

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 | Golf Utility | Utility | Utility | Utility | Utility | Utility |
|------|---|---|--|---|--|------------------------|-----------------------|---------------------|---------------|---------------|---------------|---------------|---------------|
| 08 | Surplus | 4.08% | \$478,924.93 | \$11,732,538.07 | \$12,211,463.00 | \$12,100,000.00 | | \$111,463.00 | | | | | |
| 08 | Local Revenue | -25.22% | (\$773,262.25) | \$3,066,262.25 | \$2,293,000.00 | \$1,873,000.00 | | \$420,000.00 | | | | | |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.00 | \$1,798,308.00 | \$1,798,308.00 | \$1,798,308.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -34.42% | (\$262,450.10) | \$762,450.10 | \$500,000.00 | \$500,000.00 | | | | | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | |
| 11 | Shared Services Agreements | 1.95% | \$15,228.39 | \$782,867.83 | \$798,096.22 | \$798,096.22 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 10 | Public and Private Revenue | -58.44% | (\$262,868.02) | \$449,839.40 | \$186,971.38 | \$186,971.38 | | | | | | | |
| 08 | Other Special Items | 104.58% | \$1,163,220.00 | \$1,112,280.00 | \$2,275,500.00 | \$2,275,500.00 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -42.51% | (\$225,548.83) | \$530,548.83 | \$305,000.00 | \$305,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -16.67% | (\$3,296,693.71) | \$19,781,674.86 | \$16,484,981.15 | \$16,484,981.15 | | | | | | | |
| 07 | Minimum Library Tax | 3.12% | \$70,162.00 | \$2,246,423.00 | \$2,316,585.00 | \$2,316,585.00 | | | | | | | |
| 54 | Open Space Levy Tax | 3.19% | \$84,139.80 | \$2,638,845.95 | \$2,722,985.75 | | \$2,722,985.75 | | | | | | |
| 07 | Addition to Local District School Tax | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| 08 | Deficit General Budget | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| | Total | -6.70% | (\$3,009,147.79) | \$44,902,038.29 | \$41,892,890.50 | \$38,638,441.75 | \$2,722,985.75 | \$531,463.00 | \$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 | Golf Utility | Utility | Utility | Utility | Utility | Utility | |
|-------|--------------------|-----------|------------------------------------|-------------------------------------|--|---|-----------------|------------------------|-------------------|--------------|---------|---------|---------|---------|---------|--------|
| | Full-Time | Part-Time | | | | | | | | | | | | | | |
| 20 | 28.00 | 9.00 | 1.52% | \$57,903.24 | \$3,819,167.71 | \$3,877,071.00 | \$3,877,071.00 | | | | | | | | | |
| 21 | 3.00 | | 0.09% | \$550.00 | \$622,481.60 | \$623,031.60 | \$623,031.60 | | | | | | | | | |
| 22 | 6.00 | 3.00 | 1.99% | \$19,980.00 | \$1,006,245.40 | \$1,026,225.40 | \$1,026,225.40 | | | | | | | | | |
| 23 | | | 3.12% | \$87,690.00 | \$2,809,794.30 | \$2,897,484.30 | \$2,897,484.30 | | | | | | | | | |
| 25 | 44.00 | 2.00 | -3.13% | (\$197,810.14) | \$6,313,011.60 | \$6,115,201.50 | \$6,104,983.50 | \$10,218.00 | | | | | | | | |
| 26 | 37.00 | | 3.35% | \$157,100.71 | \$4,684,227.80 | \$4,841,328.50 | \$4,690,084.00 | \$151,244.50 | | | | | | | | |
| 27 | 7.00 | 4.00 | -2.17% | (\$13,931.88) | \$641,562.70 | \$627,630.80 | \$603,622.10 | \$24,008.70 | | | | | | | | |
| 28 | 5.00 | 3.00 | -0.71% | (\$19,680.08) | \$2,760,484.60 | \$2,740,804.50 | \$2,207,841.50 | \$1,500.00 | | \$531,463.00 | | | | | | |
| 29 | 16.00 | 24.00 | 2.95% | \$66,412.00 | \$2,250,173.00 | \$2,316,585.00 | \$2,316,585.00 | | | | | | | | | |
| 30 | | 1.00 | 6.09% | \$26,125.00 | \$429,019.10 | \$455,144.10 | \$455,144.10 | | | | | | | | | |
| 31 | | | -1.67% | (\$14,110.00) | \$847,285.40 | \$833,175.40 | \$833,175.40 | | | | | | | | | |
| 32 | | | -0.04% | (\$110.00) | \$284,917.80 | \$284,807.80 | \$284,807.80 | | | | | | | | | |
| 35 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| 36 | | | 1.39% | \$35,150.90 | \$2,522,189.00 | \$2,557,340.00 | \$2,557,340.00 | | | | | | | | | |
| 37 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| 42 | | | 1.55% | \$15,227.40 | \$983,867.70 | \$999,095.20 | \$999,095.20 | | | | | | | | | |
| 43 | 4.00 | | -2.95% | (\$10,810.00) | \$366,714.20 | \$355,904.20 | \$355,904.20 | | | | | | | | | |
| 44 | | | 76.35% | \$2,050,000.00 | \$2,685,000.00 | \$4,735,000.00 | \$4,735,000.00 | | | | | | | | | |
| 45 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| 46 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| 48 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| 50 | | | 2.24% | \$85,161.60 | \$3,798,913.40 | \$3,884,075.10 | \$3,884,075.10 | | | | | | | | | |
| 55 | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | | |
| Total | 150.00 | 46.00 | 6.37% | \$2,344,849.02 | \$36,825,055.73 | \$39,169,904.75 | \$38,451,470.37 | \$186,971.38 | \$0.00 | \$531,463.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

| X | <i>Revenues at Risk</i> | <i>Non-recurring appropriation reductions</i> | <i>Future Year Appropriation Increases</i> | <i>Structural Imbalance Offsets</i> | Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. | Amount | Comment/Explanation |
|----------|-------------------------|---|--|-------------------------------------|---|------------------------------------|--|
| | | | | | | Revenue - Sale of Municipal Assets | \$200,000.00 |
| | | | X | | Revenue - Lease of Municipal Property | \$35,000.00 | Loss of cell tower rent, \$25,000 per year now offset by lease of property |
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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 | 112,076.43 | 27,200.00 | 0.00 | 1,583.88 | 80,628.88 | 2,663.67 |
| Supervisory Staff (Department Heads & Managers) | 32.00 | 0.00 | 4,078,698.20 | 2,915,253.33 | 184,625.30 | 283,866.76 | 359,600.65 | 335,352.16 |
| Police Officers (Including Superior Officers) | 38.00 | 0.00 | 6,396,279.34 | 4,341,771.92 | 222,061.05 | 1,001,598.00 | 389,827.35 | 441,021.02 |
| 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 | 3,613,438.14 | 2,278,924.53 | 354,900.00 | 222,752.29 | 583,452.64 | 173,408.68 |
| All Other Non-Union Employees not listed above | 48.00 | 41.00 | 5,044,396.46 | 3,585,769.32 | 10,450.00 | 309,404.54 | 789,659.60 | 349,113.00 |
| Totals | 150.00 | 46.00 | 19,244,888.57 | \$13,148,919.10 | \$772,036.35 | \$1,819,205.47 | \$2,203,169.12 | \$1,301,558.53 |

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 |
|---|---|---|--------------------------------|
| <u>Active Employees - Health Benefits - Annual Cost</u> | | | |
| Single Coverage | 38.00 | \$10,300.20 | \$391,407.60 |
| Parent & Child | 7.00 | \$17,407.32 | \$121,851.24 |
| Employee & Spouse (or Partner) | 18.00 | \$20,600.28 | \$370,805.04 |
| Family | 62.00 | \$27,707.52 | \$1,717,866.24 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$533,071.96) |
| Subtotal | 125.00 | \$76,015.32 | \$2,068,858.16 |
| <u>Elected Officials - Health Benefits - Annual Cost</u> | | | |
| Single Coverage | 0 | \$0.00 | \$0.00 |
| Parent & Child | 0 | \$0.00 | \$0.00 |
| Employee & Spouse (or Partner) | 0 | \$0.00 | \$0.00 |
| Family | 3 | \$27,707.52 | \$83,122.56 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$2,493.68) |
| Subtotal | 3.00 | \$27,707.52 | \$80,628.88 |
| <u>Retirees - Health Benefits - Annual Cost</u> | | | |
| Single Coverage | 0 | \$0.00 | \$0.00 |
| Parent & Child | 0 | \$0.00 | \$0.00 |
| Employee & Spouse (or Partner) | 0 | \$0.00 | \$0.00 |
| Family | 0 | \$0.00 | \$0.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | \$0.00 |
| Subtotal | 0.00 | \$0.00 | \$0.00 |
| GRAND TOTAL | 128.00 | \$103,722.84 | \$2,149,487.04 |

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**

| Organization/Individuals Eligible for Benefit | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Legal basis for benefit (check applicable items) | | |
|--|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| | | | Approved Labor Agreement | Local Ordinance | Individual Employment Agreement |
| Police Chief | 177.66 | \$104,745.42 | | | X |
| Township Administrator | 155.19 | \$92,025.96 | | X | |
| Public Works Director | 151.88 | \$62,796.53 | | X | |
| Municipal Clerk | 114.81 | \$41,635.76 | | X | |
| Library Director | 91.56 | \$26,764.90 | | X | |
| IT Director | 34.50 | \$16,734.84 | | X | |
| Chief Financial Officer | 26.50 | \$8,471.72 | | X | |
| Township Engineer | 8.75 | \$8,227.93 | | X | |
| Court Administrator | 16.50 | \$3,755.83 | | X | |
| Health Officer | 0.00 | \$0.00 | | X | |
| Recreation Director | 0.00 | \$0.00 | | X | |
| | | | | | |
| Non-Union Supervisory | 771.01 | \$221,286.67 | | X | |
| All Other Non-Union Employees | 1478.29 | \$140,915.23 | | X | |
| | | | | | |
| PBA Local 357 (Patrol Officers and Superior Officers) | 1380.54 | \$992,978.15 | X | | |
| Teamster Local | 536.00 | \$116,235.22 | X | | |
| *note: the above represents "gross" value of accumulated absence | | | | | |
| | | | | | |
| | | | | | |
| 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 | \$278,713.11 | | | | |
| Police Chief | \$104,745.42 | | | | |
| Teamster Local | \$112,154.49 | | | | |
| Library Employees | \$ 51,245.75 | | | | |
| All Other Employees | \$362,379.37 | | | | |
| Total collectible: | \$909,238.14 | | | | |
| Totals | 4943.18 | \$1,836,574.16 | | | |
| Total Funds Reserved as of end of 2014 | | \$753,493.21 | | | |
| Total Funds Appropriated in 2015 | | \$175,300.00 | | | |

UFB-9 Accumulated Absence Liability

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

| | Gross | Deductions | Net | | | | |
|--|------------------------------|------------------------|-----------------------|----------------|-----------------------------|----------------|-----------------------|
| | Debt | | Debt | Current Year | 2016 | 2017 | All Additional Future |
| | | | | Budget | Budget | Budget | Years' Budgets |
| Local School Debt | \$73,010,000.00 | \$73,010,000.00 | \$0.00 | | | | |
| Regional School Debt | | | \$0.00 | | | | |
| Utility Fund Debt | | | | | | | |
| Golf | | | \$0.00 | | | | |
| 0 | | | \$0.00 | | | | |
| 0 | | | \$0.00 | | | | |
| 0 | | | \$0.00 | | | | |
| 0 | | | \$0.00 | | | | |
| 0 | | | \$0.00 | | | | |
| <u>Municipal Purposes</u> | | | | | | | |
| Debt Authorized | | | \$0.00 | | | | |
| Notes Outstanding | | | \$0.00 | | | | |
| Bonds Outstanding | \$8,295,000.00 | \$2,012,994.05 | \$6,282,005.95 | | | | |
| Loans and Other Debt | | | \$0.00 | | | | |
| Total (Current Year) | \$81,305,000.00 | \$75,022,994.05 | \$6,282,005.95 | | | | |
| Population (2010 census) | 26,743 | | | | | | |
| Per Capita Gross Debt | \$3,040.23 | | | | | | |
| Per Capita Net Debt | \$234.90 | | | | | | |
| 3 Yr. Average Property Valuation | | \$6,806,046,502.00 | | | | | |
| Net Debt as % of 3 Year Avg Property Valuation | | 0.09% | | | | | |
| Utility Fund - Principal | | | | | | | |
| Utility Fund - Interest | | | | | | | |
| Bond Anticipation Notes - Principal | | | | | | | |
| Bond Anticipation Notes - Interest | | | | | | | |
| Bonds - Principal | | | | | | | |
| Bonds - Interest | | | | | | | |
| Loans & Other Debt - Principal | | | | | | | |
| Loans & Other Debt - Interest | | | | | | | |
| Total | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Principal | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Interest | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| % of Total Current Year Budget | | | | 0.00% | | | |
| Description | Debt Not Listed Above | | | | | | |
| Total Guarantees - Governmental | | | | | | | |
| Total Guarantees - Other | | | | | | | |
| Total Capital/Equipment Leases | | | | | | | |
| Total Other | | | | \$3,168,625.00 | \$3,047,850.00 | \$2,975,700.00 | |
| Bond Rating | | | | <u>Moody's</u> | <u>Standard & Poors</u> | <u>Fitch</u> | |
| Rating | | | | Aa1 | AAA | | |
| Year of Last Rating | | | | 2009 | 2014 | | |
| Mark "X" if Municipality has no bond rating | | | | | | | |

USER FRIENDLY BUDGET SECTION - Notes

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