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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.299	\$21,540,783.57	14.88%	\$2,154.29	Municipal Purpose Tax	ACTUAL	\$21,969,195.90
Municipal Library	0.034	\$2,438,067.00	1.68%	\$244.97	Municipal Library	ACTUAL	\$2,575,958.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.335	\$96,095,417.00	66.40%	\$9,618.65	Local School District	ESTIMATED	\$98,017,325.34
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.312	\$22,465,590.89	15.52%	\$2,247.96	County Purposes	ESTIMATED	\$22,914,902.71
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.031	\$2,184,937.39	1.51%	\$223.35	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space	ESTIMATED	\$2,228,636.14
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2022	\$7,776,475,200.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					21,278,423.07		
Current Year Average Residential Assessment			\$720,498.49		Budget Appropriations, before Reserve for Uncollected Taxes		
					41,421,937.63		
					Total Non-Municipal Tax Levy		
					123,160,864.19		
					Amount to be Raised by Taxes - Before RUT		
					143,304,378.75		
					Reserve for Uncollected Taxes (RUT)		
					4,401,639.34		
					Total Amount to be Raised by Taxes		
					147,706,018.08		
					% of Tax Collections used to Calculate RUT		
					97.02%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		
					144,518,772.82		
					Total Tax Levy, CY 2022		
					145,953,028.99		
					% of Taxes Collected, CY 2022		
					99.02%		
					Delinquent Taxes - December 31, 2022		
					1,426,972.32		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Golf Utility	Utility	Utility	Utility	Utility
08	Surplus	3.25%	\$432,317.37	\$13,298,082.97	\$13,730,400.34	\$13,730,400.34			\$0.00				
08	Local Revenue	-45.96%	(\$1,733,831.51	\$3,772,338.79	\$2,038,507.28	\$1,581,400.00			\$457,107.28				
09	State Aid (without offsetting appropriation)	0.66%	\$12,431.00	\$1,892,114.74	\$1,904,545.74	\$1,904,545.74							
08	Uniform Construction Code Fees	-48.85%	(\$520,543.00	\$1,065,543.00	\$545,000.00	\$545,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.42%	\$12,687.66	\$892,069.10	\$904,756.76	\$904,756.76							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	13.06%	\$241,290.52	\$1,847,156.79	\$2,088,447.31	\$2,088,447.31							
08	Other Special Items	-34.73%	(\$117,352.09	\$337,863.09	\$220,511.00	\$220,511.00							
15	Receipts from Delinquent Taxes	-41.65%	(\$217,688.40	\$522,688.40	\$305,000.00	\$305,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-13.73%	(\$3,497,408.31	\$25,466,604.08	\$21,969,195.77	\$21,969,195.77							
07	Minimum Library Tax	5.66%	\$137,891.13	\$2,438,067.00	\$2,575,958.13	\$2,575,958.13							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-10.19%	(\$5,250,205.63	\$51,532,527.96	\$46,282,322.33	\$45,825,215.05	\$0.00	\$0.00	\$457,107.28	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Golf Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		8.16%	\$356,511.00	\$4,368,830.00	\$4,725,341.00	\$4,397,871.00	\$327,470.00							
21	Land-Use Administration		-5.61%	(\$38,337.00)	\$683,020.00	\$644,683.00	\$644,683.00								
22	Uniform Construction Code		-1.16%	(\$15,075.00)	\$1,303,391.00	\$1,288,316.00	\$1,288,316.00								
23	Insurance		15.79%	\$462,736.00	\$2,931,350.00	\$3,394,086.00	\$3,394,086.00								
25	Public Safety		-2.82%	(\$183,635.28)	\$6,505,396.90	\$6,321,761.62	\$6,304,314.00	\$17,447.62							
26	Public Works		1.70%	\$85,583.49	\$5,029,752.51	\$5,115,336.00	\$5,115,336.00								
27	Health and Human Services		-1.21%	(\$12,941.99)	\$1,069,391.49	\$1,056,449.50	\$727,934.00	\$328,515.50							
28	Parks and Recreation		5.53%	\$149,196.06	\$2,698,783.22	\$2,847,979.28	\$2,390,872.00				\$457,107.28				
29	Education (including Library)		5.66%	\$137,891.00	\$2,438,067.00	\$2,575,958.00	\$2,575,958.00								
30	Unclassified		-9.53%	(\$48,706.00)	\$511,231.00	\$462,525.00	\$462,525.00								
31	Utilities and Bulk Purchases		11.15%	\$89,971.18	\$807,228.75	\$897,199.93	\$897,199.93								
32	Landfill / Solid Waste Disposal		1.88%	\$5,797.00	\$307,725.00	\$313,522.00	\$313,522.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		6.88%	\$226,871.32	\$3,298,295.17	\$3,525,166.49	\$3,525,166.49								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		27.58%	\$311,680.14	\$1,130,279.03	\$1,441,959.17	\$1,441,959.17								
43	Court and Public Defender		-100.00%	(\$273,102.28)	\$273,102.28	\$0.00									
44	Capital		2.67%	\$188,900.00	\$7,081,500.00	\$7,270,400.00	\$5,855,385.81	\$1,415,014.19							
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		1.51%	\$65,683.25	\$4,335,956.09	\$4,401,639.34	\$4,401,639.34								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	3.37%	\$1,509,022.89	\$44,773,299.44	\$46,282,322.33	\$43,736,767.74	\$2,088,447.31	\$0.00	\$0.00	\$457,107.28	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	247	\$25,880,600.00	0.33%
2 Residential	9,563	\$6,890,127,100.00	88.71%
3A/3B Farm	84	\$33,942,900.00	0.44%
4A Commercial	159	\$799,988,300.00	10.30%
4B Industrial	8	\$2,279,500.00	0.03%
4C Apartments	2	\$15,109,800.00	0.19%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	10,063	\$7,767,328,200.00	100.00%

Average Ratio (%), Assessed to True Value		93.16%
Equalized Valuation, Taxable Properties		\$8,337,621,511.38

Total # of property tax appeals filed in 2022	County Tax Board	34.00
	State Tax Court	5.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2022	\$21,059.19
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$65,840,400.00	11.48%
15B Other Schools	3	\$33,920,600.00	5.91%
15C Public Property	204	\$254,512,400.00	44.38%
15D Church and Charities	34	\$70,820,800.00	12.35%
15E Cemeteries & Graveyards	8	\$14,877,900.00	2.59%
15F Other Exempt	34	\$133,522,600.00	23.28%
Total	292	\$573,494,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.38%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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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	30,121.25	\$27,200.00	\$0.00	\$816.00	\$0.00	\$2,105.25
Supervisory Staff (Department Heads & Managers)	29.00	0.00	4,186,190.31	\$3,214,102.88	\$153,061.54	\$255,300.73	\$417,872.53	\$145,852.64
Police Officers (Including Superior Officers)	39.00	0.00	6,880,681.64	\$4,185,406.74	\$213,749.70	\$1,541,703.52	\$618,266.46	\$321,555.21
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	3,821,474.95	\$2,311,713.54	\$377,700.00	\$324,162.52	\$633,026.97	\$174,871.92
All Other Non-Union Employees not listed above	45.00	42.00	5,951,822.99	\$3,943,952.90	\$62,399.92	\$691,759.05	\$821,014.96	\$432,696.15
Totals	145.00	47.00	20,870,291.13	\$13,682,376.05	\$806,911.17	\$2,813,741.82	\$2,490,180.91	\$1,077,081.18

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

NO

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	44.00	\$12,848.55	\$565,336.18	50.00	\$9,891.89	\$494,594.39
Parent & Child	10.00	\$22,940.83	\$229,408.26	11.00	\$18,412.36	\$202,536.00
Employee & Spouse (or Partner)	20.00	\$23,240.38	\$464,807.64	19.00	\$21,778.41	\$413,789.86
Family	44.00	\$35,680.71	\$1,569,951.33	46.00	\$27,244.40	\$1,253,242.28
Employee Cost Sharing Contribution (enter as negative -)			(\$718,566.31)			(\$597,569.97)
Subtotal	118.00		\$2,110,937.11	126.00		\$1,766,592.56
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	118.00		\$2,110,937.11	126.00		\$1,766,592.56

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
YES

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

USER FRIENDLY BUDGET SECTION **ACCUMULATED ABSENCE LIABILITY**

			Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	232.50	\$165,688.80			X
Township Administrator	185.13	\$133,319.62		X	
Public Works Director	4.25	\$2,085.90		X	
Municipal Clerk	4.63	\$933.84		X	
Library Director	2.50	\$1,057.60		X	
IT Director	12.13	\$6,770.60		X	
Chief Financial Officer	30.13	\$15,645.72		X	
Township Engineer	25.19	\$17,079.14		X	
Health Officer	0.00	\$0.00		X	
Recreation Director	0.00	\$0.00		X	
HR Manager	13.34	\$5,260.64		X	
Non-Union Supervisory	634.42	\$237,793.07		X	
All Other Non-Union Employees	467.84	\$103,811.27		X	
PBA Local 357 (Patrol Officers and Superior Officers)			X		
Teamster Local	8.11	\$2,432.16	X		
*note: The above represents "gross" value of accumulate absence	1198.34	\$638,430.89			
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	\$ 310,496.68				
Police Chief	\$ 98,127.59				
Teamster Local	\$ 2,432.16				
Library Employees	\$ 16,746.29				
All Other Employees	\$ 211,181.45				
Total collectible:	\$ 638,984.17				
Totals	2818.50	\$1,330,309.25			
Total Funds Reserved as of end of 2022		\$446,158.08			
Total Funds Appropriated in 2023		\$110,000.00			

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

				Current Year		2024	2025	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$46,775,000.00	\$46,775,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
Utility Fund Debt				Bonds - Principal				
Golf			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$0.00	\$0.00	\$0.00	\$0.00
				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)			\$0.00	% of Total Current Year Budget	0.00%			
Notes Outstanding			\$0.00					
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$46,775,000.00	\$46,775,000.00	\$0.00					
Population (2020 census)	27,830							
Per Capita Gross Debt	\$1,680.74							
Per Capita Net Debt	\$0.00							
3 Year Average Property Valuation		\$7,395,748,178.67						
Net Debt as % of 3 Year Average Property Valuation		0.00%						
				</				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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