



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0418\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jack	D	Merryfield	12/31/2019	

**Chief Administrative Officer**

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**Chief Financial Officer**

Christie		Ehret		<a href="mailto:cehret@haddonhts.com">cehret@haddonhts.com</a>
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**Municipal Clerk**

Kelly		Santosusso		<a href="mailto:ksantosusso@haddonhts.com">ksantosusso@haddonhts.com</a>
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**Registered Municipal Accountant**

Robert		Marrone		<a href="mailto:rmarrone@bowmanllp.com">rmarrone@bowmanllp.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Griffith	12/31/2019	<a href="mailto:sgriffith@haddonhts.com">sgriffith@haddonhts.com</a>
Bryan		Scroeder	12/31/2019	<a href="mailto:bschroeder@haddonhts.com">bschroeder@haddonhts.com</a>
Scott		Schreiber	12/31/2018	<a href="mailto:sschreiber@haddonhts.com">sschreiber@haddonhts.com</a>
Jacquelyn		Valvardi	12/31/2018	<a href="mailto:jvalvardi@haddonhts.com">jvalvardi@haddonhts.com</a>
Christopher		Mrozinski	12/31/2020	<a href="mailto:cmrozinski@haddonhts.com">cmrozinski@haddonhts.com</a>
Stephanie		Madden	12/31/2020	<a href="mailto:smadden@haddonhts.com">smadden@haddonhts.com</a>



**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	0.68%	\$5,000.00	\$730,000.00	\$735,000.00	\$735,000.00							
08	Local Revenue	-17.88%	(\$117,915.19)	\$659,415.19	\$541,500.00	\$541,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$754,209.00	\$754,209.00	\$754,209.00							
08	Uniform Construction Code Fees	-20.86%	(\$29,000.00)	\$139,000.00	\$110,000.00	\$110,000.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
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	-85.76%	(\$198,810.90)	\$231,834.24	\$33,023.34	\$33,023.34							
08	Other Special Items	-61.93%	(\$62,622.65)	\$101,122.65	\$38,500.00	\$38,500.00							
15	Receipts from Delinquent Taxes	-17.55%	(\$58,544.55)	\$333,544.55	\$275,000.00	\$275,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-1.77%	(\$104,209.42)	\$5,900,596.95	\$5,796,387.53	\$5,796,387.53							
07	Minimum Library Tax	1.42%	\$3,861.40	\$271,566.93	\$275,428.33	\$275,428.33							
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								
	<b>Total</b>	<b>-6.16%</b>	<b>(\$562,241.31)</b>	<b>\$9,121,289.51</b>	<b>\$8,559,048.20</b>	<b>\$8,559,048.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	11.00	4.66%	\$35,775.00	\$767,445.00	\$803,220.00	\$803,220.00							
21	Land-Use Administration		2.00	0.64%	\$200.00	\$31,025.00	\$31,225.00	\$31,225.00							
22	Uniform Construction Code		8.00	6.85%	\$5,950.00	\$86,835.00	\$92,785.00	\$92,785.00							
23	Insurance			2.05%	\$35,030.00	\$1,704,970.00	\$1,740,000.00	\$1,740,000.00							
25	Public Safety	18.00	39.00	4.62%	\$82,460.97	\$1,784,961.91	\$1,867,422.88	\$1,838,455.00	\$28,967.88						
26	Public Works	8.00	5.00	-14.22%	(\$191,420.92)	\$1,346,136.83	\$1,154,715.91	\$1,147,975.00	\$6,740.91						
27	Health and Human Services			8.00%	\$800.00	\$10,000.00	\$10,800.00	\$10,800.00							
28	Parks and Recreation		11.00	2.56%	\$1,700.00	\$66,300.00	\$68,000.00	\$68,000.00							
29	Education (including Library)			1.47%	\$4,000.00	\$272,000.00	\$276,000.00	\$276,000.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			-0.21%	(\$550.00)	\$264,400.00	\$263,850.00	\$263,850.00							
32	Landfill / Solid Waste Disposal			8.58%	\$19,600.00	\$228,500.00	\$248,100.00	\$248,100.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-4.08%	(\$24,950.00)	\$610,850.00	\$585,900.00	\$585,900.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender			6.15%	\$8,600.00	\$139,900.00	\$148,500.00	\$148,500.00							
44	Capital			-15.79%	(\$7,500.00)	\$47,500.00	\$40,000.00	\$40,000.00							
45	Debt			-2.13%	(\$15,328.00)	\$719,678.00	\$704,350.00	\$704,350.00							
46	Deferred Charges			-33.70%	(\$33,699.32)	\$100,000.00	\$66,300.68	\$66,300.68							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-3.96%	(\$18,873.97)	\$476,752.70	\$457,878.73	\$457,878.73							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>28.00</b>	<b>76.00</b>	<b>-1.13%</b>	<b>(\$98,206.24)</b>	<b>\$8,657,254.44</b>	<b>\$8,559,048.20</b>	<b>\$8,523,339.41</b>	<b>\$35,708.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	12	\$521,300.00	0.06%	15A Public Schools	4	\$22,790,900.00	24.47%	
2 Residential	2,597	\$743,699,000.00	89.33%	15B Other Schools	1	\$3,717,700.00	3.99%	
3A/3B Farm			0.00%	15C Public Property	78	\$20,113,200.00	21.60%	
4A Commercial	175	\$80,548,400.00	9.67%	15D Church and Charities	15	\$28,358,900.00	30.45%	
4B Industrial	2	\$517,600.00	0.06%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	9	\$6,440,300.00	0.77%	15F Other Exempt	22	\$18,155,800.00	19.49%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$842,737.00	0.10%					
<b>Total</b>	<b>2,796</b>	<b>\$832,569,337.00</b>	<b>100.00%</b>	<b>Total</b>	<b>120</b>	<b>\$93,136,500.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				100.16%	Percentage of Exempt vs. Non-Exempt Properties			11.19%
Equalized Valuation, Taxable Properties				\$831,239,354.03				
Total # of property tax appeals filed in 2017					County Tax Board			16.00
					State Tax Court			0.00
Number of 2017 County Tax Board decisions appealed to Tax Court								0.00
Number of pending property tax appeals in State Tax Court								0.00
Amount paid out by municipality for tax appeals in 2017								\$0.00

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	3.00	316,728.80	\$274,625.00	\$4,000.00		\$16,788.99	\$21,314.81
Police Officers (Including Superior Officers)	16.00		1,881,637.56	\$1,321,200.00	\$50,040.00	\$337,600.00	\$152,914.58	\$19,882.98
Fire Fighters (Including Superior Officers)	2.00	16.00	146,542.88	\$107,600.00	\$500.00		\$30,173.23	\$8,269.65
All Other Union Employees not listed above	7.00	13.00	822,125.06	\$581,610.00	\$36,775.00		\$156,433.61	\$47,306.45
All Other Non-Union Employees not listed above		44.00	270,465.24	\$251,245.00				\$19,220.24
<b>Totals</b>	<b>28.00</b>	<b>76.00</b>	<b>3,437,499.55</b>	<b>\$2,536,280.00</b>	<b>\$91,315.00</b>	<b>\$337,600.00</b>	<b>\$356,310.41</b>	<b>\$115,994.14</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	12.00	\$11,347.56	\$136,170.72	10.00	\$11,452.18	\$114,521.80
Parent & Child	3.00	\$22,076.40	\$66,229.20	2.00	\$22,132.10	\$44,264.20
Employee & Spouse (or Partner)	4.00	\$24,720.40	\$98,881.60	3.00	\$24,844.10	\$74,532.30
Family	9.00	\$30,604.40	\$275,439.60	7.00	\$30,884.10	\$216,188.70
Employee Cost Sharing Contribution (enter as negative - )			(\$109,260.07)			(\$87,196.73)
<b>Subtotal</b>	<b>28.00</b>		<b>\$467,461.05</b>	<b>22.00</b>		<b>\$362,310.27</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	40	\$13,752.00	\$550,080.00	38	\$11,724.00	\$445,512.00
Parent & Child	3	\$18,576.00	\$55,728.00	2	\$19,056.00	\$38,112.00
Employee & Spouse (or Partner)	3	\$31,008.00	\$93,024.00	3	\$30,678.00	\$92,034.00
Family	8	\$33,932.00	\$271,456.00	9	\$34,800.00	\$313,200.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>54.00</b>		<b>\$970,288.00</b>	<b>52.00</b>		<b>\$888,858.00</b>
<b>GRAND TOTAL</b>	<b>82.00</b>		<b>\$1,437,749.05</b>	<b>74.00</b>		<b>\$1,251,168.27</b>

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)?**

**NO**

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**NO**



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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,305,000.00	\$10,305,000.00	\$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				
<u>Municipal Purposes</u>							
Debt Authorized	\$4,206,000.00	\$52,800.00	\$4,153,200.00				
Notes Outstanding	\$1,116,000.00		\$1,116,000.00				
Bonds Outstanding	\$166,300.68		\$166,300.68				
Loans and Other Debt	\$86,769.17		\$86,769.17				
<b>Total (Current Year)</b>	<b>\$15,880,069.85</b>	<b>\$10,357,800.00</b>	<b>\$5,522,269.85</b>				
Population (2010 census)	7,473						
Per Capita Gross Debt	\$2,124.99						
Per Capita Net Debt	\$738.96						
3 Yr. Average Property Valuation		\$817,794,474.00					
Net Debt as % of 3 Year Avg Property Valuation		0.68%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$16,650.00			
Bonds - Principal				\$545,000.00	\$565,000.00	\$615,000.00	\$2,481,000.00
Bonds - Interest				\$128,371.25	\$109,460.00	\$88,985.00	\$316,745.00
Loans & Other Debt - Principal				\$12,629.59	\$12,883.44	\$13,142.40	\$48,113.74
Loans & Other Debt - Interest				\$1,672.55	\$1,418.70	\$1,519.74	\$1,943.69
<b>Total</b>				\$704,323.39	\$688,762.14	\$718,647.14	\$2,847,802.43
Total Principal				\$557,629.59	\$577,883.44	\$628,142.40	\$2,529,113.74
Total Interest				\$146,693.80	\$110,878.70	\$90,504.74	\$318,688.69
% of Total Current Year Budget				8.23%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating	AA-						
Year of Last Rating	2017						
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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