State of New Jersey
Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 0417 Haddonfield Borough - County of Camden — Introduced

Municode: 0417 **Filename:** 0417_fbi_2018.xlsm

Website:

Phone Number: 856-429-4700

Mailing Address: 242 Kings Highway East

Email the UFB if not using Outlook

Municipality: Haddonfield **State:** NJ **Zip:** 08033

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Neil		Rochford	5/17/2021	nrochford@haddonfield-nj.gov

Chief Administrative Officer

Sharon		McCullough		smccullough@haddonfield-nj.gov

Chief Financial Officer

Terry		Henry		thenry@haddonfield-nj.gov

Municipal Clerk

Deanna		Bennett		dbennett@haddonfield-nj.gov

Registered Municipal Accountant

Robert		Maron		rmarrone@bowmanllp.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Moscatelli	5/17/2021	jmoscatelli@haddonfield-nj.gov
Jeffery		Kasko	5/17/2021	nrochford@haddonfield-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.460	$10,384,661.85	15.36%	$2,261.70
Municipal Library	0.033	$755,368.68	1.12%	$162.25
Municipal Open Space	0.005	$112,682.50	0.17%	$24.58
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)		$250,000.00	0.37%	$0.00
Local School District	1.641	$36,962,235.00	54.67%	$8,068.36
Regional School District			0.00%	$0.00
County Purposes	0.830	$18,691,914.13	27.65%	$4,080.89
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.021	$456,529.33	0.68%	$103.25
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2017 Budget)	2.990	$67,613,391.49	100.00%	$14,701.04

Total Taxable Valuation as of October 1, 2017 $2,269,613,150.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $491,673.66

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.460	0.505	9.70%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$10,384,661.85	$11,452,929.72	10.29%	$1,068,267.87

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$2,261.70	$2,480.99	9.70%	$219.29

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		$11,452,929.72
Municipal Library		
Municipal Open Space	ESTIMATED	$116,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	$250,000.00
Local School District	ESTIMATED	$38,461,692.40
Regional School District		
County Purposes	ESTIMATED	$19,562,132.70
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$69,842,754.82

Revenue Anticipated, Excluding Tax Levy	6,836,481.58
Budget Appropriations, before Reserve for Uncollected Taxes	16,955,414.12
Total Non-Municipal Tax Levy	$58,389,825.10
Amount to be Raised by Taxes - Before RUT	$68,508,757.64
Reserve for Uncollected Taxes (RUT)	$1,333,996.61
Total Amount to be Raised by Taxes	$69,842,754.25
% of Tax Collections used to Calculate RUT	98.09%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	67,498,138.10
Total Tax Levy, CY 2017	68,088,612.99
% of Taxes Collected, CY 2017	99.13%
Delinquent Taxes - December 31, 2017	$591,564.59

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	18.10%	$316,000.00	$1,746,000.00	$2,062,000.00	$2,062,000.00							
08	Local Revenue	-28.55%	($302,534.66)	$1,059,534.66	$757,000.00	$757,000.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$981,024.00	$981,024.00	$981,024.00							
08	Uniform Construction Code Fees	-36.28%	($125,240.00)	$345,240.00	$220,000.00	$220,000.00							
	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	36.56%	$105,071.97	$287,385.61	$392,457.58	$392,457.58							
08	Other Special Items	13.46%	$230,000.00	$1,709,000.00	$1,939,000.00	$1,939,000.00							
15	Receipts from Delinquent Taxes	-42.32%	($355,774.09)	$840,774.09	$485,000.00	$485,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.08%	($741,395.45)	$12,194,325.17	$11,452,929.72	$11,452,929.72							
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	-4.56%	($873,872.23)	$19,163,283.53	$18,289,411.30	$18,289,411.30	$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 Full-Time	Budgeted 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	8.00	17.00	-0.49%	($5,103.00)	$1,045,309.00	$1,040,206.00	1,020,206.00	$20,000.00							
21	Land-Use Administration	2.00		20.70%	$26,466.00	$127,859.00	$154,325.00	154,325.00								
22	Uniform Construction Code		2.00	12.49%	$19,700.00	$157,775.00	$177,475.00	177,475.00								
23	Insurance			0.84%	$23,025.00	$2,738,900.00	$2,761,925.00	2,761,925.00								
25	Public Safety	34.00	41.00	-2.38%	($83,895.98)	$3,524,115.00	$3,440,219.02	3,430,320.00	$9,899.02							
26	Public Works	16.00	1.00	6.89%	$167,662.19	$2,434,227.61	$2,601,889.80	2,247,250.00	$354,639.80							
27	Health and Human Services			623.93%	$10,918.76	$1,750.00	$12,668.76	2,750.00	$9,918.76							
28	Parks and Recreation			3.15%	$2,300.00	$73,090.00	$75,390.00	75,390.00								
29	Education (including Library)			0.00%	$0.00	$890,000.00	$890,000.00	$890,000.00								
30	Unclassified			16.67%	$15,000.00	$90,000.00	$105,000.00	105,000.00								
31	Utilities and Bulk Purchases			10.06%	$41,500.00	$412,500.00	$454,000.00	454,000.00								
32	Landfill / Solid Waste Disposal			-1.15%	($4,000.00)	$349,000.00	$345,000.00	$345,000.00								
35	Contingency			#DIV/0!	$0.00	$0.00	$0.00									
36	Statutory Expenditures			6.54%	$71,042.31	$1,086,257.69	$1,157,300.00	1,157,300.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			#DIV/0!	$0.00		$0.00									
43	Court and Public Defender			5.36%	$3,000.00	$56,000.00	$59,000.00	$59,000.00								
44	Capital			12.85%	$257,700.00	$2,005,000.00	$2,262,700.00	2,262,700.00								
45	Debt			29.06%	$319,315.00	$1,099,000.00	$1,418,315.00	$1,418,315.00								
46	Deferred Charges			#DIV/0!	$0.54		$0.54	$0.54								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			2.64%	$34,340.34	$1,299,656.84	$1,333,997.18	$1,333,997.18								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	60.00	61.00	5.17%	$898,971.16	$17,390,440.14	$18,289,411.30	$17,894,953.72	$394,457.58	$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**
				none		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	47	$8,370,100.00	0.37%
2	Residential	4,105	$2,035,179,200.00	89.67%
3A/3B	Farm	0	$0.00	0.00%
4A	Commercial	287	$206,476,900.00	9.10%
4B	Industrial	0	$0.00	0.00%
4C	Apartments	12	$13,906,800.00	0.61%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	1	$5,680,150.00	0.25%
	Total	4,452	$2,269,613,150.00	100.00%

Average Ratio (%), Assessed to True Value	98.17%
Equalized Valuation, Taxable Properties	$2,311,921,309.97

Total # of property tax appeals filed in 2017	County Tax Board	9.00
	State Tax Court	1.00
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	$38,403.68

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	12	$59,375,600.00	8.52%
15B	Other Schools	5	$28,690,300.00	4.12%
15C	Public Property	83	$60,240,900.00	8.64%
15D	Church and Charities	29	$47,182,900.00	6.77%
15E	Cemeteries & Graveyards	3	$5,449,900.00	0.78%
15F	Other Exempt	32	$496,226,300.00	71.18%
	Total	164	$697,165,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 30.72%

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 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				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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 2017 Total Tax Rate
				none
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
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 2017 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 2017 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 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$0.00	$0.00	$0.00

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		3.00	0.00					
Supervisory Staff (Department Heads & Managers)	7.00	1.00	748,598.20	$566,000.00		$75,674.20	$40,419.00	$66,505.00
Police Officers (Including Superior Officers)	23.00		3,103,175.84	$1,885,900.00	$115,000.00	$515,793.65	$364,888.94	$221,593.25
Fire Fighters (Including Superior Officers)	8.00	12.00	811,127.15	$592,000.00	$25,000.00	$60,098.15	$64,469.00	$69,560.00
All Other Union Employees not listed above	16.00	1.00	1,371,248.60	$848,000.00	$63,000.00	$113,377.60	$247,231.00	$99,640.00
All Other Non-Union Employees not listed above	7.00	42.00	859,839.00	$586,000.00		$38,773.00	$166,211.00	$68,855.00
Totals	61.00	59.00	6,893,988.79	$4,477,900.00	$203,000.00	$803,716.60	$883,218.94	$526,153.25

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	13.00	$12,888.00	$167,544.00	19.00	$11,027.37	$209,520.00
Parent & Child	6.00	$22,056.00	$132,336.00	6.00	$22,094.00	$132,564.00
Employee & Spouse (or Partner)	10.00	$29,244.00	$292,440.00	14.00	$21,068.57	$294,960.00
Family	16.00	$33,132.00	$530,112.00	20.00	$33,252.00	$665,040.00
Employee Cost Sharing Contribution (enter as negative -)			($283,117.00)			($236,214.00)
Subtotal	45.00		$839,315.00	59.00		$1,065,870.00
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	73	$9,981.36	$728,639.28	68	$9,944.29	$676,211.72
Parent & Child	2	$17,544.00	$35,088.00			$0.00
Employee & Spouse (or Partner)	7	$24,468.00	$171,276.00	17	$24,049.41	$408,839.97
Family	8	$27,144.00	$217,152.00			$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	90.00		$1,152,155.28	85.00		$1,085,051.69
GRAND TOTAL	135.00		$1,991,470.28	144.00		$2,150,921.69

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
Totals	0.00	$0.00			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$46,546,000.00	$46,546,000.00	$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	$775,200.54		$775,200.54
Notes Outstanding	$21,370,800.00		$21,370,800.00
Bonds Outstanding	$5,106,000.00	$635.71	$5,105,364.29
Loans and Other Debt			$0.00
Total (Current Year)	$73,798,000.54	$46,546,635.71	$27,251,364.83

Population (2010 census)	11,659
Per Capita Gross Debt	$6,329.70
Per Capita Net Debt	$2,337.37
3 Yr. Average Property Valuation	$2,259,931,119.67
Net Debt as % of 3 Year Avg Property Valuation	1.21%

	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$212,313.00			
Bond Anticipation Notes - Interest	$534,270.00			
Bonds - Principal	$500,000.00	$600,000.00	$600,000.00	$2,700,000.00
Bonds - Interest	$171,400.00	$149,400.00	$125,400.00	$240,900.00
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$1,417,983.00	$749,400.00	$725,400.00	$2,940,900.00
Total Principal	$712,313.00	$600,000.00	$600,000.00	$2,700,000.00
Total Interest	$705,670.00	$149,400.00	$125,400.00	$240,900.00
% of Total Current Year Budget	7.75%			

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	Aa2		
Year of Last Rating	20		

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
	AUDUBON BOROUGH	MUNICIPAL COURT		1/1/2015		$59,000.00
	HADDONFIELD BOARD OF EDUCATION	SHARED DPW BLDG		1/1/2012		

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)