



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 0305 Burlington City - County of Burlington Adopted

Municode: 0305 **Filename:** 0305_fba_2019.xlsm

Website: www.burlingtonnj.us

Phone Number: 609-386-0200

Mailing Address: City of Burlington

525 High Street

Email the UFB if not using Outlook **Municipality:** Burlington **State:** NJ **Zip:** 08016

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>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.384	\$8,532,831.01	36.94%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$8,538,786.06
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	1.953	\$12,044,311.00	52.14%	\$0.00	Local School District	ESTIMATED	\$12,405,640.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.353	\$2,174,003.93	9.41%	\$0.00	County Purposes	ESTIMATED	\$2,239,224.05
County Library	0.032	\$191,754.65	0.83%	\$0.00	County Library	ESTIMATED	\$197,507.29
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$157,468.84	0.68%	\$0.00	County Open Space	ESTIMATED	\$162,192.91
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.748	\$23,100,369.43	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$23,543,350.30
Total Taxable Valuation as of October 1, 2018 <u>\$616,909,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,845,301.63</u>		
Current Year Average Residential Assessment <u>\$139,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,063,558.07</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$15,004,564.24</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$22,222,820.68</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,320,530.06</u>		
	1.384		-100.00%		Total Amount to be Raised by Taxes <u>\$23,543,350.75</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>94.39%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$8,532,831.01	\$8,538,786.06	0.07%	\$5,955.05	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>22,002,955.13</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2018 <u>23,218,281.83</u>		
	\$0.00	\$0.00	#DIV/0!	\$0.00	% of Taxes Collected, CY 2018 <u>94.77%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$953,836.86</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	6.78%	\$208,715.76	\$3,080,372.23	\$3,289,087.99	\$2,100,000.00		\$364,630.37	\$824,457.62				
08	Local Revenue	-18.99%	(\$1,420,049.52)	\$7,479,049.52	\$6,059,000.00	\$1,239,000.00		\$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	-80.08%	(\$337,747.00)	\$421,747.00	\$84,000.00	\$84,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	175.63%	\$160,014.85	\$91,106.78	\$251,121.63	\$251,121.63							
08	Other Special Items	52.54%	\$71,644.89	\$136,355.11	\$208,000.00	\$208,000.00							
15	Receipts from Delinquent Taxes	-41.24%	(\$385,981.78)	\$935,981.78	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.06%	(\$91,791.83)	\$8,630,577.89	\$8,538,786.06	\$8,538,786.06							
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								
	Total	-6.85%	(\$1,795,194.63)	\$26,188,370.31	\$24,393,175.68	\$18,384,087.69	\$0.00	\$2,429,630.37	\$3,579,457.62	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		3.13%	\$50,775.47	\$1,619,709.21	\$1,670,484.68	\$1,670,484.68									
21	Land-Use Administration		240.26%	\$143,110.00	\$59,565.00	\$202,675.00	\$50,875.00	\$151,800.00								
22	Uniform Construction Code		-1.66%	(\$7,095.00)	\$428,195.00	\$421,100.00	\$421,100.00									
23	Insurance		-16.84%	(\$528,678.02)	\$3,139,883.94	\$2,611,205.92	\$2,611,205.92									
25	Public Safety		0.88%	\$47,347.76	\$5,364,828.20	\$5,412,175.96	\$5,329,273.00	\$82,902.96								
26	Public Works		3.51%	\$204,089.18	\$5,818,717.89	\$6,022,807.07	\$1,433,749.90	\$16,644.67	\$2,068,995.37	\$2,503,417.13						
27	Health and Human Services		0.00%	\$0.00	\$64,167.50	\$64,167.50	\$47,200.00	\$16,967.50								
28	Parks and Recreation		3.60%	\$9,400.00	\$260,800.00	\$270,200.00	\$270,200.00									
29	Education (including Library)		1.54%	\$1,000.00	\$65,000.00	\$66,000.00	\$66,000.00									
30	Unclassified		10.21%	\$24,600.00	\$240,880.00	\$265,480.00	\$265,480.00									
31	Utilities and Bulk Purchases		0.42%	\$3,000.00	\$707,000.00	\$710,000.00	\$710,000.00									
32	Landfill / Solid Waste Disposal		3.55%	\$13,912.00	\$391,588.00	\$405,500.00	\$405,500.00									
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00									
36	Statutory Expenditures		8.32%	\$132,043.06	\$1,587,136.00	\$1,719,179.06	\$1,503,250.06		\$74,635.00	\$141,294.00						
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		2.17%	\$9,100.00	\$418,500.00	\$427,600.00	\$427,600.00									
44	Capital		860.57%	\$301,200.00	\$35,000.00	\$336,200.00	\$336,200.00									
45	Debt		30.28%	\$514,597.27	\$1,699,289.68	\$2,213,886.95	\$1,148,140.46		\$256,000.00	\$809,746.49						
46	Deferred Charges		20.08%	\$42,392.80	\$211,091.12	\$253,483.92	\$98,483.92		\$30,000.00	\$125,000.00						
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		9.35%	\$112,967.01	\$1,207,562.61	\$1,320,529.62	\$1,320,529.62									
55	Surplus General Budget		-100.00%	(\$98,250.00)	\$98,250.00	\$0.00										
	Total	0.00	0.00	4.17%	\$975,511.53	\$23,417,664.15	\$24,393,175.68	\$18,115,772.56	\$268,315.13	\$0.00	\$2,429,630.37	\$3,579,457.62	\$0.00	\$0.00	\$0.00	\$0.00

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	150	\$12,757,800.00	2.07%	15A Public Schools	15	\$40,859,670.00	24.86%	
2 Residential	3,182	\$441,113,300.00	71.40%	15B Other Schools	9	\$12,134,500.00	7.38%	
3A/3B Farm			0.00%	15C Public Property	358	\$69,759,790.00	42.44%	
4A Commercial	292	\$104,756,500.00	16.96%	15D Church and Charities	57	\$29,303,480.00	17.83%	
4B Industrial	8	\$33,833,400.00	5.48%	15E Cemeteries & Graveyards	7	\$1,239,105.00	0.75%	
4C Apartments	21	\$24,448,300.00	3.96%	15F Other Exempt	41	\$11,084,445.00	6.74%	
5A/5B Railroad		\$887,600.00	0.14%					
6A/6B Business Personal Property		\$98.00	0.00%					
Total	3,653	\$617,796,998.00	100.00%	Total	487	\$164,380,990.00	100.00%	
Average Ratio (%), Assessed to True Value		98.16%		Percentage of Exempt vs. Non-Exempt Properties				26.61%
Equalized Valuation, Taxable Properties		\$629,377,544.82						
Total # of property tax appeals filed in 2018		County Tax Board				69.00		
		State Tax Court				7.00		
Number of 2018 County Tax Board decisions appealed to Tax Court						1.00		
Number of pending property tax appeals in State Tax Court						4.00		
Amount paid out by municipality for tax appeals in 2018						\$63,045.12		

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

**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	8.00	73,770.87	\$40,059.69	\$0.00	\$0.00	\$30,646.61	\$3,064.57
Supervisory Staff (Department Heads & Managers)	12.00	5.00	1,504,463.95	\$1,082,237.33	\$5,500.00	\$152,703.69	\$180,811.02	\$83,211.91
Police Officers (Including Superior Officers)	33.00	0.00	5,363,445.18	\$3,238,054.96	\$648,518.61	\$889,493.70	\$531,022.59	\$56,355.32
Fire Fighters (Including Superior Officers)	0.00	19.00	16,901.05	\$15,700.00	\$0.00	\$0.00	\$0.00	\$1,201.05
All Other Union Employees not listed above	38.00	36.00	4,124,861.95	\$2,753,861.03	\$243,500.00	\$388,569.79	\$509,633.01	\$229,298.12
All Other Non-Union Employees not listed above	4.00	57.00	1,026,848.66	\$794,634.94	\$0.00	\$112,122.99	\$59,301.16	\$60,789.57
Totals	87.00	125.00	12,110,291.66	\$7,924,547.95	\$897,518.61	\$1,542,890.17	\$1,311,414.39	\$433,920.54

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	23.00	\$10,878.98	\$250,216.54	22.00	\$11,131.85	\$244,900.70
Parent & Child	10.00	\$19,944.78	\$199,447.80	10.00	\$20,621.14	\$206,211.40
Employee & Spouse (or Partner)	10.00	\$23,303.50	\$233,035.00	10.00	\$22,773.28	\$227,732.80
Family	30.00	\$32,192.58	\$965,777.40	29.00	\$31,870.00	\$924,230.00
Employee Cost Sharing Contribution (enter as negative -)			(\$417,237.84)			(\$331,877.91)
Subtotal	73.00		\$1,231,238.90	71.00		\$1,271,196.99
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$31,594.44	\$31,594.44	1	\$31,348.44	\$31,348.44
Employee Cost Sharing Contribution (enter as negative -)			(\$947.88)			(\$940.45)
Subtotal	1.00		\$30,646.56	1.00		\$30,407.99
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	36	\$5,281.26	\$190,125.36	36	\$8,670.90	\$312,152.40
Parent & Child	1	\$13,416.00	\$13,416.00	2	\$15,585.12	\$31,170.24
Employee & Spouse (or Partner)	31	\$10,746.74	\$333,148.94	35	\$16,116.15	\$564,065.25
Family	12	\$23,150.79	\$277,809.48	14	\$36,881.94	\$516,347.16
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	80.00		\$814,499.78	87.00		\$1,423,735.05
GRAND TOTAL	154.00		\$2,076,385.24	159.00		\$2,725,340.03

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2020	2021	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$1,255,000.00	\$1,255,000.00	\$0.00	Utility Fund - Principal	\$855,174.27	\$521,770.50	\$534,683.06	\$2,818,337.31
Regional School Debt			\$0.00	Utility Fund - Interest	\$200,590.32	\$112,147.51	\$98,566.88	\$409,128.75
Utility Fund Debt				Bond Anticipation Notes - Principal	\$350,000.00			
Water	\$4,506,602.12	\$4,506,602.12	\$0.00	Bond Anticipation Notes - Interest	\$59,743.58			
Sewer	\$7,354,869.96	\$7,354,869.96	\$0.00	Bonds - Principal	\$576,000.00	\$775,000.00	\$791,000.00	\$3,778,000.00
0			\$0.00	Bonds - Interest	\$162,396.88	\$137,868.63	\$115,853.13	\$345,853.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$2,203,905.05	\$1,546,786.64	\$1,540,103.07	\$7,351,319.81
Municipal Purposes				Total Principal	\$1,781,174.27	\$1,296,770.50	\$1,325,683.06	\$6,596,337.31
Debt Authorized	\$2,930,362.81		\$2,930,362.81	Total Interest	\$422,730.78	\$250,016.14	\$214,420.01	\$754,982.50
Notes Outstanding	\$1,997,000.00		\$1,997,000.00	% of Total Current Year Budget	9.03%			
Bonds Outstanding	\$5,920,000.00		\$5,920,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$23,963,834.89	\$13,116,472.08	\$10,847,362.81					
Population (2010 census)	<u>9,920</u>			Description	Debt Not Listed Above			
Per Capita Gross Debt	<u>\$2,415.71</u>			Total Guarantees - Governmental				
Per Capita Net Debt	<u>\$1,093.48</u>			Total Guarantees - Other				
3 Yr. Average Property Valuation		<u>\$635,333,119.33</u>		Total Capital/Equipment Leases				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.71%</u>		Total Other				
				Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA-		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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