



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1802_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carolyn		Gaziano	12/31/2018	cgaziano@bernards.org

Chief Administrative Officer

Bruce	D	McArthur		bmcarthur@bernards.org
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Chief Financial Officer

Theresa	E	Johnson		tjohnson@bernards.org
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Municipal Clerk

Denise		Szabo		dszabo@bernards.org
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Registered Municipal Accountant

William		Schroeder		bschroeder@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Carol		Bianchi	12/31/2016	cbianchi@bernards.org
John	J	Carpenter	12/31/2017	jcarpenter@bernards.org
Carolyn		Gaziano	12/31/2018	cgaziano@bernards.org
John	A	Malay	12/31/2018	jmalay@bernards.org
Thomas	S	Russo Jr.	12/31/2017	trusso@bernards.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.248	\$16,915,483.47	12.72%	\$1,556.88
Municipal Library	0.034	\$2,367,776.00	1.78%	\$213.32
Municipal Open Space	0.040	\$2,726,777.00	2.05%	\$250.97
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.270	\$86,555,824.00	65.08%	\$7,968.21
Regional School District			0.00%	\$0.00
County Purposes	0.328	\$22,327,086.87	16.79%	\$2,057.93
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$2,095,990.46	1.58%	\$194.50
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.951	\$132,988,937.80	100.00%	\$12,241.81

Total Taxable Valuation as of	October 1, 2016	<u>\$6,791,301,442.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$627,418.14</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.248	0.254	2.37%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,915,483.47	\$17,250,956.80	1.98%	\$335,473.33

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,556.88	\$1,593.77	2.37%	\$36.89

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$17,250,956.80
Municipal Library	ACTUAL	\$2,382,202.00
Municipal Open Space	ACTUAL	\$2,716,520.58
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$88,286,940.48
Regional School District		
County Purposes	ESTIMATED	\$22,773,628.61
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$2,098,512.15
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$135,508,760.61

Revenue Anticipated, Excluding Tax Levy	18,463,017.84
Budget Appropriations, before Reserve for Uncollected Taxes	34,058,015.57
Total Non-Municipal Tax Levy	\$115,875,601.81
Amount to be Raised by Taxes - Before RUT	\$131,470,599.54
Reserve for Uncollected Taxes (RUT)	\$4,038,161.07
Total Amount to be Raised by Taxes	\$135,508,760.61

% of Tax Collections used to Calculate RUT	<u>97.02%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	132,923,014.20
Total Tax Levy, CY 2016	133,401,935.13
% of Taxes Collected, CY 2016	<u>99.64%</u>
Delinquent Taxes - December 31, 2016	<u>\$520,671.19</u>

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	GOLF Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.79%	\$688,061.00	\$11,892,495.00	\$12,580,556.00	\$12,500,000.00		\$80,556.00					
08	Local Revenue	-26.71%	(\$845,080.26)	\$3,164,010.26	\$2,318,930.00	\$1,884,000.00		\$434,930.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,798,308.00	\$1,798,308.00	\$1,798,308.00							
08	Uniform Construction Code Fees	-57.42%	(\$735,072.00)	\$1,280,072.00	\$545,000.00	\$545,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-10.51%	(\$85,563.75)	\$814,058.24	\$728,494.49	\$728,494.49							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-73.27%	(\$348,675.67)	\$475,891.02	\$127,215.35	\$127,215.35							
08	Other Special Items	-49.51%	(\$563,748.49)	\$1,138,748.49	\$575,000.00	\$575,000.00							
15	Receipts from Delinquent Taxes	-40.73%	(\$209,613.49)	\$514,613.49	\$305,000.00	\$305,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-16.78%	(\$3,477,481.48)	\$20,728,438.28	\$17,250,956.80	\$17,250,956.80							
07	Minimum Library Tax	0.61%	\$14,426.00	\$2,367,776.00	\$2,382,202.00	\$2,382,202.00							
54	Open Space Levy Tax	-0.38%	(\$10,256.42)	\$2,726,777.00	\$2,716,520.58		\$2,716,520.58						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-11.88%	(\$5,573,004.56)	\$46,901,187.78	\$41,328,183.22	\$38,096,176.64	\$2,716,520.58	\$515,486.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	GOLF Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	29.00	6.00	4.79%	\$188,872.4	\$3,944,051.5	\$4,132,924.0	\$4,060,824.0	\$72,100.00								
21 Land-Use Administration	3.00	0.00	-0.27%	(\$1,673.00)	\$625,177.00	\$623,504.00	\$623,504.00									
22 Uniform Construction Code	6.00	1.00	4.68%	\$47,910.00	\$1,024,206.00	\$1,072,116.00	\$1,072,116.00									
23 Insurance			0.97%	\$28,010.00	\$2,890,674.00	\$2,918,684.00	\$2,918,684.00									
25 Public Safety	44.00	2.00	0.13%	\$8,212.88	\$6,173,852.9	\$6,182,065.8	\$6,159,703.00	\$22,362.80								
26 Public Works	37.00	0.00	-3.70%	(\$179,055.99)	\$4,844,985.9	\$4,665,930.00	\$4,665,930.00									
27 Health and Human Services	6.00	5.00	-23.94%	(\$200,708.00)	\$838,528.5	\$637,820.5	\$612,523.00	\$25,297.50								
28 Parks and Recreation	5.00	3.00	-1.64%	(\$44,480.00)	\$2,704,178.00	\$2,659,698.00	\$2,137,757.00	\$6,455.00		\$515,486.00						
29 Education (including Library)	15.00	25.00	0.65%	\$15,426.00	\$2,367,776.00	\$2,383,202.00	\$2,382,202.00	\$1,000.00								
30 Unclassified		1.00	0.14%	\$640.00	\$452,194.00	\$452,834.00	\$452,834.00									
31 Utilities and Bulk Purchases			0.25%	\$2,000.00	\$811,674.00	\$813,674.00	\$813,674.00									
32 Landfill / Solid Waste Disposal			0.82%	\$2,330.00	\$285,287.00	\$287,617.00	\$287,617.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			3.21%	\$84,339.00	\$2,625,315.00	\$2,709,654.00	\$2,709,654.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			-8.65%	(\$85,564.02)	\$989,058.2	\$903,494.2	\$903,494.2									
43 Court and Public Defender	3.00	1.00	-0.61%	(\$2,310.00)	\$380,194.00	\$377,884.00	\$377,884.00									
44 Capital			20.04%	\$626,550.00	\$3,125,850.00	\$3,752,400.00	\$3,752,400.00									
45 Debt			#DIV/0!	\$0.00		\$0.00										
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00										
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			1.86%	\$73,651.6	\$3,964,509.4	\$4,038,161.0	\$4,038,161.0									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	148.00	44.00	1.48%	\$564,150.93	\$38,047,511.71	\$38,611,662.64	\$37,968,961.29	\$127,215.35	\$0.00	\$515,486.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	282	\$20,557,600.00	0.30%	15A Public Schools	9	\$64,784,000.00	12.13%
2 Residential	9,544	\$5,988,078,700.00	88.18%	15B Other Schools	4	\$33,799,000.00	6.33%
3A/3B Farm	97	\$31,572,700.00	0.46%	15C Public Property	199	\$258,231,500.00	48.34%
4A Commercial	157	\$728,288,600.00	10.72%	15D Church and Charities	34	\$66,064,500.00	12.37%
4B Industrial	7	\$6,476,500.00	0.10%	15E Cemeteries & Graveyards	10	\$9,884,500.00	1.85%
4C Apartments	1	\$8,131,800.00	0.12%	15F Other Exempt	28	\$101,420,900.00	18.99%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	2	\$7,895,242.00	0.12%				
Total	10,090	\$6,791,001,142.00	100.00%	Total	284	\$534,184,400.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
95.38%				7.87%			
Equalized Valuation, Taxable Properties							
\$7,119,942,484.80							
Total # of property tax appeals filed in 2016							
				County Tax Board			
				21.00			
				State Tax Court			
				4.00			
Number of 2016 County Tax Board decisions appealed to Tax Court							
				1.00			
Number of pending property tax appeals in State Tax Court							
				2.00			
Amount paid out by municipality for tax appeals in 2016							
				\$21,477.34			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	109,542.71	\$27,200.00	\$0.00	\$1,792.84	\$78,469.07	\$2,080.80
Supervisory Staff (Department Heads & Managers)	31.00	1.00	4,068,974.40	\$3,090,584.73	\$147,574.84	\$195,785.43	\$399,787.65	\$235,241.75
Police Officers (Including Superior Officers)	38.00	0.00	6,430,253.72	\$4,368,018.85	\$224,118.93	\$1,074,204.00	\$415,797.33	\$348,114.61
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	32.00	0.00	3,440,401.46	\$2,161,001.76	\$346,200.00	\$246,107.80	\$517,462.12	\$169,629.78
All Other Non-Union Employees not listed above	47.00	38.00	5,023,713.05	\$3,499,061.98	\$59,841.67	\$525,353.59	\$700,260.38	\$239,195.43
Totals	148.00	44.00	19,072,885.34	\$13,145,867.32	\$777,735.44	\$2,043,243.66	\$2,111,776.55	\$994,262.37

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	42.00	\$10,415.87	\$437,466.54	42.00	\$9,970.69	\$418,768.98
Parent & Child	8.00	\$16,344.11	\$130,752.88	7.00	\$17,727.09	\$124,089.63
Employee & Spouse (or Partner)	18.00	\$20,285.32	\$365,135.76	17.00	\$21,116.44	\$358,979.48
Family	55.00	\$29,730.30	\$1,635,166.50	61.00	\$29,610.28	\$1,806,227.08
Employee Cost Sharing Contribution (enter as negative -)			(\$594,483.64)			(\$605,894.15)
Subtotal	123.00		\$1,974,038.04	127.00		\$2,102,171.02
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$27,002.04	\$81,006.12	3	\$29,846.04	\$89,538.12
Employee Cost Sharing Contribution (enter as negative -)			(\$2,537.05)			(\$2,686.14)
Subtotal	3.00		\$78,469.07	3.00		\$86,851.98
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	126.00		\$2,052,507.11	130.00		\$2,189,023.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	241.00	\$151,617.92			X
Township Administrator	160.63	\$106,963.40		X	
Public Works Director	160.38	\$82,124.83		X	
Municipal Clerk	123.72	\$54,822.53		X	
Library Director	103.06	\$39,501.80		X	
IT Director	34.69	\$16,891.43		X	
Chief Financial Officer	18.63	\$9,585.17		X	
Township Engineer	13.63	\$7,947.19		X	
Court Administrator	13.44	\$3,660.38		X	
Health Officer	0.00	\$0.00		X	
Recreation Director	0.00	\$0.00		X	
Non-Union Supervisory	560.19	\$189,307.96		X	
All Other Non-Union Employees	747.48	\$126,220.35		X	
PBA Local 357 (Patrol Officers and Superior Officers)	1880.59	\$896,367.71	X		
Teamster Local	356.38	\$92,611.97	X		
*note: the above represents "gross" value of accumulated absence					
Non-union employees have a max of either \$15k or their accumulated balance as of 11/1/10. NO cash payments are made to non-union employees.					
Payments for employees without labor or employment agreements will be made into a Retirement Health Savings account.					
Bernards Township provides no Retiree Health Insurance to its employees.					
Below, are the amounts that are currently "collectible":					
PBA Local 357	\$ 506,192.44				
Police Chief	\$ 104,745.42				
Teamster Local	\$ 80,429.08				
Library Employees	\$ 55,456.84				
All Other Employees	\$ 236,682.29				
Total collectible:	\$ 983,506.07				
Totals	4413.80	\$1,777,622.64			
Total Funds Reserved as of end of 2016		\$576,510.56			
Total Funds Appropriated in 2017		\$70,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$65,725,000.00	\$65,725,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
GOLF			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$2,785,000.00	\$247,497.15	\$2,537,502.85				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$68,510,000.00	\$65,972,497.15	\$2,537,502.85				
Population (2010 census)	26,743						
Per Capita Gross Debt	\$2,561.79						
Per Capita Net Debt	\$94.88						
3 Yr. Average Property Valuation		\$7,058,625,269.00					
Net Debt as % of 3 Year Avg Property Valuation		0.04%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$0.00	\$0.00	\$0.00	\$0.00
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				0.00%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other				\$2,785,000.00	\$0.00	\$0.00	
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa1	AAA					
Year of Last Rating	2009	2014					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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