State of New Jersey
Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 0309 Delanco Township - County of Burlington

Adopted

Municode: 0309

Filename: 0309_fba_2019.xlsm

Website: www.DelancoTownship.com

Phone Number: 856-461-0156

Mailing Address: 770 Coopertown Rd.

Email the UFB if not using Outlook

Municipality: Delanco **State:** NJ **Zip:** 08075

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kate		Fitzpatrick	12/31/2019	kfitzpatrick@delancotownship.com

Chief Administrative Officer

Richard	B	Schwab		rschwab@delancotownship.com

Chief Financial Officer

Robert		Hudnell		bhudnell@delancotownship.com

Municipal Clerk

Janice		Lohr		jlohr@delancotownship.com

Registered Municipal Accountant

Robert		Inverso		rinverso@iscpasnj.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kate		Fitzpatrick	12/31/2019	kfitzpatrick@delancotownship.com
John		Browne	12/31/2021	jbrowne@delancotownship.com
Michael		Templeton	12/31/2021	mtempleton@delancotownship.com
Robert		Dovey	12/31/2019	rdovey@delancotownship.com
Fernand		Ouelette	12/31/2020	fouelette@delancotownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	1.033	$4,086,344.93	32.07%	$1,962.70
Municipal Library			0.00%	$0.00
Municipal Open Space	0.020	$79,089.14	0.62%	$38.00
Fire Districts (avg. rate/total levies)	0.103	$404,500.00	3.17%	$195.70
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.640	$6,483,626.00	50.88%	$3,116.00
Regional School District			0.00%	$0.00
County Purposes	0.368	$1,455,027.08	11.42%	$699.20
County Library	0.033	$128,381.02	1.01%	$62.70
County Board of Health			0.00%	$0.00
County Open Space	0.027	$105,550.07	0.83%	$51.30
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2018 Budget)	3.224	$12,742,518.24	100.00%	$6,125.60

Total Taxable Valuation as of October 1, 2018 $397,325,696.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $190,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.033	1.057	2.32%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$4,086,344.93	$4,198,996.00	2.76%	$112,651.07

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,962.70	$2,008.30	2.32%	$45.60

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$4,198,996.00
Municipal Library		
Municipal Open Space	ESTIMATED	$100,000.00
Fire Districts (total levies)	ESTIMATED	$445,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	$6,700,000.00
Regional School District		
County Purposes	ESTIMATED	$1,680,000.00
County Library	ESTIMATED	$140,000.00
County Board of Health		
County Open Space	ESTIMATED	$180,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$13,443,996.00

Revenue Anticipated, Excluding Tax Levy	1,998,785.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,727,240.00
Total Non-Municipal Tax Levy	$9,245,000.00
Amount to be Raised by Taxes - Before RUT	$12,973,455.00
Reserve for Uncollected Taxes (RUT)	$470,539.82
Total Amount to be Raised by Taxes	$13,443,994.82
% of Tax Collections used to Calculate RUT	96.50%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	12,610,229.23
Total Tax Levy, CY 2018	12,796,954.04
% of Taxes Collected, CY 2018	98.54%
Delinquent Taxes - December 31, 2018	$175,811.54

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	31 14%	$280,241 76	$900,000 00	$1,180,241 76	$1,100,000 00	$80,241 76						
08	Local Revenue	16 32%	$31,560 11	$193,439 89	$225,000 00	$225,000 00							
09	State Aid (without offsetting appropriation)	0 00%	$0 00	$403,822 00	$403,822 00	$403,822 00							
08	Uniform Construction Code Fees	-5 58%	($5,913 00)	$105,913 00	$100,000 00	$100,000 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!	$0 00		$0 00								
10	Public and Private Revenue	-97 98%	($483,183 73)	$493,146 73	$9,963 00	$9,963 00							
08	Other Special Items	#DIV 0!	$0 00		$0 00								
15	Receipts from Delinquent Taxes	-0 71%	($1,138 00)	$161,138 00	$160,000 00	$160,000 00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4 66%	($205,340 98)	$4,404,336 98	$4,198,996 00	$4,198,996 00							
07	Minimum Library Tax	#DIV 0!	$0 00		$0 00								
54	Open Space Levy Tax	#DIV 0!	$79,465 14		$79,465 14		$79,465 14						
07	Addition to Local District School Tax	#DIV 0!	$0 00		$0 00								
08	Deficit General Budget	#DIV 0!	$0 00		$0 00								
	Total	-4 57%	($304,308 70)	$6,661,796 60	$6,357,487 90	$6,197,781 00	$159,706 90	$0 00	$0 00	$0 00	$0 00	$0 00	$0 00

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

FCOA		Budgeted Positions Full-Time	Budgeted 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	General Government	3 50	10 00	0 63%	$4,750 00	$756,850 00	$761,600 00	$761,600 00								
21	Land-Use Administration	0 50	1 00	6 06%	$4,000 00	$66,000 00	$70,000 00	$70,000 00								
22	Uniform Construction Code	1 00	0 00	0 66%	$1,000 00	$151,000 00	$152,000 00	$152,000 00								
23	Insurance			-3 08%	($20,000 00)	$649,000 00	$629,000 00	$629,000 00								
25	Public Safety	13 00	12 00	4 30%	$69,470 00	$1,616,160 00	$1,685,630 00	$1,683,560 00	$2,070 00							
26	Public Works	6 00	3 00	-30 22%	($281,589 73)	$931,806 73	$650,217 00	$642,324 00	$7,893 00							
27	Health and Human Services	0 06		0 93%	$100 00	$10,800 00	$10,900 00	$10,900 00								
28	Parks and Recreation	0 06		-30 15%	($75,850 00)	$251,550 00	$175,700 00	$35,050 00		$140,650 00						
29	Education (including Library)			-100 00%	($682 00)	$682 00	$0 00									
30	Unclassified			0 00%	$0 00	$100 00	$100 00	$100 00								
31	Utilities and Bulk Purchases			6 63%	$14,000 00	$211,100 00	$225,100 00	$225,100 00								
32	Landfill Solid Waste Disposal			14 09%	$23,393 00	$166,000 00	$189,393 00	$189,393 00								
35	Contingency			#DIV 0!	$0 00		$0 00									
36	Statutory Expenditures			14 06%	$57,833 00	$411,467 00	$469,300 00	$469,300 00								
37	Judgements			#DIV 0!	$0 00		$0 00									
42	Shared Services			#DIV 0!	$0 00		$0 00									
43	Court and Public Defender	1 00	1 00	18 80%	$10,000 00	$53,200 00	$63,200 00	$63,200 00								
44	Capital			1100 00%	$220,000 00	$20,000 00	$240,000 00	$240,000 00								
45	Debt			1 87%	$10,356 90	$554,450 00	$564,806 90	$545,750 00		$19,056 90						
46	Deferred Charges			-100 00%	($24,000 00)	$24,000 00	$0 00									
48	Debt - Type 1 School District			#DIV 0!	$0 00		$0 00									
50	Reserve for Uncollected Taxes			2 93%	$13,393 07	$457,147 93	$470,541 00	$470,541 00								
55	Surplus General Budget			#DIV 0!	$0 00		$0 00									
	Total	25 12	27 00	0 41%	$26,174 24	$6,331,313 66	$6,357,487 90	$6,187,818 00	$9,963 00	$159,706 90	$0 00	$0 00	$0 00	$0 00	$0 00	$0 00

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USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Construction Code Fees	$50,000.00	Fees to be received in 2019 may not be duplicated in 2020 and beyond.
X				Contribution from Delanco Sewer Authority	$50,000.00	DSA only made a one year commitment to this contribution. Future finances may not allow it.
	X			Employee Group Medical Insurance	$25,000.00	No guarantee that rates will remain stable and distribution amongst employees will be maintained.
	X			Hickory Street Property Demolitions	$50,000.00	Demo was a one year item.
	X			Deferred Charges for Revaluation	$24,000.00	Not required for 2019 as it was paid off last year.
		X		Bond Anticipation Note Principal Payment	$75,000.00	Added payments against notes is needed to insure pay-off within 10 year period.
		X		Contribution to Public Employee Retirement System	$10,000.00	Increase this year could continue each year in the future.
		X		Contribution to Police Retirement System	$40,000.00	Increase this year could continue each year in the future.
		X		Police - Salary & Wages	$75,000.00	Newer officers still getting step increases plus new union contract renewal will take place for next year.
		X		Shade Tree - Other expenses	$20,000.00	More trees need to be removed due to disease and safety and more oversight needed each year.
		X		Public Works - Salary & Wages	$40,000.00	One new full time employee was added.
			X	Bond Principal Payment	$450,000.00	2019 will be final year payment on outstanding bond. Will not needed to be budgeted in future.
			X	Bond Interest Payment	$18,000.00	2019 will be final year payment of interest on outstanding bond. Will not needed to be budgeted in future.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	166	$3,016,500.00	0.76%
2	Residential	1,791	$340,331,700.00	85.66%
3A/3B	Farm	8	$899,600.00	0.23%
4A	Commercial	40	$19,819,900.00	4.99%
4B	Industrial	15	$32,278,000.00	8.12%
4C	Apartments	3	$979,900.00	0.25%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	1	$96.00	0.00%
	Total	2,024	$397,325,696.00	100.00%

Average Ratio (%), Assessed to True Value	95.61%
Equalized Valuation, Taxable Properties	$415,569,183.14

Total # of property tax appeals filed in 2018	County Tax Board	23.00
	State Tax Court	1.00
Number of 2018 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 2018		$6,441.55

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	4	$10,029,100.00	17.86%
15B	Other Schools	0	$0.00	0.00%
15C	Public Property	61	$19,639,400.00	34.97%
15D	Church and Charities	8	$2,587,400.00	4.61%
15E	Cemeteries & Graveyards	0	$0.00	0.00%
15F	Other Exempt	26	$23,901,000.00	42.56%
	Total	99	$56,156,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 14.13%

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 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				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
TKC XL VII Delanco Urban Renewal .LLC	Comm./Indust.	$188,319.64	$3,681,100.00	$118,678.66
Living Springs	Aff. Housing	$34,951.00	$8,678,000.00	$279,778.72
Zurbrugg Partners LLC	Aff. Housing	$8,943.16	$1,672,600.00	**$53,924.62**
Prorated for 2 Months- RLS Urban Renewa	Comm./Indust.	$7,061.57	$3,626,700.00	**$19,487.47**
Total Long Term Exemptions - Column Total		239,275.37	17,658,400.00	471,869.47
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing
Total Long Term Exemptions - Column Total		$0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

) - Long Term Tax Exemptions		Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Y
Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name
$0.00	$0.00	Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00	Total Long Term Exemptions
							Total Long Term Exemptior

'ear's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
- Column Total	$0.00	$0.00	$0.00
ıs - GRAND TOTAL	$239,275.37	$17,658,400.00	$471,869.47

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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		5.00	28,598.50	$15,000.00		$1,366.50	$11,482.00	$750.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	315,231.27	$238,138.00	$3,000.00	$21,694.37	$40,342.00	$12,056.90
Police Officers (Including Superior Officers)	12.00	1.00	1,929,792.16	$1,239,622.00	$199,000.00	$278,543.06	$140,696.00	$71,931.10
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	5.00		384,988.89	$237,377.00	$24,000.00	$21,625.04	$88,918.00	$13,068.85
All Other Non-Union Employees not listed above	6.12	20.00	711,986.26	$494,240.00		$45,025.26	$148,009.00	$24,712.00
Totals	25.12	27.00	3,370,597.09	$2,224,377.00	$226,000.00	$368,254.24	$429,447.00	$122,518.85

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	$12,339.33	$37,018.00	3.00	$11,252.00	$33,756.00
Parent & Child	5.00	$21,578.40	$107,892.00	4.00	$20,921.00	$83,684.00
Employee & Spouse (or Partner)	3.00	$23,997.67	$71,993.00	3.00	$24,124.00	$72,372.00
Family	9.00	$33,701.22	$303,311.00	9.00	$33,284.00	$299,556.00
Employee Cost Sharing Contribution (enter as negative -)			($102,249.00)			($101,269.00)
Subtotal	20.00		$417,965.00	19.00		$388,099.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	$12,026.00	$12,026.00	1	$12,332.00	$12,332.00
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 -)			($544.00)			($534.00)
Subtotal	1.00		$11,482.00	1.00		$11,798.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	$1,998.00	$1,998.00			$0.00
Parent & Child			$0.00			$0.00
Employee & Spouse (or Partner)	2	$14,440.38	$28,880.76	3	$16,563.00	$49,689.00
Family			$0.00			$0.00
Employee Cost Sharing Contribution (enter as negative -)			$1,998.12			
Subtotal	3.00		$32,876.88	3.00		$49,689.00
GRAND TOTAL	24.00		$462,323.88	23.00		$449,586.00

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department	784.00	$71,487.99	X		
Public Works Department	516.00	$49,848.08	X		
Administration	434.00	$66,794.80		X	
Totals	1734.00	$188,130.87			
Total Funds Reserved as of end of 2018		$174,946.98			
Total Funds Appropriated in 2019		$100.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$4,415,000.00	$4,415,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized			$0.00
Notes Outstanding	$957,600.00		$957,600.00
Bonds Outstanding	$450,000.00		$450,000.00
Loans and Other Debt	$231,697.98		$231,697.98
Total (Current Year)	$6,054,297.98	$4,415,000.00	$1,639,297.98

Population (2010 census)	4,283
Per Capita Gross Debt	$1,413.56
Per Capita Net Debt	$382.75
3 Yr. Average Property Valuation	$415,604,275.67
Net Debt as % of 3 Year Avg Property Valuation	0.39%

	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$52,250.00			
Bond Anticipation Notes - Interest	$25,500.00			
Bonds - Principal	$450,000.00			
Bonds - Interest	$18,000.00			
Loans & Other Debt - Principal	$14,495.05	$14,786.40	$15,083.61	$187,332.92
Loans & Other Debt - Interest	$4,561.85	$4,270.50	$3,973.29	$22,292.94
Total	$564,806.90	$19,056.90	$19,056.90	$209,625.86
Total Principal	$516,745.05	$14,786.40	$15,083.61	$187,332.92
Total Interest	$48,061.85	$4,270.50	$3,973.29	$22,292.94
% of Total Current Year Budget	8.88%			

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	A1		
Year of Last Rating	2010		

Mark "X" if Municipality has no bond rating

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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
Receiving	Willingboro Twp	Animal Control		2/1/2019	1/30/2020	$9,000.00
Receiving	Mt. Holly Twp	Code Enforcement/Zoning		1/1/2019	12/31/2019	$10,131.48
Receiving	Mt. Holly Twp	Constr. Code/Bldg. Sub-Code		1/1/2019	12/31/2019	$16,891.92
Receiving	Willingboro Twp	Vehicle Repairs	As needed. Payment based on usage.			
Receiving	Willingboro Twp	Storm Sewer Repairs	As needed. Payment based on usage.			
Receiving	Delran Twp	Road Salt Storage	Delanco salt order delivered to and stored			
			in Delran salt barn. Delran used Delanco's			
			front end loader during winter season.			
Providing	Beverly City	Vehicle Fuel	Various agencies of the municipalities			
Providing	Riverside Twp	Vehicle Fuel	fuel their vehicles from Delanco pumps			
Providing	Delran Twp	Vehicle Fuel	and are billed based on usage plus a			
Providing	Delanco Sewerage Authority	Vehicle Fuel	per gallon service charge.			
Providing	Delanco Fire District	Vehicle Fuel				
Providing	Willingboro Twp	Leaf composting	Offset by in-kind services			
Providing	Edgewater Park Twp.	Leaf composting				$6,000.00
Providing	Beverly City	Leaf composting				$5,000.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

Delanco Sewerage Authority
Delanco Fire District No. 1 (Washington Fire Co. No. 1)