



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 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	0.297	\$20,314,913.39	14.63%	\$1,857.13
Municipal Library	0.035	\$2,400,487.00	1.73%	\$218.85
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.339	\$91,387,676.00	65.83%	\$8,372.74
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.332	\$22,610,677.62	16.29%	\$2,075.99
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.031	\$2,110,274.99	1.52%	\$193.84
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.034</b>	<b>\$138,824,029.00</b>	<b>100.00%</b>	<b>\$12,718.56</b>

Total Taxable Valuation as of	October 1, 2019	<u>\$6,707,165,385.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$611,873.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.297	0.309	4.04%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$20,314,913.39	\$20,715,835.64	1.97%	\$400,922.25

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,857.13	\$1,890.69	1.81%	\$33.55

Sheet UFB-1

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$20,715,835.64
Municipal Library	ACTUAL	\$2,381,557.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$93,215,429.52
Regional School District		
County Purposes	ESTIMATED	\$23,062,891.17
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$2,152,480.49
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$141,528,193.82</b>

Revenue Anticipated, Excluding Tax Levy	18,822,062.62
Budget Appropriations, before Reserve for Uncollected Taxes	37,701,915.08
<b>Total Non-Municipal Tax Levy</b>	<b>\$118,430,801.18</b>
Amount to be Raised by Taxes - Before RUT	\$137,310,653.64
Reserve for Uncollected Taxes (RUT)	\$4,217,540.18
<b>Total Amount to be Raised by Taxes</b>	<b>\$141,528,193.82</b>

% 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 2019	138,533,468.61
Total Tax Levy, CY 2019	139,109,465.94
% of Taxes Collected, CY 2019	<u>99.59%</u>
Delinquent Taxes - December 31, 2019	<u>\$569,059.35</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	-2.55%	(\$330,000.00)	\$12,950,000.00	\$12,620,000.00	\$12,620,000.00		\$0.00					
08	Local Revenue	-33.96%	(\$1,139,613.60)	\$3,355,594.22	\$2,215,980.62	\$1,848,000.00		\$367,980.62					
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	-12.07%	(\$74,790.00)	\$619,790.00	\$545,000.00	\$545,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	1.27%	\$9,462.01	\$746,864.48	\$756,326.49	\$756,326.49							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-23.88%	(\$117,391.16)	\$491,600.04	\$374,208.88	\$374,208.88							
08	Other Special Items	-43.12%	(\$435,929.25)	\$1,011,000.73	\$575,071.48	\$575,071.48							
15	Receipts from Delinquent Taxes	-30.41%	(\$133,301.89)	\$438,301.89	\$305,000.00	\$305,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-14.12%	(\$3,406,574.18)	\$24,122,409.82	\$20,715,835.64	\$20,715,835.64							
07	Minimum Library Tax	-0.79%	(\$18,930.00)	\$2,400,487.00	\$2,381,557.00	\$2,381,557.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-11.78%</b>	<b>(\$5,647,068.07)</b>	<b>\$47,934,356.18</b>	<b>\$42,287,288.11</b>	<b>\$41,919,307.49</b>	<b>\$0.00</b>	<b>\$367,980.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA		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
20	General Government	\$4,383,645.00	\$4,542,290.97	\$4,222,290.97	\$320,000.00							
21	Land-Use Administration	\$638,256.00	\$624,462.39	\$624,462.39								
22	Uniform Construction Code	\$1,244,944.00	\$1,169,543.25	\$1,169,543.25								
23	Insurance	\$2,932,730.12	\$2,845,403.73	\$2,845,403.73								
25	Public Safety	\$6,371,468.80	\$6,402,131.94	\$6,380,416.98	\$21,714.96							
26	Public Works	\$4,976,890.69	\$4,922,415.89	\$4,898,037.35	\$24,378.54							
27	Health and Human Services	\$658,749.55	\$691,561.51	\$685,946.13	\$5,615.38							
28	Parks and Recreation	\$2,216,609.00	\$2,579,528.37	\$2,209,047.75	\$2,500.00		\$367,980.62					
29	Education (including Library)	\$2,400,487.00	\$2,381,557.00	\$2,381,557.00								
30	Unclassified	\$497,460.00	\$503,204.92	\$503,204.92								
31	Utilities and Bulk Purchases	\$812,865.00	\$812,865.00	\$812,865.00								
32	Landfill / Solid Waste Dispos	\$302,419.00	\$304,256.46	\$304,256.46								
35	Contingency		\$0.00									
36	Statutory Expenditures	\$2,989,127.15	\$3,033,393.58	\$3,033,393.58								
37	Judgements		\$0.00									
42	Shared Services	\$921,864.50	\$931,326.50	\$931,326.50								
43	Court and Public Defender	\$367,565.00	\$343,371.42	\$343,371.42								
44	Capital	\$6,098,950.00	\$5,982,435.00	\$5,982,435.00								
45	Debt		\$0.00									
46	Deferred Charges		\$0.00									
48	Debt - Type 1 School District		\$0.00									
50	Reserve for Uncollected Taxe	\$4,146,893.61	\$4,217,540.18	\$4,217,540.18								
55	Surplus General Budget		\$0.00									
	<b>Total</b>	<b>\$41,960,924.42</b>	<b>\$42,287,288.11</b>	<b>\$41,545,098.61</b>	<b>\$374,208.88</b>	<b>\$0.00</b>	<b>\$367,980.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
X					Fund Balance	Indeterminate	Impact to results of operations due to the COVID-19 Pandemic are unknown and may limit future fund balance use.
X					Misc Revenue - All	Indeterminate	Reduced 2020 revenue realized due to the COVID-19 Pandemic will impact anticipated revenues for future years.

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	248	\$12,255,400.00	0.18%	15A Public Schools	9	\$65,092,800.00	12.10%
2 Residential	9,566	\$5,853,177,400.00	87.37%	15B Other Schools	4	\$34,050,200.00	6.33%
3A/3B Farm	85	\$28,717,900.00	0.43%	15C Public Property	207	\$247,778,100.00	46.06%
4A Commercial	155	\$793,945,900.00	11.85%	15D Church and Charities	35	\$67,627,700.00	12.57%
4B Industrial	8	\$2,173,400.00	0.03%	15E Cemeteries & Graveyards	9	\$11,780,800.00	2.19%
4C Apartments	2	\$8,744,000.00	0.13%	15F Other Exempt	29	\$111,604,000.00	20.75%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>10,064</b>	<b>\$6,699,014,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>293</b>	<b>\$537,933,600.00</b>	<b>100.00%</b>
<u>Average Ratio (%), Assessed to True Value</u>				96.71%			
<u>Equalized Valuation, Taxable Properties</u>				\$6,926,909,316.51			
<u>Total # of property tax appeals filed in 2019</u>				<u>County Tax Board</u>		19.00	
				<u>State Tax Court</u>		11.00	
<u>Number of 2019 County Tax Board decisions appealed to Tax Court</u>				0.00			
<u>Number of pending property tax appeals in State Tax Court</u>				2.00			
<u>Amount paid out by municipality for tax appeals in 2019</u>				\$7,977.00			
				Percentage of Exempt vs. Non-Exempt Properties 8.03%			

<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 2019 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	59,885.84	\$27,200.00	\$0.00	\$2,087.62	\$28,517.42	\$2,080.80
Supervisory Staff (Department Heads & Managers)	29.00	1.00	3,854,209.10	\$3,043,368.23	\$148,874.78	\$210,997.35	\$327,152.15	\$123,816.59
Police Officers (Including Superior Officers)	38.00	0.00	6,613,969.33	\$4,397,561.38	\$225,698.58	\$1,254,279.00	\$407,857.20	\$328,573.17
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	3,528,932.83	\$2,220,447.29	\$365,200.00	\$278,535.05	\$495,510.50	\$169,239.98
All Other Non-Union Employees not listed above	48.00	41.00	5,430,310.99	\$3,800,249.55	\$86,991.92	\$566,599.40	\$609,147.57	\$367,322.55
<b>Totals</b>	<b>147.00</b>	<b>47.00</b>	<b>19,487,308.09</b>	<b>\$13,488,826.45</b>	<b>\$826,765.28</b>	<b>\$2,312,498.42</b>	<b>\$1,868,184.84</b>	<b>\$991,033.10</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	40.00	\$9,957.38	\$398,295.20	44.00	\$10,811.47	\$475,704.65
Parent & Child	12.00	\$16,978.28	\$203,739.36	11.00	\$18,147.42	\$199,621.66
Employee & Spouse (or Partner)	23.00	\$19,428.92	\$446,865.16	23.00	\$18,291.77	\$420,710.77
Family	43.00	\$28,538.18	\$1,227,141.74	48.00	\$28,604.66	\$1,373,023.77
Employee Cost Sharing Contribution (enter as negative - )			(\$540,701.94)			(\$575,776.44)
<b>Subtotal</b>	<b>118.00</b>		<b>\$1,735,339.52</b>	<b>126.00</b>		<b>\$1,893,284.41</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$29,105.41	\$29,105.41	1	\$33,244.27	\$33,244.27
Employee Cost Sharing Contribution (enter as negative - )			(\$873.18)			(\$912.15)
<b>Subtotal</b>	<b>1.00</b>		<b>\$28,232.23</b>	<b>1.00</b>		<b>\$32,332.12</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>119.00</b>		<b>\$1,763,571.75</b>	<b>127.00</b>		<b>\$1,925,616.53</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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	206.50	\$135,959.60			X
Township Administrator	181.13	\$119,962.71		X	
Public Works Director	0.88	\$441.56		X	
Municipal Clerk	11.25	\$3,678.30		X	
Library Director	1.50	\$568.32		X	
IT Director	21.19	\$11,031.06		X	
Chief Financial Officer	11.22	\$5,174.99		X	
Township Engineer	20.44	\$12,744.83		X	
Court Administrator	0.00	\$0.00		X	
Health Officer	0.00	\$0.00		X	
Recreation Director	0.00	\$0.00		X	
HR Manager	4.31	\$1,459.70			
Non-Union Supervisory	610.07	\$224,115.42		X	
All Other Non-Union Employees	761.79	\$162,164.61		X	
PBA Local 357 (Patrol Officers and Superior Officers)	1409.53	\$353,830.73	X		
Teamster Local	28.48	\$7,226.18	X		
*note: The above represents "gross" value of accumulate 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	\$ 353,830.73				
Police Chief	\$ 98,127.59				
Teamster Local	\$ 0.00				
Library Employees	\$ 28,183.77				
All Other Employees	\$ 184,649.07				
Total collectible:	\$ 664,791.16				
<b>Totals</b>	3268.28	\$1,038,358.01			
<b>Total Funds Reserved as of end of 2019</b>		\$392,198.38			
<b>Total Funds Appropriated in 2020</b>		\$110,000.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$56,840,000.00	\$56,840,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt						
Golf			\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	\$0.00	\$0.00	\$0.00
Loans and Other Debt			\$0.00	\$0.00	\$0.00	\$0.00
<b>Total (Current Year)</b>	<b>\$56,840,000.00</b>	<b>\$56,840,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	<u>26,743</u>					
Per Capita Gross Debt	<u>\$2,125.42</u>					
Per Capita Net Debt	<u>\$0.00</u>					
3 Yr. Average Property Valuation		<u>\$7,174,098,101.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.00%</u>				
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						
<b>Total</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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			<u>0.00%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating	Aa1	AAA				
Year of Last Rating	2009	2014				
<b>Mark "X" if Municipality has no bond rating</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Providing</b>	Bernardsville Borough	Health Department		1/1/2020	12/31/2020	\$91,123.81
<b>Providing</b>	Chester Borough	Health Department		1/1/2020	12/31/2020	\$37,521.13
<b>Providing</b>	Long Hill Township	Health Department		1/1/2020	12/31/2020	\$63,766.69
<b>Providing</b>	Mendham Borough	Health Department		1/1/2020	12/31/2020	\$50,922.07
<b>Providing</b>	Peapack Gladstone Borough	Health Department		1/1/2020	12/31/2020	\$24,121.26
<b>Providing</b>	Peapack Gladstone Borough	Animal Control		1/1/2020	12/31/2020	\$6,337.53
<b>Providing</b>	Bernards Township Sewerage Authority	Administrative, Financial, & OE		1/1/2020	12/31/2020	\$482,534.00
<b>Providing</b>	Bernards Twp Board of Ed	Snow Removal Services		1/1/2020	12/31/2020	\$0.00
<b>Providing</b>	Bernards Twp Board of Ed	Twp Facilities for School Prog		1/1/2020	12/31/2020	\$0.00
<b>Receiving</b>	Bernards Twp Board of Ed	Facilities for Twp Prog		1/1/2020	12/31/2020	\$0.00
<b>Receiving</b>	Somerset County	Curbside Recycling		1/1/2020	12/31/2020	\$175,000.00



**USER FRIENDLY BUDGET SECTION - Notes**

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