



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.308	\$20,715,835.64	14.76%	\$1,912.38	Municipal Purpose Tax	ACTUAL	\$21,121,995.45
Municipal Library	0.035	\$2,381,557.00	1.70%	\$217.32	Municipal Library	ACTUAL	\$2,389,934.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.389	\$93,113,446.00	66.33%	\$8,624.31	Local School District	ESTIMATED	\$94,975,714.92
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.330	\$22,083,714.23	15.73%	\$2,048.97	County Purposes	ESTIMATED	\$22,525,388.51
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$2,088,786.22	1.49%	\$198.69	County Open Space	ESTIMATED	\$2,130,561.94
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2020	\$6,763,337,979.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					18,489,495.85		
Current Year Average Residential Assessment			\$620,901.00		Budget Appropriations, before Reserve for Uncollected Taxes		
					37,735,746.17		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy		
					\$119,631,665.37		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT		
					\$138,877,915.69		
					Reserve for Uncollected Taxes (RUT)		
					\$4,265,679.13		
					Total Amount to be Raised by Taxes		
					\$143,143,594.82		
					% of Tax Collections used to Calculate RUT		
					97.02%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2020		
					140,233,622.72		
					Total Tax Levy, CY 2020		
					140,674,486.99		
					% of Taxes Collected, CY 2020		
					99.69%		
					Delinquent Taxes - December 31, 2020		
					\$414,024.04		

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	Golf Utility	Utility	Utility	Utility	Utility
08	Surplus	0.63%	\$80,000.00	\$12,620,000.00	\$12,700,000.00	\$12,700,000.00							
08	Local Revenue	-32.19%	(\$767,538.17)	\$2,384,430.43	\$1,616,892.26	\$1,240,400.00			\$376,492.26				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,798,307.99	\$1,798,308.00	\$1,798,308.00							
08	Uniform Construction Code Fees	-42.96%	(\$410,544.00)	\$955,544.00	\$545,000.00	\$545,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.00%	\$15,126.85	\$756,326.49	\$771,453.34	\$771,453.34							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	16.60%	\$79,452.80	\$478,495.66	\$557,948.46	\$557,948.46							
08	Other Special Items	-17.51%	(\$101,121.01)	\$577,507.06	\$476,386.05	\$476,386.05							
15	Receipts from Delinquent Taxes	-46.47%	(\$264,740.85)	\$569,740.85	\$305,000.00	\$305,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-14.64%	(\$3,621,814.11)	\$24,743,809.56	\$21,121,995.45	\$21,121,995.45							
07	Minimum Library Tax	0.35%	\$8,377.00	\$2,381,557.00	\$2,389,934.00	\$2,389,934.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-10.54%	(\$4,982,801.48)	\$47,265,719.04	\$42,282,917.56	\$41,906,425.30	\$0.00	\$0.00	\$376,492.26	\$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	GOLF Utility	Utility	Utility	Utility	Utility
20	General Government	30.00	6.00	4.89%	\$221,935.03	\$4,542,290.97	\$4,764,226.00	\$4,364,226.00	\$400,000.00							
21	Land-Use Administration	3.00	0.00	8.50%	\$53,092.61	\$624,462.39	\$677,555.00	\$677,555.00								
22	Uniform Construction Code	6.00	1.00	3.45%	\$40,349.75	\$1,169,543.25	\$1,209,893.00	\$1,209,893.00								
23	Insurance			0.94%	\$26,719.27	\$2,845,403.73	\$2,872,123.00	\$2,872,123.00								
25	Public Safety	43.00	4.00	-0.94%	(\$60,083.42)	\$6,391,547.97	\$6,331,464.55	\$6,327,132.00	\$4,332.55							
26	Public Works	37.00	0.00	0.10%	\$5,232.71	\$4,987,820.29	\$4,993,053.00	\$4,993,053.00								
27	Health and Human Services	7.00	3.00	17.53%	\$128,047.02	\$730,443.89	\$858,490.91	\$704,875.00	\$153,615.91							
28	Parks and Recreation	5.00	3.00	16.39%	\$362,576.51	\$2,211,547.75	\$2,574,124.26	\$2,197,632.00				\$376,492.26				
29	Education (including Library)	13.00	26.00	0.35%	\$8,377.00	\$2,381,557.00	\$2,389,934.00	\$2,389,934.00								
30	Unclassified		1.00	0.73%	\$3,686.08	\$503,204.92	\$506,891.00	\$506,891.00								
31	Utilities and Bulk Purchases			0.00%	\$0.72	\$812,865.00	\$812,865.72	\$812,865.72								
32	Landfill / Solid Waste Disposal			0.31%	\$952.54	\$304,256.46	\$305,209.00	\$305,209.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.44%	\$164,979.42	\$3,033,393.58	\$3,198,373.00	\$3,198,373.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			35.54%	\$331,034.49	\$931,326.50	\$1,262,360.99	\$1,262,360.99								
43	Court and Public Defender			-100.00%	(\$353,955.39)	\$353,955.39	\$0.00									
44	Capital			-12.06%	(\$721,760.00)	\$5,982,435.00	\$5,260,675.00	\$5,260,675.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.14%	\$48,138.95	\$4,217,540.18	\$4,265,679.13	\$4,265,679.13								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		144.00	44.00	0.62%	\$259,323.29	\$42,023,594.27	\$42,282,917.56	\$41,348,476.84	\$557,948.46	\$0.00	\$0.00	\$376,492.26	\$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, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	252	\$14,385,500.00	0.21%	15A	Public Schools	9	\$65,201,500.00	12.15%
2	Residential	9,561	\$5,936,384,357.00	87.77%	15B	Other Schools	4	\$34,074,900.00	6.35%
3A/3B	Farm	84	\$28,078,000.00	0.42%	15C	Public Property	206	\$244,093,200.00	45.49%
4A	Commercial	159	\$764,069,500.00	11.30%	15D	Church and Charities	35	\$67,933,200.00	12.66%
4B	Industrial	8	\$2,199,700.00	0.03%	15E	Cemeteries & Graveyards	8	\$11,777,600.00	2.20%
4C	Apartments	2	\$9,977,500.00	0.15%	15F	Other Exempt	33	\$113,458,900.00	21.15%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property	2	\$8,243,422.00	0.12%					
Total		10,068	\$6,763,337,979.00	100.00%	Total		295	\$536,539,300.00	100.00%
Average Ratio (%), Assessed to True Value		93.54%							
Equalized Valuation, Taxable Properties		\$7,230,423,325.85							
Total # of property tax appeals filed in 2020		County Tax Board	14.00						
		State Tax Court	17.00						
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00							
Number of pending property tax appeals in State Tax Court		13.00							
Amount paid out by municipality for tax appeals in 2020		\$727.00							

## 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	5.00	30,932.20	\$27,200.00	\$0.00	\$1,626.95	\$0.00	\$2,105.25
Supervisory Staff (Department Heads & Managers)	30.00	1.00	4,094,280.28	\$3,201,650.40	\$195,233.77	\$212,741.39	\$345,114.86	\$139,539.86
Police Officers (Including Superior Officers)	38.00	0.00	6,812,790.92	\$4,499,546.42	\$228,731.17	\$1,349,702.00	\$401,072.91	\$333,738.42
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	32.00	0.00	3,674,707.14	\$2,267,927.60	\$367,100.00	\$343,422.15	\$523,959.39	\$172,298.00
All Other Non-Union Employees not listed above	44.00	38.00	5,258,674.97	\$3,610,370.27	\$50,880.00	\$601,690.55	\$611,085.19	\$384,648.96
Totals	144.00	44.00	19,871,385.51	\$13,606,694.69	\$841,944.94	\$2,509,183.04	\$1,881,232.35	\$1,032,330.49

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	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	45.00	\$10,048.56	\$452,185.19	40.00	\$9,957.38	\$398,295.20
Parent & Child	10.00	\$18,167.69	\$181,676.88	12.00	\$16,978.28	\$203,739.36
Employee & Spouse (or Partner)	19.00	\$20,969.84	\$398,426.88	23.00	\$19,428.92	\$446,865.16
Family	45.00	\$29,592.47	\$1,331,661.12	43.00	\$28,538.18	\$1,227,141.74
Employee Cost Sharing Contribution (enter as negative - )			(\$564,318.69)			(\$540,701.94)
Subtotal	119.00		\$1,799,631.38	118.00		\$1,735,339.52
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	1	\$29,105.41	\$29,105.41
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	1.00		\$29,105.41
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	119.00		\$1,799,631.38	119.00		\$1,764,444.93

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
Police Chief	215.50	\$144,712.56			X
Township Administrator	185.63	\$125,393.40		X	
Public Works Director	3.13	\$1,608.50		X	
Municipal Clerk	15.25	\$5,084.96		X	
Library Director	4.94	\$1,984.48		X	
IT Director	21.19	\$11,251.41		X	
Chief Financial Officer	19.13	\$9,144.81		X	
Township Engineer	24.69	\$15,703.23		X	
Health Officer	0.00	\$0.00		X	
Recreation Director	0.00	\$0.00		X	
HR Manager	6.00	\$2,071.20		X	
Non-Union Supervisory	577.80	\$219,663.57		X	
All Other Non-Union Employees	530.47	\$108,315.38		X	
PBA Local 357 (Patrol Officers and Superior Officers)	1479.23	\$383,195.85	X		
Teamster Local	40.99	\$9,910.04	X		
*note: The above represents "gross" value of accumulate 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	\$ 383,195.85				
Police Chief	\$ 98,127.59				
Teamster Local	\$ 0.00				
Library Employees	\$ 14,596.08				
All Other Employees	\$ 163,474.76				
Total collectible:	\$ 659,394.28				
<b>Totals</b>			3123.92	\$1,038,039.39	
<b>Total Funds Reserved as of end of 2020</b>				\$455,530.00	
<b>Total Funds Appropriated in 2021</b>				\$110,000.00	

UFB-9 Accumulated Absence Liability

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

				Current Year		2022	2023	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$53,635,000.00	\$53,635,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Arts and Culture			\$0.00	Bonds - Principal				
Golf			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating	Aa1	AAA		
Per Capita Net Debt				Year of Last Rating	2009	2014		
3 Yr. Average Property Valuation								
				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation								
				Sheet UFB-10				

## 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]