



# State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1313 Fair Haven Borough - County of Monmouth

Adopted

Municode: 1313

Filename: 1313\_fba\_2021.xlsm

Website: www.fairhavennj.org

Phone Number:

732-747-0241

Mailing Address:

748 River Rd

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

Municipality: Fair Haven

State:

NJ

Zip:

07704

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Benjamin	J.	Lucarelli	12/31/2022	blucarelli@fhboro.net

## Chief Administrative Officer

Theresa	S.	Casagrande		tcasagrande@fhboro.net
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## Chief Financial Officer

Colleen	M.	Lapp		<a href="mailto:clapp@fhboro.net">clapp@fhboro.net</a>
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## Municipal Clerk

Allyson	M.	Cinquegrana		acinquegrana@fhboro.net
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## Registered Municipal Accountant

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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Rodriguez	12/31/2023	crodriguez@fhboro.net
Elizabeth		Koch	12/31/2021	ekoch@fhboro.net
Meghan		Chrisner-Keefe	12/31/2022	mchrisner-keefe@fhboro.net
Michael		McCue	12/31/2022	mmccue@fhboro.net
Laline		Neff	12/31/2023	lneff@fhboro.net
Suzanne		McCabe	12/31/2021	smccabe@fhboro.net



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.395	\$7,250,288.00	21.45%	\$3,491.04
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			#DIV/0!	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.841	\$15,419,043.00	45.62%	\$7,432.83
Regional School District	0.330	\$6,047,779.00	17.90%	\$2,916.57
County Purposes	0.233	\$4,269,195.73	12.63%	\$2,059.27
County Library	0.017	\$310,723.00	0.92%	\$150.25
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$498,472.32	1.47%	\$238.63
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)				
	1.843	\$33,795,501.05	#DIV/0!	\$16,288.58
Total Taxable Valuation as of October 1, 2020				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.395	0.405	2.53%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$7,250,288.00	\$7,635,927.60	5.32%	\$385,639.60	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$3,491.04	\$3,579.42	2.53%	\$88.38	
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$7,635,927.60
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$16,107,978.00
Regional School District	ACTUAL	\$6,019,154.00
County Purposes	ESTIMATED	\$4,354,580.00
County Library	ESTIMATED	\$316,937.00
County Board of Health		
County Open Space	ESTIMATED	\$508,442.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$34,943,018.60
Revenue Anticipated, Excluding Tax Levy		2,441,974.22
Budget Appropriations, before Reserve for Uncollected Taxes		9,527,901.82
Total Non-Municipal Tax Levy		\$27,307,091.00
Amount to be Raised by Taxes - Before RUT		\$34,393,018.60
Reserve for Uncollected Taxes (RUT)		\$550,000.00
Total Amount to be Raised by Taxes		\$34,943,018.60
% of Tax Collections used to Calculate RUT		98.43%
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		33,845,680.10
Total Tax Levy, CY 2020		33,987,139.03
% of Taxes Collected, CY 2020		99.58%
Delinquent Taxes - December 31, 2020		\$125,191.76

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.92%	\$190,000.00	\$1,060,000.00	\$1,250,000.00	\$1,250,000.00							
08	Local Revenue	-11.61%	(\$38,956.89)	\$335,456.89	\$296,500.00	\$296,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$454,580.00	\$454,580.00	\$454,580.00							
08	Uniform Construction Code Fees	-21.50%	(\$62,995.00)	\$292,995.00	\$230,000.00	\$230,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$54,870.00)	\$54,870.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	28.24%	\$2,729.68	\$9,664.54	\$12,394.22	\$12,394.22							
08	Other Special Items	-4.66%	(\$4,813.47)	\$103,313.47	\$98,500.00	\$98,500.00							
15	Receipts from Delinquent Taxes	-30.00%	(\$42,859.15)	\$142,859.15	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.23%	(\$174,486.86)	\$7,810,414.46	\$7,635,927.60	\$7,635,927.60							
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								
	Total	-1.81%	(\$186,251.69)	\$10,264,153.51	\$10,077,901.82	\$10,077,901.82	\$0.00	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	2.00	3.65%	\$38,076.00	\$1,041,875.00	\$1,079,951.00	\$1,079,951.00								
21	Land-Use Administration	2.00		13.37%	\$22,520.00	\$168,417.00	\$190,937.00	\$190,937.00								
22	Uniform Construction Code		1.00	44.55%	\$9,400.00	\$21,100.00	\$30,500.00	\$30,500.00								
23	Insurance			-2.20%	(\$26,834.00)	\$1,221,834.00	\$1,195,000.00	\$1,195,000.00								
25	Public Safety	13.00	12.00	4.24%	\$84,208.73	\$1,986,954.25	\$2,071,162.98	\$2,069,865.00	\$1,297.98							
26	Public Works	9.00	1.00	5.19%	\$60,740.95	\$1,169,815.29	\$1,230,556.24	\$1,219,460.00	\$11,096.24							
27	Health and Human Services			6.53%	\$3,390.00	\$51,910.00	\$55,300.00	\$55,300.00								
28	Parks and Recreation	1.00		22.23%	\$19,250.00	\$86,600.00	\$105,850.00	\$105,850.00								
29	Education (including Library)	2.00	2.00	2.44%	\$2,497.00	\$102,503.00	\$105,000.00	\$105,000.00								
30	Unclassified			107.14%	\$75,000.00	\$70,001.00	\$145,001.00	\$145,001.00								
31	Utilities and Bulk Purchases			-4.73%	(\$11,900.00)	\$251,500.00	\$239,600.00	\$239,600.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$411,500.00	\$411,500.00	\$411,500.00								
35	Contingency			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36	Statutory Expenditures			9.94%	\$73,485.00	\$739,638.00	\$813,123.00	\$813,123.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			8.75%	\$43,218.00	\$494,142.00	\$537,360.00	\$537,360.00								
43	Court and Public Defender		1.00	4.60%	\$722.00	\$15,688.00	\$16,410.00	\$16,410.00								
44	Capital			-70.06%	(\$585,000.00)	\$835,000.00	\$250,000.00	\$250,000.00								
45	Debt			0.43%	\$2,118.00	\$495,532.00	\$497,650.00	\$497,650.00								
46	Deferred Charges			#DIV/0!	\$550,000.60		\$550,000.60	\$550,000.60								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.80%	\$15,000.00	\$535,000.00	\$550,000.00	\$550,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		34.00	19.00	3.87%	\$375,892.28	\$9,702,009.54	\$10,077,901.82	\$10,065,507.60	\$12,394.22	\$0.00	\$0.00	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	26	\$9,099,200.00	0.48%
2 Residential	2,054	\$1,815,731,500.00	96.38%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	64	\$58,681,000.00	3.11%
4B Industrial	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$513,323.00	0.03%
Total	2,145	\$1,884,025,023.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,884,025,023.00

Total # of property tax appeals filed in 2020	County Tax Board	21.00
	State Tax Court	12.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		34.00

Amount paid out by municipality for tax appeals in 2020	\$8,506.33
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$12,928,500.00	18.60%
15B Other Schools	2	\$1,881,300.00	2.71%
15C Public Property	32	\$35,344,300.00	50.84%
15D Church and Charities	5	\$11,275,700.00	16.22%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	21	\$8,093,300.00	11.64%
Total	63	\$69,523,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		3.69%	

<b><u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u></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			
Total 5 Yr Exemptions/Abatements		0	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[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					\$0.00
Supervisory Staff (Department Heads & Managers)	5.00	1.00	632,564.70	\$561,013.00			\$25,576.68	\$45,975.02
Police Officers (Including Superior Officers)	13.00		2,299,868.69	\$1,472,000.00	\$62,000.00	\$435,506.00	\$204,651.39	\$125,711.30
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
All Other Non-Union Employees not listed above	14.00	20.00	1,599,309.64	\$1,114,146.00	\$22,500.00	\$192,617.00	\$176,898.50	\$93,148.14
Totals	32.00	21.00	4,531,743.03	\$3,147,159.00	\$84,500.00	\$628,123.00	\$407,126.57	\$264,834.46

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	10.00	\$9,109.25	\$91,092.50	9.00	\$8,806.77	\$79,260.93
Parent & Child			\$0.00	0.00		\$0.00
Employee & Spouse (or Partner)	3.00	\$22,541.28	\$67,623.84	3.00	\$22,131.84	\$66,395.52
Family	13.00	\$30,723.79	\$399,409.27	14.00	\$30,873.84	\$432,233.76
Employee Cost Sharing Contribution (enter as negative - )			(\$149,007.57)			(\$141,371.70)
Subtotal	26.00		\$409,118.04	26.00		\$436,518.51
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	9	\$5,125.68	\$46,131.12	12	\$5,187.24	\$62,246.88
Parent & Child	2	\$11,069.88	\$22,139.76	2	\$9,966.84	\$19,933.68
Employee & Spouse (or Partner)	11	\$13,058.28	\$143,641.08	9	\$12,928.32	\$116,354.88
Family	4	\$28,498.20	\$113,992.80	5	\$25,560.36	\$127,801.80
Employee Cost Sharing Contribution (enter as negative - )			(\$481.68)			(\$724.92)
Subtotal	26.00		\$325,423.08	28.00		\$325,612.32
<b>GRAND TOTAL</b>	52.00		\$734,541.12	54.00		\$762,130.83

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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Administration	262.14	\$92,059.55			
Public Works	227.00	\$61,141.40			
Police	1228.66	\$601,799.05			
Totals	1717.80	\$755,000.00			
Total Funds Reserved as of end of 2020		\$53,875.00			
Total Funds Appropriated in 2021		\$5,000.00			

### UFB-9 Accumulated Absence Liability

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

				Current Year		2022	2023	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$19,752,000.00	\$19,752,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,917,377.34	\$3,917,377.34	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$25,000.00			
Arts and Culture			\$0.00	Bonds - Principal	\$235,000.00	\$240,000.00	\$250,000.00	\$7,600,000.00
0			\$0.00	Bonds - Interest	\$225,500.00	\$215,781.26	\$206,181.26	\$2,227,818.94
0			\$0.00	Loans & Other Debt - Principal	\$8,976.00	\$9,131.75	\$9,315.29	\$133,523.32
0			\$0.00	Loans & Other Debt - Interest	\$3,174.00	\$2,993.97	\$2,810.43	\$18,048.19
0			\$0.00					
0			\$0.00	Total	\$497,650.00	\$467,906.98	\$468,306.98	\$9,979,390.45
Municipal Purposes				Total Principal	\$243,976.00	\$249,131.75	\$259,315.29	\$7,733,523.32
Debt Authorized	\$14,622,646.60		\$14,622,646.60	Total Interest	\$253,674.00	\$218,775.23	\$208,991.69	\$2,245,867.13
Notes Outstanding			\$0.00	% of Total Current Year Budget	4.94%			
Bonds Outstanding	\$8,325,000.00	\$61,689.54	\$8,263,310.46					
Loans and Other Debt	\$160,922.20		\$160,922.20					
Total (Current Year)	\$46,777,946.14	\$23,731,066.88	\$23,046,879.26					
Population (2010 census)	6,121							
Per Capita Gross Debt	\$7,642.21							
Per Capita Net Debt	\$3,765.21							
3 Yr. Average Property Valuation		\$1,809,599,275.33						
Net Debt as % of 3 Year Avg Property Valuation		1.27%						

## 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)
