



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Browne	12/31/2018	jbrowne@delancotownship.com

Chief Administrative Officer

Richard	B	Schwab		rschwab@delancotownship.com
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Chief Financial Officer

Robert		Hudnell		rhudnell@delancotownship.com
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Municipal Clerk

Janice		Lohr		jloh@delancotownship.com
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Registered Municipal Accountant

Robert		Inverso		rsipas@concentric.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kate		Fitzpatrick	12/31/2019	kfitzpatrick@delancotownship.com
Marlene		Jass	12/31/2017	mjass@delancotownship.com
Michael		Templeton	12/31/2018	mtempleton@delancotownship.com
Robert		Dovey	12/31/2019	rdovey@delancotownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.980	\$3,859,175.00	31.95%	\$1,845.71
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$78,733.82	0.65%	\$37.67
Fire Districts (avg. rate/total levies)	0.083	\$325,000.00	2.69%	\$156.32
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.549	\$6,097,312.00	50.47%	\$2,917.36
Regional School District			0.00%	\$0.00
County Purposes	0.361	\$1,419,349.19	11.75%	\$679.90
County Library	0.034	\$132,017.94	1.09%	\$64.03
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$169,081.32	1.40%	\$80.99
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.070	\$12,080,669.27	100.00%	\$5,781.98

Total Taxable Valuation as of October 1, 2016 \$395,754,895.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$188,338.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.980	1.022	4.29%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,859,175.00	\$4,046,394.00	4.85%	\$187,219.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,845.71	\$1,924.81	4.29%	\$79.10

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,046,394.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$105,000.00
Fire Districts (total levies)	ESTIMATED	\$350,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,200,000.00
Regional School District		
County Purposes	ESTIMATED	\$1,685,000.00
County Library	ESTIMATED	\$140,000.00
County Board of Health		
County Open Space		\$175,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$12,701,394.00

Revenue Anticipated, Excluding Tax Levy	1,808,683.46
Budget Appropriations, before Reserve for Uncollected Taxes	5,408,028.46
Total Non-Municipal Tax Levy	\$8,655,000.00
Amount to be Raised by Taxes - Before RUT	\$12,254,345.00
Reserve for Uncollected Taxes (RUT)	\$444,458.11
Total Amount to be Raised by Taxes	\$12,698,803.11
% of Tax Collections used to Calculate RUT	96.50%

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	11,901,972.06
Total Tax Levy, CY 2016	12,138,546.82
% of Taxes Collected, CY 2016	98.05%
Delinquent Taxes - December 31, 2016	\$216,078.92

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	21.09%	\$179,258.80	\$850,000.00	\$1,029,258.80	\$950,000.00	\$79,258.80						
08	Local Revenue	-12.79%	(\$23,169.15)	\$181,169.15	\$158,000.00	\$158,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$403,822.00	\$403,822.00	\$403,822.00							
08	Uniform Construction Code Fees	-2.54%	(\$2,081.00)	\$82,081.00	\$80,000.00	\$80,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$100,850.05	\$14,161.46	\$14,161.46							
10	Public and Private Revenue	-85.96%	(\$86,688.59)		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-47.04%	(\$180,036.35)	\$382,736.35	\$202,700.00	\$202,700.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.62%	(\$66,772.94)	\$4,110,576.94	\$4,043,804.00	\$4,043,804.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$79,150.98		\$79,150.98		\$79,150.98						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.64%	(\$100,338.25)	\$6,111,235.49	\$6,010,897.24	\$5,852,487.46	\$158,409.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	3.38	10.00	-0.43%	(\$3,210.00)	\$747,860.00	\$744,650.00								
21	Land-Use Administration	0.50	1.00	1.77%	\$990.00	\$56,010.00	\$57,000.00	\$57,000.00							
22	Uniform Construction Code	1.00		-2.88%	(\$3,555.00)	\$123,535.00	\$120,000.00	\$120,000.00							
23	Insurance			1.31%	\$9,340.00	\$711,660.00	\$721,000.00	\$721,000.00							
25	Public Safety	13.00	11.00	-2.42%	(\$36,876.99)	\$1,523,766.99	\$1,486,890.00	\$1,486,010.00	\$880.00						
26	Public Works	5.00	3.00	-15.78%	(\$86,270.10)	\$346,562.10	\$460,292.00	\$460,292.00							
27	Health and Human Services	0.06		5.85%	\$390.00	\$10,085.00	\$10,675.00	\$10,675.00							
28	Parks and Recreation	0.06		76.28%	\$75,137.88	\$98,500.00	\$34,285.00	\$34,285.00							
29	Education (including Library)			-100.00%	(\$601.00)	\$601.00	\$0.00	\$100.00							
30	Unclassified			0.00%	\$0.00	\$100.00	\$100.00	\$206,100.00							
31	Utilities and Bulk Purchases			4.87%	\$9,570.00	\$196,530.00	\$206,100.00	\$206,100.00							
32	Landfill / Solid Waste Disposal			4.47%	\$11,734.50	\$262,546.96	\$274,281.46	\$261,000.00	\$13,281.46						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			9.50%	\$36,175.00	\$380,820.00	\$416,995.00	\$416,995.00							
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender		4.00	4.24%	\$3,235.00	\$52,765.00	\$55,000.00	\$55,000.00							
44	Capital			1600.00%	\$160,000.00	\$10,000.00	\$170,000.00	\$170,000.00							
45	Debt			4.38%	\$25,628.86	\$585,338.04	\$610,966.90	\$591,910.00	\$19,056.90						
46	Deferred Charges			145.21%	\$34,850.00	\$24,000.00	\$38,850.00	\$38,850.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.48%	\$6,462.00	\$437,997.00	\$444,459.00	\$444,459.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	23.00	29.00	4.20%	\$242,200.15	\$5,768,697.09	\$6,010,897.24	\$5,838,326.00	\$14,161.46	\$158,409.78	\$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	Police Dept - Salary & Wage	\$56,305.00	Anticipate filling all budgeted vacancies in 2017
X	Public Works - Salary & Wage	\$55,315.00	2017 is budgeted for the lower number of employees now in place
X	Construction Code - Other Expenses	\$11,000.00	Based on anticipation of paying third party sub-code/inspectors for anticipated new construction
X	Public Employee Retirement System	\$4,250.00	Assume a one-time drop in this bill
X	Bond Interest	\$10,588.00	Note payoff will reduce interest payment.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	176	\$3,818,200.00	0.96%
2 Residential	1,784	\$338,704,300.00	85.58%
3A/3B Farm	8	\$900,300.00	0.23%
4A Commercial	40	\$19,558,000.00	4.94%
4B Industrial	13	\$31,794,100.00	8.03%
4C Apartments	3	\$979,900.00	0.25%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$95.00	0.00%
Total	2,025	\$395,754,895.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$10,020,600.00	20.79%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	63	\$16,195,100.00	33.61%
15D Church and Charities	8	\$2,587,400.00	5.37%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	20	\$19,384,900.00	40.23%
Total	95	\$48,188,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 12.18%

Average Ratio (%), Assessed to True Value	94.78%
Equalized Valuation, Taxable Properties	\$417,551,060.35
Total # of property tax appeals filed in 2016	6.00
County Tax Board	3.00
State Tax Court	1.00
Number of 2016 County Tax Board decisions appealed to Tax Court	3.00
Number of pending property tax appeals in State Tax Court	3.00
Amount paid out by municipality for tax appeals in 2016	\$2,149.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
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

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments In Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PIL/OT) - Long Term Tax Exemptions													
Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes If Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes If Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes If Billed In Full	2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes If Billed In Full	2016 Total Tax Rate								
TC 24 VBI Delaware Urban Renewal LLC	AE (Income)	\$183,229.92	\$3,681,100.00	\$13,089.77																											
Liberal Springs	AE (Income)	\$36,255.00	\$8,678,000.00	\$26,414.60																											
Zachary's Pizzeria LLC	AE (Income)	\$7,722.27	\$1,672,600.00	\$81,716.79																											
Total Long Term Exemptions - Column Total					227,207.19	14,031,700.00	431,141.16	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL					\$0.00	\$0.00	\$431,141.16

**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		5.00	52,664.00	\$15,000.00		\$1,455.00	\$35,509.00	\$700.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	310,790.00	\$229,112.00		\$22,250.00	\$48,448.00	\$10,980.00
Police Officers (Including Superior Officers)	12.00		1,666,475.00	\$1,022,000.00	\$199,487.00	\$236,855.00	\$159,133.00	\$49,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	4.00		325,798.00	\$195,285.00	\$24,100.00	\$18,945.00	\$78,108.00	\$9,360.00
All Other Non-Union Employees not listed above	5.00	23.00	651,529.00	\$458,053.00		\$45,490.00	\$126,026.00	\$21,960.00
Totals	23.00	29.00	3,007,256.00	\$1,919,450.00	\$223,587.00	\$324,995.00	\$447,224.00	\$92,000.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	7.00	\$12,038.00	\$84,266.00	3.00	\$14,418.00	\$43,254.00
Parent & Child	4.00	\$20,921.00	\$83,684.00	5.00	\$25,099.00	\$125,495.00
Employee & Spouse (or Partner)	2.00	\$23,916.00	\$47,832.00	3.00	\$22,494.00	\$67,482.00
Family	9.00	\$33,134.00	\$298,206.00	11.00	\$32,082.00	\$352,902.00
Employee Cost Sharing Contribution (enter as negative -)			(\$103,632.00)			(\$105,031.00)
Subtotal	22.00		\$410,356.00	22.00		\$484,102.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$12,332.00	\$12,332.00	1	\$11,861.00	\$11,861.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$24,541.00	\$24,541.00	1	\$23,745.00	\$23,745.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,364.00)			(\$1,260.00)
Subtotal	2.00		\$35,509.00	2.00		\$34,346.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$16,087.00	\$16,087.00	3	\$8,211.00	\$24,633.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$9,310.00	\$27,930.00	1	\$12,971.00	\$12,971.00
Family	1	\$41,500.00	\$41,500.00	1	\$21,564.00	\$21,564.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	5.00		\$85,517.00	5.00		\$59,168.00
GRAND TOTAL	29.00		\$531,382.00	29.00		\$577,616.00

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)?

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

YES	YES
YES	YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department	174.00	\$53,992.28	X		
Public Works Department	1548.00	\$90,144.01	X		
Administration	373.00	\$69,806.53		X	
Totals	2095.00	\$213,942.82			
Total Funds Reserved as of end of 2016		\$99,998.68			
Total Funds Appropriated in 2017		\$100.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$5,180,000.00	\$5,180,000.00	\$0.00
Regional School Debt			\$0.00
Utility Fund Debt			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
Municipal Purposes			
Debt Authorized			\$0.00
Notes Outstanding	\$622,250.00		\$622,250.00
Bonds Outstanding	\$1,350,000.00		\$1,350,000.00
Loans and Other Debt	\$259,836.88		\$259,836.88
Total (Current Year)	\$7,412,086.88	\$5,180,000.00	\$2,232,086.88
Population (2010 census)	4,283		
Per Capita Gross Debt	\$1,730.58		
Per Capita Net Debt	\$521.15		
3 Yr. Average Property Valuation	\$416,315,199.00		
Net Debt as % of 3 Year Avg Property Valuation			0.54%

Description	Current Year	2018	2019	All Additional Future												
	Budget	Budget	Budget	Years' Budgets												
Utility Fund - Principal																
Utility Fund - Interest																
Bond Anticipation Notes - Principal	\$80,750.00															
Bond Anticipation Notes - Interest	\$7,160.00															
Bonds - Principal	\$450,000.00	\$450,000.00	\$450,000.00													
Bonds - Interest	\$54,000.00	\$36,000.00	\$18,000.00													
Loans & Other Debt - Principal	\$13,929.46	\$14,209.44	\$14,495.05	\$217,202.93												
Loans & Other Debt - Interest	\$5,127.44	\$4,847.45	\$4,561.85	\$30,536.73												
Total	\$610,966.90	\$505,056.89	\$487,056.90	\$247,739.66												
Total Principal	\$544,679.46	\$464,209.44	\$464,495.05	\$217,202.93												
Total Interest	\$66,287.44	\$40,847.45	\$22,561.85	\$30,536.73												
% of Total Current Year Budget	10.16%															
Debt Not Listed Above																
Total Guarantees - Governmental																
Total Guarantees - Other																
Total Capital/Equipment Leases																
Total Other																
<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td align="center">A1</td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td align="center">2010</td> <td></td> <td></td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating	A1			Year of Last Rating	2010		
Bond Rating	Moody's	Standard & Poors	Fitch													
Rating	A1															
Year of Last Rating	2010															

Mark "X" if Municipality has no bond rating

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	Willingboro Twp	Animal control		2/1/2015	1/30/2018	\$9,000.00
Receiving	Mt. Holly Twp	Code Enforcement/Zoning		1/1/2016	12/31/2018	\$9,738.00
Receiving	Mt. Holly Twp	Constr. Code/Bldg Sub-code		1/1/2015	12/31/2018	\$16,230.00
Receiving	Willingboro Twp	Vehicle Repairs	As needed. Paid based on usage			
Receiving	Willingboro Twp	Storm sewer repairs	As needed. Paid based on usage			
Receiving	Beverly City	Vehicle Fuel	Various agencies of the 3 municipalities			
Receiving	Riverside Twp	Vehicle Fuel	use Delanco pumps and on billed based			
Receiving	Delran Twp	Vehicle Fuel	on usage plus a per gallon service chge			\$27,000.00
Receiving	Willingboro Twp	Leaf composting	Offset by in-kind services			
Receiving	Edgewater Park Twp	Leaf composting				\$6,000.00
Receiving	Beverly City	Leaf composting				\$5,000.00

USER FRIENDLY BUDGET SECTION - Notes

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