



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1803 Bernardsville Borough - County of Somerset Introduced ▼

**Municode:**  **Filename:** 1803\_fbi\_2019.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary Jane		Canose		mayor@bernardsvilleboro.org

**Chief Administrative Officer**

Ralph		Maresca		rmaresca@bernardsvilleboro.org
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**Chief Financial Officer**

Ralph		Maresca		rmaresca@bernardsvilleboro.org
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**Municipal Clerk**

Anthony		Suriano		asuriano@bernardsvilleboro.org
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**Registered Municipal Accountant**

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Diane		Greenfield	12/31/2019	dgreenfield@bernardsvilleboro.org
Chris		Schmidt	12/31/2019	cschmidt@bernardvilleboro.org
Thomas		O'Dea	12/31/2020	todea@bernardsvilleboro.org
Christine		Zamara	12/31/2020	czamarra@bernardvilleboro.org
John		Donahue	12/31/2021	jdonahue@bernardvilleboro.org
Jeff		Hammond	12/31/2021	jhammond@bernardvilleboro.org

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**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.435	\$9,746,218.44	21.83%	\$3,346.27	Municipal Purpose Tax	ACTUAL	\$10,077,252.68
Municipal Library	0.034	\$772,290.56	1.73%	\$261.55	Municipal Library	ACTUAL	\$753,815.61
Municipal Open Space	0.019	\$448,633.00	1.00%	\$146.16	Municipal Open Space	ESTIMATED	\$448,633.00
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	1.148	\$25,734,431.00	57.64%	\$8,831.09	Regional School District	ESTIMATED	\$26,249,119.62
County Purposes	0.324	\$7,261,988.31	16.26%	\$2,492.40	County Purposes	ESTIMATED	\$7,405,629.40
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$686,261.43	1.54%	\$238.47	County Open Space	ESTIMATED	\$701,585.34
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>1.991</b>	<b>\$44,649,822.74</b>	<b>100.00%</b>	<b>\$15,315.93</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$45,636,035.65</b>
Total Taxable Valuation as of October 1, 2018 <u>\$2,243,167,657.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,599,742.20</u>		
Current Year Average Residential Assessment <u>\$769,258.37</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>13,648,716.77</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$34,804,967.35</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$43,853,941.92</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,782,094.72</u>		
0.435	0.450	3.56%			Total Amount to be Raised by Taxes <u>\$45,636,036.65</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>96.09%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,746,218.44	\$10,077,252.68	3.40%	\$331,034.24		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2018 <u>44,192,152.50</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>44,711,295.07</u>		
\$3,346.27	\$3,465.36	3.56%	\$119.08		% of Taxes Collected, CY 2018 <u>98.84%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$451,368.53</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-17.41%	(\$391,715.66)	\$2,250,051.66	\$1,858,336.00	\$1,713,336.00		\$145,000.00					
08	Local Revenue	-8.97%	(\$90,578.63)	\$1,009,578.63	\$919,000.00	\$874,000.00		\$45,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	-5.82%	(\$19,785.53)	\$339,785.53	\$320,000.00	\$320,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-33.12%	(\$27,634.29)	\$83,434.47	\$55,800.18	\$55,800.18							
08	Other Special Items	13.44%	\$70,551.09	\$524,882.93	\$595,434.02	\$595,434.02							
15	Receipts from Delinquent Taxes	25.75%	\$77,611.26	\$301,388.74	\$379,000.00	\$379,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-4.62%	(\$550,407.91)	\$11,906,350.59	\$11,355,942.68	\$10,077,252.68		\$1,278,690.00					
07	Minimum Library Tax	-2.39%	(\$18,474.95)	\$772,290.56	\$753,815.61	\$753,815.61							
54	Open Space Levy Tax	0.00%	\$0.00	\$448,633.00	\$448,633.00		\$448,633.00						
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>-5.19%</b>	<b>(\$950,434.62)</b>	<b>\$18,298,568.11</b>	<b>\$17,348,133.49</b>	<b>\$15,430,810.49</b>	<b>\$448,633.00</b>	<b>\$1,468,690.00</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	Budgeted Full-Time	Positions Part-Time	% 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
20	15.00	4.00	2.05%	\$24,163.00	\$1,178,185.00	\$1,202,348.00	\$1,202,348.00								
21	1.00	1.00	4.01%	\$10,596.60	\$264,580.00	\$275,176.60	\$275,176.60								
22	2.00	8.00	6.47%	\$14,665.00	\$226,710.00	\$241,375.00	\$241,375.00								
23			3.65%	\$45,858.00	\$1,255,500.00	\$1,301,358.00	\$1,301,358.00								
25	26.00	21.00	7.52%	\$225,926.62	\$3,002,909.43	\$3,228,836.05	\$3,205,500.00	\$23,336.05							
26	15.00	1.00	-3.39%	(\$79,509.72)	\$2,344,551.04	\$2,265,041.32	\$2,257,396.00	\$7,645.32							
27			-3.22%	(\$5,100.55)	\$158,219.00	\$153,118.45	\$126,200.00	\$26,918.45							
28	2.00		10.30%	\$38,120.00	\$370,180.00	\$408,300.00	\$408,300.00								
29			-0.24%	(\$2,871.96)	\$1,188,502.00	\$1,185,630.04	\$1,185,630.04								
30			-20.00%	(\$25,000.00)	\$125,000.00	\$100,000.00	\$100,000.00								
31			0.38%	\$3,932.74	\$1,045,200.00	\$1,049,132.74				\$1,049,132.74					
32			-23.88%	(\$12,300.00)	\$51,500.00	\$39,200.00	\$39,200.00								
35			#DIV:0!	\$0.00	\$0.00	\$0.00									
36			3.48%	\$43,225.35	\$1,243,346.65	\$1,286,572.00	\$1,211,572.00			\$75,000.00					
37			#DIV:0!	\$0.00	\$0.00	\$0.00									
42			-10.38%	(\$11,000.00)	\$106,000.00	\$95,000.00	\$95,000.00								
43			#DIV:0!	\$0.00	\$0.00	\$0.00									
44			-55.17%	(\$618,467.20)	\$1,121,000.00	\$502,532.80	\$302,532.80			\$200,000.00					
45			48.87%	\$666,408.76	\$1,363,550.00	\$2,029,958.76	\$1,436,768.50		\$448,633.00	\$144,557.26					
46			#DIV:0!	\$202,460.01	\$202,460.01	\$202,460.01	\$202,460.01								
48			#DIV:0!	\$0.00	\$0.00	\$0.00									
50			-0.81%	(\$14,536.15)	\$1,796,629.87	\$1,782,093.72	\$1,782,093.72								
55			#DIV:0!	\$0.00	\$0.00	\$0.00									
Total	61.00	35.00	3.01%	\$506,570.50	\$16,841,562.99	\$17,348,133.49	\$15,372,910.67	\$57,899.82	\$448,633.00	\$1,468,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	127	\$21,352,300.00	0.95%	15A Public Schools	3	\$32,896,300.00	24.12%
2 Residential	2,528	\$1,864,595,800.00	83.35%	15B Other Schools	1	\$6,129,400.00	4.49%
3A/3B Farm	240	\$149,748,400.00	6.69%	15C Public Property	55	\$35,580,380.00	26.09%
4A Commercial	166	\$173,846,000.00	7.77%	15D Church and Charities	13	\$17,725,500.00	13.00%
4B Industrial	11,577,100	\$19,117,800.00	0.85%	15E Cemeteries & Graveyards	4	\$1,931,500.00	1.42%
4C Apartments	4	\$3,580,000.00	0.16%	15F Other Exempt	24	\$42,111,500.00	30.88%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$4,761,539.00	0.21%				
<b>Total</b>	<b>11,580,165</b>	<b>\$2,237,001,839.00</b>	<b>100.00%</b>	<b>Total</b>	<b>100</b>	<b>\$136,374,580.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	99.32%
Equalized Valuation, Taxable Properties	\$2,252,317,598.67

  

Total # of property tax appeals filed in 2018	County Tax Board	17.00
	State Tax Court	11.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		9.00

  

Amount paid out by municipality for tax appeals in 2018	\$5,191.05
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Percentage of Exempt vs. Non-Exempt Properties	6.10%
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<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption	Not Applicable			
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					
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,356,247.12	\$1,058,643.41	\$16,192.73	\$77,704.43	\$150,489.64	\$53,216.91
Police Officers (Including Superior Officers)	20.00	1.00	2,580,325.86	\$1,843,264.20	\$246,097.27	\$184,326.42	\$281,561.49	\$25,076.48
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	16.00	0.00	1,388,497.26	\$949,314.08	\$135,036.27	\$68,350.62	\$162,050.19	\$73,746.10
All Other Non-Union Employees not listed above	13.00	74.00	1,425,962.99	\$1,224,551.89	\$12,262.60	\$28,537.77	\$98,864.63	\$61,746.10
<b>Totals</b>	<b>58.00</b>	<b>77.00</b>	<b>6,751,033.23</b>	<b>\$5,075,773.58</b>	<b>\$409,588.87</b>	<b>\$358,919.24</b>	<b>\$692,965.95</b>	<b>\$213,785.59</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	20.00	\$10,912.33	\$218,246.60	18.00	\$10,954.92	\$197,188.56
Parent & Child	3.00	\$20,032.64	\$60,097.92	3.00	\$19,714.66	\$59,143.98
Employee & Spouse (or Partner)	9.00	\$22,921.97	\$206,297.73	8.00	\$21,909.84	\$175,278.72
Family	21.00	\$34,404.57	\$722,495.97	22.00	\$30,771.86	\$676,980.92
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>53.00</b>		<b>\$1,207,138.22</b>	<b>51.00</b>		<b>\$1,108,592.18</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</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>53.00</b>		<b>\$1,207,138.22</b>	<b>51.00</b>		<b>\$1,108,592.18</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>
<b>Yes</b>

**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
PBA	490.00	\$215,512.62	X		
PUBLIC WORKS	605.00	\$174,784.12	X		
POLICE CHIEF	165.00	\$98,493.58		X	
SUPERVISOR, BUILDINGS & GROUNDS	210.00	\$84,879.58		X	
SUPERVISOR, ENGINEERING	150.00	\$79,731.92		X	
BOROUGH CLERK	80.00	\$26,153.85		X	
ADMINISTRATOR/CMFO	115.00	\$79,190.33		X	
DEPARTMENT HEAD, RECREATION	105.00	\$32,970.40		X	
ROAD FOREMAN	135.00	\$43,855.79		X	
<b>Totals</b>	2055.00	\$835,572.19			
<b>Total Funds Reserved as of end of 2018</b>		\$730,309.37			
<b>Total Funds Appropriated in 2019</b>		\$125,000.00			

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

			Current Year	2020	2021	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt		\$0.00	Utility Fund - Principal	\$112,000.00	\$111,000.00	\$109,000.00	\$1,025,000.00	
Regional School Debt	\$18,054,009.85	\$0.00	Utility Fund - Interest	\$32,557.26	\$30,512.01	\$28,487.01	\$177,781.30	
Utility Fund Debt			Bond Anticipation Notes - Principal	\$140,000.00				
Sewer	\$1,357,000.00	\$0.00	Bond Anticipation Notes - Interest	\$33,000.00				
0		\$0.00	Bonds - Principal	\$956,000.00	\$980,000.00	\$973,000.00	\$9,900,000.00	
0		\$0.00	Bonds - Interest	\$307,768.50	\$290,223.00	\$272,360.25	\$1,635,750.00	
0		\$0.00	Loans & Other Debt - Principal					
0		\$0.00	Loans & Other Debt - Interest					
0		\$0.00	<b>Total</b>	<b>\$1,581,325.76</b>	<b>\$1,411,735.01</b>	<b>\$1,382,847.26</b>	<b>\$12,738,531.30</b>	
<b>Municipal Purposes</b>			<b>Total Principal</b>	<b>\$1,208,000.00</b>	<b>\$1,091,000.00</b>	<b>\$1,082,000.00</b>	<b>\$10,925,000.00</b>	
Debt Authorized	\$1,200,200.00	\$1,200,200.00	<b>Total Interest</b>	<b>\$373,325.76</b>	<b>\$320,735.01</b>	<b>\$300,847.26</b>	<b>\$1,813,531.30</b>	
Notes Outstanding		\$0.00	<b>% of Total Current Year Budget</b>	<b>9.12%</b>				
Bonds Outstanding	\$12,809,000.00	\$12,809,000.00	<b>Description</b>				<b>Debt Not Listed Above</b>	
Loans and Other Debt		\$0.00	Total Guarantees - Governmental					
<b>Total (Current Year)</b>	<b>\$33,420,209.85</b>	<b>\$19,411,009.85</b>	Total Guarantees - Other					
Population (2010 census)	<u>7,750</u>		Total Capital/Equipment Leases					
Per Capita Gross Debt	<u>\$4,312.29</u>		Total Other					
Per Capita Net Debt	<u>\$1,807.64</u>		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>		
3 Yr. Average Property Valuation		<u>\$2,292,489,423.00</u>	Rating	AAA	AAA	N/A		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.61%</u>	Year of Last Rating	2015	2015			
			<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>Receiving</b>	Township of Bedminster	Municipal Court		1/1/2019	12/31/2019	\$95,000.00



**USER FRIENDLY BUDGET SECTION - Notes**

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