



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: County of Somerset

Introduced

Municode:

Filename:

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
Kevin		Sooy	12/31/2018	mayor@bernardsvilleboro.org

Chief Administrative Officer

Ralph	A.	Maresca, Jr.		rmaresca@bernardsvilleboro.org
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Chief Financial Officer

Ralph	A.	Maresca, Jr.		rmaresca@bernardsvilleboro.org
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Municipal Clerk

Sandra	G.	Jones		sjones@bernardsvilleboro.org
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Registered Municipal Accountant

Robert	W.	Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin		Sooy	12/31/2018	mayor@bernardsvilleboro.org
Peter		Birmbaum	12/31/2017	pbirmbaum@bernardsvilleboro.org
Bill		Youngblood	12/31/2017	byoungblood@bernardsvilleboro.org
Jeffrey	J.	DeLeo	12/31/2018	jdeleo@bernardsvilleboro.org
Michael		DePoortere	12/31/2018	mdepoortere@bernardsvilleboro.org
Michael		Sullivan	12/31/2019	msullivan@bernardsvilleboro.org
Chris		Schmidt	12/31/2019	schmidt@bernardsvilleboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.400	\$9,168,206.34	21.33%	\$3,200.41	Municipal Purpose Tax	ESTIMATED	\$9,461,790.27
Municipal Library	0.033	\$767,653.00	1.79%	\$264.03	Municipal Library	ACTUAL	\$770,863.34
Municipal Open Space	0.020	\$458,410.00	1.07%	\$160.02	Municipal Open Space	ACTUAL	\$454,911.00
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			0.00%	\$0.00	Local School District		
Regional School District	1.070	\$24,527,302.00	57.06%	\$8,561.09	Regional School District	ESTIMATED	\$25,053,641.00
County Purposes	0.353	\$8,066,466.60	18.76%	\$2,824.36	County Purposes	ESTIMATED	\$8,205,667.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	1.876	\$42,988,037.94	100.00%	\$15,009.90	Total ESTIMATED amount to be raised by taxes		\$43,946,872.61
Total Taxable Valuation as of October 1, 2016 <u>\$2,274,557,257.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,489,439.34</u>		
Current Year Average Residential Assessment <u>\$800,101.51</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>13,008,373.80</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$33,714,219.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$42,233,153.46</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,713,936.51</u>		
0.400	0.416	4.00%			Total Amount to be Raised by Taxes <u>\$43,947,089.97</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.10%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,168,206.34	\$9,461,790.27	3.20%	\$293,583.93		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>42,623,959.07</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>43,211,655.89</u>		
\$3,200.41	\$3,328.42	4.00%	\$128.02		% of Taxes Collected, CY 2016 <u>98.64%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$545,389.67</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.51%	(\$25,449.02)	\$1,683,200.00	\$1,657,750.98	\$1,577,750.98		\$80,000.00	\$0.00				
08	Local Revenue	-22.74%	(\$513,966.31)	\$2,260,591.33	\$1,746,625.02	\$452,625.02		\$1,294,000.00	\$0.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	-11.25%	(\$43,651.21)	\$388,151.21	\$344,500.00	\$344,500.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-62.76%	(\$66,936.44)	\$106,650.24	\$39,713.80	\$39,713.80							
08	Other Special Items	34.88%	\$226,200.33	\$648,477.21	\$874,677.54	\$874,677.54							
15	Receipts from Delinquent Taxes	32.98%	\$133,423.93	\$404,576.07	\$538,000.00	\$538,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.63%	(\$1,008,743.43)	\$10,470,533.70	\$9,461,790.27	\$9,461,790.27							
07	Minimum Library Tax	0.42%	\$3,210.34	\$767,653.00	\$770,863.34	\$770,863.34							
54	Open Space Levy Tax	-1.25%	(\$5,767.35)	\$460,678.35	\$454,911.00	\$454,911.00	\$454,911.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-7.29%	(\$1,301,679.16)	\$17,852,683.11	\$16,551,003.95	\$14,722,092.95	\$454,911.00	\$1,374,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	15.00	4.00	-5.98%	(\$66,980.57)	\$1,120,594.57	\$1,053,614.00	\$1,053,614.00								
21	Land-Use Administration	1.00	1.00	54.67%	\$96,500.00	\$176,500.00	\$273,000.00	\$273,000.00								
22	Uniform Construction Code	2.00	8.00	7.88%	\$16,750.00	\$212,500.00	\$229,250.00	\$229,250.00								
23	Insurance			9.27%	\$110,831.44	\$1,195,168.56	\$1,306,000.00	\$1,306,000.00								
25	Public Safety	26.00	18.00	0.47%	\$15,182.56	\$3,212,424.44	\$3,227,607.00	\$3,222,583.00	\$5,024.00							
26	Public Works	14.00	4.00	6.44%	\$142,359.57	\$2,210,312.23	\$2,352,671.80	\$2,342,801.00	\$9,870.80							
27	Health and Human Services			-3.71%	(\$5,000.00)	\$134,919.00	\$129,919.00	\$100,000.00	\$29,919.00							
28	Parks and Recreation	1.00	42.00	-45.91%	(\$281,326.79)	\$612,826.79	\$331,500.00	\$331,500.00								
29	Education (including Library)			1.78%	\$16,000.00	\$897,085.00	\$913,085.00	\$913,085.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			9.88%	\$23,568.56	\$238,531.44	\$262,100.00	\$262,100.00								
32	Landfill / Solid Waste Disposal			5.00%	\$47,755.00	\$954,245.00	\$1,002,000.00			\$1,002,000.00						
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.73%	(\$8,585.78)	\$1,183,042.78	\$1,174,457.00	\$1,107,457.00		\$67,000.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			5.99%	\$69,232.65	\$1,155,678.35	\$1,224,911.00	\$600,000.00	\$454,911.00	\$170,000.00						
45	Debt			1.59%	\$21,175.00	\$1,335,825.00	\$1,357,000.00	\$1,222,000.00		\$135,000.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.30%	\$5,106.81	\$1,708,782.34	\$1,713,889.15	\$1,713,889.15								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	59.00	77.00	1.24%	\$202,568.45	\$16,348,435.50	\$16,551,003.95	\$14,677,279.15	\$44,813.80	\$454,911.00	\$1,574,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	130	\$25,711,000.00	0.13%	15A Public Schools	3	\$32,860,400.00	24.21%	
2 Residential	2,533	\$19,048,889,700.00	98.10%	15B Other Schools	1	\$6,155,900.00	4.54%	
3A/3B Farm	143	\$149,262,000.00	0.77%	15C Public Property	55	\$36,588,780.00	26.95%	
4A Commercial	168	\$167,754,500.00	0.86%	15D Church and Charities	12	\$17,983,900.00	13.25%	
4B Industrial	26	\$18,927,600.00	0.10%	15E Cemeteries & Graveyards	4	\$1,919,800.00	1.41%	
4C Apartments	4	\$3,529,300.00	0.02%	15F Other Exempt	23	\$40,232,600.00	29.64%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$4,483,157.00	0.02%					
Total	3,005	\$19,418,557,257.00	100.00%	Total	98	\$135,741,380.00	100.00%	
Average Ratio (%), Assessed to True Value		99.64%		Percentage of Exempt vs. Non-Exempt Properties				0.70%
Equalized Valuation, Taxable Properties		\$19,488,716,636.89						
Total # of property tax appeals filed in 2016		County Tax Board	21.00					
		State Tax Court	20.00					
Number of 2016 County Tax Board decisions appealed to Tax Court								
		12.00						
Number of pending property tax appeals in State Tax Court								
		8.00						
Amount paid out by municipality for tax appeals in 2016		\$35,549.42						

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# 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		Not Applicable		
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					
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,324,208.37	\$1,017,535.00	\$15,563.95	\$73,262.52	\$166,696.47	\$51,150.43
Police Officers (Including Superior Officers)	19.00	1.00	2,493,197.91	\$1,771,688.00	\$236,541.01	\$177,168.80	\$283,697.37	\$24,102.73
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	16.00	0.00	1,338,724.14	\$912,451.06	\$129,792.65	\$65,696.48	\$159,901.50	\$70,882.45
All Other Non-Union Employees not listed above	11.00	75.00	1,374,013.59	\$1,177,001.05	\$11,786.43	\$27,429.62	\$98,448.07	\$59,348.42
Totals	55.00	78.00	6,530,144.01	\$4,878,675.11	\$393,684.04	\$343,557.42	\$708,743.41	\$205,484.03

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	15.00	\$11,713.82	\$175,707.30	17.00	\$10,377.63	\$176,419.71
Parent & Child	2.00	\$19,129.32	\$38,258.64	2.00	\$19,148.52	\$38,297.04
Employee & Spouse (or Partner)	10.00	\$14,482.61	\$144,826.10	8.00	\$19,659.57	\$157,276.56
Family	19.00	\$30,907.07	\$587,234.33	22.00	\$30,935.21	\$680,574.62
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	46.00		\$946,026.37	49.00		\$1,052,567.93
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	46.00		\$946,026.37	49.00		\$1,052,567.93

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2018	2019	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$99,000.00	\$108,000.00	\$112,000.00	\$1,245,000.00
Regional School Debt	\$20,536,151.18	\$20,536,151.18	Utility Fund - Interest	\$36,000.00	\$34,503.51	\$32,557.26	\$236,780.32
Utility Fund Debt			Bond Anticipation Notes - Principal				
0		\$0.00	Bond Anticipation Notes - Interest				
0		\$0.00	Bonds - Principal	\$876,000.00	\$896,000.00	\$956,000.00	\$11,853,000.00
0		\$0.00	Bonds - Interest	\$346,000.00	\$324,555.75	\$307,768.50	\$2,198,333.25
0		\$0.00	Loans & Other Debt - Principal				
0		\$0.00	Loans & Other Debt - Interest				
0		\$0.00					
0		\$0.00					
			Total	\$1,357,000.00	\$1,363,059.26	\$1,408,325.76	\$15,533,113.57
<u>Municipal Purposes</u>							
Debt Authorized	\$200.00	\$200.00	Total Principal	\$975,000.00	\$1,004,000.00	\$1,068,000.00	\$13,098,000.00
Notes Outstanding		\$0.00	Total Interest	\$382,000.00	\$359,059.26	\$340,325.76	\$2,435,113.57
Bonds Outstanding	\$14,581,000.00	\$14,581,000.00	% of Total Current Year Budget	8.20%			
Loans and Other Debt		\$0.00					
Total (Current Year)	\$35,117,351.18	\$20,536,151.18	Description	Debt Not Listed Above			
			Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2010 census)	<u>7,750</u>		<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$4,531.27</u>		Rating	AAA	AAA		
Per Capita Net Debt	<u>\$1,881.45</u>		Year of Last Rating	2016	2015		
3 Yr. Average Property Valuation		<u>\$2,324,209,889.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.63%</u>	Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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