



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0302 Beverly City - County of Burlington Adopted ▼

Municode: 0302 **Filename:** 0302_fba_2016.xlsm

Website: www.thecityofbeverly.com

Phone Number: 609-387-1881

Mailing Address: 446 Broad Street

[Email the UFB if not using Outlook](#)

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
---------	--	---------	--	--

Chief Financial Officer

Yvonne		Bullock		ybullock@thecityofbeverly.com
--------	--	---------	--	--

Municipal Clerk

Donna		Snyder		dsnyder@thecityofbeverly.com
-------	--	--------	--	--

Registered Municipal Accountant

Robert	P.	Nehila Jr.		Rnehila@bowmanllp.com
--------	----	------------	--	--

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		Schweddes	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
Total (Calendar Year 2015 Budget)	4.388	\$5,264,531.11	100.00%	\$5,590.31

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

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

Sheet UFB-1

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)		
Total ESTIMATED amount to be raised by taxes		\$5,366,590.04

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	<u>94.00%</u>
--	---------------

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	<u>\$214,438.48</u>

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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								
	Total	-17.57%	(\$622,267.47)	\$3,541,087.74	\$2,918,820.27	\$2,918,820.27	\$0.00	\$0.00	\$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	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	\$11,460.00									
22 Uniform Construction Code		5.00	7.68%	\$5,535.60	\$72,058.30	\$77,594.00	\$77,594.00									
23 Insurance			7.77%	\$38,614.00	\$497,000.00	\$535,614.00	\$535,614.00									
25 Public Safety	8.00	4.00	12.39%	\$78,148.10	\$630,977.00	\$709,125.10	\$708,120.00	\$1,005.10								
26 Public Works	2.00		5.00%	\$10,384.90	\$207,525.00	\$217,909.90	\$206,725.00	\$11,184.90								
27 Health and Human Services			0.00%	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00									
28 Parks and Recreation			-99.01%	(\$49,910.00)	\$50,410.00	\$500.00	\$500.00									
29 Education (including Library)			#DIV/0!	\$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	\$107,800.00									
32 Landfill / Solid Waste Disposal			14.16%	\$12,315.70	\$87,000.00	\$99,315.70	\$92,500.00	\$6,815.70								
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			-4.18%	(\$8,288.00)	\$198,388.00	\$190,100.00	\$190,100.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			#DIV/0!	\$0.00		\$0.00										
43 Court and Public Defender	1.00	1.00	1.80%	\$1,404.00	\$78,050.00	\$79,454.00	\$79,454.00									
44 Capital			-95.12%	(\$195,000.00)	\$205,000.00	\$10,000.00	\$10,000.00									
45 Debt			-81.07%	(\$465,321.00)	\$574,000.00	\$108,679.00	\$108,679.00									
46 Deferred Charges			-77.06%	(\$16,800.00)	\$21,800.00	\$5,000.00	\$5,000.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			3.92%	\$12,146.10	\$309,849.20	\$321,995.40	\$321,995.40									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	13.00	15.00	-15.51%	(\$535,865.36)	\$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	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$991,700.00	0.82%	15A Public Schools	1	\$2,403,800.00	14.89%
2 Residential	860	\$109,065,000.00	90.62%	15B Other Schools		\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	30	\$6,107,000.00	37.83%
4A Commercial	47	\$5,580,900.00	4.64%	15D Church and Charities	15	\$5,437,200.00	33.68%
4B Industrial	18	\$3,757,900.00	3.12%	15E Cemeteries & Graveyards	1	\$23,800.00	0.15%
4C Apartments	5	\$952,700.00	0.79%	15F Other Exempt	12	\$2,172,600.00	13.46%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	980	\$120,348,300.00	100.00%	Total	59	\$16,144,400.00	100.00%
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							

Percentage of Exempt vs.
Non-Exempt Properties 13.41%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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
Totals	25.00	5.00	1,390,346.79	\$881,371.48	\$85,041.00	\$161,563.45	\$179,247.12	\$83,123.74

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	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)?

YES

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

YES

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,031,000.00	\$1,031,000.00				
Regional School Debt						
Utility Fund Debt						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized	\$17,500.00	\$17,500.00				
Notes Outstanding	\$1,035,605.00	\$121,646.90				
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)	\$2,084,105.00	\$1,152,646.90				
Population (2010 census)	<u>2,577</u>					
Per Capita Gross Debt	<u>\$808.73</u>					
Per Capita Net Debt	<u>\$361.45</u>					
3 Yr. Average Property Valuation		<u>\$116,184,067.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.80%</u>				
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						
Total			\$108,679.00	\$0.00	\$0.00	\$0.00
Total Principal			\$100,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$8,679.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>3.72%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating				X		

USER FRIENDLY BUDGET SECTION - Notes

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