



State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 1313 Fair Haven Borough - County of Monmouth

Introduced

Municode: 1313

Filename: 1313_fbi_2017.xlsm

Website: WWW.FAIRHAVENNJ.ORG

Phone Number:

732-747-0241

Mailing Address:

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		Lucarelli	12/31/2018	blucarelli@verizon.net

Chief Administrative Officer

Theresa		Casagrande		tcasagrande@fhboro.net
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Chief Financial Officer

Colleen		Lapp		clapp@fhboro.net
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Municipal Clerk

Allyson		Cinquegrana		acinquegrana@fhboro.net
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Registered Municipal Accountant

Robert		Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jonathan		Peters	12/31/2019	Jonathan.Peters@csi.cuny.edu
Rowland	O.	Wilhelm, Jr.	12/31/2019	Row.wilhelm@gmail.com
Christopher		Rodriguez	12/31/2017	Crod1972@gmail.com
Susan		Sorensen	12/31/2017	Susan.sorensen@sprint.com
Robert		Marchese	12/31/2018	Rkmesq@aol.com
Eric		Jaeger	12/31/2018	Jaeger2340@gmail.com

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.405	\$6,365,899.62	20.71%	\$3,120.93
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	0.909	\$14,293,620.00	46.50%	\$7,004.75
Regional School District	0.340	\$5,348,448.00	17.40%	\$2,620.04
County Purposes	0.267	\$4,203,464.77	13.67%	\$2,057.50
County Library	0.018	\$288,611.62	0.94%	\$138.71
County Board of Health		\$241,487.15	0.79%	\$0.00
County Open Space	0.016		0.00%	\$123.30
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.955	\$30,741,531.16	100.00%	\$15,065.23

Total Taxable Valuation as of October 1, 2016 \$1,641,492,500.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$770,600.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.405	0.388	-4.20%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,365,899.62	\$6,365,669.72	0.00%	(\$229.90)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,120.93	\$2,989.93	-4.20%	(\$131.00)

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,365,669.72
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$14,579,492.40
Regional School District	ESTIMATED	\$5,455,416.96
County Purposes	ESTIMATED	\$4,287,534.07
County Library	ESTIMATED	\$294,383.85
County Board of Health		
County Open Space	ESTIMATED	\$246,316.89
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$31,228,813.89

Revenue Anticipated, Excluding Tax Levy	3,145,427.47
Budget Appropriations, before Reserve for Uncollected Taxes	9,011,097.19
Total Non-Municipal Tax Levy	\$24,863,144.17
Amount to be Raised by Taxes - Before RUT	\$30,728,813.89
Reserve for Uncollected Taxes (RUT)	\$500,000.00
Total Amount to be Raised by Taxes	\$31,228,813.89

% of Tax Collections used to Calculate RUT 98.40%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	30,589,219.87
Total Tax Levy, CY 2016	30,939,721.47
% of Taxes Collected, CY 2016	98.87%
Delinquent Taxes - December 31, 2016	\$310,269.63

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.75%	\$150,000.00	\$800,000.00	\$950,000.00	\$950,000.00							
08	Local Revenue	-6.91%	(\$27,597.43)	\$399,273.48	\$371,676.05	\$371,676.05							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$454,580.00	\$454,580.00	\$454,580.00							
08	Uniform Construction Code Fees	-16.58%	(\$49,693.51)	\$299,693.51	\$250,000.00	\$250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-1.07%	(\$1,248.75)	\$116,248.75	\$115,000.00	\$115,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	29.54%	\$5,889.48	\$19,938.55	\$25,828.03	\$25,828.03							
08	Other Special Items	4.47%	\$29,012.51	\$649,330.88	\$678,343.39	\$678,343.39							
15	Receipts from Delinquent Taxes	-7.49%	(\$24,304.20)	\$324,304.20	\$300,000.00	\$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.54%	(\$373,094.50)	\$6,738,764.22	\$6,365,669.72	\$6,365,669.72							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-2.97%	(\$291,036.40)	\$9,802,133.59	\$9,511,097.19	\$9,511,097.19	\$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 Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government	7.00	11.00	-0.79%	(\$7,250.00)	\$916,250.00	\$909,000.00	\$909,000.00								
21	Land-Use Administration		1.00	-7.93%	(\$7,810.00)	\$98,485.00	\$90,675.00	\$90,675.00								
22	Uniform Construction Code			1.31%	\$275.00	\$20,925.00	\$21,200.00	\$21,200.00								
23	Insurance			5.37%	\$64,890.00	\$1,208,110.00	\$1,273,000.00	\$1,273,000.00								
25	Public Safety	13.00	16.00	3.34%	\$61,784.05	\$1,851,088.52	\$1,912,872.57	\$1,900,844.00	\$12,028.57							
26	Public Works	10.00	3.00	-10.07%	(\$116,641.63)	\$1,158,459.36	\$1,041,817.73	\$1,028,260.00	\$13,557.73							
27	Health and Human Services			1.66%	\$847.06	\$51,114.67	\$51,961.73	\$51,720.00	\$241.73							
28	Parks and Recreation	1.00		5.61%	\$4,500.00	\$80,250.00	\$84,750.00	\$84,750.00								
29	Education (including Library)	2.00	2.00	1.48%	\$1,350.00	\$91,000.00	\$92,350.00	\$92,350.00								
30	Unclassified			108.06%	\$44,306.16	\$41,000.00	\$85,306.16	\$85,306.16								
31	Utilities and Bulk Purchases			1.01%	\$2,600.00	\$258,400.00	\$261,000.00	\$261,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$205,000.00	\$205,000.00	\$205,000.00								
35	Contingency			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36	Statutory Expenditures			-1.84%	(\$11,776.00)	\$639,180.00	\$627,404.00	\$627,404.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			26.70%	\$112,100.00	\$419,800.00	\$531,900.00	\$531,900.00								
43	Court and Public Defender		1.00	-14.63%	(\$2,340.00)	\$16,000.00	\$13,660.00	\$13,660.00								
44	Capital			537.20%	\$560,637.00	\$104,363.00	\$665,000.00	\$665,000.00								
45	Debt			-31.69%	(\$515,559.00)	\$1,626,959.00	\$1,111,400.00	\$1,111,400.00								
46	Deferred Charges			0.00%	\$0.00	\$29,800.00	\$29,800.00	\$29,800.00								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-9.52%	(\$52,628.70)	\$552,628.70	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		33.00	34.00	1.49%	\$139,283.94	\$9,371,813.25	\$9,511,097.19	\$9,485,269.16	\$25,828.03	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$14,804,500.00	0.90%	15A Public Schools	3	\$12,472,900.00	18.09%
2 Residential	2,043	\$1,574,313,800.00	95.91%	15B Other Schools	2	\$1,776,000.00	2.58%
3A/3B Farm			0.00%	15C Public Property	31	\$36,277,900.00	52.61%
4A Commercial	65	\$52,374,200.00	3.19%	15D Church and Charities	5	\$10,940,400.00	15.87%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	10	\$7,487,700.00	10.86%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,158	\$1,641,492,500.00	100.00%	Total	51	\$68,954,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				4.20%			
Total # of property tax appeals filed in 2016							
				County Tax Board			
				51.00			
				State Tax Court			
				10.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2016							

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 2016 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		7.00	0.00					\$0.00
Supervisory Staff (Department Heads & Managers)	4.00	1.00	609,879.03	\$429,403.20		\$55,435.95	\$71,482.56	\$53,557.31
Police Officers (Including Superior Officers)	13.00		2,172,178.12	\$1,373,370.55	\$50,000.00	\$350,346.83	\$309,179.82	\$89,280.92
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	10.00		651,093.36	\$415,530.68	\$30,000.00	\$53,645.01	\$96,348.86	\$55,568.81
All Other Non-Union Employees not listed above	6.00	26.00	622,980.15	\$422,813.00		\$54,585.16	\$92,846.64	\$52,735.35
Totals	33.00	34.00	4,056,130.66	\$2,641,117.43	\$80,000.00	\$514,012.95	\$569,857.88	\$251,142.40

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	\$9,314.46	\$55,886.76	6.00	\$11,234.16	\$67,404.96
Parent & Child	1.00	\$20,089.08	\$20,089.08	2.00	\$19,917.60	\$39,835.20
Employee & Spouse (or Partner)	3.00	\$22,445.88	\$67,337.64	3.00	\$22,468.08	\$67,404.24
Family	13.00	\$30,620.46	\$398,065.98	12.00	\$31,343.40	\$376,120.80
Employee Cost Sharing Contribution (enter as negative -)			(\$135,959.04)			(\$125,506.53)
Subtotal	23.00		\$405,420.42	23.00		\$425,258.67
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	10	\$7,541.08	\$75,410.80	11	\$7,900.68	\$86,907.48
Parent & Child	6	\$22,884.84	\$137,309.04	2	\$21,067.44	\$42,134.88
Employee & Spouse (or Partner)	8	\$14,565.27	\$116,522.16	8	\$18,790.44	\$150,323.52
Family	2	\$41,179.96	\$82,359.92	5	\$37,849.20	\$189,246.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	26.00		\$411,601.92	26.00		\$468,611.88
GRAND TOTAL	49.00		\$817,022.34	49.00		\$893,870.55

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$5,440,000.00	\$5,440,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt	\$724,905.76	\$724,905.76	\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$350,000.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$18,900.00		
0			\$0.00	Bonds - Principal	\$675,000.00	\$695,000.00	\$710,000.00
0			\$0.00	Bonds - Interest	\$55,350.00	\$33,934.38	\$11,537.50
0			\$0.00	Loans & Other Debt - Principal	\$8,266.85	\$8,433.01	\$8,602.52
0			\$0.00	Loans & Other Debt - Interest	\$3,883.15	\$3,692.71	\$3,523.20
0			\$0.00				
0			\$0.00	Total	\$1,111,400.00	\$741,060.10	\$733,663.22
Municipal Purposes							
Debt Authorized	\$923,700.00		\$923,700.00	Total Principal	\$1,033,266.85	\$703,433.01	\$718,602.52
Notes Outstanding	\$1,262,678.00		\$1,262,678.00	Total Interest	\$78,133.15	\$37,627.09	\$15,060.70
Bonds Outstanding	\$2,080,000.00	\$323,091.77	\$1,756,908.23	% of Total Current Year Budget	11.69%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$10,431,283.76	\$6,487,997.53	\$3,943,286.23	Description	Debt Not Listed Above		
Population (2010 census)	6,121			Total Guarantees - Governmental			
Per Capita Gross Debt	\$1,704.18			Total Guarantees - Other			
Per Capita Net Debt	\$644.22			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$1,579,869,368.00		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		0.25%		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	AA+		
				Year of Last Rating	2014		
				Mark "X" if Municipality has no bond rating			

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

USER FRIENDLY BUDGET SECTION - Notes

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

UFB-3 Appropriations Summary - Also budgeted are 21 seasonal positions in Recreation. However, those positions do not fit into either the FT or PT category so they are not reflected on this sheet.

UFB-8 Health Benefits - We used a blended premium rate that reflected the enrollment of the employees.