



**MUNICIPALITY:** 1509 Harvey Cedars Borough - County of Ocean

Adopted
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**Filename:** 1509 fba 2020.xlsm

**Website:** [www.harveycedars.org](http://www.harveycedars.org)

<b>Phone Number:</b>	609-361-6000
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<b>Mailing Address:</b>	7606 Long Beach Blvd, PO Box 3185
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<b>Municipality:</b>	Harvey Cedars	<b>State:</b>	NJ	<b>Zip:</b>	08008
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First Name	Middle Name	Last Name	Term Expires	Business Email
Jonathan		Oldham	12/31/2023	mayor@harveycedars.org

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Rebecca		Wessler	<a href="mailto:finance@harveycedars.org">finance@harveycedars.org</a>
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Daina		Dale	clerk@harveycedars.org
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Robert	W	Allison	ballison@hfacpas.com
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## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	\$3,275,090.59	27.92%	\$2,629.86
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$125,917.59	1.07%	\$102.73
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.046	\$585,264.00	4.99%	\$472.55
Regional School District	0.213	\$2,726,423.00	23.24%	\$2,188.13
County Purposes	0.341	\$4,380,612.89	37.35%	\$3,503.06
County Library	0.038	\$482,370.95	4.11%	\$390.37
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$153,704.29	1.31%	\$123.27
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	0.916	\$11,729,383.31	100.00%	\$9,409.97

Total Taxable Valuation as of	October 1, 2019	\$1,286,166,300.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$1,027,289.38

### Prior Year to Current Year Comparison

<b><u>Comparison - Municipal Purposes Tax Rate</u></b>		
Prior Year	Current Year	% Change (+/-)
0.256	0.267	4.30%

### **Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,275,090.59	\$3,435,292.58	4.89%	\$160,201.99

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,629.86	\$2,742.86	4.30%	\$113.00

**Sheet UFB-1**

<b><u>Current Year 2020 Budget</u></b>		
<b><u>Taxes</u></b>	<b><u>Actual/Estimated</u></b>	<b><u>Tax Levy</u></b>
Municipal Purpose Tax	ACTUAL	\$3,435,292.58
Municipal Library		
Municipal Open Space	ACTUAL	\$128,616.63
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$596,969.28
Regional School District	ESTIMATED	\$2,780,951.46
County Purposes	ESTIMATED	\$4,468,225.15
County Library	ESTIMATED	\$492,018.37
County Board of Health		
County Open Space	ESTIMATED	\$156,778.38
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$12,058,851.85

Revenue Anticipated, Excluding Tax Levy	1,204,779.39
Budget Appropriations, before Reserve for Uncollected Taxes	4,390,071.97
Total Non-Municipal Tax Levy	\$8,623,559.27
Amount to be Raised by Taxes - Before RUT	\$11,808,851.85
Reserve for Uncollected Taxes (RUT)	\$250,000.00
Total Amount to be Raised by Taxes	\$12,058,851.85

% 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 2019	3,469,689.30
Total Tax Levy, CY 2019	3,275,090.59
% of Taxes Collected, CY 2019	105.94%

Delinquent Taxes - December 31, 2019	\$64,190.08
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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	-10.23%	(\$85,413.06)	\$835,038.92	\$749,625.86	\$500,000.00		\$249,625.86					
08	Local Revenue	-1.44%	(\$25,134.43)	\$1,747,202.39	\$1,722,067.96	\$472,086.31		\$1,249,981.65					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$105,628.00	\$105,628.00	\$105,628.00							
08	Uniform Construction Code Fees	-10.40%	(\$5,100.00)	\$49,015.00	\$43,915.00	\$43,915.00							
	<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	-40.71%	(\$13,019.94)	\$31,979.94	\$18,960.00	\$18,960.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-40.30%	(\$43,332.54)	\$107,522.62	\$64,190.08	\$64,190.08							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.99%	(\$34,396.72)	\$3,469,689.30	\$3,435,292.58	\$3,435,292.58							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.70%	\$2,145.82	\$126,470.81	\$128,616.63		\$128,616.63						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.16%	(\$204,250.87)	\$6,472,546.98	\$6,268,296.11	\$4,640,071.97	\$128,616.63	\$1,499,607.51	\$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	3.00	3.00	-2.86%	(\$12,058.69)	\$421,428.51	\$409,369.82	\$409,369.82								
21	Land-Use Administration	1.00	0.00	6.75%	\$2,521.45	\$37,377.00	\$39,898.45	\$39,898.45								
22	Uniform Construction Code	0.00	1.00	-12.58%	(\$1,592.00)	\$12,654.00	\$11,062.00	\$11,062.00								
23	Insurance	0.00	0.00	0.87%	\$3,262.28	\$373,158.19	\$376,420.47	\$374,509.47			\$1,911.00					
25	Public Safety	9.00	3.00	4.51%	\$51,989.52	\$1,152,365.14	\$1,204,354.66	\$1,185,394.66	\$18,960.00							
26	Public Works	8.00	2.00	2.45%	\$37,565.38	\$1,531,031.35	\$1,568,596.73	\$623,253.00			\$945,343.73					
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	63.00	2.16%	\$8,703.00	\$402,700.00	\$411,403.00	\$411,403.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	-80.00%	(\$40,000.00)	\$50,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	-1.88%	(\$2,231.66)	\$118,729.66	\$116,498.00	\$116,498.00								
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	2.55%	\$13,324.08	\$521,817.87	\$535,141.95	\$465,537.89			\$69,604.06					
37	Judgements	0.00	0.00	-73.33%	(\$55,000.00)	\$75,000.00	\$20,000.00	\$20,000.00								
42	Shared Services	0.00	2.00	-8.50%	(\$16,124.29)	\$189,664.10	\$173,539.81	\$173,539.81								
43	Court and Public Defender	0.00	2.00	10.26%	\$2,000.00	\$19,500.00	\$21,500.00	\$21,500.00								
44	Capital	0.00	0.00	-18.70%	(\$99,500.00)	\$532,000.00	\$432,500.00	\$285,500.00			\$147,000.00					
45	Debt	0.00	0.00	25.66%	\$100,459.67	\$391,539.92	\$491,999.59	\$156,250.87			\$335,748.72					
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	0.00%	\$0.00	\$250,000.00	\$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	76.00	-0.11%	(\$6,681.26)	\$6,146,360.74	\$6,139,679.48	\$4,621,111.97	\$18,960.00	\$0.00	\$1,499,607.51	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)								
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total				
1	Vacant Land	35	\$23,480,400.00	1.83%	15A	Public Schools	0	\$0.00	0.00%			
2	Residential	1,191	\$1,247,576,600.00	97.00%	15B	Other Schools	0	\$0.00	0.00%			
3A/3B	Farm	0	\$0.00	0.00%	15C	Public Property	57	\$21,542,800.00	45.29%			
4A	Commercial	26	\$15,109,300.00	1.17%	15D	Church and Charities	5	\$22,850,500.00	48.04%			
4B	Industrial	0	\$0.00	0.00%	15E	Cemeteries & Graveyards	0	\$0.00	0.00%			
4C	Apartments	0	\$0.00	0.00%	15F	Other Exempt	3	\$3,167,900.00	6.66%			
5A/5B	Railroad	0	\$0.00	0.00%								
6A/6B	Business Personal Property	0	\$0.00	0.00%								
Total		1,252	\$1,286,166,300.00	100.00%	Total					65	\$47,561,200.00	100.00%
Average Ratio (%), Assessed to True Value		100.69%		Percentage of Exempt vs. Non-Exempt Properties								
Equalized Valuation, Taxable Properties		\$1,277,352,567.29										
Total # of property tax appeals filed in 2019		County Tax Board		3.70%								
		State Tax Court										
Number of 2019 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 2019												

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 2019 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)	3.00	0.00	464,195.70	\$337,961.00	\$2,866.08	\$42,213.67	\$54,118.07	\$27,036.88
Police Officers (Including Superior Officers)	10.00	2.00	1,518,320.26	\$953,972.00	\$69,592.00	\$244,085.00	\$174,353.50	\$76,317.76
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	84.00	1,381,681.17	\$918,952.00	\$110,991.73	\$71,877.33	\$206,343.95	\$73,516.16
Totals	22.00	89.00	3,388,497.13	\$2,233,385.00	\$183,449.81	\$358,176.00	\$434,815.52	\$178,670.80

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	7.00	\$11,543.52	\$80,804.64	5.00	\$12,086.04	\$60,430.20
Parent & Child	1.00	\$20,986.56	\$20,986.56	1.00	\$21,633.96	\$21,633.96
Employee & Spouse (or Partner)	6.00	\$23,087.04	\$138,522.24	6.00	\$24,172.08	\$145,032.48
Family	7.00	\$32,206.32	\$225,444.24	5.00	\$33,720.00	\$168,600.00
Employee Cost Sharing Contribution (enter as negative - )			(\$81,217.84)			(\$73,110.80)
Subtotal	21.00		\$384,539.84	17.00		\$322,585.84
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	21.00		\$384,539.84	17.00		\$322,585.84

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

YES

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Dale	101.00	\$12,000.00		X	
Grimste	57.50	\$11,955.40		X	
Lisiewski	16.50	\$1,980.00		X	
Wessler	25.50	\$6,983.18		X	
Bakhtiyarov	2.44	\$286.85	X		
Crowley	8.84	\$2,189.71	X		
Federicci	38.56	\$9,548.08	X		
Montag	30.50	\$12,000.00	X		
Ott	30.19	\$7,474.43	X		
Stott	67.72	\$12,000.00	X		
Abbatemarco	82.98	\$15,000.00	X		
Adams	3.00	\$608.40	X		
Burnafor	118.70	\$15,000.00	X		
Butler	59.83	\$15,000.00	X		
Chester	86.18	\$15,000.00	X		
Frazee	143.30	\$15,000.00	X		
Grundtisch	4.95	\$693.00	X		
Mrozinski	52.63	\$12,477.39	X		
Oldham	116.30	\$15,000.00	X		
Snow	36.00	\$15,000.00	X		
Totals	1082.60	\$195,196.44			
Total Funds Reserved as of end of 2019		\$76,847.85			
Total Funds Appropriated in 2020		\$10,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions	Net Debt	Current Year Budget		2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$290,866.22			
Regional School Debt			\$0.00	Utility Fund - Interest	\$44,882.50			
				Bond Anticipation Notes - Principal	\$136,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$20,250.87			
Water/Sewer	\$3,500,091.93	\$3,500,091.93	\$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	\$491,999.59	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized	\$2,114,324.86		\$2,114,324.86	Total Principal	\$426,866.22	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$1,359,119.00	\$257,247.69	\$1,101,871.31	Total Interest	\$65,133.37	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	8.01%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating				
Per Capita Net Debt				Year of Last Rating				
3 Yr. Average Property Valuation								

## 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)
