



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0305\_fbi\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Barry	W.	Conaway	12/31/2019	bconaway@burlingtonnj.us

**Chief Administrative Officer**

David	H.	Ballard		dballard@burlingtonnj.us
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**Chief Financial Officer**

Kenneth	R.	MacMillan		kmacmillan@burlingtonnj.us
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**Municipal Clerk**

Cindy	A.	Crivaro		ccrivaro@burlingtonnj.us
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**Registered Municipal Accountant**

Warren		Broudy		WBroudy@Mercadien.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ila	Marie	Lollar	12/31/2021	mlollar@burlingtonnj.us
Helen		Hatala	12/31/2021	hhatala@burlingtonnj.us
George		Chachis	12/31/2021	gchachis@burlingtonnj.us
Thomas		Swan	12/31/2021	tswan@burlingtonnj.us
David		Babula	12/31/2019	dbabula@burlingtonnj.us
Jeanette		Mercuri	12/31/2019	jmercuri@burlingtonnj.us
Suzanne		Woodard	12/31/2019	swoodard@burlingtonnj.us

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

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	1.325	\$8,195,925.44	36.50%	\$1,841.75	Municipal Purpose Tax	ESTIMATED	\$8,532,831.01
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.888	\$11,672,961.00	51.98%	\$2,624.32	Local School District	ESTIMATED	\$12,023,149.83
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.346	\$2,136,539.90	9.51%	\$480.94	County Purposes	ESTIMATED	\$2,200,636.10
County Library	0.032	\$197,426.74	0.88%	\$44.48	County Library	ESTIMATED	\$203,349.54
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$254,749.41	1.13%	\$58.38	County Open Space	ESTIMATED	\$262,391.89
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.633</b>	<b>\$22,457,602.49</b>	<b>100.00%</b>	<b>\$5,049.87</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$23,222,358.37</b>
Total Taxable Valuation as of October 1, 2017 <u>\$616,480,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,425,815.20</u>		
Current Year Average Residential Assessment <u>\$139,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>16,751,083.58</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$14,689,527.36</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$22,014,795.74</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,207,562.64</u>		
	1.325	1.384	4.45%		Total Amount to be Raised by Taxes <u>\$23,222,358.38</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>94.80%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$8,195,925.44	\$8,532,831.01	4.11%	\$336,905.57	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <u>21,418,238.94</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2017 <u>22,520,642.97</u>		
	\$1,841.75	\$1,923.76	4.45%	\$82.01	% of Taxes Collected, CY 2017 <u>95.10%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$892,787.95</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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	9.13%	\$257,781.74	\$2,822,590.49	\$3,080,372.23	\$2,000,000.00		\$310,112.79	\$770,259.44				
08	Local Revenue	-13.13%	(\$913,904.24)	\$6,958,904.24	\$6,045,000.00	\$1,225,000.00		\$2,065,000.00	\$2,755,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,413,180.00	\$5,413,180.00	\$5,413,180.00							
08	Uniform Construction Code Fees	-22.63%	(\$24,567.54)	\$108,567.54	\$84,000.00	\$84,000.00							
	<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!	\$0.00		\$0.00								
10	Public and Private Revenue	-94.44%	(\$635,407.63)	\$672,792.83	\$37,385.20	\$37,385.20							
08	Other Special Items	520.08%	\$97,502.37	\$18,747.63	\$116,250.00	\$116,250.00							
15	Receipts from Delinquent Taxes	-34.06%	(\$284,084.56)	\$834,084.56	\$550,000.00	\$550,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	4.56%	\$372,490.92	\$8,160,340.09	\$8,532,831.01	\$8,532,831.01							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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								
	<b>Total</b>	<b>-4.52%</b>	<b>(\$1,130,188.94)</b>	<b>\$24,989,207.38</b>	<b>\$23,859,018.44</b>	<b>\$17,958,646.21</b>	<b>\$0.00</b>	<b>\$2,375,112.79</b>	<b>\$3,525,259.44</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 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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		10.04%	\$149,247.39	\$1,486,061.82	\$1,635,309.21	\$1,635,309.21									
21	Land-Use Administration		23.93%	\$11,500.00	\$48,065.00	\$59,565.00	\$59,565.00									
22	Uniform Construction Code		-35.02%	(\$222,680.00)	\$635,875.00	\$413,195.00	\$413,195.00									
23	Insurance		-3.79%	(\$123,942.58)	\$3,269,826.52	\$3,145,883.94	\$3,145,883.94									
25	Public Safety		4.21%	\$215,355.45	\$5,114,872.75	\$5,330,228.20	\$5,316,417.00	\$13,811.20								
26	Public Works		-5.64%	(\$346,546.61)	\$6,149,542.92	\$5,802,996.31	\$1,323,411.95	\$10,000.00		\$2,058,677.79	\$2,410,906.57					
27	Health and Human Services		0.31%	\$200.00	\$63,967.50	\$64,167.50	\$47,200.00	\$16,967.50								
28	Parks and Recreation		1.17%	\$3,020.00	\$257,780.00	\$260,800.00	\$260,800.00									
29	Education (including Library)		0.00%	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00									
30	Unclassified		2.47%	\$5,800.00	\$235,080.00	\$240,880.00	\$240,880.00									
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$707,000.00	\$707,000.00	\$707,000.00									
32	Landfill / Solid Waste Disposal		-9.78%	(\$41,914.08)	\$428,502.08	\$386,588.00	\$386,588.00									
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00									
36	Statutory Expenditures		0.57%	\$9,006.00	\$1,576,130.00	\$1,585,136.00	\$1,385,474.00			\$68,635.00	\$131,027.00					
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		1.70%	\$7,000.00	\$411,500.00	\$418,500.00	\$418,500.00									
44	Capital		191.67%	\$23,000.00	\$12,000.00	\$35,000.00	\$35,000.00									
45	Debt		1.19%	\$25,724.06	\$2,165,641.49	\$2,191,365.55	\$1,190,489.68			\$240,800.00	\$760,075.87					
46	Deferred Charges		111.09%	\$111,091.12	\$100,000.00	\$211,091.12	\$79,091.12			\$7,000.00	\$125,000.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		2.82%	\$33,168.93	\$1,174,393.68	\$1,207,562.61	\$1,207,562.61									
55	Surplus General Budget		#DIV/0!	\$98,250.00	\$0.00	\$98,250.00	\$0.00				\$98,250.00					
	<b>Total</b>	0.00	0.00	(\$42,720.32)	\$23,901,738.76	\$23,859,018.44	\$17,917,867.51	\$40,778.70	\$0.00	\$2,375,112.79	\$3,525,259.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

				<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>
Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets			
	X			Police - Salaries and Wages	% Increase	The police contract calls for percentage increases as follows: 2017 5% (effective 4/1/17), 2018 0%, 2019 0%, 2020 0%.
				Other - Salaries and Wages	% Increase	Other non-police contracts call for percentage raises as follows: 2% (2018), 2% (2019)

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	157	\$12,796,000.00	2.07%
2 Residential	3,188	\$441,962,800.00	71.59%
3A/3B Farm			0.00%
4A Commercial	294	\$106,358,100.00	17.23%
4B Industrial	8	\$33,833,400.00	5.48%
4C Apartments	20	\$21,529,700.00	3.49%
5A/5B Railroad	7	\$887,600.00	0.14%
6A/6B Business Personal Property	1	\$100.00	0.00%
<b>Total</b>	<b>3,675</b>	<b>\$617,367,700.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	98.00%
Equalized Valuation, Taxable Properties	\$629,967,040.82

  

Total # of property tax appeals filed in 2017	County Tax Board	54.00
	State Tax Court	7.00
Number of 2017 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		12.00

  

Amount paid out by municipality for tax appeals in 2017	\$70,447.51
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<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$40,859,670.00	24.79%
15B Other Schools	9	\$12,134,500.00	7.36%
15C Public Property	350	\$69,294,890.00	42.05%
15D Church and Charities	57	\$30,078,080.00	18.25%
15E Cemeteries & Graveyards	7	\$1,239,105.00	0.75%
15F Other Exempt	41	\$11,193,345.00	6.79%
<b>Total</b>	<b>479</b>	<b>\$164,799,590.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 26.69%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	5	\$17,981.41	\$850,900.00	\$30,913.20
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>5</b>	<b>17,981.41</b>	<b>850,900.00</b>	<b>30,913.20</b>

**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 2017 Total Tax Rate
J.F. Budd Building	Aff. Housing	\$11,349.98	\$550,000.00	\$19,981.50
Metropolitan	Aff. Housing	\$7,929.19	\$775,200.00	\$28,163.02

**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		8.00	72,728.88	\$39,313.42	\$0.00	\$0.00	\$30,407.99	\$3,007.48
Supervisory Staff (Department Heads & Managers)	12.00	5.00	1,458,735.28	\$1,053,437.55	\$3,000.00	\$140,844.60	\$180,635.66	\$80,817.47
Police Officers (Including Superior Officers)	33.00		5,153,968.48	\$3,132,603.36	\$601,290.50	\$856,767.02	\$509,166.14	\$54,141.46
Fire Fighters (Including Superior Officers)		19.00	13,536.99	\$12,575.00	\$0.00	\$0.00	\$0.00	\$961.99
All Other Union Employees not listed above	38.00	36.00	4,042,222.16	\$2,641,079.42	\$239,500.00	\$353,112.32	\$588,166.09	\$220,364.33
All Other Non-Union Employees not listed above	4.00	57.00	993,470.10	\$794,373.67	\$0.00	\$106,207.76	\$32,119.08	\$60,769.59
<b>Totals</b>	<b>87.00</b>	<b>125.00</b>	<b>11,734,661.89</b>	<b>\$7,673,382.42</b>	<b>\$843,790.50</b>	<b>\$1,456,931.70</b>	<b>\$1,340,494.96</b>	<b>\$420,062.31</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	22.00	\$11,131.85	\$244,900.70	20.00	\$11,207.03	\$224,140.68
Parent & Child	10.00	\$20,621.14	\$206,211.40	11.00	\$20,574.91	\$226,323.96
Employee & Spouse (or Partner)	10.00	\$22,773.28	\$227,732.80	12.00	\$22,798.07	\$273,576.84
Family	29.00	\$31,870.00	\$924,230.00	30.00	\$30,774.80	\$923,244.00
Employee Cost Sharing Contribution (enter as negative - )			(\$331,877.91)			(\$350,000.00)
<b>Subtotal</b>	<b>71.00</b>		<b>\$1,271,196.99</b>	<b>73.00</b>		<b>\$1,297,285.48</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	1	\$31,348.44	\$31,348.44	1	\$31,348.44	\$31,348.44
Employee Cost Sharing Contribution (enter as negative - )			(\$940.45)			(\$940.45)
<b>Subtotal</b>	<b>1.00</b>		<b>\$30,407.99</b>	<b>1.00</b>		<b>\$30,407.99</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	36	\$8,670.90	\$312,152.40	32	\$8,832.05	\$282,625.56
Parent & Child	2	\$15,585.12	\$31,170.24	5	\$17,327.40	\$86,637.00
Employee & Spouse (or Partner)	35	\$16,116.15	\$564,065.25	38	\$18,812.50	\$714,875.16
Family	14	\$36,881.94	\$516,347.16	14	\$36,112.94	\$505,581.12
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>87.00</b>		<b>\$1,423,735.05</b>	<b>89.00</b>		<b>\$1,589,718.84</b>
<b>GRAND TOTAL</b>	<b>159.00</b>		<b>\$2,725,340.03</b>	<b>163.00</b>		<b>\$2,917,412.31</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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
FOP - POLICE OFFICERS		\$782,493.56	X		
CWA - CLERICAL AND PUBLIC WORKS		\$215,404.83	X		
CWA - SUPERVISORS		\$208,011.32	X		
OTHER NON-UNION		\$368,642.60		X	
<b>Totals</b>	0.00	\$1,574,552.31			
<b>Total Funds Reserved as of end of 2017</b>		\$416,904.67			
<b>Total Funds Appropriated in 2018</b>		\$10,000.00			

**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	
		Deductions						
Local School Debt	\$1,405,000.00	\$1,405,000.00	\$0.00	Utility Fund - Principal	\$815,075.87	\$792,224.84	\$516,770.50	\$3,093,020.37
Regional School Debt			\$0.00	Utility Fund - Interest	\$185,800.00	\$114,860.01	\$100,947.51	\$322,295.63
Utility Fund Debt				Bond Anticipation Notes - Principal	\$350,000.00			
Water	\$4,614,602.00	\$4,614,602.00	\$0.00	Bond Anticipation Notes - Interest	\$44,919.88			
Sewer	\$7,772,299.12	\$7,772,299.12	\$0.00	Bonds - Principal	\$560,000.00	\$576,000.00	\$775,000.00	\$4,569,000.00
0			\$0.00	Bonds - Interest	\$235,569.80	\$162,396.88	\$137,865.63	\$461,706.88
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$2,191,365.55	\$1,645,481.73	\$1,530,583.64	\$8,446,022.88
<b>Municipal Purposes</b>				Total Principal	\$1,725,075.87	\$1,368,224.84	\$1,291,770.50	\$7,662,020.37
Debt Authorized	\$2,783,744.78		\$2,783,744.78	Total Interest	\$466,289.68	\$277,256.89	\$238,813.14	\$784,002.51
Notes Outstanding	\$2,002,000.00		\$2,002,000.00	% of Total Current Year Budget	9.18%			
Bonds Outstanding	\$6,480,000.00		\$6,480,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$25,057,645.90	\$13,791,901.12	\$11,265,744.78	Total Guarantees - Other				
Population (2010 census)	<u>9,920</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,525.97</u>			Total Other				
Per Capita Net Debt	<u>\$1,135.66</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$642,150,743.67</u>		Rating		AA-		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.75%</u>		Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

**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
<b>Receiving</b>	Burlington Township	Shared Court	City pays Twp. to run the Court operations using Twp. employees & facilities	10/1/2013	12/31/2018	\$31,250/mo plus escalation to \$33,826 per mo.
<b>Providing</b>	Burlington Township	Sewer Treatment	City treats some of Township's Sewer	1/1/1998	12/31/2028	Same rate as City charges it's residents 600,000 gal/day