

# 2026 Budget Introduction

Bernards Township

March 24, 2026

BERNARDS TOWNSHIP



# BUDGET HIGHLIGHTS

PROPOSED  
MUNICIPAL SERVICES  
TAX RATE: \$0.246

AMOUNT TO BE  
RAISED BY TAXATION –  
MUNICIPAL  
SERVICES:  
\$24,315,594

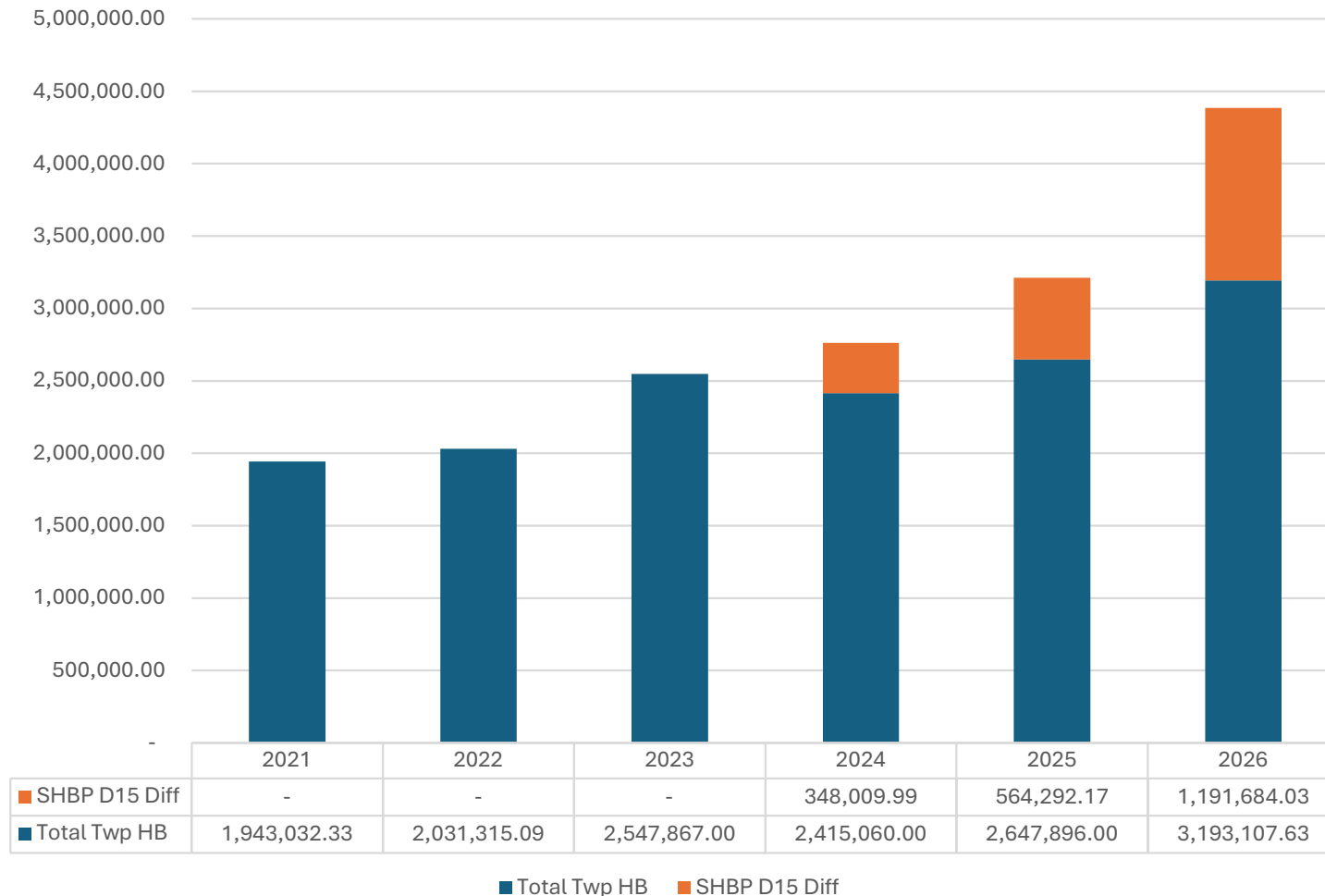
TOTAL PROPOSED  
2026 BUDGET:  
\$49,773,968

# APPROPRIATION SUMMARY

Budget Category	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			% +/- (2026 - 2025)	\$ +/- (2026 - 2025)
S&W (Less Library & Grants)	\$ 12,619,698.23	\$ 12,333,519.74	2.32%	\$ 286,178.49
OE (Less Library & Grants)	\$ 17,795,198.33	\$ 16,780,107.38	6.05%	\$ 1,015,090.95
Library	\$ 3,261,768	\$ 2,998,768	8.77%	\$ 263,000.00
CAP Adjustment Provision	\$ 4,000,000	\$ 4,000,000	0.00%	\$ -
<b>Operations</b>	<b>\$ 37,676,665</b>	<b>\$ 36,112,395</b>	4.33%	\$ 1,564,269.44
Public & Private Grants	\$ 361,727	\$ 1,309,666	-72.38%	\$ (947,939.26)
Capital	\$ 6,945,983	\$ 7,535,592	-7.82%	\$ (589,608.79)
RFUT	\$ 4,789,594	\$ 4,580,253	4.57%	\$ 209,340.63
<b>Total</b>	<b>\$ 49,773,968</b>	<b>\$ 49,537,906</b>	0.48%	\$ 236,062.02
<b>Total Approp Less Capital, Grants &amp; RFUT</b>	<b>\$ 37,676,664.56</b>	<b>\$ 36,112,395.12</b>	4.33%	\$ 1,564,269.44

# BUDGET PRESSURE - EMPLOYEE BENEFITS

Employee Health Plan Budget



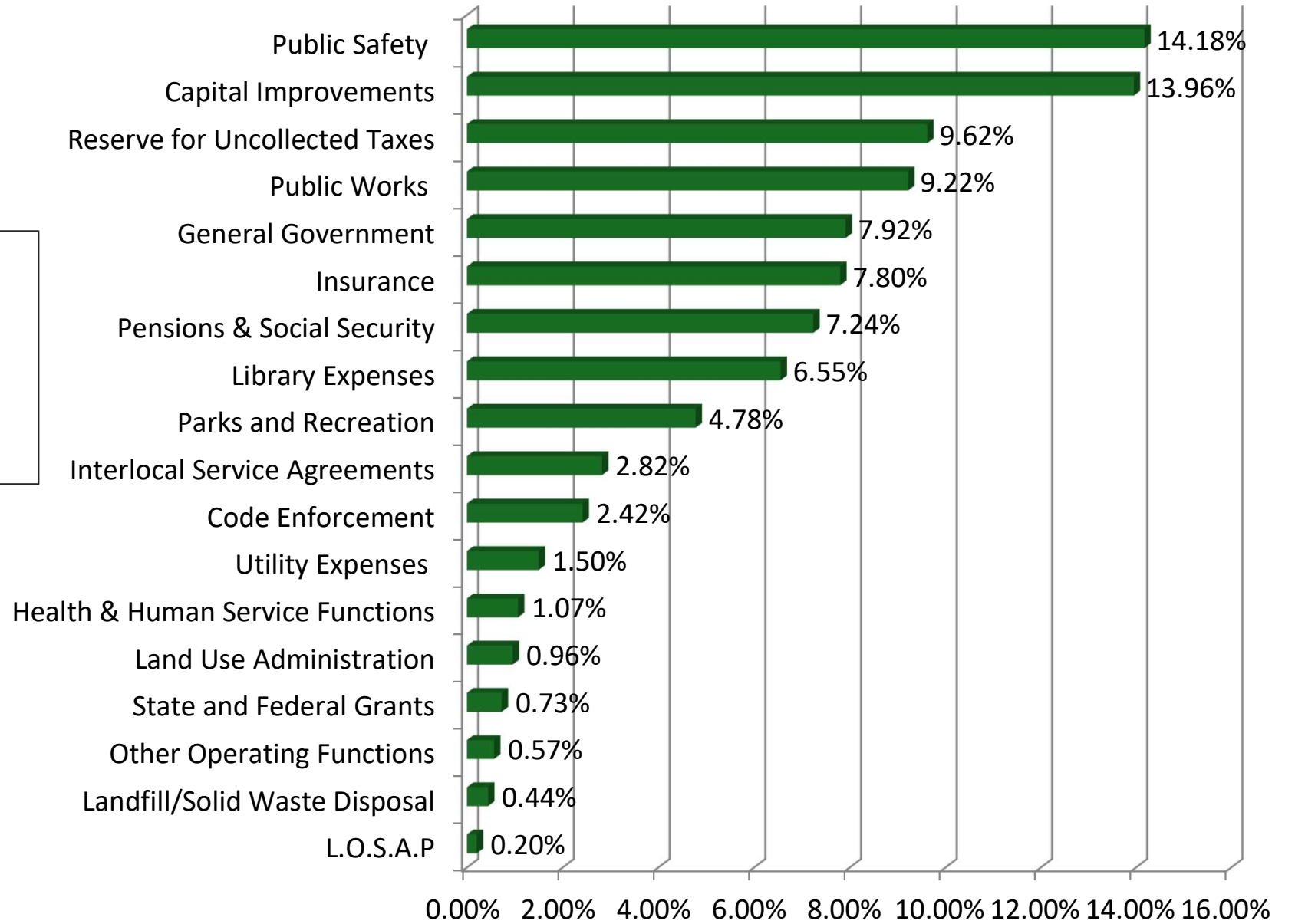
2023 SHBP base plan increase of 22.3%

2024 base plan increase of 7.6%. Township adjusts base plan and implements funded deductibles

2025 base plan increase of 16.5%

2026 massive base plan increase of 35.4%, Township moves to high deductible base plan and increases funded deductibles

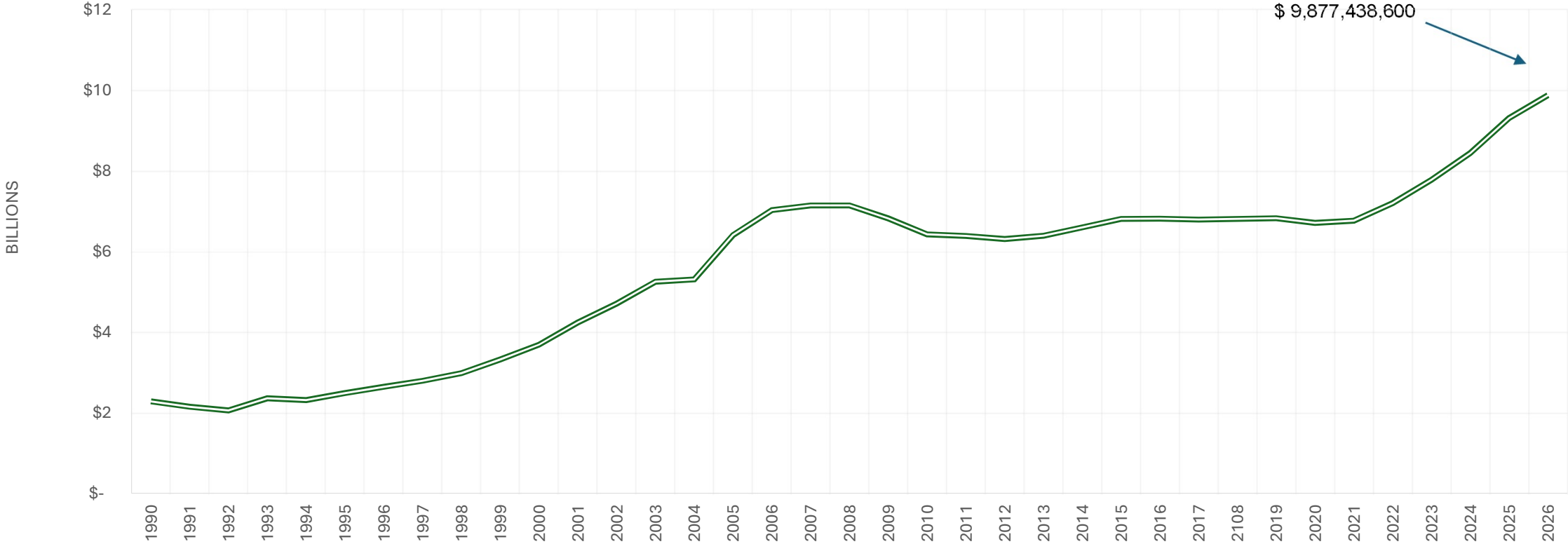
# APPROPRIATION SUMMARY



# TOTAL ASSESSED VALUE

## 1990-2026

ASSESSED VALUE



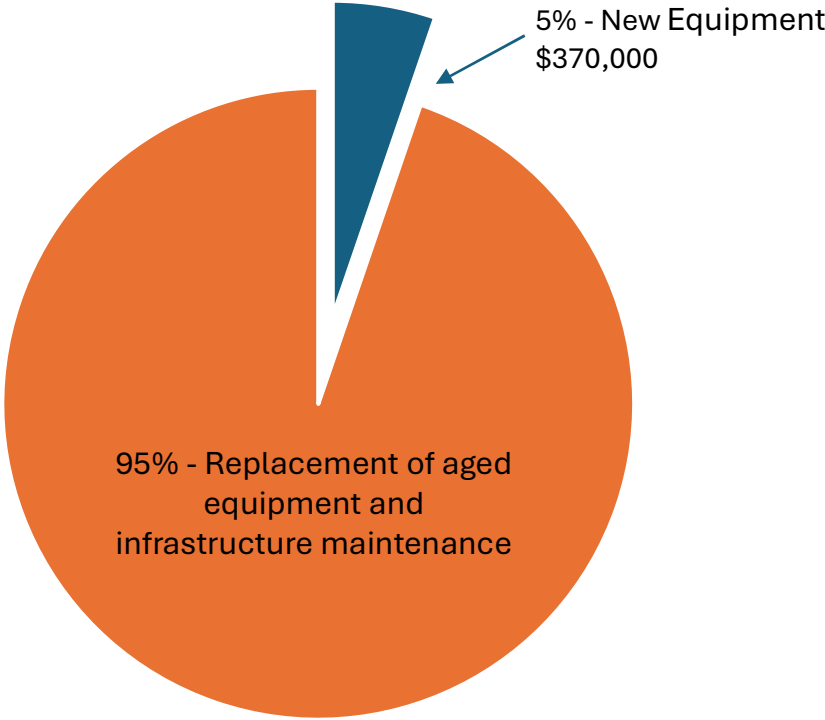
# AVERAGE ASSESSED HOME IMPACT

	<u>2026</u>	<u>2025</u>	<u>+/- 26 to 25</u>	-	<u>2005</u>	-	<u>+/- 05 to 26</u>
Tax Levy - Municipal & OS	24,315,594.30	23,507,499.33	808,094.97	-	17,400,861.14	-	6,914,733.16
Tax Levy - Library	3,261,768.00	2,998,768.00	263,000.00	-	1,948,827.00	-	1,312,941.00
				-		-	
Tax Rate / \$100 - Municipal	0.246	0.253	-0.007	-	0.272	-	-0.026
Tax Rate / \$100 - Library	0.033	0.032	0.001	-	0.031	-	0.002
				-		-	
Total Assessed Valuation	9,877,438,600	9,308,238,700	569,199,900	-	6,406,611,095	-	3,470,827,505
				-		-	
Avg. Home Value	931,637.26	871,769.11	59,868.15	-	593,943.55	-	337,693.71
				-		-	
Avg. Home Muni Svcs Tax	2,293.44	2,205.58	87.86	-	1,615.53	-	677.91
Avg. Home Library Tax	307.65	278.97	28.68	-	184.12	-	123.53
<b>Total Municipal Taxes</b>	<b>2,601.09</b>	<b>2,484.54</b>	<b>116.55</b>	-	<b>1,799.65</b>	-	<b>801.44</b>

# 2026 CAPITAL BUDGET

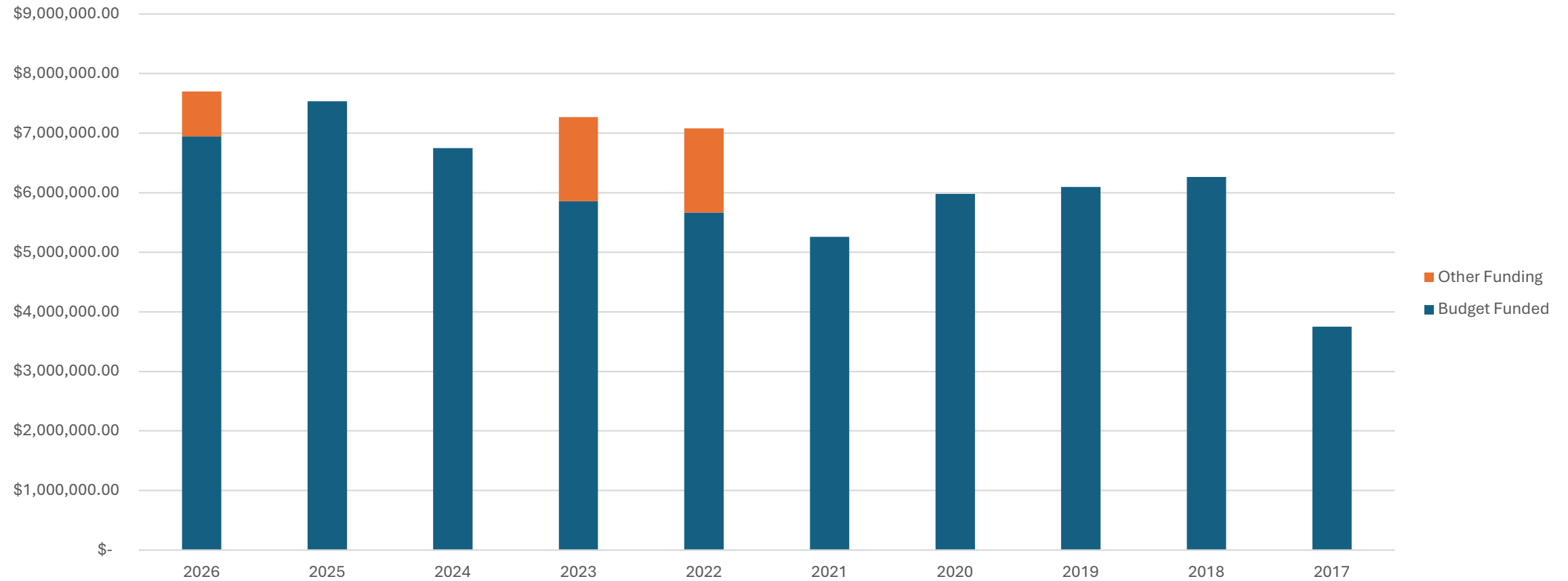
<b>Buildings</b>	<b>\$</b>	<b>615,000.00</b>
<b>Emergency Equipment BRFS</b>	<b>\$</b>	<b>71,950.00</b>
<b>Emergency Equipment BRFC</b>	<b>\$</b>	<b>252,000.00</b>
<b>Emergency Equipment LCFC</b>	<b>\$</b>	<b>299,000.00</b>
<b>Emergency Management</b>	<b>\$</b>	<b>600,000.00</b>
<b>Engineering</b>	<b>\$</b>	<b>2,825,000.00</b>
<b>Grounds</b>	<b>\$</b>	<b>105,000.00</b>
<b>Motor Vehicle Fleet</b>	<b>\$</b>	<b>755,000.00</b>
<b>Parks and Recreation</b>	<b>\$</b>	<b>1,004,000.00</b>
<b>Police</b>	<b>\$</b>	<b>158,430.00</b>
<b>Pool</b>	<b>\$</b>	<b>85,000.00</b>
<b>Streets and Roads</b>	<b>\$</b>	<b>635,000.00</b>
<b>Systems Administration</b>	<b>\$</b>	<b>294,000.00</b>
<b>TOTAL</b>	<b>\$</b>	<b>7,699,380.00</b>

New vs. Existing in Capital Budget



# CAPITAL BUDGET FUNDING

Capital Program Funding History



# 2026 GOLF UTILITY BUDGET

	Appropriated	Appropriated	\$ +/-
	2026	2025	2026 vs 2025
Total Revenue	\$ 642,234.88	\$ 569,312.69	\$ 72,922.19
Salaries & Wages	\$ 135,172.74	\$ 131,510.00	\$ 3,662.74
Other Expenses	\$ 507,062.14	\$ 437,802.69	\$ 69,259.45
Total Budget	\$ 642,234.88	\$ 569,312.69	\$ 72,922.19





# BUDGET SCHEDULE

- 2026 Public Hearing and Adoption
  - Tuesday, April 28, 2026
- All Budget Data Available Online:
  - [www.bernards.org](http://www.bernards.org)
  - Questions?
  - [smccarthy@bernards.org](mailto:smccarthy@bernards.org)
  - 908-204-4605

## 2026 Bernards Township Budget Revenues

<b>Township of Bernards 2026 Budget</b>					
<b>Revenue</b>	<b>Anticipated</b>	<b>%</b>	<b>Anticipated</b>	<b>Unaudited</b>	<b>2025</b>
	<b>2026</b>	<b>2026 vs. 2025</b>	<b>2025</b>	<b>Realized</b>	<b>%</b>
				<b>2025</b>	<b>Realized</b>
<b>Surplus Anticipated</b>	<b>\$ 16,000,000.00</b>	<b>8.69%</b>	<b>\$ 16,000,000.00</b>	<b>\$ 16,000,000.00</b>	<b>100.00%</b>
<b>Miscellaneous Revenues: Local Revenues</b>					
Alcoholic Beverage Licenses	\$ 27,500.00	0.00%	\$ 27,500.00	\$ 38,580.00	140.29%
Fees and Permits	\$ 370,000.00	0.00%	\$ 370,000.00	\$ 646,542.77	174.74%
Municipal Court	\$ 60,000.00	0.00%	\$ 60,000.00	\$ 121,620.71	202.70%
Interest and Costs on Taxes	\$ 60,000.00	0.00%	\$ 60,000.00	\$ 193,768.75	322.95%
Interest on Investments & Deposits	\$ 270,000.00	0.00%	\$ 270,000.00	\$ 1,699,895.04	629.59%
Swimming Pool Membership Fees	\$ 460,000.00	0.00%	\$ 460,000.00	\$ 713,355.00	155.08%
Gate Receipts-Swimming Pool	\$ 20,500.00	0.00%	\$ 20,500.00	\$ 90,841.78	443.13%
Pool-Refreshment Stand	\$ 1,000.00	0.00%	\$ 1,000.00	\$ 7,000.00	700.00%
Recreation-Fees & Permits	\$ 332,000.00	0.00%	\$ 332,000.00	\$ 581,714.25	175.22%
Development Application Fees	\$ 400.00	0.00%	\$ 400.00	\$ 400.00	100.00%
Payment in Lieu of Taxes	\$ 200,000.00	0.00%	\$ 200,000.00	\$ 519,037.26	259.52%
<b>Total Local Revenues</b>	<b>\$ 1,801,400.00</b>	<b>0.00%</b>	<b>\$ 1,801,400.00</b>	<b>\$ 4,612,755.56</b>	<b>256.07%</b>
<b>State Aid Without Offsetting Appropriations:</b>					
Energy Tax Receipts (P.L. 1997, Chapters 162 & 167)	\$ 1,819,752.00	0.00%	\$ 1,819,752.00	\$ 1,819,752.20	100.00%
<b>Total State Aid Without Offsetting Appropriations</b>	<b>\$ 1,819,752.00</b>	<b>0.00%</b>	<b>\$ 1,819,752.00</b>	<b>\$ 1,819,752.20</b>	<b>100.00%</b>
<b>Dedicated Uniform Construction Code Fees</b>					
Uniform Construction Code Fees	\$ 545,000.00	0.00%	\$ 545,000.00	\$ 822,544.00	150.93%
<b>Interlocal Municipal Service Agreements Offset with Appropriations</b>					
Bernards Twp. Sewerage Authority -Service Contract	543,412.00	2.00%	532,757.00	532,757.00	100.00%
<b>Interlocal Health Services Contracts</b>					
Interlocal Health Bernardsville	113,595.47	5.00%	108,186.16	108,186.16	100.00%
Interlocal Health Chester Borough	46,774.06	5.00%	44,546.73	45,946.72	103.14%
Interlocal Health Long Hill	79,491.94	5.00%	75,706.61	75,706.60	100.00%
Interlocal Health Mendham Borough	63,479.73	5.00%	60,456.89	60,456.89	100.00%
Interlocal Health Peapack-Gladstone	30,069.71	5.00%	28,637.82	21,478.35	75.00%
Interlocal Health Peapack-Gladstone a/c	7,900.39	5.00%	7,524.18	5,643.15	75.00%
<b>Total Interlocal Health Services Contracts</b>	<b>341,311.30</b>	<b>5.00%</b>	<b>325,058.38</b>	<b>317,417.87</b>	<b>97.65%</b>
<b>Total Interlocal Municipal Service Agreements</b>	<b>\$ 884,723.30</b>	<b>3.14%</b>	<b>\$ 857,815.38</b>	<b>\$ 850,174.87</b>	<b>99.11%</b>
<b>Public and Private Revenues Offset with Appropriations:</b>					
Recycling Tonnage Grant	\$ 26,880.29	#DIV/0!			#DIV/0!
NJDOH- Strengthening LPH Capacity-26		-100%	\$ 64,788.00	\$ 64,788.00	100.00%
Clean Communities Program		-100%	\$ 77,788.86	\$ 77,788.86	100.00%
NJDOT Transportation Fund Grant	\$ 203,382.00	-22%	\$ 259,208.00	\$ 259,208.00	100.00%
Municipal Alliance on Alcoholism and Drug Abuse	\$ 6,843.08	-66%	\$ 20,214.84	\$ 20,214.84	100.00%
New Jersey Body Armor Fund	\$ 3,813.43	22%	\$ 3,117.75	\$ 3,117.75	100.00%
Federal USDOJ Body Armor Fund	\$ 13,018.47	#DIV/0!			#DIV/0!
Emergency Management Agency Assistance Funding	10,000.00	0%	10,000.00	\$ 10,000.00	100.00%
CDC - Comm Deer Reduction	8,084.00	#DIV/0!			#DIV/0!
NJACCHO-Sustaining Local Public Health Infrastructure - 24	\$ 21,000.00	-16%	\$ 24,951.00	\$ 24,951.00	100.00%
NJ DEP Stormwater Mgt Program Grant		-100%	\$ 15,000.00	\$ 15,000.00	100.00%
National Opioid Settlement	39,620.61	229%	12,043.74	\$ 12,043.74	100.00%
Somerset County Youth Services Commission-Annual		-100%	\$ 10,500.00	\$ 10,500.00	100.00%
Somerset County Youth Services Commission-Competative Grant	\$ 1,874.00	#DIV/0!			#DIV/0!
Municipal Alliance Trust Fund 25% Matching Funds	\$ 1,710.77	-66%	\$ 5,053.72	\$ 5,053.72	100.00%
Somerset County Cultural and Heritage Commission	\$ 8,000.00	14%	\$ 7,000.00	\$ 7,000.00	100.00%
SC Cult & Herit Commission-AMERICA 250TH	\$ 17,500.00	#DIV/0!			#DIV/0!
Somerset County Public Sewer and Water Improvements		-100%	\$ 800,000.00	\$ 800,000.00	100.00%
<b>Total Public and Private Revenues</b>	<b>\$ 361,726.65</b>	<b>-72%</b>	<b>\$ 1,309,665.91</b>	<b>\$ 1,309,665.91</b>	<b>100.00%</b>
<b>Other Special Items:</b>					
Uniform Fire Safety Act	\$ 20,000.00	0%	\$ 20,000.00	\$ 44,486.39	222.43%
Hotel Occupancy Tax	\$ 180,000.00	0%	\$ 180,000.00	\$ 561,826.56	312.13%
Reserve for Solar Landfill (\$450K/13yrs)	\$ 35,000.00	0%	\$ 35,000.00	\$ 35,000.00	100.00%
Reserve for Sale of Municipal Assets	\$ 134,003.50	179%	\$ 48,005.11	\$ 48,005.11	100.00%
Rental/Lease Agreements	\$ 110,000.00	0%	\$ 110,000.00	\$ 119,890.56	108.99%
<b>Total Other Special Items</b>	<b>\$ 479,003.50</b>	<b>21.88%</b>	<b>\$ 393,005.11</b>	<b>\$ 809,208.62</b>	<b>205.90%</b>
<b>Total Miscellaneous Revenues</b>	<b>\$ 5,891,605.45</b>	<b>-12.41%</b>	<b>\$ 6,726,638.40</b>	<b>\$ 10,224,101.16</b>	<b>151.99%</b>
Receipts from Delinquent Taxes	\$ 305,000.00	0.00%	\$ 305,000.00	\$ 512,668.96	168.09%
Amount to be Raised by Taxation	\$ 24,315,594.30	3.44%	\$ 23,507,499.33	\$ 27,606,888.90	117.44%
Amount to be Raised by Taxation -Library Tax Levy	\$ 3,261,768.00	8.77%	\$ 2,998,768.00	\$ 2,998,768.00	100.00%
<b>Total General Revenues</b>	<b>\$ 49,773,967.75</b>	<b>0.48%</b>	<b>\$ 49,537,905.73</b>	<b>\$ 57,342,427.02</b>	<b>115.75%</b>

## 2026 Bernards Township Surplus

Bernards Township - Fund Balance Analysis		
	<u>2025 Operations</u>	<u>2024 Operations</u>
	<u>2026 Budget</u>	<u>2025 Budget</u>
Surplus Balance December 31, PY	\$ 24,319,290.44	\$ 21,774,010.37
<u>Increased by:</u>		
Excess in Revenue Anticipated		
Miscellaneous Revenues Anticipated	\$ 3,494,935.04	\$ 4,005,046.60
Receipts from Delinquent Taxes	\$ 207,668.96	\$ 247,718.90
Receipts from Current Taxes	\$ 4,099,389.57	\$ 4,468,669.74
CAP Base Cancelations	\$ 4,000,000.00	\$ 4,000,000.00
Miscellaneous Revenue Not Anticipated	\$ 635,528.11	\$ 437,618.13
Appropriation Reserves Lapsed	\$ 3,466,770.37	\$ 3,985,736.31
PY Interfunds Returned	\$ 44,834.78	\$ 53,826.15
<u>Decreased by:</u>		
PY State Tax Appeals	\$ (67,287.12)	
PY SC Deductions Disallowed	\$ (12.33)	\$ -
Results of Operations	\$ 15,881,827.38	\$ 17,198,615.83
Less: Utilized in Budget	\$ (16,000,000.00)	\$ (14,721,387.00)
<b>Surplus Balance For Operational Year</b>	<b>\$ 24,201,117.82</b>	<b>\$ 24,251,239.20</b>
<b>Tax Requirements:</b>		
Appropriations	\$ 49,773,967.75	\$ 49,537,905.73
Reserved for Tax Appeals	\$ 100,000.00	\$ 100,000.00
Less: Appropriation CAP Provision	\$ (4,000,000.00)	\$ (4,000,000.00)
<b>Total Requirements</b>	<b>\$ 45,873,967.75</b>	<b>\$ 45,637,905.73</b>
<b>Requirements @ 20% of Net</b>	<b>\$ 9,174,793.55</b>	<b>\$ 9,127,581.15</b>
Draft use of Surplus	\$ 12,000,000.00	\$ 12,000,000.00
CAP Provision	\$ 4,000,000.00	\$ 4,000,000.00
<b>Total</b>	<b>\$ 16,000,000.00</b>	<b>\$ 16,000,000.00</b>
Reserved in Cash	\$ 8,201,117.82	\$ 8,251,239.20
Reserved for Tax Appeal		
CAP Provision	\$ 4,000,000.00	\$ 4,000,000.00
<b>Fund Balance Reserved</b>	<b>\$ 12,201,117.82</b>	<b>\$ 12,251,239.20</b>

**2026**  
**Bernards Township Budget Appropriations Summary**

	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			\$ +/- (2026 - 2025)	% +/- Bgt./Bgt.
<b>OPERATIONS WITHIN "CAP"</b>				
<b>GENERAL GOVERNMENT</b>				
General Administration				
Salaries and Wages	\$ 274,871.33	\$ 262,070.67	\$ 12,800.66	4.88%
Other Expenses	\$ 14,975.00	\$ 14,975.00	\$ -	0.00%
Human Resources				
Salaries and Wages	\$ 240,509.94	\$ 230,470.11	\$ 10,039.83	4.36%
Other Expenses	\$ 37,850.92	\$ 36,392.42	\$ 1,458.50	4.01%
Township Committee				
Salaries and Wages	\$ 27,200.00	\$ 27,200.00	\$ -	0.00%
Other Expenses	\$ 70,100.00	\$ 44,800.00	\$ 25,300.00	56.47%
Municipal Clerk				
Salaries and Wages	\$ 244,578.58	\$ 239,102.69	\$ 5,475.89	2.29%
Other Expenses	\$ 87,815.00	\$ 85,185.00	\$ 2,630.00	3.09%
Financial Administration				
Salaries and Wages	\$ 290,297.82	\$ 278,234.73	\$ 12,063.09	4.34%
Other Expenses	\$ 25,915.71	\$ 25,185.98	\$ 729.73	2.90%
Audit Services				
Other Expenses	\$ 37,102.00	\$ 34,141.00	\$ 2,961.00	8.67%
Purchasing Administration				
Salaries and Wages	\$ 90,475.70	\$ 87,027.38	\$ 3,448.32	3.96%
Other Expenses	\$ 17,195.75	\$ 17,573.00	\$ (377.25)	-2.15%
Computer Network Administration				
Salaries and Wages	\$ 184,726.45	\$ 177,468.70	\$ 7,257.75	4.09%
Other Expenses	\$ 463,980.00	\$ 463,980.00	\$ -	0.00%
Revenue Administration				
Salaries and Wages	\$ 107,866.18	\$ 103,692.25	\$ 4,173.93	4.03%
Other Expenses	\$ 41,617.45	\$ 41,146.79	\$ 470.66	1.14%
Tax Assessment Administration				
Salaries and Wages	\$ 376,945.68	\$ 364,912.52	\$ 12,033.16	3.30%
Other Expenses	\$ 21,436.00	\$ 21,035.00	\$ 401.00	1.91%
Legal Services				
Other Expenses	\$ 589,000.00	\$ 545,000.00	\$ 44,000.00	8.07%
Engineering Services				
Salaries and Wages	\$ 600,185.73	\$ 581,948.13	\$ 18,237.60	3.13%
Other Expenses	\$ 95,010.00	\$ 95,010.00	\$ -	0.00%
<b>Total General Government</b>	<b>\$ 3,939,655.24</b>	<b>\$ 3,776,551.37</b>	<b>\$ 163,103.87</b>	<b>4.32%</b>
<b>LAND USE ADMINISTRATION</b>				
Planning Board				
Salaries and Wages	\$ 120,649.63	\$ 116,530.06	\$ 4,119.57	3.54%
Other Expenses	\$ 71,965.00	\$ 56,965.00	\$ 15,000.00	26.33%
Board of Adjustment				
Salaries and Wages	\$ 190,969.64	\$ 198,822.88	\$ (7,853.24)	-3.95%
Other Expenses	\$ 90,850.00	\$ 75,850.00	\$ 15,000.00	19.78%
Environmental Commission				
Salaries and Wages	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
Other Expenses	\$ 725.00	\$ 725.00	\$ -	0.00%
<b>Total Land Use Administration</b>	<b>\$ 476,359.27</b>	<b>\$ 450,092.94</b>	<b>\$ 26,266.33</b>	<b>5.84%</b>
<b>INSURANCE</b>				
Liability Insurance	\$ 653,082.65	\$ 629,104.65	\$ 23,978.00	3.81%
Workers Compensation Insurance	\$ 299,920.93	\$ 297,867.85	\$ 2,053.08	0.69%
Employee Group Insurance (SHBP only)	\$ 2,628,696.57	\$ 2,249,797.99	\$ 378,898.58	16.84%
Waiver from Health Coverage	\$ 168,140.01	\$ 94,600.00	\$ 73,540.01	77.74%
Employee Benefits (other)	\$ 113,311.15	\$ 112,951.57	\$ 359.58	0.32%
Unemployment Insurance	\$ 19,000.00	\$ 19,000.00	\$ -	0.00%

**2026**  
**Bernards Township Budget Appropriations Summary**

	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			\$ +/- (2026 - 2025)	% +/- Bgt./Bgt.
<b>Total Insurance</b>	<b>\$ 3,882,151.31</b>	<b>\$ 3,403,322.06</b>	<b>\$ 478,829.25</b>	<b>14.07%</b>
<b>PUBLIC SAFETY FUNCTIONS</b>				
Police Department				
Salaries and Wages	\$ 5,131,196.13	\$ 5,034,106.76	\$ 97,089.37	1.93%
Other Expenses	\$ 395,274.00	\$ 384,025.00	\$ 11,249.00	2.93%
Crossing Guards (moved from PD S&W in 2017)				
Salaries and Wages	\$ -	\$ 60,000.00	\$ (60,000.00)	-100.00%
Other Expenses	\$ 194,933.00	\$ 127,500.00	\$ 67,433.00	52.89%
Purchase of Police Cars				
Other Expenses	\$ 368,305.68	\$ 368,305.68	\$ -	0.00%
Office of Emergency Management				
Salaries and Wages	\$ 26,500.00	\$ 26,500.00	\$ -	0.00%
Other Expenses	\$ 24,500.00	\$ 24,500.00	\$ -	0.00%
Aid to Volunteer Fire Companies				
Other Expenses	\$ 110,000.00	\$ 110,000.00	\$ -	0.00%
Aid to Volunteer First Aid Squads				
Other Expenses	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
Uniform Fire Code/Fire Hydrants				
Salaries and Wages	\$ 178,976.45	\$ 165,984.13	\$ 12,992.32	7.83%
Other Expenses	\$ 611,577.00	\$ 567,249.40	\$ 44,327.60	7.81%
<b>Total Public Safety Functions</b>	<b>\$ 7,056,262.26</b>	<b>\$ 6,883,170.97</b>	<b>\$ 173,091.29</b>	<b>2.51%</b>
<b>PUBLIC WORKS FUNCTIONS</b>				
Streets and Road Maintenance				
Salaries and Wages	\$ 1,646,904.58	\$ 1,553,630.38	\$ 93,274.20	6.00%
Other Expenses	\$ 490,900.00	\$ 476,900.00	\$ 14,000.00	2.94%
Storm Recovery				
Salaries and Wages	\$ 214,000.00	\$ 208,000.00	\$ 6,000.00	2.88%
Other Expenses	\$ 665,500.00	\$ 646,500.00	\$ 19,000.00	2.94%
Shade Tree Commission				
Salaries and Wages	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
Other Expenses	\$ 5,730.00	\$ 3,780.00	\$ 1,950.00	51.59%
Street Light Maintenance				
Other Expenses	\$ 43,500.00	\$ 42,500.00	\$ 1,000.00	2.35%
Solid Waste Collection				
Salaries and Wages	\$ 86,500.00	\$ 84,000.00	\$ 2,500.00	2.98%
Other Expenses	\$ 41,600.00	\$ 40,600.00	\$ 1,000.00	2.46%
Public Buildings				
Salaries and Wages	\$ 204,309.36	\$ 193,494.72	\$ 10,814.64	5.59%
Other Expenses	\$ 300,400.00	\$ 277,200.00	\$ 23,200.00	8.37%
Vehicle Maintenance				
Salaries and Wages	\$ 310,614.82	\$ 333,889.87	\$ (23,275.05)	-6.97%
Other Expenses	\$ 394,300.00	\$ 391,300.00	\$ 3,000.00	0.77%
Municipal Services Act				
Other Expenses	\$ 184,150.00	\$ 184,150.00	\$ -	0.00%
<b>Total Public Works Functions</b>	<b>\$ 4,589,908.76</b>	<b>\$ 4,437,444.97</b>	<b>\$ 152,463.79</b>	<b>3.44%</b>
<b>HEALTH &amp; HUMAN SERVICES FUNCTIONS</b>				
Public Health Services				
Salaries and Wages	\$ 379,115.46	\$ 349,602.18	\$ 29,513.28	8.44%
Other Expenses	\$ 82,940.00	\$ 82,240.00	\$ 700.00	0.85%
Animal Control Services				
Salaries and Wages	\$ 51,379.59	\$ 62,759.00	\$ (11,379.41)	-18.13%
<b>Total Health &amp; Human Service Functions</b>	<b>\$ 531,315.05</b>	<b>\$ 512,481.18</b>	<b>\$ 18,833.87</b>	<b>3.68%</b>
<b>PARKS &amp; RECREATION FUNCTIONS</b>				
Recreation Services and Programs				
Salaries and Wages	\$ 522,968.13	\$ 498,132.16	\$ 24,835.97	4.99%
Other Expenses	\$ 272,420.00	\$ 262,580.00	\$ 9,840.00	3.75%
Maintenance of Parks & Public Grounds				
Salaries and Wages	\$ 633,398.58	\$ 618,056.02	\$ 15,342.56	2.48%

**2026**  
**Bernards Township Budget Appropriations Summary**

	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			\$ +/- (2026 - 2025)	% +/- Bgt./Bgt.
Other Expenses	\$ 169,550.00	\$ 167,900.00	\$ 1,650.00	0.98%
Community Pool Commission				
Salaries and Wages	\$ 443,370.31	\$ 442,043.27	\$ 1,327.04	0.30%
Other Expenses	\$ 337,251.79	\$ 325,555.43	\$ 11,696.36	3.59%
<b>Total Parks and Recreation Functions</b>	<b>\$ 2,378,958.81</b>	<b>\$ 2,314,266.88</b>	<b>\$ 64,691.93</b>	<b>2.80%</b>
<b>OTHER COMMON OPERATING FUNCTIONS</b>				
Accumulated Leave Compensation				
Other Expenses	\$ 110,000.00	\$ 110,000.00	\$ -	0.00%
Pay for Performance				
Salaries and Wages	\$ 106,000.00	\$ 102,000.00	\$ 4,000.00	3.92%
Deer Task Force				
Salaries and Wages	\$ 7,800.00	\$ 7,800.00	\$ -	0.00%
Other Expenses	\$ 30,325.00	\$ 30,325.00	\$ -	0.00%
Charter Day Celebration				
Salaries and Wages	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
Other Expenses	\$ 22,210.00	\$ 17,805.00	\$ 4,405.00	24.74%
<b>Total Other Common Operating Functions</b>	<b>\$ 282,335.00</b>	<b>\$ 273,930.00</b>	<b>\$ 8,405.00</b>	<b>3.07%</b>
<b>UTILITY EXPENSES AND BULK PURCHASES</b>				
Other Expenses	\$ 746,106.65	\$ 726,106.65	\$ 20,000.00	2.75%
<b>Total Utility Expenses &amp; Bulk Purchases</b>	<b>\$ 746,106.65</b>	<b>\$ 726,106.65</b>	<b>\$ 20,000.00</b>	<b>2.75%</b>
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS</b>				
Solid Waste Disposal				
Salaries and Wages	\$ 85,949.84	\$ 84,817.20	\$ 1,132.64	1.34%
Other Expenses	\$ 133,050.00	\$ 129,350.00	\$ 3,700.00	2.86%
<b>Total Landfill/Solid Waste Disposal Costs</b>	<b>\$ 218,999.84</b>	<b>\$ 214,167.20</b>	<b>\$ 4,832.64</b>	<b>2.26%</b>
<b>UNIFORM CONSTRUCTION CODE ENFORCEMENT</b>				
Construction Official				
Salaries and Wages	\$ 749,656.46	\$ 707,841.35	\$ 41,815.11	5.91%
Other Expenses	\$ 453,452.87	\$ 394,284.01	\$ 59,168.86	15.01%
<b>Total Code Enforcement</b>	<b>\$ 1,203,109.33</b>	<b>\$ 1,102,125.36</b>	<b>\$ 100,983.97</b>	<b>9.16%</b>
<b>STATUTORY EXPENDITURES</b>				
Social Security Taxes				
Other Expenses	\$ 921,750.00	\$ 906,690.00	\$ 15,060.00	1.66%
Public Employees Retirement System				
Other Expenses	\$ 1,086,828.68	\$ 1,089,671.07	\$ (2,842.39)	-0.26%
Police and Fire Retirement System				
Other Expenses	\$ 1,580,295.00	\$ 1,467,821.00	\$ 112,474.00	7.66%
Defined Contribution Retirement System				
Other Expenses	\$ 14,000.00	\$ 14,000.00	\$ -	0.00%
<b>Total Statutory Expenditures</b>	<b>\$ 3,602,873.68</b>	<b>\$ 3,478,182.07</b>	<b>\$ 124,691.61</b>	<b>3.58%</b>
<b>TOTAL GENERAL APPROPRIATIONS WITHIN "CAP"</b>	<b>\$ 28,908,035.20</b>	<b>\$ 27,571,841.65</b>	<b>\$ 1,336,193.55</b>	<b>4.85%</b>
<b>SUMMARY:</b>				
<b>Total Salaries and Wages inside CAP</b>	<b>\$ 13,536,616.39</b>	<b>\$ 13,208,837.16</b>	<b>\$ 327,779.23</b>	<b>2.48%</b>
<b>Total Other Expenses inside CAP</b>	<b>\$ 15,371,418.81</b>	<b>\$ 14,363,004.49</b>	<b>\$ 1,008,414.32</b>	<b>7.02%</b>
<b>Total Appropriations inside CAP</b>	<b>\$ 28,908,035.20</b>	<b>\$ 27,571,841.65</b>	<b>\$ 1,336,193.55</b>	<b>4.85%</b>
<b>OPERATIONS EXCLUDED FROM "CAP"</b>				
<b>PUBLIC AND PRIVATE REVENUES OFF-SET BY APPROPRIATIONS &amp; PRIVATE CONTRIBUTIONS</b>				
<b>EDUCATION FUNCTIONS</b>				

**2026**  
**Bernards Township Budget Appropriations Summary**

	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			\$ +/- (2026 - 2025)	% +/- Bgt./Bgt.
Aid to Free Public Library				
Salaries and Wages	\$ 1,449,222.34	\$ 1,384,440.11	\$ 64,782.23	4.68%
Other Expenses	\$ 1,812,545.66	\$ 1,614,327.89	\$ 198,217.77	12.28%
2024 1/3 Mil = \$2,705,102				
<b>Total Education Functions</b>	<b>\$ 3,261,768.00</b>	<b>\$ 2,998,768.00</b>	\$ 263,000.00	8.77%
<b>Total General Government</b>	<b>\$ -</b>			
<b>L.O.S.A.P.</b>				
Other Expenses	\$ 101,947.50	\$ 101,947.50	\$ -	0.00%
<b>Total L.O.S.A.P</b>	<b>\$ 101,947.50</b>	<b>\$ 101,947.50</b>	\$ -	0.00%
<b>INTERLOCAL SERVICE CONTRACTS</b>				
<b>Bernards Township Sewerage Authority Service Contract</b>				
General Administration				
Salaries and Wages	\$ 150,258.61	\$ 144,049.50	\$ 6,209.11	4.31%
Financial Administration				
Salaries and Wages	\$ 157,754.84	\$ 151,462.97	\$ 6,291.87	4.15%
BTSA Contract Operating Expenses				
Other Expenses	\$ 235,398.55	\$ 237,244.53	\$ (1,845.98)	-0.78%
<b>Interlocal Health Services</b>				
Salaries and Wages	\$ 224,290.73	\$ 213,610.22	\$ 10,680.51	5.00%
Other Expenses	\$ 117,020.57	\$ 111,448.16	\$ 5,572.41	5.00%
<b>Interlocal Somerset County Curbside Recycling</b>				
Other Expenses	\$ 306,690.56	\$ 290,500.00	\$ 16,190.56	5.57%
<b>Interlocal Shared Municipal Court</b>				
Other Expenses	\$ 213,500.00	\$ 291,522.59	\$ (78,022.59)	-26.76%
<b>Total Interlocal Service Agreements</b>	<b>\$ 1,404,913.86</b>	<b>\$ 1,439,837.97</b>	\$ (34,924.11)	-2.43%
<b>FEDERAL AND STATE GRANTS</b>				
Other Expenses			\$ -	#DIV/0!
National Opioid Settlement			\$ -	#DIV/0!
Other Expenses	\$ 39,620.61	\$ 12,043.74	\$ 27,576.87	69.60%
Clean Communities Program			\$ -	#DIV/0!
Salaries and Wages			\$ -	#DIV/0!
Other Expenses		\$ 77,788.86	\$ (77,788.86)	-100.00%
NJDOT Transportation Trust Fund Grant			\$ -	#DIV/0!
Other Expenses	\$ 203,382.00	\$ 259,208.00	\$ (55,826.00)	-21.54%
NJDEP Stormwater Mgt Grant			\$ -	#DIV/0!
Other Expenses		\$ 15,000.00	\$ (15,000.00)	-100.00%
Somerset County Municipal Alliance Program			\$ -	#DIV/0!
Other Expenses	\$ 6,843.08	\$ 20,214.84	\$ (13,371.76)	-66.15%
Matching Funds for Grants Municipal Alliance Program			\$ -	#DIV/0!
Other Expenses	\$ 1,710.77	\$ 5,053.72	\$ (3,342.95)	-66.15%
Emergency Management Services			\$ -	#DIV/0!
Other Expenses	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
NJACCHO-Enhancing Local Public Health Infrastructure - 24			\$ -	#DIV/0!
Other Expenses	\$ 21,000.00		\$ 21,000.00	#DIV/0!
NJACCHO-Sustaining Local Public Health Infrastructure - 24			\$ -	#DIV/0!
Other Expenses		\$ 24,951.00	\$ (24,951.00)	-100.00%
NJACCHO-Strengthening Local Public Health Capacity 26			\$ -	#DIV/0!
Other Expenses		\$ 64,788.00	\$ (64,788.00)	-100.00%
Somerset County Youth Services Commission			\$ -	#DIV/0!
Other Expenses	\$ 1,874.00	\$ 10,500.00	\$ (8,626.00)	-82.15%
Somerset County Cultural and Heritage Commission			\$ -	#DIV/0!
Other Expenses	\$ 8,000.00	\$ 7,000.00	\$ 1,000.00	14.29%
SC Cult & Herit Commission-AMERICA 250TH			\$ -	#DIV/0!
Other Expenses	\$ 17,500.00		\$ 17,500.00	#DIV/0!
New Jersey Body Armor Fund			\$ -	#DIV/0!
Other Expenses	\$ 3,813.43	\$ 3,117.75	\$ 695.68	22.31%
Federal USDOJ Body Armor Fund			\$ -	#DIV/0!



**2026**  
**Bernards Township Budget Appropriations Summary**

	2026 Budget Appropriations	2025 Budget Appropriations	2026 Budget Requests	
			\$ +/- (2026 - 2025)	% +/- Bgt./Bgt.
S&W (Less Library)	\$ 12,619,698.23	\$ 12,333,519.74	2.32%	\$ 286,178.49
OE (Less Library)	\$ 18,156,924.98	\$ 18,089,773.29	0.37%	\$ 67,151.69
<b>Operations</b>	<b>\$ 30,776,623.21</b>	<b>\$ 30,423,293.03</b>	1.16%	\$ 353,330.18
Library	\$ 3,261,768.00	\$ 2,998,768.00	8.77%	\$ 263,000.00
CAP Adjustment Provision	\$ 4,000,000.00	\$ 4,000,000.00	0.00%	\$ -
Capital	\$ 6,945,983.00	\$ 7,535,591.79	-7.82%	\$ (589,608.79)
RFUT	\$ 4,789,593.54	\$ 4,580,252.91	4.57%	\$ 209,340.63
<b>Total</b>	<b>\$ 49,773,967.75</b>	<b>\$ 49,537,905.73</b>	0.48%	\$ 236,062.02

**2026 CAPITAL BUDGET**

**Summary of Capital Projects**

Project Number	Buildings Project Title	Estimated Total Cost	Sinking Funds in Prior Years	Fiscal Year Program Proposed					
				2026	2027	2028	2029	2030	2031
1	General Facility Maintenance	\$ 540,000.00		\$ 145,000.00	\$ 75,000.00	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ 85,000.00
2	Lighting Infrastructure	\$ 395,000.00		\$ 30,000.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
3	Park Infrastructure	\$ 370,000.00		\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00
4	Police Department Building Repairs	\$ 150,000.00		\$ 65,000.00	\$ 25,000.00	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00
5	DPW Facility Improvements	\$ 225,000.00		\$ 50,000.00	\$ 75,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
6	PVP Equipment Storage Building	\$ 150,000.00		\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
8	Township Facility Site Improvements	\$ 325,000.00		\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00
9	Township Facility and Park Security Upgrades	\$ 305,000.00		\$ 25,000.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00	\$ 60,000.00
10	Health Department HVAC Upgrade	\$ 150,000.00		\$ -	\$ 20,000.00	\$ 65,000.00	\$ 65,000.00	\$ -	\$ -
11	Electric Vehicle (EV) Charging Infrastructure	\$ 200,000.00		\$ -	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00
12	31 Stonehouse Rd New Pole Building	\$ 150,000.00		\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -
13	OEM Annex Liberty Corner Improvements	\$ 75,000.00		\$ -	\$ 50,000.00	\$ 25,000.00	\$ -	\$ -	\$ -
14	Future Years Projects	\$ 1,725,000.00		\$ -	\$ 100,000.00	\$ 410,000.00	\$ 410,000.00	\$ 405,000.00	\$ 400,000.00
	<b>Total Buildings</b>	<b>\$ 4,760,000.00</b>	<b>\$ -</b>	<b>\$ 615,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 890,000.00</b>	<b>\$ 870,000.00</b>	<b>\$ 810,000.00</b>	<b>\$ 825,000.00</b>
<b>Emergency Equipment BRFAS</b>									
Project Number	Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Equipment Purchases	\$ 75,920.00		\$ 11,950.00	\$ 12,300.00	\$ 12,650.00	\$ 12,650.00	\$ 13,030.00	\$ 13,340.00
2	Ambulance	\$ 440,000.00		\$ 60,000.00	\$ 60,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
6	EMS Protective Gear	\$ 22,131.00		\$ -	\$ 7,160.00	\$ -	\$ 7,375.00	\$ -	\$ 7,596.00
	<b>Total Emerg. Equip. BRFAS</b>	<b>\$ 538,051.00</b>	<b>\$ -</b>	<b>\$ 71,950.00</b>	<b>\$ 79,460.00</b>	<b>\$ 92,650.00</b>	<b>\$ 100,025.00</b>	<b>\$ 93,030.00</b>	<b>\$ 100,936.00</b>
<b>Emergency Equipment BRFC</b>									
Project Number	Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Equipment Purchases	\$ 226,396.00		\$ 35,000.00	\$ 36,050.00	\$ 37,132.00	\$ 38,246.00	\$ 39,393.00	\$ 40,575.00
3	Personal Protective Gear	\$ 102,000.00		\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
5	Fire Hose	\$ 39,000.00		\$ 6,000.00	\$ 6,200.00	\$ 6,400.00	\$ 6,600.00	\$ 6,800.00	\$ 7,000.00
8	Heavy Rescue Truck Replacement (2029)	\$ 900,000.00	\$ 275,000.00	\$ 175,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00		
10	Command Vehicle Replacement (2029)	\$ 100,000.00		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
	<b>Total Emerg. Equip. BRFC</b>	<b>\$ 1,990,286.00</b>	<b>\$ 897,890.00</b>	<b>\$ 252,000.00</b>	<b>\$ 228,250.00</b>	<b>\$ 229,532.00</b>	<b>\$ 232,846.00</b>	<b>\$ 84,193.00</b>	<b>\$ 65,575.00</b>
<b>Emergency Equipment LCFC</b>									
Project Number	Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Personal Protective Equipment	\$ 241,000.00	\$ -	\$ 39,000.00	\$ 39,000.00	\$ 40,000.00	\$ 40,000.00	\$ 41,000.00	\$ 42,000.00
2	Tower Ladder Replacement (2034) - Sinking Fund	\$ 2,750,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 500,000.00	\$ 500,000.00	\$ 1,000,000.00
3	Fire Fighting and Suppression Equipment	\$ 60,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	<b>Total Emerg. Equip. LCFC</b>	<b>\$ 3,101,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 299,000.00</b>	<b>\$ 299,000.00</b>	<b>\$ 300,000.00</b>	<b>\$ 550,000.00</b>	<b>\$ 551,000.00</b>	<b>\$ 1,052,000.00</b>
	<b>Total Funding Emergency Equipment</b>	<b>\$ 5,629,337.00</b>	<b>\$ 947,890.00</b>	<b>\$ 622,950.00</b>	<b>\$ 606,710.00</b>	<b>\$ 622,182.00</b>	<b>\$ 882,871.00</b>	<b>\$ 728,223.00</b>	<b>\$ 1,218,511.00</b>
<b>Emergency Management</b>									
Project Number	Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Fire/EMS/OEM Radio Upgrade	\$ 1,100,000.00	\$ 500,000.00	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	Radio System Upgrades/Maintenance	\$ 90,000.00	\$ -	\$ -	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	<b>Total Emergency Management</b>	<b>\$ 1,190,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 600,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>
<b>Engineering</b>									
Project Number	Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Roadway Management Program	\$ 17,000,000.00		\$ 2,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
2	Road Reconstruction Program	\$ 5,000,000.00		\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
3	Sidewalk Improvements	\$ 600,000.00		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
4	Pedestrian Path Improvements	\$ 1,050,000.00		\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
5	Basking Ridge CRBD Retaining Wall	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Drainage Improvements	\$ 450,000.00		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
8	Mountain Road Path	\$ 600,000.00		\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -
9	Pleasant Valley Park Culvert	\$ 1,300,000.00		\$ 325,000.00	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00	\$ -	\$ -
10	Valley Road Pedestrian Bridge	\$ 300,000.00		\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -

**2026 CAPITAL BUDGET**

**Summary of Capital Projects**

11	North Maple & Madisonville Traffic Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Fieldstone Drive and Dryden Road Storm sewer repairs	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
17	Watershed Improvement Plan	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
18	CMP Storm Sewer Inspection	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
19	Traffic Safety	\$ 300,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
<b>Total Engineering</b>		<b>\$ 27,000,000.00</b>	<b>\$ -</b>	<b>\$ 2,825,000.00</b>	<b>\$ 5,525,000.00</b>	<b>\$ 4,925,000.00</b>	<b>\$ 4,925,000.00</b>	<b>\$ 4,400,000.00</b>	<b>\$ 4,400,000.00</b>

Project Number	Grounds Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Small Equipment Replacement/Addition	\$ 50,000.00	\$ -	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 7,500.00	\$ 12,500.00
2	Replacement of Tracked Machine #680	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replacement of Wide Area Mower #641	\$ 100,000.00	\$ 75,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4	Astor Fields Irrigation System	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Zero Turn Mower Replacement	\$ 140,000.00	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ 50,000.00
6	Replacement of Infield Groomer #1610	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
7	Replacement of Wide Area Mower #634	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
8	Replacement of Utility Vehicle #1666	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -
9	Future Years Replacement Plan	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
<b>Total Grounds</b>		<b>\$ 895,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 105,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 155,000.00</b>	<b>\$ 155,000.00</b>	<b>\$ 162,500.00</b>	<b>\$ 162,500.00</b>

Project Number	Motor Vehicle Fleet Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Replacement of Single Axle Truck #26	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
2	Bucket Truck Replacement	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replacement of Pickup Truck #444	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -
4	Passenger Vehicle Replacement	\$ 365,000.00	\$ -	\$ 50,000.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00
5	Replacement of Van #34	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
6	DPW Radio Replacement	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ -	\$ -	\$ -	\$ -
7	Replacement of Parks & Rec Bus #441	\$ 75,000.00	\$ 50,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
8	Garage Small Equipment	\$ 65,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
9	Replacement of Single Axle Truck #24	\$ 305,000.00	\$ -	\$ -	\$ 305,000.00	\$ -	\$ -	\$ -	\$ -
10	Replacement of Single Axle Truck #25	\$ 305,000.00	\$ -	\$ -	\$ 305,000.00	\$ -	\$ -	\$ -	\$ -
11	Replacement of Animal Control Van #130	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -
12	Replacement of Mason Dump Truck #27	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -
13	Replacement of Pickup Truck #05	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
14	Replacement of Street Sweeper #08	\$ 400,000.00	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -
15	Replacement of Mason Dump Trucks #11 & #13	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -
16	Replacement of Asphalt Hot Box #719	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -
17	Replacement of Single Axle Truck #17	\$ 310,000.00	\$ -	\$ -	\$ -	\$ -	\$ 310,000.00	\$ -	\$ -
18	Replacement of Mason Dump Trucks #29 & #447	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
19	Future Years Replacement Plan	\$ 2,100,000.00	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 200,000.00	\$ 800,000.00	\$ 800,000.00
<b>Total Motor Vehicle Fleet</b>		<b>\$ 5,460,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 755,000.00</b>	<b>\$ 1,235,000.00</b>	<b>\$ 850,000.00</b>	<b>\$ 850,000.00</b>	<b>\$ 860,000.00</b>	<b>\$ 860,000.00</b>

Project Number	Parks and Recreation Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Hard Court Resurfacing	\$ 200,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
2	Site Furnishings	\$ 100,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
3	PVP Pickleball & Tennis Court Reconstruction	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4	PVP Pickleball & Tennis Court Lighting	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -
5	Mountain Park Artificial Turf Field Replacement	\$ 1,000,000.00	\$ 250,000.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
6	Mountain Park Field Lighting	\$ 1,510,000.00	\$ -	\$ -	\$ 760,000.00	\$ 250,000.00	\$ 500,000.00	\$ -	\$ -
7	Dunham Park Roller Rink Improvements	\$ 84,000.00	\$ -	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
8	Outdoor Fitness Equipment	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -
9	Platform Tennis Court Resurfacing	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
10	Playground Improvements	\$ 140,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00	\$ -
<b>Total Parks and Recreation</b>		<b>\$ 3,394,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ 1,004,000.00</b>	<b>\$ 955,000.00</b>	<b>\$ 375,000.00</b>	<b>\$ 570,000.00</b>	<b>\$ 240,000.00</b>	<b>\$ -</b>

Project Number	Police Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	VEHICLE UPFIT EQUIPMENT	\$ 420,000.00	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00

**2026 CAPITAL BUDGET**

**Summary of Capital Projects**

2	BALLISTIC VEST REPLACEMENTS	\$ 60,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
3	BODY WORN CAMERA	\$ 240,000.00	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
4	RADAR TRAILERS	\$ 52,200.00	\$ -	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00
5	MESSAGE BOARD TRAILER	\$ 111,180.00	\$ -	\$ 18,530.00	\$ 18,530.00	\$ 18,530.00	\$ 18,530.00	\$ 18,530.00	\$ 18,530.00
6	LICENSE PLATE READER CAMERAS	\$ 300,000.00	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
7	RIFLES	\$ 67,200.00	\$ -	\$ 11,200.00	\$ 11,200.00	\$ 11,200.00	\$ 11,200.00	\$ 11,200.00	\$ 11,200.00
8	Drones	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
	<b>Total Police</b>	\$ 1,400,580.00	\$ -	\$ 158,430.00	\$ 248,430.00	\$ 248,430.00	\$ 248,430.00	\$ 248,430.00	\$ 248,430.00

Project Number	Pool Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	Pool Infrastructure Improvements	\$ 510,000.00		\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
	<b>Total Pool</b>	\$ 510,000.00	\$ -	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00

Project Number	Streets and Roads Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	DPW Road Repair	\$ 1,900,000.00		\$ 305,000.00	\$ 310,000.00	\$ 315,000.00	\$ 320,000.00	\$ 325,000.00	\$ 325,000.00
2	Bituminous Concrete Facility Repair	\$ 655,000.00		\$ 105,000.00	\$ 105,000.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ 115,000.00
3	Repair and Retrofit Drainage	\$ 360,000.00		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
4	Repair and/or Replace Guide Rail	\$ 325,000.00		\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
5	Pavement Preservation	\$ 600,000.00		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
6	Small Equipment Replacement/Addition	\$ 125,000.00		\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00
	<b>Total Streets and Roads</b>	\$ 3,965,000.00	\$ -	\$ 635,000.00	\$ 650,000.00	\$ 660,000.00	\$ 665,000.00	\$ 675,000.00	\$ 680,000.00

Project Number	Systems Administration Project Title	Estimated Total Cost	Sinking Funds in Prior Years	2026	2027	2028	2029	2030	2031
1	HARDWARE AND SOFTWARE	\$ 848,000.00		\$ 224,000.00	\$ 124,800.00	\$ 124,800.00	\$ 124,800.00	\$ 124,800.00	\$ 124,800.00
2	MOBILE DATA TERMINALS FOR PD	\$ 120,000.00		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
3	SERVER CONSOLIDATION AND MEL COMPLIANCE TOWNHALL	\$ 60,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
4	SERVER CONSOLIDATION AND MEL COMPLIANCE PD	\$ 60,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5	WARRANT CRAFT SYSTEM REPLACEMENT/UPGRADE	\$ 60,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
6	UPS SYSTEM UPGRADE/REPLACEMENT FOR CRITICAL EQUIPMENT AT TOWNHALL, HEALTH DEPARTMENT, AND ENGIN	\$ 48,000.00		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
7	DESKTOP PHONES	\$ 12,000.00		\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Systems Administration</b>	\$ 1,208,000.00	\$ -	\$ 294,000.00	\$ 182,800.00	\$ 182,800.00	\$ 182,800.00	\$ 182,800.00	\$ 182,800.00

<b>Grand Total</b>		\$ 55,411,917.00	\$ 1,847,890.00	\$ 7,699,380.00	\$ 10,322,940.00	\$ 9,008,412.00	\$ 9,449,101.00	\$ 8,406,953.00	\$ 8,677,241.00
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				\$ 7,699,380.00					
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Financed by:									
Capital Budget Requests				\$ 7,699,380.00	\$ 10,322,940.00	\$ 9,008,412.00	\$ 9,449,101.00	\$ 8,406,953.00	\$ 8,677,241.00
Capital Improvement Fund				\$ 185,000.00					
Off-Tract									
Open Space Trust Fund									
Reserve for Turf Field Rpl				\$ 568,397.00					
<b>Capital Plan</b>				\$ 6,945,983.00	\$ 10,322,940.00	\$ 9,008,412.00	\$ 9,449,101.00	\$ 8,406,953.00	\$ 8,677,241.00

Funded from Capital Improvement Reserves				\$ 6,945,983.00					
2026 Capital Improvement Appropriation									

Dept/			Original Request	XXXX	\$ -	\$ -	\$ -	\$ -	\$ -
			Less Grant						

## 2026 ESTIMATED TAX RATE CALCULATION

### BERNARDS TOWNSHIP - 2026 MUNICIPAL TAX RATE CALCULATION

	<u>2026</u>	<u>2025</u>
Subtotal General Appropriations inside "CAP"	\$ 28,908,035.20	\$ 27,571,841.65
Subtotal General Appropriations outside "CAP"	\$ 12,076,339.01	\$ 13,385,811.17
CAP Adjustment Provision	\$ 4,000,000.00	\$ 4,000,000.00
Reserve for Uncollected Taxes	\$ 4,789,593.54	\$ 4,580,252.91
<b>Subtotal</b>	<b>\$ 49,773,967.75</b>	<b>\$ 49,537,905.73</b>
Less: Surplus Anticipated	\$ 12,000,000.00	\$ 12,000,000.00
CAP Adjustment Provision	\$ 4,000,000.00	\$ 4,000,000.00
Miscellaneous Revenues	\$ 5,891,605.45	\$ 6,726,638.40
Receipts from Delinquent Taxes	\$ 305,000.00	\$ 305,000.00
Municipal Library Tax Levy	\$ 3,261,768.00	\$ 2,998,768.00
One Penny	\$ 987,743.86	\$ 930,823.87
<b>Amount to be Raised by Taxation</b> <i>(Calculation includes Prior Year Amt to be Raised)</i>	<b>\$ 24,315,594.30</b> 3.44%	<b>\$ 23,507,499.33</b> 3.44%
<b>Note: P.L. 2011, c.38 - Municipal Library Tax Levy Law</b>	<b>\$ 3,261,768.00</b>	<b>\$ 2,998,768.00</b>
<b>Total Municipal Library Tax Rate (per one dollar of assessed</b>	<b>\$ 0.0003302</b>	<b>\$ 0.0003222</b>
\$685,810.00	8.77%	10.86%
26.62%		
For Comparison Purposes:		
<b>Total Levy - Municipal + Library</b>	<b>\$ 27,577,362.30</b>	<b>\$ 26,506,267.33</b>
<b>% Change over Prior</b>	<b>4.04%</b>	<b>4.23%</b>
<b>Assessed Value (ESTIMATED)</b>	<b>\$ 9,877,438,600.00</b>	<b>\$ 9,308,238,700.00</b>
<b>% Change over Prior</b>	<b>6.12%</b>	<b>10.26%</b>
<b>Total Municipal Tax Rate (per one dollar of assessed value)</b>	<b>\$0.0024617</b>	<b>\$0.0025255</b>
<b>% Change over Prior Estimate</b>	<b>-2.52%</b>	<b>-6.19%</b>
<b>Total Municipal Tax Rate (per hundred dollars of assessed value)</b>	<b>\$0.246</b>	<b>\$0.253</b>
<b>% Change over Prior Actual</b>	<b>-2.52%</b>	<b>-6.19%</b>

### RESERVE FOR UNCOLLECTED TAXES CALCULATION

	<u>2026</u>	<u>2025</u>
Assumed Collection Rate	97.02%	97.02%
Appropriations Excluding Reserve for Uncollected Taxes	\$ 44,984,374.21	\$ 44,957,652.82
Less: Anticipated Revenues	\$ 25,458,373.45	\$ 26,030,406.40
Net Appropriations	\$ 19,526,000.76	\$ 18,927,246.42
Add: Estimated Local District School Taxes	\$ 103,931,247.60	\$ 100,184,188.86
Estimated County Open Space Tax	\$ 2,809,499.48	\$ 2,543,586.21
Estimated County Taxes	\$ 26,406,506.10	\$ 24,465,719.75
Library (Minimum Levy per 40:54-8 - Actual)	\$ 3,261,768.00	\$ 2,998,768.00
Estimated Municipal Open Space Tax	\$ -	\$ -
	<b>\$ 155,935,021.93</b>	<b>\$ 149,119,509.24</b>
Cash Required/Assumed Collection Rate	\$ 160,724,615.48	\$ 153,699,762.15
Difference Reserve for Uncollected Taxes	\$ 4,789,593.54	\$ 4,580,252.91

### ESTIMATED RATES (for Calculation Purposes)

	<u>Estimated</u>	<u>Actual</u>
School Rate Unofficial (Estimate)	\$ 1.052	\$ 1.095
County Rate Unofficial (Estimate)	\$ 0.267	\$ 0.278
County Open Space Rate	\$ 0.028	\$ 0.030
Township	\$ 0.246	\$ 0.253
Municipal Library Tax Levy Law	\$ 0.033	\$ 0.032
	<b>\$ 1.627</b>	<b>\$ 1.688</b>

### Tax Levies (2026 estimated)

School	\$ 103,931,247.60	\$ 101,893,380.00
County	\$ 26,406,506.10	\$ 25,888,731.47
County Open Space	\$ 2,809,499.48	\$ 2,754,411.25
Township	\$ 24,315,594.30	\$ 23,507,499.33
Municipal Library Tax Levy Law	\$ 3,261,768.00	\$ 2,998,768.00
1.45%	<b>\$ 160,724,615.48</b>	<b>\$ 157,042,790.05</b>

### Percent of Levy

	<u>2026</u>	<u>2025</u>
School	64.7%	64.9%
County	16.4%	16.5%
County Open Space	1.7%	1.8%
Township	15.1%	15.0%
Municipal Library Tax Levy	2.0%	1.9%

estimated

actual