



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

Website:

Phone Number:

Mailing Address:

Email the UFR if not using Outlook      Municipality:  State:  Zip:

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald	F.	Roma	12/31/2023	mayorroma@beachwoodusa.com

**Chief Administrative Officer**

Ronald	F.	Roma		mayorroma@beachwoodusa.com
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**Chief Financial Officer**

John	V.	Mauder		cmfomauder@comcast.net
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**Municipal Clerk**

Kathryn		Hutchinson		khutchinson@beachwoodusa.com
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**Registered Municipal Accountant**

Robert		Swisher		
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Bill		Cairns	12/31/2021	councilwcairns@beachwoodusa.com
Beverly		Clayton	12/31/2021	
Gregory		Feeney	12/31/2023	councilgfeeney@beachwoodusa.com
Steve		Komsa	12/31/2023	councilskomsa@beachwoodusa.com
Gerald	W.	LaCrosse	12/31/2022	councilglacrosse@beachwoodusa.com
Edward		Zakar	12/31/2022	councillezakar@beachwoodusa.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.958	\$7,785,786.49	37.85%	\$1,969.51
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.111	\$9,033,915.00	43.97%	\$0.00
County Purposes	0.386	\$3,139,422.27	15.26%	\$0.00
County Library	0.043	\$545,993.80	1.08%	\$0.00
County Board of Health	0.019	\$154,338.09	0.75%	\$0.00
County Open Space	0.014	\$111,779.34	0.54%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.531</b>	<b>\$20,571,234.99</b>	<b>100.00%</b>	<b>\$1,969.51</b>

Total Taxable Valuation as of	October 1, 2020	<u>\$815,358,800.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$205,500.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.958	0.993	3.65%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,785,786.49	\$8,094,683.12	3.97%	\$308,896.63

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,969.51	\$2,040.62	3.61%	\$71.11

<u>Current Year 2021 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$8,094,683.12
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$9,100,000.00
County Purposes	ESTIMATED	\$3,235,400.00
County Library	ESTIMATED	\$336,700.00
County Board of Health	ESTIMATED	\$121,500.00
County Open Space	ESTIMATED	\$106,400.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	<u>\$20,994,683.12</u>
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Revenue Anticipated, Excluding Tax Levy	<u>3,296,087.05</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>10,422,915.28</u>
Total Non-Municipal Tax Levy	<u>\$12,900,000.00</u>
Amount to be Raised by Taxes - Before RUT	<u>\$20,026,828.23</u>
Reserve for Uncollected Taxes (RUT)	<u>\$967,854.89</u>
Total Amount to be Raised by Taxes	<u>\$20,994,683.12</u>

% of Tax Collections used to Calculate RUT	<u>95.39%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	<u>20,217,665.27</u>
Total Tax Levy, CY 2020	<u>20,670,684.98</u>
% of Taxes Collected, CY 2020	<u>97.81%</u>

Delinquent Taxes - December 31, 2020	<u>\$432,842.89</u>
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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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	-11.97%	(\$217,513.75)	\$1,817,513.75	\$1,600,000.00	\$1,300,000.00			\$300,000.00				
08	Local Revenue	4.68%	\$91,000.00	\$1,944,901.00	\$2,035,901.00	\$192,801.00			\$1,843,100.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$664,673.00	\$664,673.00	\$664,673.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<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	332.84%	\$86,551.77	\$26,003.78	\$112,555.55	\$112,555.55							
08	Other Special Items	8.31%	\$48,057.50	\$578,000.00	\$626,057.50	\$626,057.50							
15	Receipts from Delinquent Taxes	11.11%	\$40,000.00	\$360,000.00	\$400,000.00	\$400,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	3.97%	\$308,896.63	\$7,785,786.49	\$8,094,683.12	\$8,094,683.12							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>2.71%</b>	<b>\$356,992.15</b>	<b>\$13,176,878.02</b>	<b>\$13,533,870.17</b>	<b>\$11,390,770.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,143,100.00</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 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	Water Utility	Utility	Utility	Utility	Utility
20	General Government		0.74%	\$201,051.42	\$2,064,811.00	\$2,265,862.42	\$747,911.00	\$19,491.42			\$1,507,460.00				
21	Land-Use Administration		0.00%	\$0.00	\$27,910.00	\$27,910.00	\$27,910.00								
22	Uniform Construction Code		-3.82%	(\$5,000.00)	\$130,800.00	\$125,800.00	\$125,800.00								
23	Insurance		0.00%	\$50.00	\$1,876,500.00	\$1,876,550.00	\$1,876,550.00								
25	Public Safety		5.31%	\$130,945.44	\$2,465,398.69	\$2,596,344.13	\$2,505,270.00	\$91,074.13							
26	Public Works		-3.44%	(\$43,825.09)	\$1,273,325.09	\$1,229,500.00	\$1,229,500.00								
27	Health and Human Services		0.00%	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00								
28	Parks and Recreation		0.00%	\$0.00	\$24,600.00	\$24,600.00	\$24,600.00								
29	Education (including Library)		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
30	Unclassified		0.00%	\$0.00	\$15,500.00	\$15,500.00	\$15,500.00								
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$465,000.00	\$465,000.00	\$465,000.00								
32	Landfill / Solid Waste Disposal		3.01%	\$15,650.00	\$519,350.00	\$535,000.00	\$535,000.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		9.75%	\$114,215.00	\$1,171,350.00	\$1,285,565.00	\$1,176,465.00				\$109,100.00				
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender		0.00%	\$0.00	\$133,500.00	\$133,500.00	\$133,500.00								
44	Capital		197.57%	\$65,000.00	\$32,900.00	\$97,900.00	\$90,000.00				\$7,900.00				
45	Debt		-7.99%	(\$162,533.75)	\$2,033,517.48	\$1,870,983.73	\$1,324,453.73				\$546,530.00				
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		7.86%	\$70,508.13	\$897,346.76	\$967,854.89	\$967,854.89								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	2.94%	\$386,061.15	\$13,147,809.02	\$13,533,870.17	\$11,271,214.62	\$119,555.55	\$0.00	\$0.00	\$2,143,100.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>			
	<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>
1 Vacant Land	180	\$7,278,100.00	0.89%
2 Residential	3,747	\$769,856,200.00	94.34%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	77	\$36,299,300.00	4.45%
4B Industrial	1	\$212,200.00	0.03%
4C Apartments	4	\$1,713,000.00	0.21%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$656,546.00	0.08%
<b>Total</b>	<b>4,010</b>	<b>\$816,015,346.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	86.85%
Equalized Valuation, Taxable Properties	\$939,568,619.46

Total # of property tax appeals filed in 2020	County Tax Board	4.00
	State Tax Court	1.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2020	
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<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>
15A Public Schools	4	\$19,365,300.00	16.62%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	223	\$81,525,900.00	69.95%
15D Church and Charities	8	\$4,219,100.00	3.62%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	48	\$11,438,800.00	9.81%
<b>Total</b>	<b>283</b>	<b>\$116,549,100.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 14.28%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	<b># of Parcels</b>	<b>PILOT Billing/Revenue</b>	<b>Assessed Value</b>	<b>Taxes if Billed in Full 2020 Total Tax Rate</b>
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		7.00	331,838.86	\$123,000.00		\$9,840.00	\$189,158.86	\$9,840.00
Supervisory Staff (Department Heads & Managers)	3.00	1.00	278,701.00	\$155,000.00		\$32,550.00	\$78,751.00	\$12,400.00
Police Officers (Including Superior Officers)	22.00	2.00	3,261,296.00	\$2,162,500.00	\$70,000.00	\$562,250.00	\$250,296.00	\$216,250.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00	7.00	2,124,714.57	\$1,155,348.00	\$130,000.00	\$242,623.00	\$504,315.73	\$92,427.84
All Other Non-Union Employees not listed above	3.00	21.50	271,621.00	\$146,298.00		\$30,723.00	\$82,896.00	\$11,704.00
<b>Totals</b>	<b>58.00</b>	<b>38.50</b>	<b>6,268,171.43</b>	<b>\$3,742,146.00</b>	<b>\$200,000.00</b>	<b>\$877,986.00</b>	<b>\$1,105,417.59</b>	<b>\$342,621.84</b>

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	12.00	\$18,411.24	\$220,934.88	14.00	\$17,715.58	\$248,018.12
Parent & Child	4.00	\$27,185.76	\$108,743.04	4.00	\$25,407.24	\$101,628.96
Employee & Spouse (or Partner)	7.00	\$40,975.92	\$286,831.44	6.00	\$38,295.24	\$229,771.44
Family	15.00	\$47,676.60	\$715,149.00	15.00	\$44,557.56	\$668,363.40
Employee Cost Sharing Contribution (enter as negative -)			(\$233,862.33)			(\$207,720.69)
Subtotal	38.00		\$1,097,796.03	39.00		\$1,040,061.23
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$18,411.24	\$18,411.24	1	\$17,206.80	\$17,206.80
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$40,975.92	\$81,951.84	2	\$38,295.24	\$76,590.48
Family	2	\$47,676.60	\$95,353.20	2	\$44,557.56	\$89,115.12
Employee Cost Sharing Contribution (enter as negative -)			(\$6,557.42)			(\$6,128.43)
Subtotal	5.00		\$189,158.86	5.00		\$176,783.97
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$26,032.80	\$26,032.80			\$0.00
Parent & Child	2	\$32,530.98	\$65,061.96	2	\$30,402.78	\$60,805.56
Employee & Spouse (or Partner)			\$0.00	1	\$38,295.24	\$38,295.24
Family	1	\$47,676.60	\$47,676.60	1	\$44,557.56	\$44,557.56
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	4.00		\$138,771.36	4.00		\$143,658.36
<b>GRAND TOTAL</b>	<b>47.00</b>		<b>\$1,425,726.25</b>	<b>48.00</b>		<b>\$1,360,503.56</b>

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)?

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

NO
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt			Deductions			Net Debt			Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt												
Regional School Debt	\$9,832,553.73	\$9,832,553.73										
Utility Fund Debt												
Arts and Culture												
Water	\$7,723,376.39	\$7,723,376.39										
0												
0												
0												
0												
<b>Municipal Purposes</b>												
Debt Authorized	\$437,216.00											
Notes Outstanding	\$10,572,000.00	\$183,057.50										
Bonds Outstanding	\$3,125,000.00											
Loans and Other Debt	\$291,401.35											
<b>Total (Current Year)</b>	<b>\$31,981,547.47</b>	<b>\$17,738,987.62</b>										
Population (2010 census)	11,045											
Per Capita Gross Debt	\$2,895.57											
Per Capita Net Debt	\$1,289.50											
3 Yr. Average Property Valuation		\$920,634,016.33										
Net Debt as % of 3 Year Avg Property Valuation		1.55%										
Utility Fund - Principal							\$375,542.95	\$324,158.63	\$335,977.04	\$1,675,063.35		
Utility Fund - Interest							\$199,487.14	\$90,665.47	\$80,553.30	\$219,978.84		
Bond Anticipation Notes - Principal							\$229,000.00					
Bond Anticipation Notes - Interest							\$211,440.00					
Bonds - Principal							\$735,000.00	\$765,000.00	\$795,000.00	\$830,000.00		
Bonds - Interest							\$117,062.50	\$92,725.00	\$61,375.00	\$20,750.00		
Loans & Other Debt - Principal							\$22,013.73	\$22,013.73	\$22,013.73	\$228,360.16		
Loans & Other Debt - Interest							\$7,200.00	\$6,700.00	\$6,200.00	\$36,000.00		
<b>Total</b>							<b>\$1,896,746.32</b>	<b>\$1,301,262.83</b>	<b>\$1,301,119.07</b>	<b>\$3,010,152.35</b>		
<b>Total Principal</b>							<b>\$1,361,556.68</b>	<b>\$1,111,172.36</b>	<b>\$1,152,990.77</b>	<b>\$2,733,423.51</b>		
<b>Total Interest</b>							<b>\$535,189.64</b>	<b>\$190,090.47</b>	<b>\$148,128.30</b>	<b>\$276,728.84</b>		
<b>% of Total Current Year Budget</b>							<b>14.01%</b>					
Description		Debt Not Listed Above										
Total Guarantees - Governmental												
Total Guarantees - Other												
Total Capital/Equipment Leases												
Total Other												
Bond Rating		Moody's	Standard & Poors	Fitch								
Rating			AA-									
Year of Last Rating			2014									
Mark "X" if Municipality has no bond rating												



