



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	H.	Paris		

Chief Administrative Officer

Jeffrey	S.	Hatcher		<input type="text" value="12/31/2020"/>
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Chief Financial Officer

Linda	W.	Lewis		
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Municipal Clerk

Jamey	L.	Eggers		
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Registered Municipal Accountant

Robert	S.	Marrone		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary	A.	Catrambone	12/31/2020	
Tyler		Burrell	12/31/2020	
Patricia		Kolodi	12/31/2018	
Daniel	J.	O'Connell	12/31/2018	
Michael	F.	Schwartz	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.764	\$10,721,786.27	20.86%	\$1,603.16	Municipal Purpose Tax	ESTIMATED	\$10,713,000.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.023	\$325,000.00	0.63%	\$48.26	Municipal Open Space	ACTUAL	\$325,000.00
Fire Districts (avg. rate/total levies)	0.150	\$2,093,347.00	4.07%	\$314.76	Fire Districts (total levies)	ACTUAL	\$2,205,770.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.294	\$32,137,856.00	62.54%	\$4,813.69	Local School District	ACTUAL	\$32,879,829.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.360	\$5,043,029.04	9.81%	\$755.42	County Purposes	ESTIMATED	\$5,050,000.00
County Library	0.034	\$469,107.24	0.91%	\$71.34	County Library	ESTIMATED	\$470,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$600,403.59	1.17%	\$90.23	County Open Space	ESTIMATED	\$600,450.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.668	\$51,390,529.14	100.00%	\$7,696.86	Total ESTIMATED amount to be raised by taxes		\$52,244,049.00
Total Taxable Valuation as of October 1, 2016 <u>\$1,407,526,492.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,105,595.97</u>		
Current Year Average Residential Assessment <u>\$209,838.14</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>14,703,979.33</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$41,531,049.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$50,129,432.36</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,083,287.52</u>		
0.764	0.760	-0.52%			Total Amount to be Raised by Taxes <u>\$52,212,719.88</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.01%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,721,786.27	\$10,713,000.00	-0.08%	(\$8,786.27)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>50,854,874.92</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>51,633,084.37</u>		
\$1,603.16	\$1,594.77	-0.52%	(\$8.39)		% of Taxes Collected, CY 2016 <u>98.49%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$849,975.18</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	16.67%	\$500,000.00	\$3,000,000.00	\$3,500,000.00	\$3,500,000.00	\$0.00	\$0.00					
08	Local Revenue	494.41%	\$3,096,247.56	\$626,252.44	\$3,722,500.00	\$422,500.00		\$3,300,000.00					
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	-62.20%	(\$197,474.00)	\$317,474.00	\$120,000.00	\$120,000.00							
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!	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00							
10	Public and Private Revenue	-75.41%	(\$438,323.01)	\$581,267.98	\$142,944.97	\$142,944.97							
08	Other Special Items	51.42%	\$113,950.00	\$221,600.00	\$335,550.00	\$335,550.00							
15	Receipts from Delinquent Taxes	-56.15%	(\$384,115.28)	\$684,115.28	\$300,000.00	\$300,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.08%	(\$8,786.27)	\$10,721,786.27	\$10,713,000.00	\$10,713,000.00							
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								
	Total	15.13%	\$2,686,999.00	\$17,756,596.97	\$20,443,595.97	\$16,818,595.97	\$325,000.00	\$3,300,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20			318.29%	\$2,947,366.99	\$926,009.01	\$3,873,376.00	\$1,019,489.00			\$2,853,887.00					
21			45.74%	\$45,630.51	\$99,769.49	\$145,400.00	\$145,400.00								
22			-12.32%	(\$33,783.00)	\$274,313.00	\$240,530.00	\$240,530.00								
23			-8.31%	(\$148,111.00)	\$1,782,687.00	\$1,634,576.00	\$1,634,576.00								
25			4.04%	\$156,723.00	\$3,881,027.00	\$4,037,750.00	\$3,953,081.00	\$84,669.00							
26			3.58%	\$49,462.00	\$1,383,228.00	\$1,432,690.00	\$1,432,690.00								
27			-7.55%	(\$5,000.00)	\$66,200.00	\$61,200.00	\$61,200.00								
28			-1.47%	(\$400.94)	\$27,200.94	\$26,800.00	\$26,800.00								
29			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
30			-78.28%	(\$633,685.27)	\$809,547.27	\$175,862.00	\$56,200.00	\$119,662.00							
31			1.39%	\$9,817.44	\$705,182.56	\$715,000.00	\$715,000.00								
32			6.76%	\$73,893.00	\$1,093,000.00	\$1,166,893.00	\$1,166,893.00								
35			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36			15.83%	\$230,429.39	\$1,455,610.00	\$1,686,039.39	\$1,528,039.39			\$158,000.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			3.82%	\$6,409.00	\$167,659.00	\$174,068.00	\$174,068.00								
44			177.10%	\$247,944.97	\$140,000.00	\$387,944.97	\$150,000.00	\$82,944.97		\$155,000.00					
45			52.82%	\$846,794.58	\$1,603,316.00	\$2,450,110.58	\$2,049,950.00		\$267,047.58	\$133,113.00					
46			6342.17%	\$253,686.97	\$4,000.00	\$257,686.97	\$57,686.97		\$200,000.00						
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-5.09%	(\$113,289.34)	\$2,227,905.98	\$2,114,616.64	\$2,114,616.64								
55			16.67%	\$500,000.00	\$3,000,000.00	\$3,500,000.00	\$3,500,000.00								
Total	0.00	0.00	22.56%	\$4,433,888.30	\$19,651,755.25	\$24,085,643.55	\$20,031,320.00	\$287,275.97	\$467,047.58	\$3,300,000.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					ANTICIPATED REVENUE FOR DEBT SERVICE	\$313,950.00	
		X			DEBT SERVICE		UNKNOWN
X					SAFE AND SECURE GRANT	\$60,000.00	
			X		TAX APPEALS		UNKNOWN

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	192	\$13,413,500.00	0.95%	15A Public Schools	11	\$33,923,400.00	33.22%
2 Residential	5,141	\$1,078,777,900.00	76.64%	15B Other Schools	5	\$11,003,000.00	10.78%
3A/3B Farm	12	\$1,042,400.00	0.07%	15C Public Property	106	\$35,619,600.00	34.88%
4A Commercial	146	\$177,038,792.00	12.58%	15D Church and Charities	21	\$14,075,400.00	13.78%
4B Industrial	31	\$81,554,500.00	5.79%	15E Cemeteries & Graveyards	3	\$123,800.00	0.12%
4C Apartments	2	\$55,699,400.00	3.96%	15F Other Exempt	35	\$7,361,600.00	7.21%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,524	\$1,407,526,492.00	100.00%	Total	181	\$102,106,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
93.74%				7.25%			
Equalized Valuation, Taxable Properties							
\$1,501,521,753.79							
Total # of property tax appeals filed in 2016				County Tax Board			
				6.00			
				State Tax Court			
				6.00			
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016				\$41,046.25			

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 2016 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
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	18,252.06	\$16,955.00	\$0.00	\$0.00	\$0.00	\$1,297.06
Supervisory Staff (Department Heads & Managers)	10.00	2.00	984,062.10	\$765,804.00		\$98,865.30	\$60,808.80	\$58,584.00
Police Officers (Including Superior Officers)	30.00		4,544,855.00	\$2,983,934.00	\$200,000.00	\$761,201.56	\$356,148.49	\$243,570.95
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	24.00		3,247,780.24	\$1,966,827.00	\$31,000.00	\$253,917.37	\$843,202.10	\$152,833.77
All Other Non-Union Employees not listed above		18.00	101,191.00	\$94,000.00				\$7,191.00
Totals	64.00	26.00	8,896,140.40	\$5,827,520.00	\$231,000.00	\$1,113,984.23	\$1,260,159.39	\$463,476.78

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	19.00	\$11,956.20	\$227,167.80	19.00	\$11,968.20	\$227,395.80
Parent & Child	5.00	\$21,231.60	\$106,158.00	6.00	\$21,252.84	\$127,517.04
Employee & Spouse (or Partner)	7.00	\$23,721.48	\$166,050.36	5.00	\$22,494.48	\$112,472.40
Family	30.00	\$33,092.76	\$992,782.80	30.00	\$33,125.88	\$993,776.40
Employee Cost Sharing Contribution (enter as negative -)			(\$290,547.60)			(\$288,681.66)
Subtotal	61.00		\$1,201,611.36	60.00		\$1,172,479.98
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	4	\$4,000.00	\$16,000.00	3	\$4,760.00	\$14,280.00
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 -)						
Subtotal	5.00		\$22,800.00	4.00		\$21,080.00
GRAND TOTAL	66.00		\$1,224,411.36	64.00		\$1,193,559.98

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)?

YES

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

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
CWA	781.00	\$76,029.53	X		
POLICE	1638.50	\$291,276.67	X		
SUPERIOR OFFICERS	289.50	\$61,000.00	X		
NON-UNION: ADMINISTRATOR	259.00	\$15,000.00		X	
POLICE CHIEF	237.25	\$31,750.00		X	
SUPERVISOR/MANAGEMENT	1047.00	\$103,279.12		X	
CHIEF FINANCIAL OFFICER	4.00	\$328.20		X	
Totals	4256.25	\$578,663.52			
Total Funds Reserved as of end of 2016		\$125,037.34			
Total Funds Appropriated in 2017		\$50,000.00			

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

	Gross Debt		Net Debt	Budget				
		Deductions		Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$25,665,000.00	\$25,665,000.00	\$0.00	Utility Fund - Principal	\$123,113.00	\$110,704.13	\$109,704.13	\$108,704.13
Regional School Debt			\$0.00	Utility Fund - Interest	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$608,950.00			
Sewer	\$3,367,089.01	\$3,367,089.01	\$0.00	Bond Anticipation Notes - Interest	\$79,000.00			
0			\$0.00	Bonds - Principal	\$1,242,000.00	\$1,286,000.00	\$320,000.00	
0			\$0.00	Bonds - Interest	\$120,000.00	\$59,065.00	\$6,350.00	
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$2,183,063.00	\$1,465,769.13	\$446,054.13	\$118,704.13
Municipal Purposes				Total Principal	\$1,974,063.00	\$1,396,704.13	\$429,704.13	\$108,704.13
Debt Authorized	\$15,509,885.55		\$15,509,885.55	Total Interest	\$209,000.00	\$69,065.00	\$16,350.00	\$10,000.00
Notes Outstanding	\$9,287,250.47		\$9,287,250.47	% of Total Current Year Budget	9.06%			
Bonds Outstanding	\$4,164,000.00		\$4,164,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$57,993,225.03	\$29,032,089.01	\$28,961,136.02	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	16,896			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,432.36			Rating	Aa2			
Per Capita Net Debt	\$1,714.08			Year of Last Rating	2009			
3 Yr. Average Property Valuation		\$ 1,499,483,144.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.93%						

USER FRIENDLY BUDGET SECTION - Notes

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

The Township has an agreement with Riverside Township for Road Salt supplies and storage. The Township of Riverside reimburses Delran based on actual cost. Also, Riverside Township provides Gasoline and Diesel and Delran Township reimburses based on average cost per month per quarter.

Accumulated Absences 2016 the Township had a number of employees retire and those expenses were paid from the Accumulate Absence fund totaling \$65,433.55.

The Township currently has 3 contracts negotiating that expired December 31, 2015. All salaries have been maintained at the expired contracts terms.