



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0305_fba_2016.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

John	J.	Maley, Jr.		jmaley@maleycpa.com
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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		Hatala	12/31/2017	hhatala@burlingtonnj.us
George		Chachis	12/31/2017	gchachis@burlingtonnj.us
Thomas		Swan	12/31/2017	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>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	\$7,671,629.39	36.11%	\$1,691.63	Municipal Purpose Tax	ESTIMATED	\$7,984,861.20
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	1.726	\$10,880,635.00	51.21%	\$2,399.14	Local School District	ESTIMATED	\$11,207,054.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.353	\$2,224,547.05	10.47%	\$490.67	County Purposes	ESTIMATED	\$2,291,283.46
County Library	0.033	\$207,237.38	0.98%	\$45.87	County Library	ESTIMATED	\$213,454.50
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$262,013.32	1.23%	\$58.38	County Open Space	ESTIMATED	\$269,873.72
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.371	\$21,246,062.14	100.00%	\$4,685.69	Total ESTIMATED amount to be raised by taxes		\$21,966,526.88
Total Taxable Valuation as of October 1, 2015 <u>\$628,160,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,352,588.82</u>		
Current Year Average Residential Assessment <u>\$139,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>16,195,190.62</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$13,981,665.68</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$20,824,267.48</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,142,259.40</u>		
1.217		-100.00%			Total Amount to be Raised by Taxes <u>\$21,966,526.88</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% 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		
\$7,671,629.39	\$7,984,861.20	4.08%	\$313,231.81				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>20,382,465.17</u>		
\$1,691.63	\$0.00	-100.00%	(\$1,691.63)		Total Tax Levy, CY 2015 <u>21,248,805.21</u>		
					% of Taxes Collected, CY 2015 <u>95.92%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$748,987.03</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	-0.06%	(\$1,837.40)	\$2,896,066.53	\$2,894,229.13	\$1,800,000.00		\$359,426.61	\$734,802.52				
08	Local Revenue	-9.15%	(\$593,231.76)	\$6,481,231.76	\$5,888,000.00	\$1,220,000.00		\$1,875,000.00	\$2,793,000.00				
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	-51.36%	(\$128,820.56)	\$250,820.56	\$122,000.00	\$122,000.00							
	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	-59.35%	(\$42,933.97)	\$72,342.79	\$29,408.82	\$29,408.82							
08	Other Special Items	1061.83%	\$199,236.44	\$18,763.56	\$218,000.00	\$218,000.00							
15	Receipts from Delinquent Taxes	-28.06%	(\$214,545.95)	\$764,545.95	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.74%	\$59,041.73	\$7,925,819.47	\$7,984,861.20	\$7,984,861.20							
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	-3.04%	(\$723,091.47)	\$23,822,770.62	\$23,099,679.15	\$17,337,450.02	\$0.00	\$2,234,426.61	\$3,527,802.52	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20			4.45%	\$59,782.86	\$1,344,756.96	\$1,404,539.82	\$1,404,539.82								
21			0.00%	\$0.00	\$52,065.00	\$52,065.00	\$52,065.00								
22			-6.62%	(\$28,134.00)	\$424,850.00	\$396,716.00	\$396,716.00								
23			3.49%	\$106,586.05	\$3,051,549.58	\$3,158,135.63	\$3,158,135.63								
25			1.75%	\$164,488.50	\$9,383,988.79	\$9,548,477.29	\$5,080,570.00	\$8,194.21		\$1,944,333.73	\$2,515,379.35				
26			-11.91%	(\$168,172.93)	\$1,411,874.24	\$1,243,701.31	\$1,231,060.70	\$12,640.61							
27			1.20%	\$500.00	\$41,717.50	\$42,217.50	\$31,500.00	\$10,717.50							
28			5.20%	\$11,617.00	\$223,465.00	\$235,082.00	\$235,082.00								
29			0.00%	\$0.00	\$64,000.00	\$64,000.00	\$64,000.00								
30			-21.09%	(\$58,849.82)	\$279,104.82	\$220,255.00	\$220,255.00								
31			4.15%	\$30,000.00	\$723,000.00	\$753,000.00	\$753,000.00								
32			0.00%	\$0.00	\$379,000.00	\$379,000.00	\$379,000.00								
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36			2.53%	\$38,638.00	\$1,524,508.00	\$1,563,146.00	\$1,386,551.00			\$64,695.00	\$111,900.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00									
43			1.17%	\$4,650.00	\$399,000.00	\$403,650.00	\$403,650.00								
44			#DIV/0!	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00								
45			-0.55%	(\$11,645.92)	\$2,107,738.92	\$2,096,093.00	\$1,087,850.00			\$219,000.00	\$789,243.00				
46			173.42%	\$124,849.15	\$71,992.05	\$196,841.20	\$79,163.15			\$6,397.88	\$111,280.17				
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			2.16%	\$24,151.55	\$1,118,107.85	\$1,142,259.40	\$1,142,259.40								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	2.21%	\$498,460.44	\$22,601,218.71	\$23,099,679.15	\$17,305,897.70	\$31,552.32	\$0.00	\$2,234,426.61	\$3,527,802.52	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	156	\$12,875,800.00	2.05%	15A Public Schools	15	\$40,859,670.00	25.14%
2 Residential	3,196	\$445,722,000.00	70.86%	15B Other Schools	9	\$12,134,500.00	7.47%
3A/3B Farm			0.00%	15C Public Property	347	\$67,586,610.00	41.58%
4A Commercial	295	\$109,185,100.00	17.36%	15D Church and Charities	54	\$29,718,580.00	18.28%
4B Industrial	9	\$34,139,400.00	5.43%	15E Cemeteries & Graveyards	7	\$1,239,105.00	0.76%
4C Apartments	20	\$26,238,300.00	4.17%	15F Other Exempt	39	\$11,009,245.00	6.77%
5A/5B Railroad	7	\$887,600.00	0.14%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	3,684	\$629,048,300.00	100.00%	Total	471	\$162,547,710.00	100.00%
Average Ratio (%), Assessed to True Value				96.26%			
Equalized Valuation, Taxable Properties				\$653,488,780.39			
Total # of property tax appeals filed in 2015				County Tax Board		57.00	
				State Tax Court		7.00	
Number of 2015 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2015				\$55,159.36			
				Percentage of Exempt vs. Non-Exempt Properties			
				25.84%			

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	5	\$26,759.44	\$850,900.00	\$28,683.84
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	26,759.44	850,900.00	28,683.84

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
J.F. Budd Building	Aft. Housing	\$11,349.98	\$550,000.00	\$18,540.50															
Metropolitan	Aft. Housing	\$7,929.19	\$775,200.00	\$26,131.99															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		19,279.17	1,325,200.00	44,672.49			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																	Total Long Term Exemptions - GRAND TOTAL		
																	\$19,279.17 \$1,325,200.00 \$44,672.49		

**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	71,199.60	\$37,864.49		0	\$30,438.48	\$2,896.63
Supervisory Staff (Department Heads & Managers)	12.00	3.00	1,407,499.02	\$1,031,197.15	\$4,000.00	128487.16	\$164,622.13	\$79,192.58
Police Officers (Including Superior Officers)	33.00	0.00	5,365,872.11	\$3,327,073.57	\$616,016.75	854059.78	\$511,547.20	\$57,174.81
Fire Fighters (Including Superior Officers)	19.00	0.00	11,626.20	\$10,800.00		0		\$826.20
All Other Union Employees not listed above	37.00	35.00	3,318,250.36	\$2,067,903.72	\$233,000.00	257660.8	\$583,666.71	\$176,019.13
All Other Non-Union Employees not listed above	4.00	53.00	1,055,685.11	\$794,503.13		98995.09	\$101,407.40	\$60,779.49
Totals	105.00	99.00	11,230,132.41	\$7,269,342.06	\$853,016.75	\$1,339,202.83	\$1,391,681.92	\$376,888.85

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	15.00	\$11,394.13	\$170,911.92	16.00	\$10,974.45	\$175,591.20
Parent & Child	11.00	\$20,595.48	\$226,550.28	11.00	\$18,758.01	\$206,338.11
Employee & Spouse (or Partner)	14.00	\$23,530.00	\$329,420.04	13.00	\$22,080.53	\$287,046.89
Family	29.00	\$31,837.97	\$923,301.12	29.00	\$29,550.31	\$856,958.99
Employee Cost Sharing Contribution (enter as negative -)			(\$350,000.00)			(\$300,000.00)
Subtotal	69.00		\$1,300,183.36	69.00		\$1,225,935.19
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	1	\$31,379.88	\$31,379.88	1	\$29,191.44	\$29,191.44
Employee Cost Sharing Contribution (enter as negative -)			(\$641.40)			(\$875.74)
Subtotal	1.00		\$30,738.48	1.00		\$28,315.70
Retirees - Health Benefits - Annual Cost						
Single Coverage	31	\$8,358.40	\$259,110.36	30	\$8,304.15	\$249,124.50
Parent & Child	7	\$13,624.83	\$95,373.84	7	\$14,505.39	\$101,537.73
Employee & Spouse (or Partner)	41	\$17,578.80	\$720,730.92	41	\$17,313.99	\$709,873.59
Family	12	\$32,154.22	\$385,850.64	12	\$30,256.78	\$363,081.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	91.00		\$1,461,065.76	90.00		\$1,423,617.18
GRAND TOTAL	161.00		\$2,791,987.60	160.00		\$2,677,868.07

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	Deductions	Net	Current Year	2017	2018	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,715,000.00	\$1,715,000.00	\$0.00	Utility Fund - Principal	\$435,884.17	\$449,628.99	\$462,075.87	\$3,811,015.71
Regional School Debt			\$0.00	Utility Fund - Interest	\$158,357.50	\$146,607.50	\$134,207.50	\$569,327.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$590,000.00			
Water	\$1,417,000.00	\$1,417,000.00	\$0.00	Bond Anticipation Notes - Interest	\$75,250.00			
Sewer	\$6,851,092.74	\$6,851,092.74	\$0.00	Bonds - Principal	\$310,000.00	\$327,000.00	\$345,000.00	\$1,485,000.00
0			\$0.00	Bonds - Interest	\$112,100.00	\$96,600.00	\$80,250.00	\$156,610.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest	\$500.00			
0			\$0.00					
			\$0.00	Total	\$1,682,091.67	\$1,019,836.49	\$1,021,533.37	\$6,021,953.21
Municipal Purposes				Total Principal	\$1,335,884.17	\$776,628.99	\$807,075.87	\$5,296,015.71
Debt Authorized	\$3,265,455.00		\$3,265,455.00	Total Interest	\$346,207.50	\$243,207.50	\$214,457.50	\$725,937.50
Notes Outstanding	\$4,300,000.00		\$4,300,000.00	% of Total Current Year Budget	7.28%			
Bonds Outstanding	\$2,467,000.00		\$2,467,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$20,015,547.74	\$9,983,092.74	\$10,032,455.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	9,920			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$2,017.70			Rating				
Per Capita Net Debt	\$1,011.34			Year of Last Rating				
3 Yr. Average Property Valuation		\$647,292,654.00						
Net Debt as % of 3 Year Avg Property Valuation		1.55%		Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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