



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 0302 Beverly City - County of Burlington

**Municode:** 0302

**Website:** www.thecityofbeverly.com

**Filename:** 0302\_fbi\_2016.xlsm

**Phone Number:**

**Mailing Address:**

609-387-1881  
446 Broad Street

**Municipality:**

Beverly

**State:** NJ **Zip:** 08010

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Randy	H.	Miller	12/31/2018	rmiller@thecityofbeverly.com

**Chief Administrative Officer**

Richard		Wolbert		rwolbert@thecityofbeverly.com
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**Chief Financial Officer**

Yvonne		Bullock		ybullock@thecityofbeverly.com
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**Municipal Clerk**

Donna		Snyder		dsnyder@thecityofbeverly.com
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**Registered Municipal Accountant**

Robert	P.	Nehila Jr.		Rnehila@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Randy	H.	Miller	12/31/2018	rmiller@thecityofbeverly.com
Robert	H.	Bancroft	12/31/2017	rbancroft@thecityofbeverly.com
Robert	E.	Lowden	12/31/2017	rlowden@thecityofbeverly.com
Lawrence	F.	Carlbon	12/31/2017	lcarlbon@thecityofbeverly.com
Robert	D.	Thibault	12/31/2018	rthibault@thecityofbeverly.com
Mark		Schwedes	12/31/2018	mschwedes@thecityofbeverly.com



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 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	1.445	\$1,734,312.13	32.94%	\$1,840.93
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.127	\$151,954.00	2.89%	\$161.80
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.425	\$2,909,868.00	55.27%	\$3,089.45
Regional School District			0.00%	\$0.00
County Purposes	0.323	\$386,963.84	7.35%	\$411.50
County Library	0.030	\$36,053.74	0.68%	\$38.22
County Board of Health			0.00%	\$0.00
County Open Space	0.038	\$45,379.40	0.86%	\$48.41
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>4.388</b>	<b>\$5,264,531.11</b>	<b>100.00%</b>	<b>\$5,590.31</b>

Total Taxable Valuation as of October 1, 2015 \$119,964.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$127,400.00

#### Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.445	1.472	1.87%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,734,312.13	\$1,771,590.04	2.15%	\$37,277.91

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,840.93	\$1,875.33	1.87%	\$34.40

### Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,771,590.04
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$165,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,930,000.00
Regional School District		
County Purposes	ESTIMATED	\$410,000.00
County Library	ESTIMATED	\$40,000.00
County Board of Health		
County Open Space	ESTIMATED	\$50,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$5,366,590.04</b>

Revenue Anticipated, Excluding Tax Levy 1,147,230.23  
 Budget Appropriations, before Reserve for Uncollected Taxes 2,596,824.87  
 Total Non-Municipal Tax Levy \$3,595,000.00

Amount to be Raised by Taxes - Before RUT \$5,044,594.64  
 Reserve for Uncollected Taxes (RUT) \$321,995.40  
 Total Amount to be Raised by Taxes \$5,366,590.04

% of Tax Collections used to Calculate RUT 94.00%

If % used exceeds the actual collection % then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**  
 Total Tax Revenue, Collections CY 2015 4,980,416.77  
 Total Tax Levy, CY 2015 5,268,085.08  
 % of Taxes Collected, CY 2015 94.54%

Delinquent Taxes - December 31, 2015 \$214,438.48

**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	Utility	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	316.67%	\$95,000.00	\$30,000.00	\$125,000.00	\$125,000.00								
08	Local Revenue	-21.21%	(\$33,435.57)	\$157,635.57	\$124,200.00	\$124,200.00								
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$570,330.00	\$570,330.00	\$570,330.00								
08	Uniform Construction Code Fees	-57.89%	(\$20,617.00)	\$35,617.00	\$15,000.00	\$15,000.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>													
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	-92.56%	(\$236,304.13)	\$255,310.00	\$19,005.87	\$19,005.87								
08	Other Special Items	-87.15%	(\$458,735.20)	\$526,381.87	\$67,646.67	\$67,646.67								
15	Receipts from Delinquent Taxes	9.75%	\$20,084.36	\$205,963.33	\$226,047.69	\$226,047.69								
	<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.67%	\$11,740.07	\$1,759,849.97	\$1,771,590.04	\$1,771,590.04								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00									
54	Open Space 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									
	<b>Total</b>	<b>-17.57%</b>	<b>(\$622,267.47)</b>	<b>\$3,541,087.74</b>	<b>\$2,918,820.27</b>	<b>\$2,918,820.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	4.00	9.30%	\$35,605.00	\$382,668.00	\$418,273.00									
21	Land-Use Administration		1.00	7.50%	\$800.00	\$10,660.00	\$11,460.00									
22	Uniform Construction Code		5.00	7.68%	\$5,535.66	\$72,058.34	\$77,594.00									
23	Insurance			7.77%	\$38,614.00	\$497,000.00	\$535,614.00									
25	Public Safety	8.00	4.00	12.39%	\$78,148.16	\$630,977.00	\$709,125.16									
26	Public Works			5.00%	\$10,384.92	\$207,525.00	\$217,909.92									
27	Health and Human Services			0.00%	\$0.00	\$6,500.00	\$6,500.00									
28	Parks and Recreation			-99.01%	(\$49,910.00)	\$50,410.00	\$500.00									
29	Education (Including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			#DIV/0!	\$19,500.00	\$19,500.00	\$19,500.00									
31	Utilities and Bulk Purchases			-12.21%	(\$15,000.00)	\$122,800.00	\$107,800.00									
32	Landfill / Solid Waste Disposal			14.16%	\$12,315.79	\$87,000.00	\$92,500.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-4.18%	(\$8,288.00)	\$198,388.00	\$190,100.00									
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	1.00	1.00	1.80%	\$1,404.00	\$78,050.00	\$79,454.00									
44	Capital			-95.12%	(\$195,000.00)	\$205,000.00	\$10,000.00									
45	Debt			-81.07%	(\$465,321.00)	\$574,000.00	\$108,679.00									
46	Deferred Charges			-77.06%	(\$16,800.00)	\$21,800.00	\$5,000.00									
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			3.92%	\$12,146.11	\$309,849.29	\$321,995.40									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	13.00	15.00	-15.51%	(\$355,865.36)	\$3,454,685.63	\$2,918,820.27	\$2,899,814.40	\$19,005.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

**Property Tax Assessments - Taxable Properties (October 1, 2015 Value)**

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$991,700.00	0.82%
2 Residential	860	\$109,065,000.00	90.62%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	47	\$5,580,900.00	4.64%
4B Industrial	18	\$3,757,900.00	3.12%
4C Apartments	5	\$952,700.00	0.79%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
<b>Total</b>	<b>980</b>	<b>\$120,348,300.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value 106.23%  
 Equalized Valuation, Taxable Properties \$113,290,313.47

Total # of property tax appeals filed in 2015	County Tax Board	12.00
	State Tax Court	1.00
Number of 2015 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2015

**Property Tax Assessments - Exempt Properties (October 1, 2015 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$2,403,800.00	14.89%
15B Other Schools		\$0.00	0.00%
15C Public Property	30	\$6,107,000.00	37.83%
15D Church and Charities	15	\$5,437,200.00	33.68%
15E Cemeteries & Graveyards	1	\$23,800.00	0.15%
15F Other Exempt	12	\$2,172,600.00	13.46%
<b>Total</b>	<b>59</b>	<b>\$16,144,400.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 13.41%

**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 2015 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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		5.00	0.00					
Supervisory Staff (Department Heads & Managers)	3.00		243,895.91	\$176,000.00	\$1,041.00	\$21,929.60	\$29,803.08	\$15,122.23
Police Officers (Including Superior Officers)	6.00		722,276.77	\$444,688.48	\$30,000.00	\$114,151.53	\$88,868.04	\$44,568.72
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	5.00		137,308.09	\$65,535.00	\$27,000.00	\$8,165.66	\$30,168.96	\$6,438.47
All Other Non-Union Employees not listed above	11.00		286,866.02	\$195,148.00	\$27,000.00	\$17,316.66	\$30,407.04	\$16,994.32
<b>Totals</b>	<b>25.00</b>	<b>5.00</b>	<b>1,390,346.79</b>	<b>\$881,371.48</b>	<b>\$85,041.00</b>	<b>\$161,563.45</b>	<b>\$179,247.12</b>	<b>\$83,123.74</b>

Is the Local Government required to comply with NJS A 11A (Civil Service)? - YES or 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**

<b>Active Employees - Health Benefits - Annual Cost</b>		<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
Single Coverage		3.00	\$11,388.00	\$34,164.00	2.00	\$10,983.48	\$21,966.96
Parent & Child		1.00	\$19,917.60	\$19,917.60	1.00	\$19,103.00	\$19,103.00
Employee & Spouse (or Partner)		2.00	\$22,254.24	\$44,508.48	2.00	\$22,261.00	\$44,522.00
Family		4.00	\$31,044.72	\$124,178.88	5.00	\$29,586.00	\$147,930.00
Employee Cost Sharing Contribution (enter as negative - )				\$39,206.00			
Subtotal		10.00		\$261,974.96	10.00		\$233,521.96
<b>Elected Officials - Health Benefits - Annual Cost</b>							
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
<b>Retirees - Health Benefits - Annual Cost</b>							
Single Coverage				\$0.00			\$0.00
Parent & Child				\$0.00			\$0.00
Employee & Spouse (or Partner)		1	\$32,029.44	\$32,029.44	1	\$30,363.00	\$30,363.00
Family		1	\$35,666.40	\$35,666.40			\$0.00
Employee Cost Sharing Contribution (enter as negative - )							
Subtotal		2.00		\$67,695.84	1.00		\$30,363.00
<b>GRAND TOTAL</b>		12.00		\$329,670.80	11.00		\$263,884.96

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)?**

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

<b>YES</b>
<b>YES</b>



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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$1,031,000.00	\$1,031,000.00	\$0.00
Regional School Debt			\$0.00
Utility Fund Debt			
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
<u>Municipal Purposes</u>			
Debt Authorized	\$17,500.00		\$17,500.00
Notes Outstanding	\$1,035,605.00	\$121,646.90	\$913,958.10
Bonds Outstanding			\$0.00
Loans and Other Debt			\$0.00
<b>Total (Current Year)</b>	<b>\$2,084,105.00</b>	<b>\$1,152,646.90</b>	<b>\$931,458.10</b>
Population (2010 census)	2,577		
Per Capita Gross Debt	\$808.73		
Per Capita Net Debt	\$361.45		
3 Yr. Average Property Valuation	\$116,184,067.00		
Net Debt as % of 3 Year Avg Property Valuation	0.80%		

Description	Current Year	2017	2018	All Additional Future
	Budget	Budget	Budget	Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	\$100,000.00			
Bond Anticipation Notes - Interest	\$8,679.00			
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
<b>Total</b>	<b>\$108,679.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Principal</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Interest</b>	<b>\$8,679.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>% of Total Current Year Budget</b>	<b>3.72%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
<b>Rating</b>				
<b>Year of Last Rating</b>				
<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>			







**USER FRIENDLY BUDGET SECTION - Notes**

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