Introduced – March 17 2025
Public Hearing – April 21, 2025

DELANCO TOWNSHIP

2025 BUDGET MESSAGE

The attached proposed 2025 budget detailed spreadsheet is intended to properly fund all existing Township operations. This budget and its tax impact is based on the budget decision of the Township Committee and does not include taxes levied to support budgets adopted by the School, County, Fire, or other taxing entities. A brief summary is as follows:

	2025 Proposed	Prior year comparison
Appropriations -	$8,048,972 -	Incr. $156,077 (2.0%)
(exclusive of specific project grants & reserves that offset approps)		
Non-tax Revenues-	$2,648,637 -	Decr. ($94,121) (7.9%)
(exclusive of specific project grants & reserves that offset revs)		
Includes Overall Surplus used - $1,850,000		
Appropriated Surplus from Operations -	$1,600,000 -	Decr. ($215,000) (11.9%)
Surplus from "Deferred School Tax" Collections - (See explanation on last page.)	$250,000 -	Not used in prior year.

Municipal Tax Levy (diff. between Approps. and Non-tax revs) - $5,400,335 - Incr. $250,198 (4.9%)

Total Assessed Value (ratables) - $449,294,064 - Incr. $222,164 (0.035%)

Mun. Tax Rate (Tax Levy divided by Assessed Value) - $1.202 per $100 value - Incr. $0.055 (4.8%)
Ave residential assessment - $190,000 – Mun.Tax total amount - $2,283.42 - Incr. $104.42 (4.8%)

MAJOR CHANGES –

- There was virtually NO increase in Ratables this year as all new housing and new warehouses were added in the prior couple years. Therefore, this budget does not have the benefit of having the Tax Levy spread out over a larger tax base to help moderate the rate increase.

REVENUES

- The available Fund Balance (surplus) from 2024 operations is lower than the prior year - $3,887,162 vs $4,110,155. The Surplus used (appropriated) in the 2025 budget from that source is $1,600,000 which is 41% of that available amount. Last year's budget used 44%. However, to help offset the lower amount from operations, and to help offset the one-time increased costs for Capital items (as described in the Appropriations section) in the Capital Improvement Fund (CIF), $250,000 was allocated to the Surplus via a mechanism labeled by the State as "Deferred School Tax" Collections (see detailed explanation on the last page).
- State Aid reverted back to the amount received for a number of years, through 2022. The State provided additional funds in the last two years, but not for 2025. This results in a $42,121 DECREASE in this revenue.

- Construction permit fees are now back to normal with major development ending. Therefore, our budget amount is reduced by $51,000.
- Other license and fee collections are also lower due to less activity resulting in a reduction of $10,000.
- Finally, the amount that can be budgeted for anticipated collection of Delinquent Taxes is $24,000 lower. The benefit is that current tax collections are higher than in the past, which is why there is less to collect as delinquent.
- An amount of $114,300 is budgeted as a Revenue labeled Reserve for Debt Service. This reflects the receipt from our neighbor Beverly City under a Shared Service Agreement for the purchase of a Street Sweeper to be used by both municipalities. This amount is also budgeted in the Debt Service Appropriation section as Payment of Notes, to pay against the amount borrowed for this purchase. As an offsetting entry, it has no impact on the calculation of the tax rate this year, but does reduce the future payment of debt service.

APPROPRIATIONS

- A major increase is the almost $200,000 or 6.4% in total salaries and wages for all departments. This is due to general raises agreed to aimed at retaining and attracting the type of employees that Delanco needs and deserves as there are many leaving due to retirement. New positions were also added to fill those anticipated vacancies. $120,000 of this increase supports 15 police officers with the goal of increasing to 16 officers by the end of the year.
- For the second year in a row, $80,000 was added to the Employee Health Insurance lines due to rate increases and added employees.
- There is a combined increase of $35,000 for the cost of trash collection and disposal. Rates for the collection contract have increased with the anticipation of significant increases in 2026 and the future. Rates at the County Landfill have also steadily increased.
- $130,000 for Parks & Grounds maintenance continues to be budgeted in the Current Fund vs the Open Space Trust Fund as was done until 2023, in order to free up money in that fund for future park acquisitions and improvements.
- For this year, $25,000 was added to support the planned Delanco Centennial Celebration during 2026, combined with the 250th Anniversary Celebration for the United States. An additional amount, equal or greater, is planned for the 2026 budget depending on the anticipated costs and potential donations.
- The Capital Improvement Fund allocation is $250,000 more than last year to provide the required 5% down payment money for borrowings for projects planned to be funded in 2025 – most for the planned purchase of the property at 401 Creek Rd; as well as for continued fully funded Road projects – in particular Delaware Ave in the area of the new Historic Waterfront Park to be constructed by this summer.
- Debt service on prior borrowings for capital projects is $330,000 less than the prior year. This year the payments are closer to the minimum required in order to help offset other increases.
- As usual, there must be an increase in the Reserve for Uncollected Taxes, this year by over $17,000, to cover the estimated amount of those do not pay their property tax this year, whether Township, County, School or Fire District tax.

Additional details on this budget proposal will be posted on the Delanco Township website www.delancotownship.com. Questions on any of this information can be addressed to any Committee member or the Administrator. The public hearing is scheduled for Monday, April 21 at 7:00 pm, at the start of the regular meeting. The Township Committee is looking for reaction and input from the public between now and then. Comments are encouraged at the scheduled public hearing, which may be the last opportunity for such input. Comments may be made via email, regular mail or by comments at the meeting. This introduced budget can be adopted that evening, with or without amendments.

"Deferred School Tax" Collections is a funding source based on an accounting process available to municipalities like Delanco, that collect the taxes levied by the local School District on a calendar year basis starting each January, but transmit the funds to the School District on a School budget calendar year starting each July. Normally, these funds from the "lag" between collection from taxpayers and payment to the School District, are used for cash flow purposes as part of what is called the Unappropriated Surplus.

State law permits the collecting municipality to count one-quarter of the School Tax levy as this revenue to offset local purpose taxes by appropriating it as part of the annual calculation of Appropriated Surplus. Its use has no impact on what the School District receives in property taxes. This Appropriated Surplus is a major portion of the revenue in a municipal budget that offsets appropriations and holds down the Amount to be Raised by Taxation (Tax Levy).

For 2025, there is $3,894,094 available as "Deferred School Tax" Collections. A number of years ago, the State required that a minimum of one-fourth of this source of funds be included in all eligible municipal budgets which, in Delanco, resulted in the use of $998,291 of the available amount. The 2014 budget used $245,000 more to provide funds to significantly increase the size of the Delanco Police Department. In 2019 $200,000 was used to support the initial funding of an annual Road Improvement program, which brought the total used to $1,443,291. For the 2025 budget, $250,000 additional is proposed for use to offset the one-time increase in Capital Improvement Funds, resulting in a new total of $1,693,291 used, which is less than 44% of the available "Deferred School Tax" Collections.

Introduced 3/17/2025

2025 MUNICIPAL BUDGET

Township of Delanco

Revenues	**2024 Adopted Budget**	2024 Actual	**2025 Introduced Budget**	$ Increase (Decrease)	% Increase (Decrease)
Appropriated Surplus from Operations	**1,815,000**	1,815,000.00	**1,600,000.00**	(215,000)	-11.85%
Incresed Use of Deferred School Taxes			**250,000.00**		
Licenses - Other	**35,000**	61,258.22	**40,000.00**	5,000	14.29%
Municipal Court	**30,000**	33,292.56	**33,000.00**	3,000	10.00%
Interest on Taxes	**40,000**	38,137.68	**35,000.00**	(5,000)	-12.50%
Apartment Rental Registration Fee	**50,000**	39,560.00	**35,000.00**	(15,000)	-30.00%
Municipal Property Tax Relief	**42,121**			(42,121)	-100.00%
Energy Receipts Tax	**408,637**	408,636.98	**408,637.00**		
Construction Code Fees	**175,000**	124,839.00	**124,000.00**	(51,000)	-29.14%
Transportation State Aid	**239,360**	239,360.00	**233,420.00**	(5,940)	-2.48%
Community Development Block Grant		125,000.00			
County History Grant	**5,629**	5,629.00	**5,200.00**	(429)	-7.62%
Recycling Tonnage Grant	**21,923**	21,923.10		(21,923)	-100.00%
Clean Communities		13,285.49			
Body Armor Replacement Fund Grant	**1,396**	1,395.83	**1,506.83**	111	7.95%
Bullet Proof Vest Grant	**1,470**	1,470.00	**2,717.15**	1,247	84.84%
Reserve for Debt Service			**114,300.00**	114,300	#DIV/0!
State Legislative Special Grant - FOD	**250,000**	250,000.00			
Delinquent Taxes	**147,000**	138,538.14	**123,000.00**	(24,000)	-16.33%
Total	**3,262,536**	3,317,326	**3,005,780.98**	(256,755)	-7.87%
Total without grants & reserves offset by expenditures	*2,742,758*	*2,810,834*	*2,648,637.00*	(94,121)	-3.43%
Tax Levy	**5,150,137**	5,564,968	**5,400,334.72**	250,198	4.86%
Total	**8,412,673**	8,882,294	**8,406,115.70**	(6,557)	-0.08%
Total without grants & reserves offset by expenditures	*7,892,895*	*8,375,801*	*8,048,971.72*	156,077	1.98%

	Adopted 2024	**Introduced 2025**		
Municipal Tax Levy	**5,150,137**	**5,400,334.72**	250,198	4.86%
Tax Levy Allowed	**5,346,871**	**5,400,335**	53,464	1.00%
(Over)/Under Maximum Tax Levy	**196,734**			
Net Valuation Taxable (Ratables)	**449,071,900**	**449,294,064**	222,164	0.05%
Tax Rate	**1.147**	**1.2020**	0.0550	4.79%
Increase/(Decrease)	**0.0205**	**0.0550**	0.034	167.45%
Ave. Assessed Value	**190,000**	**190,000**		
Municipal Taxes on Ave. Assessed Home	$ **2,179.30**	$ **2,283.72**	$ 104.41	4.79%
Tax Increase on Average Assessed Home	$ **39.04**	$ **104.42**	$ 65.38	167.45%

2025 MUNICIPAL BUDGET

Township of Delanco

Expenditures	Expenditures 2024 Adopted Budget	2024 Actual	2025 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
General Administration					
Salaries and Wages	155,000	168,809	260,000.00	105,000	67.74%
Other Expenses	42,000	44,764	42,350.00	350	0.83%
Mayor and Township Committee					
Salaries and Wages	15,000	15,550	18,600.00	3,600	24.00%
Other Expenses	1,500	1,354	1,500.00		
Township Clerk Office:					
Salaries and Wages	156,000	186,208	110,000.00	(46,000)	-29.49%
Other Expenses	44,000	20,117	37,800.00	(6,200)	-14.09%
Financial Administration					
Salaries and Wages	70,000	64,924	84,000.00	14,000	20.00%
Other Expenses	2,500	1,871	11,250.00	8,750	350.00%
Audit	30,000	30,000	30,000.00		
Computerized Data Processing	78,000	49,998	78,000.00		
Collection of Taxes					
Salaries and Wages	43,000	41,685	47,000.00	4,000	9.30%
Other Expenses	7,000	5,149	7,000.00		
Assessment of Taxes					
Salaries and Wages	33,000	29,473	28,790.00	(4,210)	-12.76%
Other Expenses	3,800	3,425	4,200.00	400	10.53%
Legal Services					
Other Expenses	85,000	75,742	95,000.00	10,000	11.76%
Engineer					
Other Expenses	65,000	60,937	65,000.00		
Planning Services					
Other Expenses	22,500	40,014	40,000.00	17,500	77.78%
Aid to Library					
Other Expenses	90,600	89,357	112,000.00	21,400	23.62%
Joint Land Use Board					
Salaries and Wages	78,000	84,156	52,000.00	(26,000)	-33.33%
Other Expenses	36,500	32,311	11,500.00	(25,000)	-68.49%
Insurance					
Liability Insurance	82,415	81,814	89,175.00	6,760	8.20%
Workers Compensation	131,385	130,440	135,205.00	3,820	2.91%
Employees Group (also O/S CAP)	659,678	606,875	707,200.00	47,522	7.20%
Health Benefits Waiver	20,000	15,000	20,000.00		
Municipal Court					
Salaries and Wages	73,000	71,206	75,000.00	2,000	2.74%
Other Expenses	10,175	10,162	13,500.00	3,325	32.68%
Public Defender					
Salaries & Wages	4,200	3,500	4,200.00		
Police					
Salaries & Wages	1,778,000	1,742,206	1,898,500.00	120,500	6.78%
Salaries & Wages - ARP					
Other Expenses	131,480	70,592	129,000.00	(2,480)	-1.89%
Office of Emergency Management					
Salaries and Wages	2,160	2,160	2,160.00		
Other Expenses	2,420	2,263	2,320.00	(100)	-4.13%
Ambulance Service Agreement	18,000	18,000	18,000.00		
Prosecutor					
Salaries and Wages					
Other Expenses	9,300	7,608	9,300.00		

2025 MUNICIPAL BUDGET

Township of Delanco

Expenditures	Expenditures 2024 Adopted Budget	2024 Actual	2025 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Road Repairs and Maintenance					
Salaries and Wages	**430,000**	388,256	**427,600.00**	(2,400)	-0.56%
Other Expenses	**110,000**	63,518	**52,000.00**	(58,000)	-52.73%
Shade Tree					
Salaries and Wages	**1,900**	1,707	**1,500.00**	(400)	-21.05%
Other Expenses	**46,000**	31,528	**30,000.00**	(16,000)	-34.78%
Solid Waste Collection					
Other Expenses	**154,000**	145,690	**150,640.00**	(3,360)	-2.18%
Public Buildings					
Salaries and Wages	**60,000**	65,092	**85,000.00**	25,000	41.67%
Other Expenses	**176,000**	183,488	**180,000.00**	4,000	2.27%
Vehicle Maintenance					
Other Expenses	**44,000**	26,161	**44,000.00**		
Animal Control Services					
Other Expenses	**5,000**	5,000	**5,000.00**		
Registrar of Vital Statistics					
Salaries and Wages	**5,600**	3,052	**4,000.00**	(1,600)	-28.57%
Other Expenses	**1,300**	375	**1,300.00**		
Parks and Playgrounds					
Salaries and Wages	**3,250**	2,995	**7,500.00**	4,250	130.77%
Other Expenses	**56,810**	56,810	**60,000.00**	3,190	5.62%
Contrib. to Delanco Youth Sports Assoc.					
Other Expenses	**5,000**	5,000	**5,000.00**		
Utilities:					
Electric	**50,000**	58,219	**65,000.00**	15,000	30.00%
Street Lighting	**85,000**	75,118	**85,000.00**		
Telephone	**20,000**	24,511	**25,000.00**	5,000	25.00%
Water	**12,000**	12,597	**14,000.00**	2,000	16.67%
Sewerage Disposal Costs	**100**		**100.00**		
Vehicle Fuel	**45,000**	49,985	**51,000.00**	6,000	13.33%
Landfill Disposal Costs	**225,000**	231,278	**235,415.00**	10,415	4.63%
Construction Office:					
Salaries and Wages	**74,000**	43,106	**75,000.00**	1,000	1.35%
Other Expenses	**25,000**	13,662	**25,000.00**		
Housing Officer					
Salaries and Wages	**6,200**	200	**100.00**	(6,100)	-98.39%
Inspection of Rentals & Cert of Habitability					
Salaries and Wages	**35,000**	34,953	**40,000.00**	5,000	14.29%
Other Expenses	**500**	48	**500.00**		
Social Security	**115,000**	123,212	**130,000.00**	15,000	13.04%
Accumulated Absences	**100**	100	**100.00**		
Celebration of Public Events			**25,000.00**	25,000	
Contribution to PFRS	**454,467.08**	454,467	**422,647.00**	(31,820)	-7.00%
Contribution to PERS	**139,216**	139,216	**139,768.00**	552	0.40%
Contribution to DCRP	**1,500**	834	**2,000.00**	500	33.33%
Total Inside CAP	**6,367,556.08**	6,047,847.54	**6,628,720.00**	261,164	4.10%
				CAP	6,645,299.57
				below CAP	16,579.57

2025 MUNICIPAL BUDGET

Township of Delanco

Expenditures	**Expenditures** 2024 Adopted Budget	2024 Actual	2025 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Outside CAP					
Recycling Tax	7,500	6,561	7,500.00		
Employees Group Med. Ins. (excess)	20,322		53,150.00	32,828	161.54%
Solid Waste Collection & Disposal (excess)			28,445.00	28,445	#DIV/0!
Stormwater Management					
Salaries and Wages	48,617	48,617	48,617.00		
Other Expenses	11,250	10,876	11,250.00		
SFSP Fire District	1,700	1,700	1,700.00		
Clean Communities		13,285			
Recycling Tonnage Grant	21,923	4,732			
Body Armor Replacement Fund Grant	1,395.83		1,506.83	111	7.95%
Bullet Proof Vest Grant	1,470		2,717.15	1,247	84.84%
Special Legislative Grant - FOD	250,000	233,063			
Transportation State Aid	239,360		233,420.00	(5,940)	-2.48%
County History Grant	5,629	5,171	5,200.00	(429)	-7.62%
Capital Improvement Fund	210,000	210,000	460,000.00	250,000	119.05%
Bond Anticipation Notes					
Principal	579,000	578,802	250,000.00	(329,000)	-56.82%
Interest	93,000	92,474	101,978.00	8,978	9.65%
Total Outside CAP	1,491,167	1,205,280	1,205,483.98	(285,683)	-19.16%
Subtotal	7,858,723	7,253,128	7,834,203.98	(24,519)	-0.31%
Reserve for Uncollected Taxes	553,950	553,950	571,911.72	17,962	3.24%
Total	8,412,673	7,807,078	8,406,115.70	(6,557)	-0.08%
Budget Summary					
Salaries and Wages	$ 3,071,927	$ 2,997,853	$ 3,269,567.00	197,640	6.43%
Other Expenses	$ 3,385,018	$ 3,117,748	$ 3,509,815.00	124,797	3.69%
Grants	$ 519,778	$ 256,250	$ 242,843.98	(276,934)	-53.28%
Capital	$ 210,000	$ 210,000	$ 460,000.00	250,000	119.05%
Debt Service & Deferred Charges	$ 672,000	$ 671,276	$ 351,978.00	(320,022)	-47.62%
Reserve for Uncollected Taxes	$ 553,950	$ 553,950	$ 571,911.72	17,962	3.24%
	8,412,673	7,807,078	$ 8,406,115.70	(6,557)	-0.08%
Total without grants & reserves w/offsets	$ 7,892,895	$ 7,550,827	$ 8,048,972	156,077	1.98%