State of New Jersey
Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 0418 Haddon Heights Borough - County of Camden

Introduced

Municode: 0418 **Filename:** 0418_fbi_2017.xlsm

Website: www.haddonhts.com

Phone Number: 856-547-7164

Mailing Address: 625 Station Ave

Email the UFB if not using Outlook

Municipality: Haddon Heights **State:** NJ **Zip:** 08035

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jack		Merryfield	12/31/2019	jmerryfield@haddonhts.com

Chief Administrative Officer

Chief Financial Officer

Christie		Ehret		cehret@haddonhts.com

Municipal Clerk

Kelly		Santosusso		ksantosusso@haddonhts.com

Registered Municipal Accountant

Robert		Marrone		rmarrone@bowmanllp.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Griffith	12/31/2019	sgriffith@haddonhts.com
Bryan		Scroeder	12/31/2019	bschroeder@haddonhts.com
Stephen		Berryhill	12/31/2018	sberryhill@haddonhts.com
Jacquelyn		Valvardi	12/31/2018	jvalvardi@haddonhts.com
Kathy		Lange	12/31/2017	klange@haddonhts.com
Richard		DiRenzo	12/31/2017	rdirenzo@haddonhts.com

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	0.665	$5,473,924.05	21.54%	$1,890.55
Municipal Library	0.033	$271,640.58	1.07%	$93.82
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	1.560	$12,839,938.00	50.54%	$4,434.97
Regional School District			0.00%	$0.00
County Purposes	0.810	$6,658,293.09	26.21%	$2,302.77
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.020	$163,750.22	0.64%	$56.86
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2016 Budget)	3.088	$25,407,545.94	100.00%	$8,778.97

Total Taxable Valuation as of October 1, 2016 $827,606,522.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $284,293.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.665	0.680	2.26%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$5,473,924.05	$5,631,741.29	2.88%	$157,817.24

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,890.55	$1,933.19	2.26%	$42.64

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	$5,631,741.29
Municipal Library	ESTIMATED	$271,567.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	
Regional School District		$13,200,000.00
County Purposes	ESTIMATED	$6,800,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	$165,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$26,068,308.29

Revenue Anticipated, Excluding Tax Levy	2,534,864.96
Budget Appropriations, before Reserve for Uncollected Taxes	7,961,123.21
Total Non-Municipal Tax Levy	$20,165,000.00
Amount to be Raised by Taxes - Before RUT	$25,591,258.25
Reserve for Uncollected Taxes (RUT)	$477,050.04
Total Amount to be Raised by Taxes	$26,068,308.29
% of Tax Collections used to Calculate RUT	98.17%

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	25,239,696.14
Total Tax Levy, CY 2016	25,571,815.85
% of Taxes Collected, CY 2016	98.70%
Delinquent Taxes - December 31, 2016	$332,119.71

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	37.74%	$200,000.00	$530,000.00	$730,000.00	$730,000.00							
08	Local Revenue	2.92%	$15,000.00	$513,400.00	$528,400.00	$528,400.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$754,209.00	$754,209.00	$754,209.00							
08	Uniform Construction Code Fees	0.00%	$0.00	$110,000.00	$110,000.00	$110,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-85.99%	($76,359.99)	$88,304.75	$12,444.76	$12,444.76							
08	Other Special Items	22.47%	$18,311.20	$81,500.00	$99,811.20	$99,811.20							
15	Receipts from Delinquent Taxes	0.00%	$0.00	$300,000.00	$300,000.00	$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.88%	$157,817.24	$5,473,924.05	$5,631,741.29	$5,631,741.29							
07	Minimum Library Tax	-0.03%	($73.58)	$271,640.58	$271,567.00	$271,567.00							
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	3.87%	$314,694.87	$8,123,478.38	$8,438,173.25	$8,438,173.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
	X			Legal OE	$200,000.00	Current litagation, hoping to finalize and provide a settlement
		X		Judgements		Current litagation, hoping to finalize and provide a settlement

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Haddon Heights Senior Housing	Aff. Housing	$35,000.00	$11,334,500.00	$350,015.62
Haddon Heights Senior Housing	Aff. Housing	$5,269.06	$532,600.00	$16,540.69
Haddon Heights Senior Housing	Aff. Housing	$4,353.10	$642,100.00	$19,825.05
Haddon Heights Senior Housing	Aff. Housing	$2,117.24	$214,000.00	$6,606.32
Total Long Term Exemptions - Column Total		46,739.40	12,723,500.00	392,901.68
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$46,739.40	$12,723,500.00	$392,901.68

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					
Supervisory Staff (Department Heads & Managers)	3.00	5.00	376,380.78	$306,075.00		$28,750.00	$18,141.04	$23,414.74
Police Officers (Including Superior Officers)	16.00		1,804,746.49	$1,239,200.00	$34,425.00	$375,500.00	$137,153.93	$18,467.56
Fire Fighters (Including Superior Officers)	1.00	6.00	81,921.65	$75,600.00	$500.00			$5,821.65
All Other Union Employees not listed above	9.00	7.00	953,075.97	$582,150.00	$34,275.00	$86,250.00	$203,244.46	$47,156.51
All Other Non-Union Employees not listed above		41.00	238,713.88	$221,750.00				$16,963.88
Totals	29.00	59.00	3,454,838.77	$2,424,775.00	$69,200.00	$490,500.00	$358,539.43	$111,824.34

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	6922.50	$306,161.91	x		
Fire	145.50	$3,676.07	x		
Public Works	394.25	$10,678.76	x		
Administrtion	51.00	$889.91	x		
Non-Union	141.50	$4,765.73		x	
Totals	7654.75	$326,172.38			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017		$4,425.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$10,955,000.00	$10,955,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$266,300.68		$266,300.68
Notes Outstanding	$380,000.00		$380,000.00
Bonds Outstanding	$4,711,000.00	$87,300.00	$4,623,700.00
Loans and Other Debt	$99,149.90		$99,149.90
Total (Current Year)	$16,411,450.58	$11,042,300.00	$5,369,150.58

Population (2010 census)	7,473
Per Capita Gross Debt	$2,196.10
Per Capita Net Debt	$718.47
3 Yr. Average Property Valuation	$808,252,524.33
Net Debt as % of 3 Year Avg Property Valuation	0.66%

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$51,000.00			
Bond Anticipation Notes - Interest	$4,180.00			
Bonds - Principal	$505,000.00	$545,000.00	$565,000.00	$3,096,000.00
Bonds - Interest	$145,103.00	$128,371.25	$109,460.00	$405,730.00
Loans & Other Debt - Principal	$12,136.78	$12,380.73	$12,629.59	$74,139.58
Loans & Other Debt - Interest	$2,165.35	$1,921.40	$1,672.55	$4,522.13
Total	$719,585.13	$687,673.38	$688,762.14	$3,580,391.71
Total Principal	$568,136.78	$557,380.73	$577,629.59	$3,170,139.58
Total Interest	$151,448.35	$130,292.65	$111,132.55	$410,252.13
% of Total Current Year Budget	8.53%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	AA-		
Year of Last Rating	2017		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Oaklyn Borough	Court Services		9/1/2014		$122,000.00

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

None

USER FRIENDLY BUDGET SECTION - Notes

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