



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary		Engelstad	12/31/2016	

Chief Administrative Officer

Joyce	M	Wilkins		<input type="text" value="jwilkins@bradleybeachnj.gov"/>
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Chief Financial Officer

Joyce	M	Wilkins		<input type="text" value="jwilkins@bradleybeachnj.gov"/>
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Municipal Clerk

MaryAnn		Solinski		<input type="text" value="masolinski@bradleybeachnj.gov"/>
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Registered Municipal Accountant

David		Kaplan		<input type="text" value="dkaplan@wiss.com"/>
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Harold		Cotler	12/31/2016	
Salvatore		Galassetti	12/31/2016	
Norman		Goldfarb	12/31/2016	<input type="text" value="ngoldfarb@bradleybeachnj.gov"/>
Thomas		Volante	12/31/2016	<input type="text" value="tvolante@bradleybeachnj.gov"/>



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	Sewer Utility	Beach 115,835	Utility	Utility	Utility	Utility
08	Surplus	4.71%	\$53,935.24	\$1,146,217.20	\$1,200,152.44	\$735,567.92		\$115,834.57	\$348,749.95				
08	Local Revenue	-12.05%	(\$588,402.25)	\$4,881,523.25	\$4,293,121.00	\$697,155.50		\$1,905,000.00	\$1,690,965.50				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$355,290.00	\$355,290.00	\$355,290.00							
08	Uniform Construction Code Fees	-16.07%	(\$26,037.00)	\$162,037.00	\$136,000.00	\$136,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-33.32%	(\$18,757.50)	\$56,295.00	\$37,537.50	\$37,537.50							
08	Additional Revenue Offset by Appropriations	-37.02%	(\$19,395.00)	\$52,395.00	\$33,000.00	\$33,000.00							
10	Public and Private Revenue	-31.19%	(\$15,830.53)	\$50,748.16	\$34,917.63	\$34,917.63							
08	Other Special Items	1.50%	\$2,674.30	\$178,802.24	\$181,476.54	\$181,476.54							
15	Receipts from Delinquent Taxes	-16.41%	(\$33,168.19)	\$202,168.19	\$169,000.00	\$169,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.36%	(\$90,258.83)	\$6,634,865.74	\$6,544,606.91	\$6,544,606.91							
07	Minimum Library Tax	3.99%	\$14,495.02	\$363,238.24	\$377,733.26	\$377,733.26							
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	-5.12%	(\$720,744.74)	\$14,083,580.02	\$13,362,835.28	\$9,302,285.26	\$0.00	\$2,020,834.57	\$2,039,715.45	\$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	Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	7.00	10.50%	\$237,520.51	\$2,261,474.15	\$2,498,994.66	\$688,939.77		\$588,353.82	\$1,221,701.07				
21	Land-Use Administration		1.00	0.62%	\$182.82	\$29,291.36	\$29,474.18	\$29,474.18							
22	Uniform Construction Code	1.00	6.00	8.33%	\$14,583.53	\$175,141.53	\$189,725.06	\$189,725.06							
23	Insurance			5.02%	\$78,985.12	\$1,572,846.00	\$1,651,831.12	\$1,254,478.00		\$251,900.00	\$145,453.12				
25	Public Safety	17.00		-2.17%	(\$58,037.69)	\$2,671,661.15	\$2,613,623.46	\$2,451,856.58			\$161,766.88				
26	Public Works	10.00	162.00	10.48%	\$69,255.96	\$660,644.52	\$729,900.48	\$729,900.48							
27	Health and Human Services			0.03%	\$10.00	\$36,760.00	\$36,770.00	\$36,770.00							
28	Parks and Recreation			-0.55%	(\$850.00)	\$155,450.00	\$154,600.00	\$154,600.00							
29	Education (including Library)	2.00	7.00	3.99%	\$14,495.02	\$363,238.24	\$377,733.26	\$377,733.26							
30	Unclassified			25.22%	\$9,046.84	\$35,870.79	\$44,917.63		\$44,917.63						
31	Utilities and Bulk Purchases			-5.51%	(\$62,393.00)	\$1,132,518.00	\$1,070,125.00	\$261,125.00		\$776,000.00	\$33,000.00				
32	Landfill / Solid Waste Disposal			8.68%	\$28,600.00	\$329,580.00	\$358,180.00	\$311,180.00			\$47,000.00				
35	Contingency			0.00%	\$0.00	\$3,700.00	\$3,700.00	\$3,700.00							
36	Statutory Expenditures			6.43%	\$57,429.86	\$893,629.88	\$951,059.74	\$787,898.99		\$87,160.75	\$76,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			-30.61%	(\$16,557.50)	\$54,095.00	\$37,537.50	\$37,537.50							
43	Court and Public Defender	1.00	3.00	-30.12%	(\$43,271.00)	\$143,650.00	\$100,379.00	\$100,379.00							
44	Capital			86.18%	\$238,813.00	\$277,107.00	\$515,920.00	\$176,000.00		\$252,920.00	\$87,000.00				
45	Debt			-16.33%	(\$302,298.30)	\$1,851,679.53	\$1,549,381.23	\$1,217,086.85		\$64,500.00	\$267,794.38				
46	Deferred Charges			-11.51%	(\$17,508.00)	\$152,091.50	\$134,583.50	\$134,583.50							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.97%	\$3,457.81	\$355,920.28	\$359,378.09	\$359,378.09							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	37.00	186.00	1.91%	\$251,464.98	\$13,156,348.93	\$13,407,813.91	\$9,302,346.26	\$44,917.63	\$0.00	\$2,020,834.57	\$2,039,715.45	\$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	43	\$5,779,500.00	0.50%	15A Public Schools		\$4,778,500.00	8.40%						
2 Residential	1,951	\$1,013,758,400.00	88.06%	15B Other Schools			0.00%						
3A/3B Farm			0.00%	15C Public Property		\$32,527,500.00	57.15%						
4A Commercial	99	\$65,202,200.00	5.66%	15D Church and Charities		\$16,916,900.00	29.72%						
4B Industrial	1	\$1,445,000.00	0.13%	15E Cemeteries & Graveyards			0.00%						
4C Apartments	36	\$65,022,700.00	5.65%	15F Other Exempt		\$2,694,200.00	4.73%						
5A/5B Railroad			0.00%										
6A/6B Business Personal Property			0.00%										
Total	2,130	\$1,151,207,800.00	100.00%	Total	0	\$56,917,100.00	100.00%						
Average Ratio (%), Assessed to True Value				100.04%									
Equalized Valuation, Taxable Properties				\$1,150,747,501.00									
Total # of property tax appeals filed in 2015				<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 25%; text-align: center;">County Tax Board</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">State Tax Court</td> <td></td> </tr> </table>					County Tax Board			State Tax Court	
	County Tax Board												
	State Tax Court												
Number of 2015 County Tax Board decisions appealed to Tax Court													
Number of pending property tax appeals in State Tax Court													
Amount paid out by municipality for tax appeals in 2015													
				Percentage of Exempt vs. Non-Exempt Properties 4.94%									

<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	15,573.60	\$14,400.00	\$0.00		\$0.00	\$1,173.60
Supervisory Staff (Department Heads & Managers)	4.00	4.00	764,382.17	\$633,339.67	\$0.00	\$25,681.63	\$65,844.34	\$39,516.53
Police Officers (Including Superior Officers)	16.00	10.00	2,827,488.13	\$2,272,979.18		\$227,297.92	\$276,775.43	\$50,435.60
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00		1,341,203.79	\$966,448.92	\$64,500.00	\$69,584.32	\$226,232.54	\$84,022.33
All Other Non-Union Employees not listed above	0.00	167.00	1,007,964.36	\$932,005.88				\$75,958.48
Totals	37.00	186.00	5,956,612.05	\$4,819,173.65	\$64,500.00	\$322,563.87	\$568,852.31	\$251,106.54

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	12.00	\$11,418.84	\$137,026.08	12.00	\$9,296.19	\$111,554.28
Parent & Child	4.00	\$20,439.72	\$81,758.88	5.00	\$17,125.82	\$85,629.10
Employee & Spouse (or Partner)	3.00	\$22,837.56	\$68,512.68	3.00	\$22,611.88	\$67,835.64
Family	14.00	\$31,858.56	\$446,019.84	15.00	\$28,031.70	\$420,475.50
Employee Cost Sharing Contribution (enter as negative -)			(\$191,313.22)			(\$164,257.00)
Subtotal	33.00		\$542,004.26	35.00		\$521,237.52
<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	10	\$6,485.40	\$64,854.00	10	\$6,130.82	\$61,308.20
Parent & Child	1	\$21,565.56	\$21,565.56			\$0.00
Employee & Spouse (or Partner)	8	\$33,581.28	\$268,650.24	8	\$26,179.38	\$209,435.04
Family	6	\$36,437.04	\$218,622.24	6	\$29,963.20	\$179,779.20
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	25.00		\$573,692.04	24.00		\$450,522.44
GRAND TOTAL	58.00		\$1,115,696.30	59.00		\$971,759.96

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	\$1,188,000.00	\$1,188,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$790,000.00	\$790,000.00	\$0.00			
Beach	\$1,631,000.00	\$1,631,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$171,654.00		\$171,654.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$4,361,000.00	\$9,742.40	\$4,351,257.60			
Loans and Other Debt	\$199,767.63		\$199,767.63			
Total (Current Year)	\$8,341,421.63	\$3,618,742.40	\$4,722,679.23			
Population (2010 census)	4,298					
Per Capita Gross Debt	\$1,940.77					
Per Capita Net Debt	\$1,098.81					
3 Yr. Average Property Valuation		\$1,101,522,560.33				
Net Debt as % of 3 Year Avg Property Valuation		0.43%				
Utility Fund - Principal			\$218,000.00	\$223,000.00	\$130,000.00	\$1,850,000.00
Utility Fund - Interest			\$106,169.38	\$101,650.00	\$91,750.00	\$588,700.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$8,125.00			
Bonds - Principal			\$731,000.00	\$354,000.00	\$375,000.00	\$2,790,000.00
Bonds - Interest			\$175,090.42	\$215,792.50	\$147,050.00	\$708,975.00
Loans & Other Debt - Principal			\$34,270.81	\$20,882.44	\$21,302.18	\$137,166.04
Loans & Other Debt - Interest			\$4,179.10	\$3,482.04	\$3,062.30	\$8,954.22
Total			\$1,276,834.71	\$918,806.98	\$768,164.48	\$6,083,795.26
Total Principal			\$983,270.81	\$597,882.44	\$526,302.18	\$4,777,166.04
Total Interest			\$293,563.90	\$320,924.54	\$241,862.30	\$1,306,629.22
% of Total Current Year Budget			9.52%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$272,148.04	\$145,827.50	\$144,622.50	\$467,260.00
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
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)
