



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

Introduced

**Filename:** 1509 fbi 2021.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

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.267	\$3,435,292.58	28.79%	\$2,768.01	Municipal Purpose Tax	ACTUAL	\$3,534,622.34
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$128,616.63	1.08%	\$103.67	Municipal Open Space	ACTUAL	\$129,795.87
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.045	\$579,132.00	4.85%	\$466.52	Local School District	ESTIMATED	\$590,714.64
Regional School District	0.222	\$2,849,198.00	23.87%	\$2,301.49	Regional School District	ESTIMATED	\$2,906,181.96
County Purposes	0.335	\$4,312,903.74	36.14%	\$3,472.97	County Purposes	ESTIMATED	\$4,399,161.81
County Library	0.037	\$475,323.30	3.98%	\$383.58	County Library	ESTIMATED	\$484,829.77
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$153,563.94	1.29%	\$124.40	County Open Space	ESTIMATED	\$156,635.22
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of	October 1, 2020	\$1,297,958,700.00			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment		\$1,036,708.23			Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		
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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/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	0.80%	\$5,979.64	\$749,625.86	\$755,605.50	\$500,000.00			\$255,605.50				
08	Local Revenue	-0.81%	(\$14,550.11)	\$1,800,735.11	\$1,786,185.00	\$503,985.00			\$1,282,200.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$105,627.99	\$105,628.00	\$105,628.00							
08	Uniform Construction Code Fees	-0.37%	(\$150.00)	\$40,150.00	\$40,000.00	\$40,000.00							
	<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	-78.84%	(\$55,204.56)	\$70,025.08	\$14,820.52	\$14,820.52							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-53.59%	(\$34,643.22)	\$64,643.22	\$30,000.00	\$30,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$3,534,622.34		\$3,534,622.34	\$3,534,622.34							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.92%	\$1,179.24	\$128,616.63	\$129,795.87		\$129,795.87						
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								
	Total	116.15%	\$3,437,233.34	\$2,959,423.89	\$6,396,657.23	\$4,729,055.86	\$129,795.87	\$0.00	\$1,537,805.50	\$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	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	3.00	-3.19%	(\$13,126.01)	\$411,369.82	\$398,243.81	\$398,243.81								
21	Land-Use Administration	1.00	0.00	9.15%	\$3,375.63	\$36,898.45	\$40,274.08	\$40,274.08								
22	Uniform Construction Code	0.00	1.00	19.85%	\$1,699.76	\$8,562.00	\$10,261.76	\$10,261.76								
23	Insurance	0.00	0.00	-7.50%	(\$28,107.83)	\$375,009.47	\$346,901.64	\$346,901.64								
25	Public Safety	9.00	2.00	1.96%	\$22,126.74	\$1,129,348.14	\$1,151,474.88	\$1,138,503.66	\$11,012.44			\$1,958.78				
26	Public Works	8.00	2.00	6.13%	\$96,959.96	\$1,582,396.73	\$1,679,356.69	\$722,754.40	\$1,500.00			\$955,102.29				
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	-0.61%	(\$2,498.79)	\$409,403.00	\$406,904.21	\$406,904.21								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	-60.00%	(\$15,000.00)	\$25,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	-1.85%	(\$2,284.00)	\$123,498.00	\$121,214.00	\$121,214.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	-0.44%	(\$358.62)	\$80,895.00	\$80,536.38	\$78,228.30	\$2,308.08							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	8.16%	\$43,841.77	\$537,299.47	\$581,141.24	\$508,160.42				\$72,980.82				
37	Judgements	0.00	0.00	-100.00%	(\$20,000.00)	\$20,000.00	\$0.00	\$0.00								
42	Shared Services	0.00	2.00	-4.06%	(\$7,458.19)	\$183,539.81	\$176,081.62	\$176,081.62								
43	Court and Public Defender	0.00	2.00	-0.84%	(\$180.00)	\$21,500.00	\$21,320.00	\$21,320.00								
44	Capital	0.00	0.00	27.63%	\$119,500.00	\$432,500.00	\$552,000.00	\$344,500.00				\$207,500.00				
45	Debt	0.00	0.00	181.07%	\$282,929.59	\$156,250.87	\$439,180.46	\$138,916.84				\$300,263.62				
46	Deferred Charges	0.00	0.00	#DIV/0!	\$470.60	\$0.00	\$470.60	\$470.60								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$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									
Total		22.00	75.00	8.33%	\$481,890.61	\$5,784,970.76	\$6,266,861.37	\$4,714,235.34	\$14,820.52	\$0.00	\$0.00	\$1,537,805.51	\$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, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)					
		# of Parcels	Assessed Value	% of Total			# of Parcels	Assessed Value	% of Total
1	Vacant Land	33	\$23,515,200.00	1.81%	15A	Public Schools	0	\$0.00	0.00%
2	Residential	1,193	\$1,259,334,200.00	97.02%	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	1.16%	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	\$1,297,958,700.00	100.00%	Total				
		Average Ratio (%), Assessed to True Value		99.37%					
		Equalized Valuation, Taxable Properties		\$1,306,187,682.40					
		Total # of property tax appeals filed in 2020		County Tax Board					
				State Tax Court					
		Number of 2020 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 2020							
Percentage of Exempt vs. Non-Exempt Properties									
3.66%									

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 2020 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

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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**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	457,459.25	\$346,410.00	\$4,814.60	\$44,795.00	\$33,726.85	\$27,712.80
Police Officers (Including Superior Officers)	9.00	2.00	1,515,580.89	\$943,399.00	\$39,274.00	\$281,513.00	\$175,922.97	\$75,471.92
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	10.00	70.00	1,290,420.61	\$882,955.91	\$86,487.55	\$76,271.00	\$174,069.68	\$70,636.47
Totals	22.00	75.00	3,287,760.75	\$2,195,264.91	\$130,576.15	\$402,579.00	\$383,719.50	\$175,621.19

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	6.00	\$11,743.92	\$70,463.52	7.00	\$11,543.52	\$80,804.64
Parent & Child	1.00	\$21,021.60	\$21,021.60	1.00	\$20,986.56	\$20,986.56
Employee & Spouse (or Partner)	7.00	\$23,487.84	\$164,414.88	6.00	\$23,087.04	\$138,522.24
Family	4.00	\$32,765.52	\$131,062.08	7.00	\$32,206.32	\$225,444.24
Employee Cost Sharing Contribution (enter as negative - )			(\$74,586.50)			(\$81,217.84)
Subtotal	18.00		\$312,375.58	21.00		\$384,539.84
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	18.00		\$312,375.58	21.00		\$384,539.84

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**

[illegible]

### UFB-9 Accumulated Absence Liability

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			\$0.00	Utility Fund - Principal	\$281,293.11	\$96,579.30	\$103,225.94	\$209,627.04
Regional School Debt			\$0.00	Utility Fund - Interest	\$22,602.20	\$10,500.00	\$8,093.76	\$8,312.51
				Bond Anticipation Notes - Principal	\$132,312.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$6,604.84			
Arts and Culture			\$0.00	Bonds - Principal				
Water/Sewer	\$3,209,225.71	\$3,209,225.71	\$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	\$442,812.15	\$107,079.30	\$111,319.70	\$217,939.55
<u>Municipal Purposes</u>								
Debt Authorized	\$2,028,247.57		\$2,028,247.57	Total Principal	\$413,605.11	\$96,579.30	\$103,225.94	\$209,627.04
Notes Outstanding	\$1,223,119.00	\$508,328.78	\$714,790.22	Total Interest	\$29,207.04	\$10,500.00	\$8,093.76	\$8,312.51
Bonds Outstanding			\$0.00	% of Total Current Year Budget	7.07%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$6,460,592.28	\$3,717,554.49	\$2,743,037.79					
Population (2010 census)	380							
Per Capita Gross Debt	\$17,001.56							
Per Capita Net Debt	\$7,218.52							
3 Yr. Average Property Valuation		\$1,274,833,133.67						
Net Debt as % of 3 Year Avg Property Valuation		0.22%						

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## 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)
