



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**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
Kenneth		Paris	12/31/2016	

**Chief Administrative Officer**

Jeffrey	S.	Hatcher		<input type="text" value="jhatcher@delrantownship.org"/>
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**Chief Financial Officer**

Linda	W.	Lewis		<input type="text" value="llewis@delrantownship.org"/>
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**Municipal Clerk**

Jamey		Eggers		<input type="text" value="jeggers@delrantownship.org"/>
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**Registered Municipal Accountant**

Robert	S.	Marrone		<input type="text" value="rmarrone@bowmanllp.com"/>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary		Catrambone	12/31/2016	
Lona		Pangia	12/31/2016	
Patricia		Kolodi	12/31/2018	
Michael		Schwartz	12/31/2018	
Daniel		O'Connell	12/31/2018	



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

**2015 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<b>Calendar Year Tax Rate</b>	<b>Calendar Year Tax Levy</b>	<b>% of Total Levy</b>	<b>Avg Residential Taxpayer Impact</b>
Municipal Purpose Tax	0.765	\$10,722,000.00	21.24%	\$1,605.25
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.023	\$325,000.00	0.64%	\$48.26
Fire Districts (avg. rate/total levies)	0.155	\$2,167,138.00	4.29%	\$325.25
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.209	\$30,910,794.00	61.23%	\$4,635.29
Regional School District			0.00%	\$0.00
County Purposes	0.376	\$5,250,425.59	10.40%	\$788.98
County Library	0.035	\$489,179.81	0.97%	\$73.44
County Board of Health			0.00%	\$0.00
County Open Space	0.044	\$615,424.80	1.22%	\$92.33
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.607</b>	<b>\$50,479,962.20</b>	<b>100.00%</b>	<b>\$7,568.80</b>

Total Taxable Valuation as of October 1, 2015	<u>\$1,399,747,792.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$209,836.41</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.765	0.766	0.13%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,722,000.00	\$10,721,786.27	0.00%	(\$213.73)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,605.25	\$1,607.35	0.13%	\$2.10

Sheet UFB-1

**Current Year 2016 Budget**

<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
Municipal Purpose Tax	ACTUAL	\$10,721,786.27
Municipal Library		
Municipal Open Space	ACTUAL	\$325,000.00
Fire Districts (total levies)	ACTUAL	\$2,093,347.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$32,373,456.00
Regional School District		
County Purposes	ESTIMATED	\$6,577,456.26
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$52,091,045.53</b>

Revenue Anticipated, Excluding Tax Levy	2,571,431.36
Budget Appropriations, before Reserve for Uncollected Taxes	14,365,311.65
Total Non-Municipal Tax Levy	\$41,369,259.26
Amount to be Raised by Taxes - Before RUT	\$53,163,139.55
Reserve for Uncollected Taxes (RUT)	\$2,377,123.25
<b>Total Amount to be Raised by Taxes</b>	<b>\$55,540,262.80</b>

% of Tax Collections used to Calculate RUT	<u>95.72%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	50,200,235.92
Total Tax Levy, CY 2015	50,922,767.81
% of Taxes Collected, CY 2015	<u>98.58%</u>
Delinquent Taxes - December 31, 2015	<u>\$682,748.77</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.19%	\$440,000.00	\$2,560,000.00	\$3,000,000.00	\$3,000,000.00	\$0.00	SEWER					
08	Local Revenue	-28.13%	(\$165,378.39)	\$587,878.39	\$422,500.00	\$422,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,279,101.00	\$1,279,101.00	\$1,279,101.00							
08	Uniform Construction Code Fees	-64.18%	(\$215,000.00)	\$335,000.00	\$120,000.00	\$120,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$5,500.00		\$5,500.00	\$5,500.00							
10	Public and Private Revenue	62.32%	\$200,692.94	\$322,037.42	\$522,730.36	\$522,730.36							
08	Other Special Items	82.24%	\$100,000.00	\$121,600.00	\$221,600.00	\$221,600.00							
15	Receipts from Delinquent Taxes	-35.00%	(\$161,563.29)	\$461,563.29	\$300,000.00	\$300,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	11.76%	\$1,493,587.05	\$12,705,199.22	\$14,198,786.27	\$10,721,786.27		\$3,477,000.00					
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$325,000.00	\$325,000.00		\$325,000.00						
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>9.08%</b>	<b>\$1,697,838.31</b>	<b>\$18,697,379.32</b>	<b>\$20,395,217.63</b>	<b>\$16,593,217.63</b>	<b>\$325,000.00</b>	<b>\$3,477,000.00</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			254.39%	\$2,976,523.73	\$1,170,040.63	\$4,146,564.36	\$1,426,356.36			\$2,720,208.00					
21	1.00		-1.14%	(\$1,136.48)	\$99,811.48	\$98,675.00	\$98,675.00								
22	1.00	4.00	8.72%	\$22,008.00	\$252,305.00	\$274,313.00	\$274,313.00								
23			6.08%	\$100,958.00	\$1,659,721.00	\$1,760,679.00	\$1,760,679.00								
25			-2.85%	(\$113,262.00)	\$3,978,056.00	\$3,864,794.00	\$3,864,794.00								
26			-1.97%	(\$27,796.00)	\$1,411,024.00	\$1,383,228.00	\$1,383,228.00								
27	1.00		-8.37%	(\$4,127.00)	\$49,327.00	\$45,200.00	\$45,200.00								
28		1.00	8.23%	\$2,000.00	\$24,300.00	\$26,300.00	\$26,300.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			1578.97%	\$78,948.29	\$5,000.00	\$83,948.29	\$83,948.29								
31			3.62%	\$25,000.00	\$690,000.00	\$715,000.00	\$715,000.00								
32			0.00%	\$0.00	\$1,295,000.00	\$1,295,000.00	\$1,295,000.00								
35			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36			16.31%	\$225,196.47	\$1,380,913.53	\$1,606,110.00	\$1,455,610.00			\$150,500.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			1.66%	\$2,994.09	\$180,897.91	\$183,892.00	\$183,892.00								
44			230.00%	\$115,000.00	\$50,000.00	\$165,000.00	\$140,000.00			\$25,000.00					
45			68.23%	\$876,078.50	\$1,283,926.00	\$2,160,004.50	\$1,603,316.00		\$223,396.50	\$333,292.00					
46			6200.00%	\$248,000.00	\$4,000.00	\$252,000.00	\$4,000.00			\$248,000.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.85%	\$19,553.95	\$2,309,955.53	\$2,329,509.48	\$2,227,905.98		\$101,603.50						
55			17.19%	\$440,000.00	\$2,560,000.00	\$3,000,000.00	\$3,000,000.00								
Total	3.00	5.00	27.08%	\$4,985,939.55	\$18,409,278.08	\$23,395,217.63	\$19,593,217.63	\$0.00	\$325,000.00	\$3,477,000.00	\$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>				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>				Anticipated revenue for debt service	\$200,000.00	
		<b>X</b>		Debt Service		
<b>X</b>				Safe and Secure Grants	\$60,000.00	
			<b>X</b>	Tax Appeals		

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

**Property Tax Assessments - Taxable Properties (October 1, 2015 Value)**

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	146	\$13,182,000.00	0.94%
2 Residential	5,167	\$1,077,929,700.00	76.91%
3A/3B Farm	14	\$1,421,600.00	0.10%
4A Commercial	144	\$168,505,292.00	12.02%
4B Industrial	31	\$84,813,300.00	6.05%
4C Apartments	2	\$55,699,400.00	3.97%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>5,504</b>	<b>\$1,401,551,292.00</b>	<b>100.00%</b>

**Property Tax Assessments - Exempt Properties (October 1, 2015 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$33,923,400.00	33.15%
15B Other Schools	5	\$11,003,000.00	10.75%
15C Public Property	106	\$35,619,600.00	34.80%
15D Church and Charities	21	\$14,075,400.00	13.75%
15E Cemeteries & Graveyards	3	\$123,800.00	0.12%
15F Other Exempt	36	\$7,603,200.00	7.43%
<b>Total</b>	<b>182</b>	<b>\$102,348,400.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 7.30%

Average Ratio (%), Assessed to True Value	90.51%
Equalized Valuation, Taxable Properties	\$1,548,504,355.32
Total # of property tax appeals filed in 2015	7.00
	County Tax Board
	State Tax Court
Number of 2015 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 2015	\$0.00

**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 2015 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		6.00	15,569.23	\$14,462.82	\$0.00	\$0.00	\$0.00	\$1,106.41
Supervisory Staff (Department Heads & Managers)	13.00	2.00	617,906.07	\$568,216.35	\$0.00	\$6,221.17		\$43,468.55
Police Officers (Including Superior Officers)	28.00		4,506,988.92	\$3,251,999.00	\$250,000.00	\$737,087.00		\$267,902.92
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	24.00		2,020,845.60	\$1,658,737.83	\$25,000.00	\$208,301.83		\$128,805.94
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>65.00</b>	<b>8.00</b>	<b>7,161,309.82</b>	<b>\$5,493,416.00</b>	<b>\$275,000.00</b>	<b>\$951,610.00</b>	<b>\$0.00</b>	<b>\$441,283.82</b>

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**

	<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	19.00	\$11,968.20	\$227,395.80	20.00	\$10,851.84	\$217,036.80
Parent & Child	6.00	\$21,252.84	\$127,517.04	5.00	\$19,352.16	\$96,760.80
Employee & Spouse (or Partner)	5.00	\$22,494.48	\$112,472.40	4.00	\$23,575.62	\$94,302.48
Family	30.00	\$33,125.88	\$993,776.40	29.00	\$30,803.16	\$893,291.64
Employee Cost Sharing Contribution (enter as negative - )			(\$277,126.56)			(\$298,813.51)
<b>Subtotal</b>	<b>60.00</b>		<b>\$1,184,035.08</b>	<b>58.00</b>		<b>\$1,002,578.21</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	4	\$4,760.00	\$19,040.00	3	\$3,500.00	\$10,500.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$6,800.00	\$6,800.00	1	\$6,800.00	\$6,800.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>5.00</b>		<b>\$25,840.00</b>	<b>4.00</b>		<b>\$17,300.00</b>
<b>GRAND TOTAL</b>	<b>65.00</b>		<b>\$1,209,875.08</b>	<b>62.00</b>		<b>\$1,019,878.21</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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
CWA	672.00	\$43,927.91	x		
Police	1573.00	\$289,728.12	x		
Superior Officers-Lts.	297.00	\$61,000.00	x		
Administrator	226.00	\$15,000.00		x	
Supervisor/Management	1715.00	\$177,081.71		x	
Police Chief	228.00	\$31,750.00		x	
<b>Totals</b>	4711.00	\$618,487.74			
<b>Total Funds Reserved as of end of 2015</b>		\$140,224.50			
<b>Total Funds Appropriated in 2016</b>		\$50,000.00			

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$26,483,000.00	\$26,483,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0	\$3,104,734.75	\$3,104,734.75	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$1,610,050.00	\$1,610,050.00				
Notes Outstanding	\$9,349,630.00	\$9,349,630.00				
Bonds Outstanding	\$5,455,000.00	\$5,455,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$46,002,414.75</b>	<b>\$29,587,734.75</b>	<b>\$16,414,680.00</b>			
Population (2010 census)	16,896					
Per Capita Gross Debt	\$2,722.68					
Per Capita Net Debt	\$971.51					
3 Yr. Average Property Valuation	\$1,527,404,009.00					
Net Debt as % of 3 Year Avg Property Valuation	1.07%					
Utility Fund - Principal			\$321,755.00	\$94,722.87	\$94,722.87	\$94,722.87
Utility Fund - Interest			\$11,537.00	\$16,981.26	\$15,981.26	\$14,981.26
Bond Anticipation Notes - Principal			\$170,626.00			
Bond Anticipation Notes - Interest			\$45,000.00			
Bonds - Principal			\$1,212,000.00	\$1,242,000.00	\$1,286,000.00	\$320,000.00
Bonds - Interest			\$170,626.00	\$118,933.75	\$59,065.00	\$6,350.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$1,931,544.00</b>	<b>\$1,472,637.88</b>	<b>\$1,455,769.13</b>	<b>\$436,054.13</b>
Total Principal			\$1,704,381.00	\$1,336,722.87	\$1,380,722.87	\$414,722.87
Total Interest			\$227,163.00	\$135,915.01	\$75,046.26	\$21,331.26
% of Total Current Year Budget			8.26%			
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						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

**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**

(Press ALT-Enter to go to a new line in each cell)
