



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0305_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Barry	W	Conaway	12/31/2023	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	A	Broudy		WBroudy@Mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Chachis	12/31/2021	gchachis@burlingtonnj.us
Helen	F	Hatala	12/31/2021	hhatala@burlingtonnj.us
Ila	Marie	Lollar	12/31/2021	mlollar@burlingtonnj.us
Thomas		Swan	12/31/2021	tswan@burlingtonnj.us
David		Babula	12/31/2023	dbabula@burlingtonnj.us
Denise		Hollingsworth	12/31/2023	dhollingsworth@burlingtonnj.us
Suzanne		Woodard	12/31/2023	swoodard@burlingtonnj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.384	\$8,538,024.71	36.30%	\$1,923.76
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.022	\$12,473,906.05	53.03%	\$2,810.58
Regional School District			0.00%	\$0.00
County Purposes	0.344	\$2,122,167.99	9.02%	\$478.16
County Library	0.033	\$203,580.07	0.87%	\$45.87
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$185,072.79	0.79%	\$41.70
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.813	\$23,522,751.61	100.00%	\$5,300.07

Total Taxable Valuation as of	October 1, 2019	<u>\$604,814,492.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$139,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.384	1.384	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,538,024.71	\$8,370,270.38	-1.96%	(\$167,754.33)

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,923.76	\$1,923.76	0.00%	\$0.00

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$8,370,270.38
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,851,698.31
Regional School District		
County Purposes	ESTIMATED	\$2,185,833.03
County Library	ESTIMATED	\$209,687.47
County Board of Health		
County Open Space		\$190,624.97
Other County Levies (total)	ESTIMATED	
Total ESTIMATED amount to be raised by taxes		\$23,808,114.17

Revenue Anticipated, Excluding Tax Levy	10,290,923.57
Budget Appropriations, before Reserve for Uncollected Taxes	17,185,552.79
Total Non-Municipal Tax Levy	\$15,437,843.79
Amount to be Raised by Taxes - Before RUT	\$22,332,473.01
Reserve for Uncollected Taxes (RUT)	\$1,475,641.20
Total Amount to be Raised by Taxes	\$23,808,114.21

% of Tax Collections used to Calculate RUT	<u>93.80%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	22,146,031.05
Total Tax Levy, CY 2019	23,592,391.94
% of Taxes Collected, CY 2019	<u>93.87%</u>

Delinquent Taxes - December 31, 2019	<u>\$1,965,862.87</u>
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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	#DIV/0!	\$4,194,239.40		\$4,194,239.40	\$2,815,000.00		\$409,360.78	\$969,878.62				
08	Local Revenue	#DIV/0!	\$6,009,000.00		\$6,009,000.00	\$1,259,000.00		\$2,065,000.00	\$2,685,000.00				
09	State Aid (without offsetting appropriation)	#DIV/0!	\$5,413,180.00		\$5,413,180.00	\$5,413,180.00							
08	Uniform Construction Code Fees	#DIV/0!	\$84,000.00		\$84,000.00	\$84,000.00							
	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	#DIV/0!	\$151,743.57		\$151,743.57	\$151,743.57							
08	Other Special Items	#DIV/0!	\$18,000.00		\$18,000.00	\$18,000.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$550,000.00		\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	#DIV/0!	\$8,370,270.38		\$8,370,270.38	\$8,370,270.38							
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	#DIV/0!	\$24,790,433.35	\$0.00	\$24,790,433.35	\$18,661,193.95	\$0.00	\$2,474,360.78	\$3,654,878.62	\$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		14.28%	\$238,547.67	\$1,670,484.68	\$1,909,032.35	\$1,909,032.35									
21	Land-Use Administration		-61.36%	(\$124,355.00)	\$202,675.00	\$78,320.00	\$78,320.00									
22	Uniform Construction Code		-74.75%	(\$314,790.00)	\$421,100.00	\$106,310.00	\$106,310.00									
23	Insurance		-3.91%	(\$102,213.71)	\$2,611,205.92	\$2,508,992.21	\$2,508,992.21									
25	Public Safety		1.21%	\$65,654.61	\$5,412,175.96	\$5,477,830.57	\$5,382,560.73	\$95,269.84								
26	Public Works		4.68%	\$281,838.16	\$6,022,807.07	\$6,304,645.23	\$1,546,583.86			\$2,146,709.78	\$2,597,842.86					
27	Health and Human Services		65.36%	\$41,938.75	\$64,167.50	\$106,106.25	\$59,900.00	\$46,206.25								
28	Parks and Recreation		22.84%	\$61,715.49	\$270,200.00	\$331,915.49	\$331,915.49									
29	Education (including Library)		0.00%	\$0.00	\$66,000.00	\$66,000.00	\$66,000.00									
30	Unclassified		14.35%	\$38,090.60	\$265,480.00	\$303,570.60	\$303,570.60									
31	Utilities and Bulk Purchases		2.39%	\$17,000.00	\$710,000.00	\$727,000.00	\$727,000.00									
32	Landfill / Solid Waste Disposal		6.17%	\$25,000.00	\$405,500.00	\$430,500.00	\$430,500.00									
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00									
36	Statutory Expenditures		5.50%	\$94,530.94	\$1,719,179.06	\$1,813,710.00	\$1,597,147.00			\$74,635.00	\$141,928.00					
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		1.94%	\$8,300.00	\$427,600.00	\$435,900.00	\$435,900.00									
44	Capital		-62.22%	(\$209,200.00)	\$336,200.00	\$127,000.00	\$127,000.00									
45	Debt		2.65%	\$58,659.22	\$2,213,886.95	\$2,272,546.17	\$1,321,391.53			\$120,000.00	\$831,154.64					
46	Deferred Charges		24.23%	\$61,429.40	\$253,483.92	\$314,913.32	\$97,944.20			\$133,016.00	\$83,953.12					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		11.75%	\$155,111.54	\$1,320,529.62	\$1,475,641.16	\$1,475,641.16									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	1.63%	\$397,257.67	\$24,393,175.68	\$24,790,433.35	\$18,506,209.13	\$154,984.82	\$0.00	\$2,474,360.78	\$3,654,878.62	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets			
		X		Police - Salaries and Wages	% Increase	The Police contract expires 12/31/20 and provides for the following percentage raises: 5% (2017, effective 4/1/17); 0% (2018); 0% (2019); 0% (2020)
		X		Other - Salaries and Wages	% Increase	Other non-union contracts call for percentage raises as follows: 2% (2018), 2% (2019) 2020 Raises and beyond have not yet been determined

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	157	\$13,720,400.00	2.27%	15A Public Schools	15	\$40,859,670.00	21.21%
2 Residential	3,179	\$440,306,100.00	72.80%	15B Other Schools	9	\$12,134,500.00	6.30%
3A/3B Farm			0.00%	15C Public Property	361	\$72,818,990.00	37.80%
4A Commercial	286	\$106,185,200.00	17.56%	15D Church and Charities	57	\$29,430,975.00	15.28%
4B Industrial	6	\$20,154,400.00	3.33%	15E Cemeteries & Graveyards	7	\$1,239,105.00	0.64%
4C Apartments	21	\$24,448,300.00	4.04%	15F Other Exempt	41	\$36,153,345.00	18.77%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,649	\$604,814,400.00	100.00%	Total	490	\$192,636,585.00	100.00%
Average Ratio (%), Assessed to True Value		92.18%		Percentage of Exempt vs. Non-Exempt Properties		31.85%	
Equalized Valuation, Taxable Properties		\$656,123,237.14					
Total # of property tax appeals filed in 2019		County Tax Board		88.00			
		State Tax Court		5.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2019				\$32,644.18			

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 2019 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	74,556.53	\$41,011.18	\$0.00	\$0.00	\$30,407.99	\$3,137.36
Supervisory Staff (Department Heads & Managers)	12.00	5.00	1,351,144.47	\$946,528.07	\$38,118.04	\$126,550.80	\$164,622.13	\$75,325.43
Police Officers (Including Superior Officers)	33.00	0.00	5,321,206.75	\$3,223,670.63	\$650,520.29	\$881,673.92	\$509,166.14	\$56,175.77
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	4,242,865.46	\$2,766,227.19	\$260,000.00	\$369,844.58	\$615,287.31	\$231,506.38
All Other Non-Union Employees not listed above	4.00	57.00	1,317,701.66	\$969,761.70	\$0.00	\$129,657.14	\$144,096.05	\$74,186.77
Totals	87.00	125.00	12,324,375.92	\$7,962,898.77	\$948,638.33	\$1,507,726.44	\$1,463,579.62	\$441,532.76

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	31.00	\$9,616.09	\$298,098.84	23.00	\$10,878.98	\$250,216.54
Parent & Child	7.00	\$19,417.75	\$135,924.24	10.00	\$19,944.78	\$199,447.80
Employee & Spouse (or Partner)	16.00	\$17,385.95	\$278,175.24	10.00	\$23,303.50	\$233,035.00
Family	30.00	\$25,681.01	\$770,430.36	30.00	\$32,192.58	\$965,777.40
Employee Cost Sharing Contribution (enter as negative -)			(\$361,754.62)			(\$417,237.84)
Subtotal	84.00		\$1,120,874.06	73.00		\$1,231,238.90
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	\$32,206.32	\$32,206.32	1	\$31,594.44	\$31,594.44
Employee Cost Sharing Contribution (enter as negative -)			(\$966.19)			(\$947.88)
Subtotal	1.00		\$31,240.13	1.00		\$30,646.56
Retirees - Health Benefits - Annual Cost						
Single Coverage	36	\$5,653.18	\$203,514.60	36	\$5,281.26	\$190,125.36
Parent & Child	2	\$18,494.94	\$36,989.88	1	\$13,416.00	\$13,416.00
Employee & Spouse (or Partner)	31	\$11,322.99	\$351,012.84	31	\$10,746.74	\$333,148.94
Family	12	\$24,840.77	\$298,089.24	12	\$23,150.79	\$277,809.48
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	81.00		\$889,606.56	80.00		\$814,499.78
GRAND TOTAL	166.00		\$2,041,720.75	154.00		\$2,076,385.24

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
YES

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

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,095,000.00	\$1,095,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$4,298,602.12	\$4,298,602.12	\$0.00			
Sewer	\$6,727,129.98	\$6,727,129.98	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$4,296,863.25	\$4,296,863.25				
Notes Outstanding	\$2,147,000.00	\$2,147,000.00				
Bonds Outstanding	\$5,344,000.00	\$5,344,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$23,908,595.35	\$12,120,732.10	\$11,787,863.25			
Population (2010 census)	9,920					
Per Capita Gross Debt	\$2,410.14					
Per Capita Net Debt	\$1,188.29					
3 Yr. Average Property Valuation		\$642,707,433.67				
Net Debt as % of 3 Year Avg Property Valuation		1.83%				
Utility Fund - Principal			\$748,694.64	\$561,607.20	\$570,192.06	\$2,980,097.54
Utility Fund - Interest			\$202,460.00	\$98,816.88	\$84,103.75	\$325,025.00
Bond Anticipation Notes - Principal			\$355,000.00			
Bond Anticipation Notes - Interest			\$53,525.90			
Bonds - Principal			\$775,000.00	\$791,000.00	\$803,000.00	\$2,975,000.00
Bonds - Interest			\$137,865.63	\$115,853.13	\$91,916.25	\$253,937.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,272,546.17	\$1,567,277.21	\$1,549,212.06	\$6,534,060.04
Total Principal			\$1,878,694.64	\$1,352,607.20	\$1,373,192.06	\$5,955,097.54
Total Interest			\$393,851.53	\$214,670.01	\$176,020.00	\$578,962.50
% of Total Current Year Budget			9.17%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
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						

