



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 499 1

Municode: 1803 Filename: 1803_fbi_2020.xlsm

Website: www.bernardsvilleboro.org

Phone Number: 908-766-3000

Mailing Address: 166 Mine Brook Road

[Email the UFB if not using Outlook](#) Municipality: Bernardsville State: NJ Zip: 07924

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
Jena		McCredie	12/31/2019	jmccredie@bernardsvilleboro.org
Chad		McQueen	12/31/2019	cmcqueen@bernardsvilleboro.org
Thomas		O'Dea	12/31/2020	todea@bernardsvilleboro.org
Christine		Zamara	12/31/2020	czamarra@bernardvilleboro.org
John		Donahue	12/31/2021	jdohue@bernardvilleboro.org
Jeff		Hammond	12/31/2021	jhammond@bernardvilleboro.org

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	0.450	\$10,077,252.68	22.11%	\$3,461.66
Municipal Library	0.034	\$753,815.61	1.65%	\$261.55
Municipal Open Space	0.020	\$447,400.37	0.98%	\$153.85
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.178	\$26,362,696.00	57.85%	\$9,061.86
County Purposes	0.324	\$7,250,825.87	15.91%	\$2,492.40
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$676,713.02	1.49%	\$230.78
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.036	\$45,568,703.55	100.00%	\$15,662.09

Total Taxable Valuation as of	October 1, 2019	<u>\$2,237,001,839.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$769,258.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.450	0.470	4.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,077,252.68	\$10,305,094.19	2.26%	\$227,841.51

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,461.66	\$3,615.51	4.44%	\$153.85

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,305,094.19
Municipal Library	ACTUAL	\$754,094.62
Municipal Open Space	ACTUAL	\$438,380.30
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$26,889,949.92
County Purposes	ESTIMATED	\$7,395,842.39
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$690,247.28
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$46,473,608.70

Revenue Anticipated, Excluding Tax Levy	4,295,887.25
Budget Appropriations, before Reserve for Uncollected Taxes	13,536,886.25
Total Non-Municipal Tax Levy	\$35,414,419.89
Amount to be Raised by Taxes - Before RUT	\$44,655,418.89
Reserve for Uncollected Taxes (RUT)	\$1,818,189.81
Total Amount to be Raised by Taxes	\$46,473,608.70

% of Tax Collections used to Calculate RUT	<u>96.09%</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	45,261,727.35
Total Tax Levy, CY 2019	45,683,092.56
% of Taxes Collected, CY 2019	<u>99.08%</u>
Delinquent Taxes - December 31, 2019	<u>\$400,717.91</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	-3.95%	(\$73,336.00)	\$1,858,336.00	\$1,785,000.00	\$1,725,000.00		\$60,000.00					
08	Local Revenue	-8.78%	(\$196,165.34)	\$2,235,390.34	\$2,039,225.00	\$740,825.00		\$1,298,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$662,172.00	\$662,172.00	\$662,172.00							
08	Uniform Construction Code Fees	-22.43%	(\$70,842.36)	\$315,842.36	\$245,000.00	\$245,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-71.24%	(\$73,891.73)	\$103,729.10	\$29,837.37	\$29,837.37							
08	Other Special Items	2.70%	\$14,327.84	\$531,225.04	\$545,552.88	\$545,552.88							
15	Receipts from Delinquent Taxes	-5.09%	(\$18,650.87)	\$366,150.87	\$347,500.00	\$347,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.67%	(\$1,230,972.50)	\$11,536,066.69	\$10,305,094.19	\$10,305,094.19							
07	Minimum Library Tax	0.04%	\$279.01	\$753,815.61	\$754,094.62	\$754,094.62							
54	Open Space Levy Tax	2.06%	\$9,020.07	\$438,380.30	\$447,400.37		\$447,400.37						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.72%	(\$1,640,231.88)	\$18,801,108.31	\$17,160,876.43	\$15,355,076.06	\$447,400.37	\$1,358,400.00	\$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	25.12%	\$282,255.00	\$1,123,548.00	\$1,405,803.00	\$1,405,803.00								
21	Land-Use Administration	2.00		8.63%	\$23,418.40	\$271,276.60	\$294,695.00	\$294,695.00								
22	Uniform Construction Code	2.00	7.00	7.92%	\$16,000.00	\$202,125.00	\$218,125.00	\$218,125.00								
23	Insurance			4.86%	\$59,562.00	\$1,224,958.00	\$1,284,520.00	\$1,284,520.00								
25	Public Safety	26.00	21.00	-0.45%	(\$19,315.77)	\$4,264,350.51	\$4,245,034.74	\$3,166,781.00	\$8,853.74	\$1,069,400.00						
26	Public Works	16.00		-1.61%	(\$37,439.56)	\$2,325,788.52	\$2,288,348.96	\$2,280,550.00	\$7,798.96							
27	Health and Human Services			-8.90%	(\$13,532.50)	\$152,018.45	\$138,485.95	\$124,100.00	\$14,385.95							
28	Parks and Recreation	2.00		10.75%	\$45,100.00	\$419,400.00	\$464,500.00	\$464,500.00								
29	Education (including Library)			-5.89%	(\$55,847.44)	\$947,630.04	\$891,782.60	\$891,782.60								
30	Unclassified			-13.92%	(\$82,479.93)	\$592,380.30	\$509,900.37	\$62,500.00	\$447,400.37							
31	Utilities and Bulk Purchases			-2.29%	(\$6,300.00)	\$275,300.00	\$269,000.00	\$269,000.00								
32	Landfill / Solid Waste Disposal			27.62%	\$10,000.00	\$36,200.00	\$46,200.00	\$46,200.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.25%	\$69,921.00	\$1,331,322.00	\$1,401,243.00	\$1,331,243.00		\$70,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-5.09%	(\$5,100.00)	\$100,100.00	\$95,000.00	\$95,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			-57.49%	(\$318,232.80)	\$553,532.80	\$235,300.00	\$155,300.00		\$80,000.00						
45	Debt			-1.68%	(\$26,577.76)	\$1,581,325.76	\$1,554,748.00	\$1,415,748.00		\$139,000.00						
46	Deferred Charges			-100.00%	(\$202,460.01)	\$202,460.01	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.03%	\$36,096.09	\$1,782,093.72	\$1,818,189.81	\$1,818,189.81								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	63.00	32.00	-1.29%	(\$224,933.28)	\$17,385,809.71	\$17,160,876.43	\$15,324,037.41	\$31,038.65	\$447,400.37	\$1,358,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	\$662,172.00	As a result of the COVID 19 Pandemic and a loss of revenue at the State level, the future of this revenue is in question.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# 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	26	\$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	1	\$4,761,539.00	0.21%				
Total	3,092	\$2,237,001,839.00	100.00%	Total	100	\$136,374,580.00	100.00%
Average Ratio (%), Assessed to True Value				98.88%			
Equalized Valuation, Taxable Properties				\$2,262,340,047.53			
Total # of property tax appeals filed in 2019				County Tax Board	32.00		
				State Tax Court	8.00		
Number of 2019 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2019				\$18,795.37			
				Percentage of Exempt vs. Non-Exempt Properties 6.10%			

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate		
NONE					NONE					NONE					NONE						
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		
Mark "X" if Grand Total																					

**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	1,383,372.06	\$1,079,816.28	\$16,516.58	\$79,258.52	\$153,499.43	\$54,281.25
Police Officers (Including Superior Officers)	19.00	4.00	2,631,932.37	\$1,880,129.48	\$251,019.21	\$188,012.95	\$287,192.72	\$25,578.01
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	18.00	0.00	1,864,234.05	\$1,416,267.21	\$137,737.00	\$69,717.63	\$165,291.19	\$75,221.02
All Other Non-Union Employees not listed above	12.00	74.00	1,659,921.57	\$1,454,482.25	\$12,507.85	\$29,108.53	\$100,841.92	\$62,981.02
Totals	60.00	80.00	7,539,460.05	\$5,830,695.22	\$417,780.64	\$366,097.63	\$706,825.26	\$218,061.30

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NOIs the **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	20.00	\$10,908.81	\$218,176.20	20.00	\$10,912.33	\$218,246.60
Parent & Child	3.00	\$18,861.96	\$56,585.88	3.00	\$20,032.64	\$60,097.92
Employee & Spouse (or Partner)	11.00	\$21,680.23	\$238,482.53	9.00	\$22,921.97	\$206,297.73
Family	19.00	\$30,151.19	\$572,872.61	21.00	\$34,404.57	\$722,495.97
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	53.00		\$1,086,117.22	53.00		\$1,207,138.22
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	53.00		\$1,086,117.22	53.00		\$1,207,138.22

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

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

YES

**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	410.00	\$223,085.88	X		
PUBLIC WORKS	575.00	\$178,359.94	X		
POLICE CHIEF	170.00	\$105,577.85		X	
SUPERVISOR, BUILDINGS & GROUNDS	215.00	\$90,411.63		X	
SUPERVISOR, ENGINEERING	155.00	\$85,971.69		X	
BOROUGH CLERK	85.00	\$28,911.12		X	
ADMINISTRATOR/CMFO	120.00	\$85,971.69		X	
DEPARTMENT HEAD, RECREATION	110.00	\$16,516.58		X	
ROAD FOREMAN	140.00	\$47,317.71		X	
Totals	1980.00	\$862,124.09			
Total Funds Reserved as of end of 2019		\$800,632.64			
Total Funds Appropriated in 2020		\$50,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$111,000.00	\$109,000.00	\$75,000.00	\$950,000.00
Regional School Debt	\$15,989,735.26	\$15,989,735.26	\$0.00	Utility Fund - Interest	\$30,512.01	\$28,487.01	\$26,806.26	\$150,975.04
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$1,245,000.00	\$1,245,000.00	\$0.00	Bond Anticipation Notes - Interest	\$45,272.08			
0			\$0.00	Bonds - Principal	\$980,000.00	\$973,000.00	\$900,000.00	\$9,000,000.00
0			\$0.00	Bonds - Interest	\$290,223.00	\$272,360.25	\$256,500.00	\$1,379,250.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$1,457,007.09	\$1,382,847.26	\$1,258,306.26	\$11,480,225.04
Debt Authorized	\$1,821,000.00		\$1,821,000.00	Total Principal	\$1,091,000.00	\$1,082,000.00	\$975,000.00	\$9,950,000.00
Notes Outstanding	\$1,472,700.00		\$1,472,700.00	Total Interest	\$366,007.09	\$300,847.26	\$283,306.26	\$1,530,225.04
Bonds Outstanding	\$11,853,000.00		\$11,853,000.00	% of Total Current Year Budget	8.49%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$32,381,435.26	\$17,234,735.26	\$15,146,700.00	Description	Debt Not Listed Above			
Population (2010 census)	<u>7,707</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$4,201.56</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,965.32</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$2,275,627,117.33</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.67%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	AAA	AAA		
				Year of Last Rating	2015	2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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