



# 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	12/31/2020	

**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	L.	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	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

### 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	0.761	\$10,713,000.00	20.16%	\$1,590.49
Municipal Library		\$0.00	0.00%	\$0.00
Municipal Open Space	0.023	\$325,000.00	0.61%	\$48.07
Fire Districts (avg. rate/total levies)	0.157	\$2,205,770.00	4.15%	\$328.13
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.353	\$33,879,829.00	63.76%	\$4,917.77
Regional School District			0.00%	\$0.00
County Purposes	0.353	\$4,963,041.49	9.34%	\$737.77
County Library	0.033	\$458,645.66	0.86%	\$68.97
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$591,636.43	1.11%	\$89.87
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.723</b>	<b>\$53,136,922.58</b>	<b>100.00%</b>	<b>\$7,781.07</b>

Total Taxable Valuation as of October 1, 2017 \$1,407,526,586.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$209,000.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.761	0.771	1.31%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,713,000.00	\$10,902,313.00	1.77%	\$189,313.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,590.49	\$1,611.39	1.31%	\$20.90

Sheet UFB-1

### Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$10,902,313.00
Municipal Library		
Municipal Open Space	ACTUAL	\$325,000.00
Fire Districts (total levies)	ACTUAL	\$2,224,562.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$34,126,741.00
Regional School District		
County Purposes	ESTIMATED	\$5,300,000.00
County Library	ESTIMATED	\$490,000.00
County Board of Health		
County Open Space	ESTIMATED	\$628,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$53,996,616.00

Revenue Anticipated, Excluding Tax Levy	6,597,463.50
Budget Appropriations, before Reserve for Uncollected Taxes	15,348,952.50
Total Non-Municipal Tax Levy	\$43,094,303.00
Amount to be Raised by Taxes - Before RUT	\$51,845,792.00
Reserve for Uncollected Taxes (RUT)	\$2,154,616.29
Total Amount to be Raised by Taxes	\$54,000,408.29

% of Tax Collections used to Calculate RUT 96.01%

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	\$1,947,483.09
Total Tax Levy, CY 2017	52,617,638.70
% of Taxes Collected, CY 2017	98.73%

Delinquent Taxes - December 31, 2017 \$782,112.59

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	24.23%	\$848,000.00	\$3,500,000.00	\$4,348,000.00	\$3,748,000.00		\$600,000.00					
08	Local Revenue	-9.82%	(\$446,900.35)	\$4,551,850.01	\$4,104,949.66	\$410,949.66		\$3,694,000.00					
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	-64.26%	(\$215,721.00)	\$335,721.00	\$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								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00							
10	Public and Private Revenue	-59.21%	(\$135,083.54)	\$228,134.88	\$93,051.34	\$93,051.34							
08	Other Special Items	91.05%	\$305,535.00	\$335,550.00	\$641,085.00	\$641,085.00							
15	Receipts from Delinquent Taxes	-58.28%	(\$419,070.67)	\$719,070.67	\$300,000.00	\$300,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	#DIV/0!	\$10,902,313.00		\$10,902,313.00	\$10,902,313.00							
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>96.19%</b>	<b>\$10,844,572.44</b>	<b>\$11,274,427.56</b>	<b>\$22,119,000.00</b>	<b>\$17,500,000.00</b>	<b>\$325,000.00</b>	<b>\$4,294,000.00</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	24.00	8.00	#DIV/0!	\$4,323,905.00	\$4,323,905.00	\$1,667,966.00			\$2,655,939.00					
21	Land-Use Administration	1.00	1.00	7.78%	\$4,563.00	\$58,650.00	\$63,213.00	\$63,213.00							
22	Uniform Construction Code	1.00	3.00	-0.56%	(\$1,342.00)	\$240,530.00	\$239,188.00	\$239,188.00							
23	Insurance	0.00		2.69%	\$43,915.00	\$1,634,576.00	\$1,678,491.00	\$1,678,491.00							
25	Public Safety	32.00		6.69%	\$256,913.00	\$3,837,665.00	\$4,094,578.00	\$4,003,041.00	\$91,537.00						
26	Public Works	13.00		0.97%	\$12,644.33	\$1,298,190.00	\$1,310,834.33	\$1,284,651.00	\$26,183.33						
27	Health and Human Services	1.00		12.74%	\$7,798.00	\$61,200.00	\$68,998.00	\$68,998.00							
28	Parks and Recreation		18.00	29.48%	\$7,900.00	\$26,800.00	\$34,700.00	\$34,700.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified		18.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$715,000.00	\$715,000.00	\$715,000.00							
32	Landfill / Solid Waste Disposal			-1.00%	(\$11,632.00)	\$1,166,893.00	\$1,155,261.00	\$1,155,261.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			10.46%	\$159,883.00	\$1,528,039.00	\$1,687,922.00	\$1,530,922.00		\$157,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	2.00	1.00	0.01%	\$16.00	\$174,068.00	\$174,084.00	\$174,084.00							
44	Capital			438.00%	\$657,000.00	\$150,000.00	\$807,000.00	\$150,000.00		\$657,000.00					
45	Debt			86.57%	\$1,774,551.00	\$2,049,950.00	\$3,824,501.00	\$2,557,275.00	\$443,165.00	\$824,061.00					
46	Deferred Charges			-63.43%	(\$36,706.47)	\$57,868.97	\$21,162.50	\$21,162.50							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.72%	\$36,400.86	\$2,114,646.64	\$2,151,047.50	\$2,151,047.50							
55	Surplus General Budget			7.09%	\$248,000.00	\$3,500,000.00	\$3,748,000.00	\$3,748,000.00							
	<b>Total</b>	<b>74.00</b>	<b>49.00</b>	<b>40.19%</b>	<b>\$7,483,808.72</b>	<b>\$18,619,076.61</b>	<b>\$26,102,885.33</b>	<b>\$21,248,000.00</b>	<b>\$117,720.33</b>	<b>\$443,165.00</b>	<b>\$4,294,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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>
<input checked="" type="checkbox"/>					Loss of Grants	\$60,000.00	Safe & Secure
	<input checked="" type="checkbox"/>				Loss of Reserve for Paying down debt	\$600,000.00	
			<input checked="" type="checkbox"/>		Tax Appeals	Unknown	We do have a reserve established



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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 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	1	\$94.00	0.00%				
<b>Total</b>	<b>5,525</b>	<b>\$1,407,526,586.00</b>	<b>100.00%</b>	<b>Total</b>	<b>181</b>	<b>\$102,106,800.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				95.32%			
Equalized Valuation, Taxable Properties				\$1,476,633,010.91			
Total # of property tax appeals filed in 2017				County Tax Board 14.00			
				State Tax Court 3.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				14.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			

Percentage of Exempt vs. Non-Exempt Properties 7.25%

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 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				
<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	18,295.00	\$16,995.00	\$0.00	\$0.00	\$0.00	\$1,300.00
Supervisory Staff (Department Heads & Managers)	5.00	3.00	814,326.00	\$617,576.00	\$13,552.00	\$74,109.00	\$60,808.00	\$48,281.00
Police Officers (Including Superior Officers)	32.00		5,071,792.00	\$3,380,820.00	\$183,166.00	\$879,013.00	\$356,148.00	\$272,645.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			2,991,001.00	\$1,878,646.00		\$225,437.00	\$743,202.00	\$143,716.00
All Other Non-Union Employees not listed above		19.00	95,547.00	\$88,757.00				\$6,790.00
<b>Totals</b>	<b>37.00</b>	<b>28.00</b>	<b>8,990,961.00</b>	<b>\$5,982,794.00</b>	<b>\$196,718.00</b>	<b>\$1,178,559.00</b>	<b>\$1,160,158.00</b>	<b>\$472,732.00</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	20.00	\$11,956.20	\$239,124.00	19.00	\$11,956.20	\$227,167.80
Parent & Child	7.00	\$21,231.60	\$148,621.20	5.00	\$21,231.60	\$106,158.00
Employee & Spouse (or Partner)	6.00	\$23,721.48	\$142,328.88	5.00	\$23,721.48	\$118,607.40
Family	23.00	\$33,092.76	\$761,133.48	31.00	\$33,092.76	\$1,025,875.56
Employee Cost Sharing Contribution (enter as negative - )			(\$258,241.51)			\$302,885.79
<b>Subtotal</b>	<b>56.00</b>		<b>\$1,032,966.05</b>	<b>60.00</b>		<b>\$1,780,694.55</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$4,000.00	\$16,000.00	4	\$4,000.00	\$16,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	0		\$0.00	1	\$6,800.00	\$6,800.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>4.00</b>		<b>\$16,000.00</b>	<b>5.00</b>		<b>\$22,800.00</b>
<b>GRAND TOTAL</b>	<b>60.00</b>		<b>\$1,048,966.05</b>	<b>65.00</b>		<b>\$1,803,494.55</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)?**

**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	672.00	\$51,443.00	x		
POLICE	1625.00	\$407,305.00	x		
SUPERIOR OFFICERS	258.00	\$61,000.00	x		
NON-UNION: ADMINISTRATOR	241.00	\$32,000.00		x	
POLICE CHIEF	2030.00	\$31,750.00		x	
SUPERVISOR/MANAGEMENT	683.00	\$30,168.00		x	
CHIEF FINANCIAL OFFICER	3.00	\$541.00		x	
<b>Totals</b>	5512.00	\$614,207.00			
<b>Total Funds Reserved as of end of 2017</b>					
<b>Total Funds Appropriated in 2018</b>					

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$24,075,000.00	\$24,075,000.00	\$0.00	Utility Fund - Principal	\$814,061.00	\$109,704.13	\$108,704.13
Regional School Debt			\$0.00	Utility Fund - Interest	\$10,000.00	\$10,000.00	\$10,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$985,485.00		
Sewer	\$6,317,382.00	\$6,317,382.00	\$0.00	Bond Anticipation Notes - Interest	\$226,725.00		
0			\$0.00	Bonds - Principal	\$1,286,000.00	\$320,000.00	
0			\$0.00	Bonds - Interest	\$59,065.00	\$6,350.00	
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	<b>Total</b>	<b>\$3,381,336.00</b>	<b>\$446,054.13</b>	<b>\$118,704.13</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$3,085,546.00</b>	<b>\$429,704.13</b>	<b>\$108,704.13</b>
Debt Authorized	\$17,298,158.00		\$17,298,158.00	<b>Total Interest</b>	<b>\$295,790.00</b>	<b>\$16,350.00</b>	<b>\$10,000.00</b>
Notes Outstanding	\$10,954,000.00		\$10,954,000.00	<b>% of Total Current Year Budget</b>	<b>12.95%</b>		
Bonds Outstanding	\$2,836,000.00		\$2,836,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
<b>Total (Current Year)</b>	<b>\$61,480,540.00</b>	<b>\$30,392,382.00</b>	<b>\$31,088,158.00</b>	Total Guarantees - Other			
Population (2010 census)	<u>16,896</u>			Total Capital/Equipment Leases			
Per Capita Gross Debt	<u>\$3,638.76</u>			Total Other			
Per Capita Net Debt	<u>\$1,839.97</u>			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>
3 Yr. Average Property Valuation		<u>\$1,509,632,512.00</u>		Rating	Aa		
Net Debt as % of 3 Year Avg Property Valuation		<u>2.06%</u>		Year of Last Rating	2009		
				<b>Mark "X" if Municipality has no bond rating</b>			

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)
