



# State of New Jersey Local Government Services

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

**MUNICIPALITY:** 0418 Haddon Heights Borough - County of Camden

Adopted

**Municode:**

**Filename:** 0418\_fba\_2021.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
Zachary		Houck	12/31/23	mayor@haddonhts.com

### Chief Administrative Officer

David		Taraschi		dtaraschi@haddonhts.com
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### Chief Financial Officer

Debra		DiMattia		ddimattia@haddonhts.com
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### Municipal Clerk

Kelly		Santosusso		ksantosusso@haddonhts.com
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### Registered Municipal Accountant

Robert		Marrone		rmarrone@bowman.cpa
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Schreiber	12/31/21	sschreiber@haddonhts.com
Christopher		Morgan	12/31/21	cmorgan@haddonhts.com
Asiyah		Kurtz	12/31/22	akurtz@haddonhts.com
Tom		Ottoson	12/31/22	tottoson@haddonhts.com
Trisha		Egbert	12/31/23	tegbert@haddonhts.com
Regina		Philipps	12/31/23	rphilipps@haddonhts.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<b>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>					<b>Current Year 2021 Budget</b>		
	<b>Calendar Year</b>	<b>Calendar Year</b>	<b>% of</b>	<b>Avg Residential</b>	<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Total Levy</b>	<b>Taxpayer Impact</b>			
Municipal Purpose Tax	0.734	\$6,135,292.00	22.04%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,310,471.28
Municipal Library	0.034	\$279,805.41	1.01%	\$0.00	Municipal Library	ACTUAL	\$284,499.61
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.756	\$14,685,900.00	52.75%	\$0.00	Local School District	ESTIMATED	\$15,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.786	\$6,570,033.19	23.60%	\$0.00	County Purposes	ESTIMATED	\$6,700,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$168,747.72	0.61%	\$0.00	County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>3.330</b>	<b>\$27,839,778.32</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$28,494,970.89</b>
Total Taxable Valuation as of October 1, 2020 <u>\$839,075,306.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,579,304.56</u>		
Current Year Average Residential Assessment <u>\$289,246.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,661,365.97</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$21,900,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$27,982,061.41</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$512,909.48</u>		
0.734	0.752	2.45%			<b>Total Amount to be Raised by Taxes</b> <u>\$28,494,970.89</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>98.20%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u></u>		
\$6,135,292.00	\$6,310,471.28	2.86%	\$175,179.28		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2020 <u>27,640,796.18</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>27,953,326.99</u>		
\$0.00	\$2,175.13	#DIV/0!	\$2,175.13		% of Taxes Collected, CY 2020 <u>98.88%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$277,260.30</u>		

**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	54.26%	\$255,000.00	\$470,000.00	\$725,000.00	\$725,000.00							
08	Local Revenue	-23.50%	(\$85,301.29)	\$363,051.29	\$277,750.00	\$277,750.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$754,209.00	\$754,209.00	\$754,209.00							
08	Uniform Construction Code Fees	-20.52%	(\$29,167.00)	\$142,167.00	\$113,000.00	\$113,000.00							
<b>Special Revenue Items w/ Prior Written Consent</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	-38.19%	(\$214,498.85)	\$561,660.37	\$347,161.52	\$347,161.52							
08	Other Special Items	-14.38%	(\$24,561.69)	\$170,745.73	\$146,184.04	\$146,184.04							
15	Receipts from Delinquent Taxes	-52.66%	(\$240,303.02)	\$456,303.02	\$216,000.00	\$216,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	2.86%	\$175,179.28	\$6,135,292.00	\$6,310,471.28	\$6,310,471.28							
07	Minimum Library Tax	1.68%	\$4,694.20	\$279,805.41	\$284,499.61	\$284,499.61							
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								
	<b>Total</b>	<b>-1.70%</b>	<b>(\$158,958.37)</b>	<b>\$9,333,233.82</b>	<b>\$9,174,275.45</b>	<b>\$9,174,275.45</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	2.00	10.00	2.64%	\$15,559.00	\$588,635.45	\$604,194.45	\$576,510.00	\$27,684.45							
21		2.00	-8.39%	(\$2,300.00)	\$27,400.00	\$25,100.00	\$25,100.00								
22		8.00	-20.01%	(\$19,700.00)	\$98,435.00	\$78,735.00	\$78,735.00								
23			4.71%	\$69,400.00	\$1,474,900.00	\$1,544,300.00	\$1,544,300.00								
25	18.00	27.00	4.24%	\$81,011.14	\$1,910,561.38	\$1,991,572.52	\$1,979,410.00	\$12,162.52							
26		2.00	-6.06%	(\$54,990.00)	\$907,740.00	\$852,750.00	\$567,750.00	\$285,000.00							
27			-90.03%	(\$102,006.44)	\$113,306.44	\$11,300.00	\$11,300.00								
28		1.00	-73.02%	(\$92,140.00)	\$126,190.00	\$34,050.00	\$9,050.00	\$25,000.00							
29			1.61%	\$4,520.00	\$280,000.00	\$284,520.00	\$284,520.00								
30			#DIV/0!	\$0.00		\$0.00									
31			-8.47%	(\$25,000.00)	\$295,300.00	\$270,300.00	\$270,300.00								
32			3.89%	\$11,981.61	\$308,018.39	\$320,000.00	\$320,000.00								
35			#DIV/0!	\$0.00		\$0.00									
36			5.18%	\$35,010.00	\$675,300.00	\$710,310.00	\$710,310.00								
37			#DIV/0!	\$0.00		\$0.00									
42			12.27%	\$105,274.00	\$857,700.00	\$962,974.00	\$962,974.00								
43			-0.29%	(\$434.16)	\$152,034.16	\$151,600.00	\$151,600.00								
44			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
45			-2.43%	(\$19,950.00)	\$819,610.00	\$799,660.00	\$799,660.00								
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			0.91%	\$4,623.52	\$508,285.96	\$512,909.48	\$512,909.48								
55			#DIV/0!	\$0.00		\$0.00									
Total	20.00	50.00	0.12%	\$10,858.67	\$9,163,416.78	\$9,174,275.45	\$8,824,428.48	\$349,846.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
			<b>X</b>	Various due to COVID		

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	12	\$580,600.00	0.07%	15A Public Schools	4	\$22,790,900.00	24.55%
2 Residential	2,594	\$750,305,700.00	89.42%	15B Other Schools	1	\$3,717,700.00	4.00%
3A/3B Farm			0.00%	15C Public Property	79	\$20,164,700.00	21.72%
4A Commercial	177	\$80,252,600.00	9.56%	15D Church and Charities	13	\$26,453,900.00	28.49%
4B Industrial	2	\$517,600.00	0.06%	15E Cemeteries & Graveyards			0.00%
4C Apartments	9	\$6,529,700.00	0.78%	15F Other Exempt	27	\$19,721,700.00	21.24%
5A/5B Railroad		\$905,000.00	0.11%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,794</b>	<b>\$839,091,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>124</b>	<b>\$92,848,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				97.96%			
Equalized Valuation, Taxable Properties				\$856,565,128.62			
Total # of property tax appeals filed in 2020				County Tax Board	26.00		
				State Tax Court	1.00		
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2020				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				11.07%			

<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 2020 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)	2.00	4.00	275,563.52	\$173,737.06		\$69,507.50	\$18,420.00	\$13,898.96
Police Officers (Including Superior Officers)	15.00		2,148,624.24	\$1,449,078.00	\$35,000.00	\$419,740.00	\$126,080.00	\$118,726.24
Fire Fighters (Including Superior Officers)	2.00	19.00	197,471.00	\$126,200.00	\$1,000.00	\$36,555.00	\$23,540.00	\$10,176.00
All Other Union Employees not listed above	1.00	7.00	291,201.50	\$172,300.00		\$69,507.50	\$35,610.00	\$13,784.00
All Other Non-Union Employees not listed above		20.00	105,840.00	\$98,000.00				\$7,840.00
<b>Totals</b>	<b>20.00</b>	<b>50.00</b>	<b>3,018,700.26</b>	<b>\$2,019,315.06</b>	<b>\$36,000.00</b>	<b>\$595,310.00</b>	<b>\$203,650.00</b>	<b>\$164,425.20</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	10.00	\$11,330.00	\$113,300.00	10.00	\$11,073.00	\$110,730.00
Parent & Child	2.00	\$0.00	\$0.00	2.00	\$21,585.12	\$43,170.24
Employee & Spouse (or Partner)	6.00	\$22,112.00	\$132,672.00	6.00	\$23,891.58	\$143,349.48
Family	2.00	\$30,660.00	\$61,320.00	2.00	\$30,231.12	\$60,462.24
Employee Cost Sharing Contribution (enter as negative - )			(\$110,950.00)			(\$100,422.93)
<b>Subtotal</b>	<b>20.00</b>		<b>\$196,342.00</b>	<b>20.00</b>		<b>\$257,289.03</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	43	\$10,888.00	\$468,184.00	43	\$10,348.00	\$444,964.00
Parent & Child	2	\$16,146.00	\$32,292.00	2	\$17,844.00	\$35,688.00
Employee & Spouse (or Partner)	3	\$19,358.00	\$58,074.00	3	\$19,152.00	\$57,456.00
Family	9	\$34,944.00	\$314,496.00	9	\$32,592.00	\$293,328.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>57.00</b>		<b>\$873,046.00</b>	<b>57.00</b>		<b>\$831,436.00</b>
<b>GRAND TOTAL</b>	<b>77.00</b>		<b>\$1,069,388.00</b>	<b>77.00</b>		<b>\$1,088,725.03</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  
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	805.00	\$313,933.57	x		
Fire	63.00	\$6,624.30	x		
Administration	13.75	\$2,229.80	x		
Non-Union	29.80	\$9,239.96		x	
<b>Totals</b>	911.55	\$332,027.63			
<b>Total Funds Reserved as of end of 2020</b>		\$6,851.00			
<b>Total Funds Appropriated in 2021</b>					

UFB-9 Accumulated Absence Liability

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,245,000.00	\$8,245,000.00				
Regional School Debt						
Utility Fund Debt						
Arts and Culture		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$50,000.00	\$50,000.00				
Notes Outstanding	\$1,440,455.00	\$1,440,455.00				
Bonds Outstanding	\$2,481,000.00	\$2,427,615.96				
Loans and Other Debt	\$48,113.74	\$48,113.74				
<b>Total (Current Year)</b>	<b>\$12,264,568.74</b>	<b>\$8,298,384.04</b>				
Population (2010 census)	<u>7,473</u>					
Per Capita Gross Debt	<u>\$1,641.18</u>					
Per Capita Net Debt	<u>\$530.74</u>					
3 Yr. Average Property Valuation		<u>\$839,371,145.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.47%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$60,000.00			
Bond Anticipation Notes - Interest			\$10,525.00			
Bonds - Principal			\$648,000.00	\$210,000.00	\$220,000.00	\$1,403,000.00
Bonds - Interest			\$66,825.00	\$52,840.00	\$47,590.00	\$149,490.00
Loans & Other Debt - Principal			\$13,406.56	\$13,676.02	\$21,031.16	
Loans & Other Debt - Interest			\$895.58	\$626.10	\$422.01	
<b>Total</b>			<b>\$799,652.14</b>	<b>\$277,142.12</b>	<b>\$289,043.17</b>	<b>\$1,552,490.00</b>
Total Principal			\$721,406.56	\$223,676.02	\$241,031.16	\$1,403,000.00
Total Interest			\$78,245.58	\$53,466.10	\$48,012.01	\$149,490.00
% of Total Current Year Budget			<u>8.72%</u>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<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 - 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	Borough of Audubon	Municipal Court		1/1/2021	12/31/2023	\$148,600.00
Receiving	Borough of Audubon	Department of Public Works		2/1/2020	1/31/2025	\$931,274.00
Receiving	Camden County Imp Auth	Chief Financial Officer		4/1/2021	12/31/2023	\$18,000.00

**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



**USER FRIENDLY BUDGET SECTION - Notes**

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