



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1803 Bernardsville Borough - County of Somerset

Introduced

Municode: 1803

Filename: 1803_fbi_2022.xlsm

Website: www.bernardsvilleboro.org

Phone Number: 908-766-3000

Mailing Address: 166 Mine Brook Road

Municipality: Bernardsville

State: NJ

Zip: 07924

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary Jane		Canose	12/31/2022	mayor@bernardsvilleboro.org

Chief Administrative Officer

Tom		Czerniecki		tczerniecki@bernardsvilleboro.org
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Chief Financial Officer

Leslie		Roberson		lroberson@bernardsvilleboro.org
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Municipal Clerk

Anthony		Suriano		asuriano@bernardsvilleboro.org
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Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay		Ambelang	12/31/2024	jambelang@bernardsvilleboro.org
Diane		Greenfield	12/31/2022	dgreenfield@bernardsvilleboro.org
Jena		McCredie	12/31/2022	jmccredie@bernardsvilleboro.org
Chad		McQueen	12/31/2022	cmcqueen@bernardsvilleboro.org
Al		Ribeiro	12/31/2024	aribeiro@bernardsvilleboro.org
Christine		Zamarra	12/31/2023	czamarra@bernardsvilleboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.473	\$10,638,030.12	22.55%	\$3,802.42	Municipal Purpose Tax	ACTUAL	\$11,085,501.46
Municipal Library	0.020	\$748,406.49	1.59%	\$160.78	Municipal Library	ACTUAL	\$755,819.53
Municipal Open Space	0.033	\$450,300.49	0.95%	\$265.29	Municipal Open Space	ACTUAL	\$467,683.73
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			0.00%	\$0.00	Local School District		
Regional School District	1.222	\$27,491,287.00	58.27%	\$9,823.60	Regional School District	ESTIMATED	\$28,041,112.74
County Purposes	0.319	\$7,173,942.13	15.21%	\$2,564.43	County Purposes	ESTIMATED	\$7,317,420.97
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	\$678,577.73	1.44%	\$249.21	County Open Space	ESTIMATED	\$692,149.28
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.098	\$47,180,543.96	100.00%	\$16,865.72	Total ESTIMATED amount to be raised by taxes		\$48,359,687.71
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		5,002,004.56
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		14,933,117.89
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$36,518,366.72
					Amount to be Raised by Taxes - Before RUT		\$46,449,480.05
					Reserve for Uncollected Taxes (RUT)		\$1,910,207.66
					Total Amount to be Raised by Taxes		\$48,359,687.71
					% of Tax Collections used to Calculate RUT		96.05%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		46,974,424.57
					Total Tax Levy, CY 2021		47,474,055.81
					% of Taxes Collected, CY 2021		98.95%
					Delinquent Taxes - December 31, 2021		\$476,885.43
Sheet UFB-1							

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	16.57%	\$275,000.00	\$1,660,000.00	\$1,935,000.00	\$1,875,000.00			\$60,000.00				
08	Local Revenue	-7.81%	(\$176,337.99)	\$2,258,337.99	\$2,082,000.00	\$696,500.00			\$1,385,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	-3.30%	(\$9,907.00)	\$299,907.00	\$290,000.00	\$290,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-35.75%	(\$28,270.10)	\$79,069.78	\$50,799.68	\$50,799.68							
08	Other Special Items	-53.67%	(\$1,120,632.83)	\$2,088,165.71	\$967,532.88	\$967,532.88							
15	Receipts from Delinquent Taxes	6.16%	\$26,689.67	\$433,310.33	\$460,000.00	\$460,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.45%	(\$1,156,790.11)	\$12,242,291.57	\$11,085,501.46	\$11,085,501.46							
07	Minimum Library Tax	0.99%	\$7,413.04	\$748,406.49	\$755,819.53	\$755,819.53							
54	Open Space Levy Tax	3.86%	\$17,383.24	\$450,300.49	\$467,683.73		\$467,683.73						
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	-10.35%	(\$2,165,452.08)	\$20,921,961.36	\$18,756,509.28	\$16,843,325.55	\$467,683.73	\$0.00	\$1,445,500.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government		2.63%	\$61,795.31	\$2,353,198.43	\$2,414,993.74	\$1,326,300.00				\$1,088,693.74				
21	Land-Use Administration		6.31%	\$17,998.60	\$285,126.40	\$303,125.00	\$303,125.00								
22	Uniform Construction Code		3.18%	\$7,000.00	\$220,000.00	\$227,000.00	\$227,000.00								
23	Insurance		11.30%	\$135,330.00	\$1,197,670.00	\$1,333,000.00	\$1,333,000.00								
25	Public Safety		3.82%	\$133,229.68	\$3,487,780.27	\$3,621,009.95	\$3,609,820.00	\$11,189.95							
26	Public Works		-0.85%	(\$18,798.81)	\$2,205,309.51	\$2,186,510.70	\$2,146,100.00	\$40,410.70							
27	Health and Human Services		-6.26%	(\$8,800.00)	\$140,600.00	\$131,800.00	\$131,800.00								
28	Parks and Recreation		17.25%	\$78,299.14	\$454,025.86	\$532,325.00	\$532,325.00								
29	Education (including Library)		0.00%	\$0.00	\$852,082.00	\$852,082.00	\$852,082.00								
30	Unclassified		14.33%	\$69,383.24	\$484,050.49	\$553,433.73	\$84,500.00	\$1,250.00	\$467,683.73						
31	Utilities and Bulk Purchases		10.19%	\$40,500.00	\$397,500.00	\$438,000.00	\$438,000.00								
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$145,200.00	\$145,200.00	\$145,200.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		3.22%	\$48,587.65	\$1,507,740.42	\$1,556,328.07	\$1,481,328.07				\$75,000.00				
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		19.02%	\$19,500.00	\$102,500.00	\$122,000.00	\$122,000.00								
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00									
44	Capital		72.18%	\$301,839.00	\$418,161.00	\$720,000.00	\$540,000.00				\$180,000.00				
45	Debt		-42.31%	(\$1,252,853.83)	\$2,961,347.26	\$1,708,493.43	\$1,606,687.17				\$101,806.26				
46	Deferred Charges		#DIV/0!	\$1,000.00		\$1,000.00	\$1,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		2.77%	\$51,464.52	\$1,858,743.14	\$1,910,207.66	\$1,910,207.66								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total		0.000.00	-1.65%	(\$314,525.50)	\$19,071,034.78	\$18,756,509.28	\$16,790,474.90	\$52,850.65	\$467,683.73	\$0.00	\$1,445,500.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	130	\$20,093,400.00	0.86%	15A Public Schools	3	\$32,886,300.00	23.01%
2 Residential	2,526	\$1,950,084,400.00	83.39%	15B Other Schools	1	\$6,281,200.00	4.39%
3A/3B Farm	248	\$165,562,000.00	7.08%	15C Public Property	55	\$35,410,400.00	24.77%
4A Commercial	158	\$167,636,900.00	7.17%	15D Church and Charities	12	\$16,901,000.00	11.82%
4B Industrial	26	\$21,295,900.00	0.91%	15E Cemeteries & Graveyards	4	\$1,967,400.00	1.38%
4C Apartments	5	\$8,549,200.00	0.37%	15F Other Exempt	33	\$49,482,400.00	34.62%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,174,570.00	0.22%				
Total	3,094	\$2,338,396,370.00	100.00%	Total	108	\$142,928,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				6.11%			
Total # of property tax appeals filed in 2021							
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2021							
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 2021 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

Long Term Tax Exemptions

[illegible]

**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)	11.00	2.00	1,446,740.44	\$1,134,454.99	\$17,352.32	\$83,269.00	\$154,636.26	\$57,027.87
Police Officers (Including Superior Officers)	20.00	4.00	3,302,144.25	\$2,750,000.00	\$130,000.00	\$196,567.54	\$198,834.90	\$26,741.81
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	18.00	0.00	2,012,329.04	\$1,480,707.36	\$144,004.03	\$72,889.78	\$236,084.29	\$78,643.58
All Other Non-Union Employees not listed above	11.00	79.00	1,798,061.65	\$1,528,079.06	\$13,140.75	\$30,581.42	\$160,187.11	\$66,073.31
Totals	60.00	85.00	8,559,275.38	\$6,893,241.41	\$304,497.10	\$383,307.74	\$749,742.56	\$228,486.57

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	19.00	\$8,348.61	\$158,623.59	20.00	\$11,009.56	\$220,191.20
Parent & Child	6.00	\$16,489.12	\$98,934.72	4.00	\$18,978.24	\$75,912.96
Employee & Spouse (or Partner)	10.00	\$17,704.15	\$177,041.50	7.00	\$21,827.32	\$152,791.24
Family	16.00	\$22,838.10	\$365,409.60	19.00	\$30,471.74	\$578,963.06
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	51.00		\$800,009.41	50.00		\$1,027,858.46
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	51.00		\$800,009.41	50.00		\$1,027,858.46

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	(Check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	525.00	\$126,389.48	X		
PUBLIC WORKS	625.00	\$161,385.27	X		
POLICE CHIEF	180.00	\$114,025.15		X	
BOROUGH CLERK	95.00	\$32,958.79		X	
SUPERVISING ENGINEER	165.00	\$91,248.17		X	
STREETS & ROADS MANAGER	150.00	\$54,653.65		X	
Totals	1740.00	\$580,660.51			
Total Funds Reserved as of end of 2021					
Total Funds Appropriated in 2022					

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2023 Budget				2024 Budget				All Additional Future Years' Budgets							
Local School Debt				Utility Fund - Principal				\$75,000.00				\$80,000.00				\$85,000.00				\$785,000.00			
Regional School Debt				Utility Fund - Interest				\$26,806.26				\$25,118.75				\$23,318.75				\$102,537.50			
				Bond Anticipation Notes - Principal				\$20,000.00															
Utility Fund Debt				Bond Anticipation Notes - Interest				\$3,196.20															
Sewer				Bonds - Principal				\$1,155,000.00				\$1,175,000.00				\$1,195,000.00				\$11,210,000.00			
				Bonds - Interest				\$428,490.97				\$343,225.00				\$314,425.00				\$1,389,950.00			
				Loans & Other Debt - Principal																			
				Loans & Other Debt - Interest																			
				Total				\$1,708,493.43				\$1,623,343.75				\$1,617,743.75				\$13,487,487.50			
				Total Principal				\$1,250,000.00				\$1,255,000.00				\$1,280,000.00				\$11,995,000.00			
Municipal Purposes				Total Interest				\$458,493.43				\$368,343.75				\$337,743.75				\$1,492,487.50			
Debt Authorized (BNI)				% of Total Current Year Budget				9.11%															
Notes Outstanding																							
Bonds Outstanding																							
Loans and Other Debt																							
Total (Current Year)																							
Population (2020 census)				7,893																			
Per Capita Gross Debt				\$3,740.07																			
Per Capita Net Debt				\$1,963.39																			
3 Year Average Property Valuation				\$2,253,370,219.33																			
Net Debt as % of 3 Year Average Property Valuation				0.69%																			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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)
