



MUNICIPALITY:	1509 Harvey Cedars Borough - County of Ocean	▼	Adopted	▼
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Filename: 1509 fba 2019.xlsm

Phone Number:

609-361-6000

Mailing Address:

7606 Long Beach Blvd

PO Box 3185

Municipality:

State:

NJ

Zip:

08008

First Name	Middle Name	Last Name	Term Expires	Business Email
Jonathan		Oldham	12/31/2019	mayor@harveycedars.org

Daina		Dale	clerk@harveycedars.org
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Rebecca		Wessler	finance@harveycedars.org
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Daina		Dale	clerk@harveycedars.org
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Robert		Allison	ballison@hfacpas.com
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.256	\$3,229,863.28	27.40%	\$2,630.95
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$125,917.59	1.07%	\$102.77
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.047	\$584,555.00	4.96%	\$483.03
Regional School District	0.226	\$2,840,131.00	24.09%	\$2,322.63
County Purposes	0.348	\$4,378,134.56	37.14%	\$3,576.45
County Library	0.038	\$477,710.53	4.05%	\$390.53
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.012	\$151,372.03	1.28%	\$123.33
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	0.937	\$11,787,683.99	100.00%	\$9,629.69

Total Taxable Valuation as of	October 1, 2018	\$1,259,341,054.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$1,027,714.58

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.256	0.257	0.39%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,229,863.28	\$3,275,090.59	1.40%	\$45,227.31

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,630.95	\$2,641.23	0.39%	\$10.28

Sheet UFB-1

<u>Current Year 2019 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,275,090.59
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ESTIMATED	\$125,917.59
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$601,246.10
Regional School District	ESTIMATED	\$2,896,933.62
County Purposes	ESTIMATED	\$4,516,272.75
County Library	ESTIMATED	\$497,349.74
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$164,484.47
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes	\$12,077,294.86
Revenue Anticipated, Excluding Tax Levy	1,364,620.72
Budget Appropriations, before Reserve for Uncollected Taxes	4,389,711.31
Total Non-Municipal Tax Levy	\$8,802,204.27
Amount to be Raised by Taxes - Before RUT	\$11,827,294.86
Reserve for Uncollected Taxes (RUT)	\$250,000.00
Total Amount to be Raised by Taxes	\$12,077,294.86

% of Tax Collections used to Calculate RUT	97.93%
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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 2018	11,759,275.30
Total Tax Levy, CY 2018	11,787,683.99
% of Taxes Collected, CY 2018	99.76%

Delinquent Taxes - December 31, 2018	\$109,770.50
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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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	51.87%	\$285,198.03	\$549,840.89	\$835,038.92	\$618,000.00		\$217,038.92					
08	Local Revenue	-0.15%	(\$2,628.76)	\$1,746,026.05	\$1,743,397.29	\$469,614.59		\$1,273,782.70					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$105,628.00	\$105,628.00	\$105,628.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$47,770.72	\$47,770.72	\$47,770.72							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-76.96%	(\$58,153.35)	\$75,561.09	\$17,407.74	\$17,407.74							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	37.09%	\$28,732.46	\$77,467.21	\$106,199.67	\$106,199.67							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.40%	\$45,227.31	\$3,229,863.28	\$3,275,090.59	\$3,275,090.59							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$125,917.59	\$125,917.59	\$0.00	\$125,917.59						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	5.01%	\$298,375.69	\$5,958,074.83	\$6,256,450.52	\$4,639,711.31	\$125,917.59	\$1,490,821.62	\$0.00	\$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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	3.00	7.52%	\$28,750.48	\$382,444.71	\$411,195.19	\$403,686.44	\$7,508.75							
21	Land-Use Administration	0.00	1.00	11.52%	\$3,861.00	\$33,516.00	\$37,377.00	\$37,377.00								
22	Uniform Construction Code	0.00	1.00	22.09%	\$1,973.00	\$8,931.00	\$10,904.00	\$10,904.00								
23	Insurance	0.00	0.00	6.75%	\$23,547.96	\$348,610.23	\$372,158.19	\$370,285.19			\$1,873.00					
25	Public Safety	9.00	3.00	3.88%	\$79,065.86	\$2,036,967.24	\$2,116,033.10	\$1,168,463.76	\$9,898.99		\$937,670.35					
26	Public Works	8.00	2.00	8.04%	\$47,860.00	\$595,501.00	\$643,361.00	\$643,361.00								
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
28	Parks and Recreation	1.00	60.00	1.68%	\$6,722.00	\$400,978.00	\$407,700.00	\$407,700.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$135,917.59	\$135,917.59	\$10,000.00		\$125,917.59						
31	Utilities and Bulk Purchases	0.00	0.00	-2.38%	(\$2,701.34)	\$113,431.00	\$110,729.66	\$110,729.66								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$65,895.00	\$65,895.00	\$65,895.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	9.39%	\$44,775.75	\$477,042.12	\$521,817.87	\$449,865.07			\$71,952.80					
37	Judgements	0.00	0.00	#DIV/0!	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00								
42	Shared Services	0.00	3.00	5.94%	\$8,629.00	\$145,193.00	\$153,822.00	\$153,822.00								
43	Court and Public Defender	0.00	2.00	46.62%	\$6,200.00	\$13,300.00	\$19,500.00	\$19,500.00								
44	Capital	0.00	0.00	45.55%	\$166,500.00	\$365,500.00	\$532,000.00	\$335,000.00			\$197,000.00					
45	Debt	0.00	0.00	-32.89%	(\$191,902.70)	\$583,442.62	\$391,539.92	\$109,214.45			\$282,325.47					
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	4.73%	\$11,281.80	\$238,718.20	\$250,000.00	\$250,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		22.00	75.00	5.21%	\$309,562.81	\$5,946,887.71	\$6,256,450.52	\$4,622,303.57	\$17,407.74	\$125,917.59	\$1,490,821.62	\$0.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$31,513,600.00	2.50%
2 Residential	1,180	\$1,212,703,200.00	96.31%
3A/3B Farm			0.00%
4A Commercial	26	\$14,959,100.00	1.19%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,256	\$1,259,175,900.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,259,175,900.00

Total # of property tax appeals filed in 2018	County Tax Board	
	State Tax Court	
Number of 2018 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 2018	
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools			0.00%
15B Other Schools			0.00%
15C Public Property	57	\$21,542,800.00	50.05%
15D Church and Charities	5	\$20,520,500.00	47.67%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	1	\$982,300.00	2.28%
Total	63	\$43,045,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		3.42%	

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 2018 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

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	3.00	24,300.00	\$22,500.00	\$0.00	\$0.00	\$0.00	\$1,800.00
Supervisory Staff (Department Heads & Managers)	4.00	0.00	443,482.10	\$316,824.00	\$3,752.89	\$45,311.68	\$52,247.61	\$25,345.92
Police Officers (Including Superior Officers)	8.00	2.00	1,395,696.97	\$879,121.00	\$91,670.00	\$226,300.00	\$128,276.29	\$70,329.68
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	9.00	67.00	1,212,451.24	\$843,580.00	\$26,130.42	\$77,152.32	\$198,102.10	\$67,486.40
Totals	21.00	72.00	3,075,930.31	\$2,062,025.00	\$121,553.31	\$348,764.00	\$378,626.00	\$164,962.00

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	5.00	\$12,086.04	\$60,430.20	4.00	\$11,861.16	\$47,444.64
Parent & Child	1.00	\$21,633.96	\$21,633.96	2.00	\$21,231.60	\$42,463.20
Employee & Spouse (or Partner)	6.00	\$24,172.08	\$145,032.48	6.00	\$23,722.32	\$142,333.92
Family	5.00	\$33,720.00	\$168,600.00	6.00	\$33,092.76	\$198,556.56
Employee Cost Sharing Contribution (enter as negative -)			(\$73,110.80)			(\$70,288.75)
Subtotal	17.00		\$322,585.84	18.00		\$360,509.57
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			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
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	17.00		\$322,585.84	18.00		\$360,509.57

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Dale, Daina	160.00	\$12,000.00		x	
Grimste, Anna	55.50	\$11,313.68		x	
Lisiewski, Christine	3.00	\$346.17		x	
Wessler, Rebecca	17.50	\$4,038.48		x	
Crowley, Michael	2.34	\$568.88	x		
Federicci, Robert	21.97	\$5,332.26	x		
Montag, William	18.50	\$7,772.96	x		
Ott, Ronald	29.19	\$7,084.39	x		
Seehafer, Tyler	14.63	\$1,721.07	x		
Stott, Diana	84.69	\$12,000.00	x		
White, Claire	5.50	\$366.52		x	
Abbatemarco, Anthony	62.02	\$15,000.00	x		
Burnaford, Robert	105.04	\$15,000.00	x		
Butler, Timothy	54.50	\$15,000.00	x		
Chester, Mathew	74.44	\$15,000.00	x		
Frazee, Steve	124.19	\$15,000.00	x		
Marti, Sean	59.23	\$15,000.00	x		
Mrozinski, Benjamin	35.54	\$5,971.00	x		
Oldham, Christopher	105.42	\$15,000.00	x		
Snow, Kevin	28.13	\$13,334.63	x		
Totals	1061.31	\$186,850.04			
Total Funds Reserved as of end of 2018		\$45,237.30			
Total Funds Appropriated in 2019		\$10,000.00			

UFB-9 Accumulated Absence Liability

Gross Debt				Current Year Budget				
Deductions				2020 Budget				
Net Debt				2021 Budget				
				All Additional Future Years' Budgets				
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal	\$92,390.47	\$91,361.22	\$98,106.92	\$398,432.41
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest	\$17,281.26	\$15,156.26	\$12,906.26	\$16,406.28
Utility Fund Debt				Bond Anticipation Notes - Principal	\$230,891.00			
Water-Sewer	\$3,731,867.10	\$3,731,867.10	\$0.00	Bond Anticipation Notes - Interest	\$50,857.19			
0			\$0.00	Bonds - Principal				
0			\$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	\$391,419.92	\$106,517.48	\$111,013.18	\$414,838.69
Municipal Purposes				Total Principal	\$323,281.47	\$91,361.22	\$98,106.92	\$398,432.41
Debt Authorized	\$1,970,527.86		\$1,970,527.86	Total Interest	\$68,138.45	\$15,156.26	\$12,906.26	\$16,406.28
Notes Outstanding	\$867,332.00	\$257,247.69	\$610,084.31	% of Total Current Year Budget	6.26%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$6,569,726.96	\$3,989,114.79	\$2,580,612.17	Total Guarantees - Other				
Population (2010 census)	380			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$17,288.76			Total Other				
Per Capita Net Debt	\$6,791.08			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1,250,472,290.00		Rating				
Net Debt as % of 3 Year Avg Property Valuation		0.21%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating	X			
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]

USER FRIENDLY BUDGET SECTION - Notes

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