financial Administration	249,300.00	250,690.00	(1,390.00)	-0.55%
145 Total	Revenue Administration	125,210.00	128,290.00	(3,080.00)	-2.40%
165 Total	Engineering Services	577,220.00	580,660.00	(3,440.00)	-0.59%
330 Total	Public Health Services	353,990.00	358,320.00	(4,330.00)	-1.21%

420 Total	Charter Day	21,425.00	26,300.00	(4,875.00)	-18.54%
430 Total	Deer Task Force	41,555.00	46,555.00	(5,000.00)	-10.74%
256 Total	L.O.S.A.P.	\$ 87,490.00	\$ 95,740.00	(8,250.00)	-8.62%
472 Total	Social Security System	735,690.00	749,570.00	(13,880.00)	-1.85%
155 Total	Legal Services	375,000.00	390,000.00	(15,000.00)	-3.85%
222 Total	Other Employee Health Benefits	96,429.24	116,771.00	(20,341.76)	-17.42%
370 Total	Recreation Services and Programs	623,390.00	644,310.00	(20,920.00)	-3.25%
920 Total	Debt	424,800.00	449,600.00	(24,800.00)	-5.52%
195 Total	Construction Official	589,430.00	615,660.00	(26,230.00)	-4.26%
150 Total	Tax Assessment Administration	332,930.00	368,000.00	(35,070.00)	-9.53%
390 Total	Aid to Free Public Library	2,339,788.00	2,385,762.00	(45,974.00)	-1.93%
290 Total	Streets and Road Maintenance	1,745,900.00	1,814,240.00	(68,340.00)	-3.77%
310 Total	Public Buildings	348,810.00	417,660.00	(68,850.00)	-16.48%
250 Total	PRIVATE GRANTS	38,071.71	156,263.00	(118,191.29)	-75.64%
901 Total	Capital Improvement Fund	1,745,000.00	1,878,000.00	(133,000.00)	-7.08%
300 Total	PUBLIC GRANTS	47,903.93	332,811.76	(284,907.83)	-85.61%
Grand Total	SUBTOTAL: Appropriations + RFUT	31,076,902.01	31,156,934.01	(80,032.00)	-0.26%
	Grants	1,783,971.71	1,970,503.00	186,531.29	
	Interlocals	(1,265,085.89)	(1,212,755.69)	(52,330.20)	
	Library Moved out of Budget		1,878,000.00	1,878,000.00	
	"Net Budget" w/out Revenue Offset	31,595,787.83	31,914,681.32	1,932,169.09	

Bernards Township - Fund Balance Analysis

	<u>2010 Operations 2011 Budget</u>	<u>2009 Operations 2010 Budget</u>	<u>2008 Operations 2009 Budget</u>	<u>2007 Operations 2008 Budget</u>	<u>2006 Operations 2007 Budget</u>	<u>2005 Operations 2006 Budget</u>	<u>2004 Operations 2005 Budget</u>	<u>2003 Operations 2004 Budget</u>
Surplus Balance December 31, PY	\$ 15,025,902.13	\$ 15,572,712.86	\$ 16,808,799.13	\$ 16,146,833.07	\$ 16,520,361.01	\$ 14,327,907.73	\$ 13,139,132.91	\$ 11,587,431.44
Results of Operations	\$ 11,708,973.18	\$ 11,293,070.44	\$ 11,727,121.43	\$ 13,241,945.05	\$ 12,969,718.32	\$ 12,351,189.38	\$ 10,278,541.14	\$ 9,769,338.58
Less: Utilized in Budget	\$ (13,104,000.00)	\$ (11,839,881.17)	\$ (12,963,207.70)	\$ (12,579,978.99)	\$ (13,343,246.26)	\$ (10,158,736.10)	\$ (9,089,766.32)	\$ (8,217,637.11)
Surplus Balance For Operational Year	\$ 13,630,875.31	\$ 15,025,902.13	\$ 15,572,712.86	\$ 16,808,799.13	\$ 16,146,833.07	\$ 16,520,361.01	\$ 14,327,907.73	\$ 13,139,132.91
Tax Requirements:								
Appropriations	\$ 35,576,902.01	\$ 36,156,934.02	\$ 36,047,825.37	\$ 36,680,597.73	\$ 37,041,265.40	\$ 38,284,595.50	\$ 35,749,530.82	\$ 32,721,921.93
Less: Appropriation CAP Provision	\$ (4,500,000.00)	\$ (5,000,000.00)	\$ (5,500,000.00)	\$ (5,500,000.00)	\$ (5,500,000.00)	\$ (5,500,000.00)	\$ (5,512,587.94)	\$ (5,104,580.57)
Total Requirements	\$ 31,076,902.01	\$ 31,156,934.02	\$ 30,547,825.37	\$ 31,180,597.73	\$ 31,541,265.40	\$ 32,784,595.50	\$ 30,236,942.88	\$ 27,617,341.36
Requirements @ 20% of Net	\$ 6,215,380.40	\$ 6,231,386.80	\$ 6,109,565.07	\$ 6,236,119.55	\$ 6,308,253.08	\$ 6,556,919.10	\$ 6,047,388.58	\$ 5,523,468.27
Draft use of Surplus	\$ 7,340,000.00	\$ 8,104,000.00	\$ 6,339,881.17	\$ 7,463,207.71	\$ 7,079,978.99	\$ 7,843,246.26	\$ 4,646,148.16	\$ 3,985,185.75
CAP Provision	\$ 4,500,000.00	\$ 5,000,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,512,587.94	\$ 5,104,580.57
Total	\$ 11,840,000.00	\$ 13,104,000.00	\$ 11,839,881.17	\$ 12,963,207.71	\$ 12,579,978.99	\$ 13,343,246.26	\$ 10,158,736.10	\$ 9,089,766.32
Reserved in Cash	\$ 1,790,875.31	\$ 1,921,902.13	\$ 3,732,831.69	\$ 3,845,591.42	\$ 3,566,854.08	\$ 3,177,114.75	\$ 4,169,171.63	\$ 4,049,366.59
CAP Provision	\$ 4,500,000.00	\$ 5,000,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,512,587.94	\$ 5,104,580.57
Fund Balance Reserved	\$ 6,290,875.31	\$ 6,921,902.13	\$ 9,232,831.69	\$ 9,345,591.42	\$ 9,066,854.08	\$ 8,677,114.75	\$ 9,681,759.57	\$ 9,153,947.16
Percent of Surplus to 20% of Requirements	101.21%	111.08%	151.12%	149.86%	143.73%	132.34%	160.10%	165.73%
Percent of Surplus to Total Budget	33.28%	36.24%	32.84%	35.34%	33.96%	34.85%	28.42%	27.78%