

Beach Haven Taxpayers Association

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April 29, 2021

Ms. Sherry Mason
Municipal Clerk/ Borough Administrator
Borough of Beach Haven
300 Engleside Ave.
Beach Haven, NJ 08008

Dear Sherry:

Re: Borough of Beach Haven Budget

On behalf of the Board of Directors of the **Beach Haven Taxpayers' Association**, on April 29th at the Council Agenda meeting, we offered our comments relating to the 2021 Municipal Budget without a response. The Municipal Budget of approximately 13.3M appropriates \$8,170, 076 towards Municipal taxes which represents a 288K increase. While we applaud the fiscal responsibility of the last few years of no tax increases, we do not believe the 2021 budget warrants a tax increase as articulated below due to surplus balances and understatement of the revenue budget.

As of December 31, 2020, the Borough had a **Surplus** reserve balance of 7.2M. In 2020, the appropriations budget was 13,170,693 but cash received was 14,100,979. Total 2020 surplus reserves in terms of appropriations were 1.1M. An additional 596K was added to the 2020 reserve surplus for the library tax.

In addition to the surpluses of appropriations exceeding expenses, the revenue budget has room for adjustment to mitigate any tax increases. For example, budgeted beach badge fees were 335K when 549K was received in cash in 2020. Budgeted hotel taxes were 150k when 226K was received in cash in 2020. Library tax as mentioned above is added to the reserve in 2020 and in 2021 816K was budgeted and 172K was received in cash in 2020.

The April 7th edition of the Sandpaper indicated that the overall revenue increase was only 129K but that was not the tax increase. While the Borough was correct the major increase was salary and wages mainly for police, beach patrol, zoning and construction officials, there are other areas in the budget to fund these increases.

It appears to us that it is inappropriate for the taxpayers to fund future surpluses. In the spirit of transparency, we request justification of such an increase in taxes given the positive budget variances as described above.

Sincerely,

John Hailperin
President, Beach Haven Taxpayers' Association