



## State of New Jersey Local Government Services

**Year:** 2019 **Municipal User Friendly Budget**

<b>MUNICIPALITY:</b> 0310 Delran Township - County of Burlington		Adopted	
<b>Municode:</b> 0310	<b>Filename:</b> 0310_fba_2019.xlsm		
<b>Website:</b> www.delrantownship.org			
<b>Phone Number:</b>		856-461-7734	
<b>Mailing Address:</b>		900 Chester Avenue	
<u>Email the UFB if not using Outlook</u>		<b>Municipality:</b> Delran	<b>State:</b> NJ <b>Zip:</b> 08075
<b>Mayor</b>			
<b>First Name</b>	<b>Middle Name</b>	<b>Last Name</b>	<b>Term Expires</b> <b>Business Email</b>
Kenneth	H.	Paris	12/31/2020
<b>Chief Administrative Officer</b>			
Jeffrey	S.	Hatcher	jhatcher@delrantownship.org
<b>Chief Financial Officer</b>			
Margaret	M.	Peak	mpeak@delrantownship.org
<b>Municipal Clerk</b>			
Jamey	L.	Eggers	jeggere@delrantownship.org
<b>Registered Municipal Accountant</b>			
Robert	S.	Marrone	rmarrone@bowmanlp.com
<b>Governing Body Members</b>			
<b>First Name</b>	<b>Middle Name</b>	<b>Last Name</b>	<b>Term Expires</b> <b>Business Email</b>
Gary		Catrambone	12/31/2020
Tyler		Burrell	12/31/2020
Michael		Mormando	12/31/2022
Virginia		Parejo	12/31/2020
Thomas		Lyon	12/31/2019

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

<b>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>					<b>Current Year 2019 Budget</b>		
	<b>Calendar Year</b>	<b>Calendar Year</b>	<b>% of</b>	<b>Avg Residential</b>	<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Total Levy</b>	<b>Taxpayer Impact</b>			
Municipal Purpose Tax	0.772	\$10,902,313.00	20.42%	\$1,613.48	Municipal Purpose Tax	ACTUAL	\$11,201,613.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.023	\$325,000.00	0.61%	\$48.07	Municipal Open Space	ESTIMATED	\$325,000.00
Fire Districts (avg. rate/total levies)	0.158	\$2,224,562.00	4.17%	\$330.22	Fire Districts (total levies)	ACTUAL	\$2,265,471.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.383	\$33,642,169.00	63.01%	\$4,980.47	Local School District	ESTIMATED	\$34,660,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.385	\$5,424,487.16	10.16%	\$804.65	County Purposes	ESTIMATED	\$5,700,000.00
County Library	0.034	\$478,655.53	0.90%	\$71.06	County Library	ESTIMATED	\$490,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$393,772.94	0.74%	\$58.52	County Open Space	ESTIMATED	\$425,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>3.783</b>	<b>\$53,390,959.63</b>	<b>100.00%</b>	<b>\$7,906.47</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$55,067,084.00</b>
<b>Total Taxable Valuation as of</b>	<b>October 1, 2018</b>	<b>\$1,415,853,382.00</b>			<b>Revenue Anticipated, Excluding Tax Levy</b>		<b>6,552,058.05</b>
<small>(To be used to calculate the current year tax rate)</small>					<b>Budget Appropriations, before Reserve for Uncollected Taxes</b>		<b>15,556,494.90</b>
<b>Current Year Average Residential Assessment</b>		<b>\$209,000.00</b>			<b>Total Non-Municipal Tax Levy</b>		<b>\$43,865,471.00</b>
<b>Prior Year to Current Year Comparison</b>					<b>Amount to be Raised by Taxes - Before RUT</b>		<b>\$52,869,907.85</b>
<b>Comparison - Municipal Purposes Tax Rate</b>					<b>Reserve for Uncollected Taxes (RUT)</b>		<b>\$2,197,176.67</b>
	<b>Prior Year</b>	<b>Current Year</b>	<b>% Change (+/-)</b>		<b>Total Amount to be Raised by Taxes</b>		<b>\$55,067,084.52</b>
	0.772	0.791	2.46%		<b>% of Tax Collections used to Calculate RUT</b>		<b>96.01%</b>
<b>Comparison - Municipal Purposes Tax Levy</b>					<b>If % used exceeds the actual collection % then</b>		
	<b>Prior Year</b>	<b>Current Year</b>	<b>% Change (+/-)</b>	<b>\$ Change (+/-)</b>	<b>reference the statutory exception used</b>		
	\$10,902,313.00	\$11,201,613.00	2.75%	\$299,300.00	<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					<b>Total Tax Revenue, Collections CY 2018</b>		<b>52,934,799.13</b>
	<b>Prior Year</b>	<b>Current Year</b>	<b>% Change (+/-)</b>	<b>\$ Change (+/-)</b>	<b>Total Tax Levy, CY 2018</b>		<b>53,638,315.47</b>
	\$1,613.48	\$1,653.19	2.46%	\$39.71	<b>% of Taxes Collected, CY 2018</b>		<b>98.69%</b>
					<b>Delinquent Taxes - December 31, 2018</b>		<b>\$635,135.82</b>

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	4.67%	\$215,000.00	\$4,608,000.00	\$4,823,000.00	\$4,008,000.00		\$815,000.00					
08	Local Revenue	-16.90%	(\$925,633.71)	\$5,478,733.71	\$4,553,100.00	\$879,100.00		\$3,674,000.00					
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	-49.19%	(\$145,213.00)	\$295,213.00	\$150,000.00	\$150,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00							
10	Public and Private Revenue	-39.82%	(\$56,814.83)	\$142,671.88	\$85,857.05	\$85,857.05							
08	Other Special Items	-53.58%	(\$343,485.00)	\$641,085.00	\$297,600.00	\$297,600.00							
15	Receipts from Delinquent Taxes	-51.00%	(\$312,233.29)	\$612,233.29	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.84%	(\$1,362,586.81)	\$12,564,199.81	\$11,201,613.00	\$11,201,613.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$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	-11.29%	(\$2,930,966.64)	\$25,951,737.69	\$23,020,771.05	\$18,206,771.05	\$325,000.00	\$4,489,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% 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	
		Full-Time	Part-Time														
20	General Government	24.00	8.00	-0.48%	(\$17,835.66)	\$3,715,598.66	\$3,697,763.00	\$1,031,587.00			\$2,666,176.00						
21	Land-Use Administration	1.00	1.00	2.98%	\$4,387.00	\$147,113.00	\$151,500.00	\$151,500.00									
22	Uniform Construction Code	1.00	3.00	16.39%	\$39,200.00	\$239,188.00	\$278,388.00	\$278,388.00									
23	Insurance	0.00		3.95%	\$66,307.00	\$1,678,491.00	\$1,744,798.00	\$1,744,798.00									
25	Public Safety	32.00		0.47%	\$19,386.00	\$4,130,041.00	\$4,149,427.00	\$4,057,890.00	\$91,537.00								
26	Public Works	13.00		-0.11%	(\$1,565.67)	\$1,415,151.00	\$1,413,585.33	\$1,387,402.00	\$26,183.33								
27	Health and Human Services	1.00		-17.33%	(\$11,955.00)	\$68,998.00	\$57,043.00	\$57,043.00									
28	Parks and Recreation		18.00	86.46%	\$30,000.00	\$34,700.00	\$64,700.00	\$64,700.00									
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		18.00	#DIV/0!	\$0.00	\$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			4.08%	\$42,739.00	\$1,048,261.00	\$1,091,000.00	\$1,091,000.00									
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00									
36	Statutory Expenditures			7.32%	\$123,477.00	\$1,687,922.00	\$1,811,399.00	\$1,655,410.00			\$155,989.00						
37	Judgements			#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	2.00	1.00	-14.05%	(\$24,461.00)	\$174,084.00	\$149,623.00	\$149,623.00									
44	Capital			404.67%	\$607,000.00	\$150,000.00	\$757,000.00	\$100,000.00			\$657,000.00						
45	Debt			32.22%	\$889,849.00	\$2,761,851.00	\$3,651,700.00	\$2,179,495.00		\$442,370.00	\$1,029,835.00						
46	Deferred Charges			2964.39%	\$627,338.25	\$21,162.50	\$648,500.75	\$8,500.75			\$640,000.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.14%	\$46,128.65	\$2,151,047.50	\$2,197,176.15	\$2,197,176.15									
55	Surplus General Budget			6.94%	\$260,000.00	\$3,748,000.00	\$4,008,000.00	\$4,008,000.00									
	Total	74.00	49.00	11.30%	\$2,699,994.57	\$23,891,608.66	\$26,591,603.23	\$20,882,512.90	\$117,720.33	\$442,370.00	\$5,149,000.00	\$0.00	\$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"><b>Line Item.</b>                      Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
			X	Tax appeals	Unknown	reserve has been established

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

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)					Property Tax Assessments - Exempt Properties (October 1, 2018 Value)				
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	160	\$9,678,200.00	0.68%	15A	Public Schools	11	\$33,923,400.00	32.46%
2	Residential	5,161	\$1,090,558,700.00	77.04%	15B	Other Schools	5	\$11,003,000.00	10.53%
3A/3B	Farm	10	\$822,900.00	0.06%	15C	Public Property	106	\$35,619,600.00	34.08%
4A	Commercial	148	\$177,248,692.00	12.52%	15D	Church and Charities	23	\$14,207,700.00	13.60%
4B	Industrial	31	\$81,054,500.00	5.73%	15E	Cemeteries & Graveyards	3	\$123,800.00	0.12%
4C	Apartments	2	\$56,284,000.00	3.98%	15F	Other Exempt	44	\$9,626,800.00	9.21%
5A/5B	Railroad	0		0.00%					
6A/6B	Business Personal Property	1	\$100.00	0.00%					
	<b>Total</b>	<b>5,513</b>	<b>\$1,415,647,092.00</b>	<b>100.00%</b>	<b>Total</b>		<b>192</b>	<b>\$104,504,300.00</b>	<b>100.00%</b>
	Average Ratio (%), Assessed to True Value		88.78%						
	Equalized Valuation, Taxable Properties		\$1,594,556,309.98			Percentage of Exempt vs. Non-Exempt Properties	7.38%		
	Total # of property tax appeals filed in 2018		County Tax Board	33.00					
			State Tax Court	2.00					
	Number of 2018 County Tax Board decisions appealed to Tax Court			0.00					
	Number of pending property tax appeals in State Tax Court			2.00					
	Amount paid out by municipality for tax appeals in 2018			\$0.00					
	<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abate</b>								
		# of Parcels	PILOT Billing/Revenue	Assessed Value		Taxes if Billed in Full 2018 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/Abate</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	# of	Total		Overtime	Pension	Health Benefits	Employment
	Full-Time	Part-Time	Personnel	Base	and other	(Estimate)	Net of	Taxes and
	Employees	Employees	Cost	Pay	Compensation		Cost Share	Other Benefits
Governing Body		6.00	18,578.00	\$16,995.00	\$0.00	\$0.00	\$0.00	\$1,583.00
Supervisory Staff (Department Heads & Managers)	8.00	0.00	722,804.00	\$651,615.00	\$15,600.00		\$33,213.00	\$22,376.00
Police Officers (Including Superior Officers)	32.00		3,402,048.20	\$2,892,292.00	\$196,067.00		\$130,153.20	\$183,536.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	31.00		1,848,577.00	\$1,604,060.00			\$144,484.00	\$100,033.00
All Other Non-Union Employees not listed above	3.00	17.00	563,295.00	\$436,804.00	\$1,000.00		\$67,090.00	\$58,401.00
<b>Totals</b>	<b>74.00</b>	<b>23.00</b>	<b>6,555,302.20</b>	<b>\$5,601,766.00</b>	<b>\$212,667.00</b>	<b>\$0.00</b>	<b>\$374,940.20</b>	<b>\$365,929.00</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.




<b>USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS</b>						
	<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	18.00	\$12,086.04	\$217,548.72	20.00	\$11,956.20	\$239,124.00
Parent & Child	10.00	\$21,633.96	\$216,339.60	7.00	\$21,231.60	\$148,621.20
Employee & Spouse (or Partner)	6.00	\$24,172.08	\$145,032.48	6.00	\$23,722.32	\$142,333.92
Family	25.00	\$33,720.00	\$843,000.00	23.00	\$33,357.96	\$767,233.08
Employee Cost Sharing Contribution (enter as negative - )			(\$103,238.77)			(\$258,241.51)
Subtotal	59.00		\$1,318,682.03	56.00		\$1,039,070.69
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$3,942.00	\$15,768.00	4	\$4,250.00	\$17,000.00
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 - )			\$0.00			\$0.00
Subtotal	4.00		\$15,768.00	4.00		\$17,000.00
<b>GRAND TOTAL</b>	<b>63.00</b>		<b>\$1,334,450.03</b>	<b>60.00</b>		<b>\$1,056,070.69</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.						
<b>Is medical coverage provided by the SHBP (Yes or No)?</b>			<b>YES</b>			
<b>Is prescription drug coverage provided by the SHBP (Yes or No)?</b>			<b>YES</b>			
Sheet UFB-8						



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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$22,430,000.00	\$22,430,000.00	\$0.00	Utility Fund - Principal	\$999,835.00	\$108,704.13	\$107,704.13	
Regional School Debt			\$0.00	Utility Fund - Interest	\$30,000.00	\$10,000.00	\$10,000.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,945,515.00			
Sewer	\$8,323,133.90	\$8,323,133.90	\$0.00	Bond Anticipation Notes - Interest	\$350,000.00			
0			\$0.00	Bonds - Principal	\$320,000.00			
0			\$0.00	Bonds - Interest	\$6,350.00			
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$3,651,700.00	\$118,704.13	\$117,704.13	\$0.00
<b>Municipal Purposes</b>								
Debt Authorized	\$16,379,045.00	\$282,575.97	\$16,096,469.03	Total Principal	\$3,265,350.00	\$108,704.13	\$107,704.13	\$0.00
Notes Outstanding	\$14,915,045.00		\$14,915,045.00	Total Interest	\$386,350.00	\$10,000.00	\$10,000.00	\$0.00
Bonds Outstanding	\$1,464,000.00		\$1,464,000.00	% of Total Current Year Budget	13.73%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$63,511,223.90	\$31,035,709.87	\$32,475,514.03	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	16,896			Total Other				
Per Capita Gross Debt	\$3,758.95			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$1,922.08			Rating	Aa			
				Year of Last Rating	2009			
3 Yr. Average Property Valuation		\$1,541,911,285.33						
				<b>Mark "X" if Municipality has no bond rating</b>				
Net Debt as % of 3 Year Avg Property Valuation		2.11%						
				<b>Sheet UFB-10</b>				