



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: ▼

▼

Municode:

Filename: 0305_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	A.	Fazzone	12/31/2015	mayor@burlingtonnj.us

Chief Administrative Officer

David		Ballarad		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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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ila	Marie	Lollar	12/31/2017	mlollar@burlingtonnj.us
Helen	F.	Hatala	12/31/2017	hhatala@burlingtonnj.us
Barry	W.	Conaway	12/31/2017	bconaway@burlingtonnj.us
David	W.	Babula	12/31/2015	dbabula@burlingtonnj.us
Douglas		Ghaul	12/31/2015	dghaul@burlingtonnj.us
Suzanne		Woodard	12/31/2015	swoodward@burlingtonnj.us
Thomas		Swan	12/31/2017	tswan@burlingtonnj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	1.217	\$7,735,585.90	37.35%	\$1,705.02	Municipal Purpose Tax	ESTIMATED	7,671,629
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	1.664	\$10,577,669.00	51.07%	\$2,331.26	Local School District	ESTIMATED	\$11,106,552.45
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.333	\$2,111,837.53	10.20%	\$466.53	County Purposes	ESTIMATED	\$2,217,429.41
County Library	0.031	\$193,926.07	0.94%	\$43.43	County Library	ESTIMATED	\$203,622.37
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.015	\$93,389.38	0.45%	\$21.02	County Open Space	ESTIMATED	\$98,058.85
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	3.260	\$20,712,407.88	100.00%	\$4,567.26	Total ESTIMATED amount to be raised by taxes		\$21,297,292.47
Total Taxable Valuation as of October 1, 2014 <u>\$630,266,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,329,190.52</u>		
Current Year Average Residential Assessment <u>\$140,100.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>15,882,712.06</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$13,625,663.08</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$20,179,184.62</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,118,107.85</u>		
1.217	1.217	0.00%			Total Amount to be Raised by Taxes <u>\$21,297,292.47</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>94.75%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,735,585.90	\$7,671,629.39	-0.83%	(\$63,956.51)		<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 2014 <u>19,758,102.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2014 <u>20,712,407.88</u>		
\$1,705.02	\$1,705.02	0.00%	\$0.00		% of Taxes Collected, CY 2014 <u>95.39%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$1,077,237.00</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	20.67%	\$495,978.61	\$2,400,087.92	\$2,896,066.53	\$1,970,000.00		\$392,116.00	\$533,950.53				
08	Local Revenue	-5.63%	(\$349,418.68)	\$6,207,418.68	\$5,858,000.00	\$1,220,000.00		\$1,765,000.00	\$2,873,000.00				
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	-68.30%	(\$258,515.70)	\$378,515.70	\$120,000.00	\$120,000.00							
	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	-95.35%	(\$737,624.25)	\$773,634.77	\$36,010.52	\$36,010.52							
08	Other Special Items	-41.15%	(\$13,985.59)	\$33,985.59	\$20,000.00	\$20,000.00							
15	Receipts from Delinquent Taxes	-26.80%	(\$201,406.43)	\$751,406.43	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.19%	(\$171,518.43)	\$7,843,147.82	\$7,671,629.39	\$7,671,629.39							
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	-5.20%	(\$1,236,490.47)	\$23,801,376.91	\$22,564,886.44	\$17,000,819.91	\$0.00	\$2,157,116.00	\$3,406,950.53	\$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	16.00	15.00	4.96%	\$73,187.68	\$1,475,619.28	\$1,548,806.96	\$1,548,806.96								
21	Land-Use Administration		3.00	-10.49%	(\$6,100.00)	\$58,165.00	\$52,065.00	\$52,065.00								
22	Uniform Construction Code		1.00	3.98%	\$9,600.00	\$241,200.00	\$250,800.00	\$250,800.00								
23	Insurance			2.59%	\$76,904.57	\$2,974,645.01	\$3,051,549.58	\$3,051,549.58								
25	Public Safety	39.00	77.00	4.78%	\$228,569.88	\$4,783,064.30	\$5,011,634.18	\$4,997,817.00	\$13,817.18							
26	Public Works	31.00	2.00	-5.70%	(\$342,657.06)	\$6,010,553.64	\$5,667,896.58	\$1,295,922.63	\$13,619.34	\$1,874,903.00	\$2,483,451.61					
27	Health and Human Services		2.00	1.46%	\$600.00	\$41,117.50	\$41,717.50	\$31,000.00	\$10,717.50							
28	Parks and Recreation		6.00	-36.60%	(\$128,985.00)	\$352,450.00	\$223,465.00	\$223,465.00								
29	Education (including Library)			6.67%	\$4,000.00	\$60,000.00	\$64,000.00	\$64,000.00								
30	Unclassified			-16.89%	(\$56,725.18)	\$335,830.00	\$279,104.82	\$279,104.82								
31	Utilities and Bulk Purchases			-0.51%	(\$4,000.00)	\$792,000.00	\$788,000.00	\$788,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$364,000.00	\$364,000.00	\$364,000.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			9.77%	\$135,669.48	\$1,388,838.52	\$1,524,508.00	\$1,345,095.00		\$72,213.00	\$107,200.00					
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			1.92%	\$7,500.00	\$391,500.00	\$399,000.00	\$399,000.00								
44	Capital			-100.00%	(\$110,000.00)	\$110,000.00	\$0.00	\$0.00								
45	Debt			-3.38%	(\$73,631.74)	\$2,181,370.66	\$2,107,738.92	\$1,081,440.00		\$210,000.00	\$816,298.92					
46	Deferred Charges			-56.44%	(\$93,296.79)	\$165,288.84	\$71,992.05	\$71,992.05								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.12%	\$1,365.01	\$1,116,742.84	\$1,118,107.85	\$1,118,107.85								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	86.00	106.00	-1.22%	(\$277,999.15)	\$22,842,885.59	\$22,564,886.44	\$16,962,665.89	\$38,154.02	\$0.00	\$2,157,116.00	\$3,406,950.53	\$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">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
		X			Police - Salaries and Wages	\$250,000/year	Starting on 9/1/15, the City must fund 2 police officers salaries and fringe benefits that are currently being paid for by a COPS grant.
							This is an estimate of the yearly amount needed starting 9/1/15.
		X			Police - Salaries and Wages	% Increase	The Police contract calls for percentage raises as follows: 2% (2013)
							1.75% (2014), 1.75% (2015), 2% (2016)
		X			Other - Salaries and Wages	% Increase	Other non-police contracts expire at the end of 2015. Salary Increases will have to be negotiated.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	157	\$12,884,500.00	2.04%
2 Residential	3,196	\$447,506,200.00	71.00%
3A/3B Farm			0.00%
4A Commercial	296	\$109,547,800.00	17.38%
4B Industrial	9	\$34,114,400.00	5.41%
4C Apartments	20	\$26,213,300.00	4.16%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,678	\$630,266,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.53%
Equalized Valuation, Taxable Properties	\$626,943,399.98

Total # of property tax appeals filed in 2014	County Tax Board	62.00
	State Tax Court	8.00
Number of 2014 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2014	\$75,503.94
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$40,859,670.00	25.19%
15B Other Schools	9	\$12,134,500.00	7.48%
15C Public Property	347	\$67,653,210.00	41.71%
15D Church and Charities	54	\$29,718,555.00	18.32%
15E Cemeteries & Graveyards	7	\$1,239,065.00	0.76%
15F Other Exempt	37	\$10,612,745.00	6.54%
Total	469	\$162,217,745.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.31%

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 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	5	\$19,417.54	\$850,900.00	\$27,739.34
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	5	19,417.54	850,900.00	27,739.34

**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	68,319.81	37,161.27		0	28315.7	2842.837155
Supervisory Staff (Department Heads & Managers)	12	3	1,397,383.38	1,036,434.98	4000	123543.0496	153812.07	79593.27597
Police Officers (Including Superior Officers)	33		4,824,879.12	2,993,152.52	563031.97	727934.6929	489195.26	51564.67511
Fire Fighters (Including Superior Officers)	19		11,626.20	10,800.00		0	0	826.2
All Other Union Employees not listed above	37	35	3,847,189.54	2,587,723.45	224000	308456.6352	511912.61	215096.8439
All Other Non-Union Employees not listed above	4	53	949,464.00	729,598.17		86968.10186	77083.47	55814.26001
Totals	105.00	99.00	11,098,862.04	\$7,394,870.39	\$791,031.97	\$1,246,902.48	\$1,260,319.11	\$405,738.09

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	16.00	\$10,974.45	\$175,591.20
Parent & Child	11.00	\$18,758.01	\$206,338.11
Employee & Spouse (or Partner)	13.00	\$22,080.53	\$287,046.89
Family	29.00	\$29,550.31	\$856,958.99
Employee Cost Sharing Contribution (enter as negative -)			(\$300,000.00)
Subtotal	69.00	\$81,363.30	\$1,225,935.19
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	1	\$29,191.44	\$29,191.44
Employee Cost Sharing Contribution (enter as negative -)			(\$875.74)
Subtotal	1.00	\$29,191.44	\$28,315.70
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	30	\$8,304.15	\$249,124.56
Parent & Child	7	\$14,505.39	\$101,537.76
Employee & Spouse (or Partner)	41	\$17,313.99	\$709,873.56
Family	12	\$30,256.78	\$363,081.36
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	90.00	\$70,380.32	\$1,423,617.24
GRAND TOTAL	160.00	\$180,935.06	\$2,677,868.13

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

	Gross Debt		Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$1,860,000.00	\$1,860,000.00	\$0.00	Utility Fund - Principal	\$402,000.00	\$402,000.00	\$402,000.00	\$4,935,091.58
Regional School Debt			\$0.00	Utility Fund - Interest	\$89,070.00	\$89,070.00	\$89,070.00	\$1,004,535.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$540,000.00	\$540,000.00	\$540,000.00	\$2,515,000.00
Water	\$1,592,000.00	\$1,592,000.00	\$0.00	Bond Anticipation Notes - Interest	\$52,000.00	\$52,000.00	\$52,000.00	\$260,000.00
Sewer	\$8,645,994.00	\$8,645,994.00	\$0.00	Bonds - Principal	\$298,000.00	\$310,000.00	\$327,000.00	\$1,830,000.00
0			\$0.00	Bonds - Interest	\$127,000.00	\$112,100.00	\$96,600.00	\$236,860.00
0			\$0.00	Loans & Other Debt - Principal	\$61,000.00			
0			\$0.00	Loans & Other Debt - Interest	\$3,440.00			
0			\$0.00	Total	\$1,572,510.00	\$1,505,170.00	\$1,506,670.00	\$10,781,486.58
Municipal Purposes				Total Principal	\$1,301,000.00	\$1,252,000.00	\$1,269,000.00	\$9,280,091.58
Debt Authorized	\$2,959,447.00		\$2,959,447.00	Total Interest	\$271,510.00	\$253,170.00	\$237,670.00	\$1,501,395.00
Notes Outstanding	\$4,135,000.00		\$4,135,000.00	% of Total Current Year Budget	6.97%			
Bonds Outstanding	\$2,765,000.00		\$2,765,000.00					
Loans and Other Debt	\$61,000.00		\$61,000.00					
Total (Current Year)	\$22,018,441.00	\$12,097,994.00	\$9,920,447.00	Description	Debt Not Listed Above			
Population (2010 census)	<u>9,736</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$2,261.55</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,018.94</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$652,571,937.00</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.52%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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