



MUNICIPALITY:	0310 Delran Township - County of Burlington	Adopted
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Filename: 0310_fba_2023.xlsm

Phone Number:

856-461-7734

900 Chester Avenue

Municipality:	Delran	State:	NJ	Zip:	08075
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First Name	Middle Name	Last Name	Term Expires	Business Email
Gary	A	Catrambone	12/31/2024	gcatrambone@delrantownship.org

Joseph	B	Bellina	jbellina@delrantownship.org
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Kareemah	M	Press	kpress@delranownship.org
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Jamey	L	Eggers	jegggers@delrantownship.org
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Robert		Marrone	rmarrone@bowman.cpa
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.790	\$11,335,363.21	20.32%	\$909.38	Municipal Purpose Tax	ESTIMATED	\$11,349,400.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.022	\$325,000.00	0.58%	\$25.32	Municipal Open Space	ESTIMATED	\$400,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.159	\$2,274,951.00	4.08%	\$183.03	Fire Districts (total levies)	ESTIMATED	\$2,367,109.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.461	\$35,305,715.00	63.29%	\$2,832.91	Local School District	ESTIMATED	\$36,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.391	\$5,612,697.44	10.06%	\$450.09	County Purposes	ESTIMATED	\$6,800,000.00
County Library	0.035	\$499,182.69	0.89%	\$40.29	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$435,217.55	0.78%	\$35.68	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.889	\$55,788,126.89	100.00%	\$4,476.71	Total ESTIMATED amount to be raised by taxes		\$57,116,509.00
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		7,367,000.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		16,438,000.00
Current Year Average Residential Assessmen					Total Non-Municipal Tax Levy		\$45,767,109.00
					Amount to be Raised by Taxes - Before RUT		\$54,838,109.00
					Reserve for Uncollected Taxes (RUT)		\$2,279,000.00
					Total Amount to be Raised by Taxes		\$57,117,109.00
					% of Tax Collections used to Calculate RUT		96.00%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		55,607,514.08
					Total Tax Levy, CY 2022		56,216,232.50
					% of Taxes Collected, CY 2022		98.92%
					Delinquent Taxes - December 31, 2022		\$676,660.21

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-29.43%	(\$2,069,400.00)	\$7,030,800.00	\$4,961,400.00	\$4,474,400.00			\$487,000.00				
08	Local Revenue	-21.10%	(\$1,200,457.87)	\$5,690,413.30	\$4,489,955.43	\$850,955.43			\$3,639,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$75,564.88	\$1,279,101.00	\$1,354,665.88	\$1,354,665.88							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
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	266.34%	\$281,781.82	\$105,796.87	\$387,578.69	\$387,578.69							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-55.66%	(\$376,660.21)	\$676,660.21	\$300,000.00	\$300,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-15.15%	(\$2,025,919.88)	\$13,375,319.88	\$11,349,400.00	\$11,349,400.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-18.88%	(\$5,315,091.26)	\$28,158,091.26	\$22,843,000.00	\$18,717,000.00	\$0.00	\$0.00	\$4,126,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Positions		%	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Difference	Current v. Prior	Appropriation	Appropriation	Budget	Offsets	Budget	Trust Fund					
				Current v.	Year	for Service	for Service Type									
				Prior Year		Type (Prior	(Current Year)									
20	General Government	18.00	10.00	11.19%	\$470,575.82	\$4,205,078.87	\$4,675,654.69	\$1,681,914.69				\$2,993,740.00				
21	Land-Use Administration	1.00	1.00	5.21%	\$5,862.00	\$112,600.00	\$118,462.00	\$118,462.00								
22	Uniform Construction Code	1.00	4.00	1.02%	\$3,099.00	\$305,133.00	\$308,232.00	\$308,232.00								
23	Insurance			5.37%	\$99,494.00	\$1,853,586.00	\$1,953,080.00	\$1,953,080.00								
25	Public Safety	28.00	14.00	2.74%	\$116,966.00	\$4,273,653.00	\$4,390,619.00	\$4,390,619.00								
26	Public Works	18.00		3.50%	\$94,032.00	\$2,683,745.00	\$2,777,777.00	\$2,777,777.00								
27	Health and Human Services			23.87%	\$12,282.00	\$51,450.00	\$63,732.00	\$63,732.00								
28	Parks and Recreation	2.00	1.00	0.68%	\$600.00	\$88,700.00	\$89,300.00	\$89,300.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			4.62%	\$3,000.00	\$65,000.00	\$68,000.00	\$68,000.00								
31	Utilities and Bulk Purchases			2.30%	\$17,000.00	\$740,000.00	\$757,000.00	\$757,000.00								
32	Landfill / Solid Waste Disposal			11.82%	\$69,750.00	\$590,000.00	\$659,750.00	\$659,750.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			-7.57%	(\$155,522.69)	\$2,055,300.00	\$1,899,777.31	\$1,899,777.31								
37	Judgements			4141.09%	\$227,760.00	\$5,500.00	\$233,260.00	\$30,000.00				\$203,260.00				
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	1.00	3.98%	\$7,651.00	\$192,173.00	\$199,824.00	\$199,824.00								
44	Capital			-65.01%	(\$1,664,500.00)	\$2,560,500.00	\$896,000.00	\$129,000.00				\$767,000.00				
45	Debt			12.46%	\$162,000.00	\$1,678,634.55	\$1,462,532.00	\$1,300,532.00				\$162,000.00				
46	Deferred Charges			-99.21%	(\$750,157.66)	\$756,157.66	\$6,000.00	\$6,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.44%	\$10,000.00	\$2,269,000.00	\$2,279,000.00	\$2,279,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		70.00	31.00	-6.73%	(\$1,648,211.08)	#####	\$22,843,000.00	\$18,717,000.00	\$0.00	\$0.00	\$0.00	\$4,126,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	285	\$19,539,300.00	1.36%	15A Public Schools	11	\$33,923,400.00	30.98%
2 Residential	5,238	\$1,101,762,800.00	76.69%	15B Other Schools	4	\$10,378,100.00	9.48%
3A/3B Farm	7	\$469,900.00	0.03%	15C Public Property	106	\$35,626,300.00	32.54%
4A Commercial	147	\$176,958,200.00	12.32%	15D Church and Charities	20	\$13,971,700.00	12.76%
4B Industrial	31	\$80,554,500.00	5.61%	15E Cemeteries & Graveyards	3	\$123,800.00	0.11%
4C Apartments	2	\$57,279,400.00	3.99%	15F Other Exempt	70	\$15,470,600.00	14.13%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	5,711	\$1,436,564,100.00	100.00%	Total	214	\$109,493,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
73.48%				7.62%			
Equalized Valuation, Taxable Properties							
\$1,955,040,963.53							
Total # of property tax appeals filed in 2022							
County Tax Board							
6.00							
State Tax Court							
1.00							
Number of 2022 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 2022							

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 2022 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

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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			0.00					
Supervisory Staff (Department Heads & Managers)	7.00		1,015,190.21	\$613,475.28	\$19,073.68	\$104,965.62	\$229,285.63	\$48,390.00
Police Officers (Including Superior Officers)	26.00		4,537,442.66	\$2,375,796.79	\$320,052.84	\$867,403.41	\$767,957.13	\$206,232.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	37.00		3,082,399.91	\$1,491,373.10	\$70,465.40	\$255,173.94	\$1,145,906.83	\$119,480.65
All Other Non-Union Employees not listed above	4.00		371,732.99	\$193,946.68	\$300.18	\$33,184.28	\$129,441.97	\$14,859.88
Totals	74.00	0.00	9,006,765.77	\$4,674,591.85	\$409,892.10	\$1,260,727.24	\$2,272,591.56	\$388,963.02

Is the Local Government required to comply with N.J.S.A. 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	21.00	\$13,068.00	\$274,428.00	22.00	\$11,969.28	\$263,324.16
Parent & Child	5.00	\$23,388.00	\$116,940.00	6.00	\$21,425.04	\$128,550.24
Employee & Spouse (or Partner)	5.00	\$26,148.00	\$130,740.00	7.00	\$23,938.56	\$167,569.92
Family	25.00	\$36,456.00	\$911,400.00	24.00	\$33,394.32	\$801,463.68
Employee Cost Sharing Contribution (enter as negative -)			(\$295,705.68)			(\$293,800.00)
Subtotal	56.00		\$1,137,802.32	59.00		\$1,067,108.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	5	\$21,395.88	\$106,979.40	5	\$4,500.00	\$22,500.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$20,999.88	\$41,999.76	3	\$10,000.00	\$30,000.00
Family	1	\$10,500.00	\$10,500.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$159,479.16	8.00		\$52,500.00
GRAND TOTAL	64.00		\$1,297,281.48	67.00		\$1,119,608.00

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)?

NO

NO

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

	Gross Days or Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
CWA	1023.26	\$80,110.67	X		
POLICE	1373.86	\$243,799.35	X		
SUPERIOR OFFICER'S	215.16	\$43,127.20	X		
NON-UNION	71.88	\$8,617.21		X	
POLICE CHIEF	228.00	\$31,750.00		X	
SUPERVISORS/MANAGEMENT	585.66	\$96,000.03		X	
Totals	3497.81	\$503,404.46			
Total Funds Reserved as of end of 202:					
Total Funds Appropriated in 202:					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$27,322,000.00	\$27,322,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
	\$10,195,237.13	\$10,195,237.13	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
Municipal Purposes						
Debt Authorized (BNI)	\$15,311,469.83	\$731,600.72	\$14,579,869.11			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$52,828,706.96	\$38,248,837.85	\$14,579,869.11			
Population (2020 census)	17,882					
Per Capita Gross Debt	\$2,954.30					
Per Capita Net Debt	\$815.34					
3 Year Average Property Valuation	\$1,770,326,253.33					
Net Debt as % of 3 Year Average Property Valuation	0.82%					
Utility Fund - Principal	\$121,342.49	\$152,152.30	\$152,152.30	\$1,807,099.70		
Utility Fund - Interest	\$40,657.51	\$38,231.26	\$35,981.26	\$307,256.32		
Bond Anticipation Notes - Principal	\$100,000.00					
Bond Anticipation Notes - Interest	\$193,000.00					
Bonds - Principal	\$883,800.00	\$1,000,000.00	\$1,000,000.00			
Bonds - Interest	\$123,732.00	\$98,000.00	\$105,000.00			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$1,341,189.51	\$1,288,383.56	\$1,293,133.56	\$2,114,356.02		
Total Principal	\$1,105,142.49	\$1,152,152.30	\$1,152,152.30	\$1,807,099.70		
Total Interest	\$357,389.51	\$136,231.26	\$140,981.26	\$307,256.32		
% of Total Current Year Budget	5.87%					
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		AA				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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