



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0306_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian	J	Carlin	12/31/2018	MAYOR@TWP.BURLINGTON.NJ.US

Chief Administrative Officer

Walter	J	Corter		wcorter@twp.burlington.nj.us
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Chief Financial Officer

Dawn	M	Bass		dbass@twp.burlington.nj.us
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Municipal Clerk

Anthony	J	Carnivale		acarnivale@twp.burlington.nj.us
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Registered Municipal Accountant

Kevin	P	Frenia		kfrenia@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	K	Cantwell	12/31/2018	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
E.L.	Peter	Green	12/31/2016	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
Joyce	R	Howell	12/31/2018	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
Robert	W	Jung	12/31/2016	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
George	M	Kozub	12/31/2018	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
Carl	M	Schoenborn	12/31/2016	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
Patricia		Siboczy	12/31/2016	COUNCILMEMBER@TWP.BURLINGTON.NJ.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	0.513	\$11,262,673.00	17.43%	\$1,172.39	Municipal Purpose Tax	ESTIMATED	\$11,344,031.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.083	\$1,809,000.00	2.80%	\$189.69	Fire Districts (total levies)	ESTIMATED	\$1,900,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.920	\$42,100,515.00	65.15%	\$4,387.91	Local School District	ESTIMATED	\$42,745,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.356	\$7,803,238.00	12.08%	\$813.59	County Purposes	ESTIMATED	\$7,971,424.00
County Library	0.034	\$727,053.00	1.13%	\$77.70	County Library	ESTIMATED	\$742,733.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$916,107.00	1.42%	\$95.99	County Open Space	ESTIMATED	\$935,843.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.948	\$64,618,586.00	100.00%	\$6,737.27	Total ESTIMATED amount to be raised by taxes		\$65,639,031.00
Total Taxable Valuation as of October 1, 2015 <u>\$2,192,554,551.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>12,599,444.00</u>		
Current Year Average Residential Assessment <u>\$228,537.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>22,007,124.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$54,295,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$63,702,680.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,936,351.43</u>		
0.513	0.513	0.00%			Total Amount to be Raised by Taxes <u>\$65,639,031.43</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.05%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,262,673.00	\$11,344,031.00	0.72%	\$81,358.00		<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 2015 <u>64,050,580.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>65,203,508.00</u>		
\$1,172.39	\$1,172.39	0.00%	\$0.00		% of Taxes Collected, CY 2015 <u>98.23%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$935,291.00</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	5.71%	\$260,865.00	\$4,568,169.00	\$4,829,034.00	\$4,160,000.00		\$119,806.00	\$549,228.00				
08	Local Revenue	-6.99%	(\$621,388.00)	\$8,894,888.00	\$8,273,500.00	\$1,216,500.00		\$2,450,000.00	\$4,607,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,587,305.00	\$4,587,305.00	\$4,587,305.00							
08	Uniform Construction Code Fees	-64.09%	(\$1,070,869.00)	\$1,670,869.00	\$600,000.00	\$600,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-1.96%	(\$7,500.00)	\$382,500.00	\$375,000.00	\$375,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-50.10%	(\$49,781.00)	\$99,372.00	\$49,591.00	\$49,591.00							
08	Other Special Items	2.35%	\$19,775.00	\$841,273.00	\$861,048.00	\$861,048.00							
15	Receipts from Delinquent Taxes	9.08%	\$62,436.00	\$687,564.00	\$750,000.00	\$750,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.05%	(\$1,129,046.00)	\$12,473,077.00	\$11,344,031.00	\$11,344,031.00							
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	-7.41%	(\$2,535,508.00)	\$34,205,017.00	\$31,669,509.00	\$23,943,475.00	\$0.00	\$2,569,806.00	\$5,156,228.00	\$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	General Government	9.00	8.00	1.24%	\$96,515.00	\$7,769,028.00	\$7,865,543.00	\$1,891,148.00		\$2,056,457.00	\$3,917,938.00				
21	Land-Use Administration	2.00		17.36%	\$18,600.00	\$107,145.00	\$125,745.00	\$125,745.00							
22	Uniform Construction Code	2.00		-2.83%	(\$11,770.00)	\$415,349.00	\$403,579.00	\$403,579.00							
23	Insurance			1.18%	\$40,200.00	\$3,405,106.00	\$3,445,306.00	\$3,445,306.00							
25	Public Safety	52.00	9.00	3.06%	\$172,199.00	\$5,620,350.00	\$5,792,549.00	\$5,792,549.00							
26	Public Works	35.00		-3.67%	(\$130,944.00)	\$3,570,248.00	\$3,439,304.00	\$3,439,304.00							
27	Health and Human Services			71.35%	\$15,696.00	\$22,000.00	\$37,696.00	\$37,696.00							
28	Parks and Recreation	5.00		1.72%	\$10,855.00	\$631,864.00	\$642,719.00	\$642,719.00							
29	Education (including Library)			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00							
30	Unclassified	8.00		0.00%	\$0.00	\$18,925.00	\$18,925.00	\$18,925.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,019,000.00	\$1,019,000.00	\$1,019,000.00							
32	Landfill / Solid Waste Disposal	2.00		#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			5.05%	\$115,076.00	\$2,278,818.00	\$2,393,894.00	\$2,250,894.00		\$75,000.00	\$68,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	2.00		1.31%	\$5,185.00	\$396,212.00	\$401,397.00	\$401,397.00							
43	Court and Public Defender	4.00		13.50%	\$11,921.00	\$88,314.00	\$100,235.00	\$100,235.00							
44	Capital			100.00%	\$50,000.00	\$50,000.00	\$100,000.00	\$100,000.00							
45	Debt			-0.07%	(\$2,668.00)	\$3,682,239.00	\$3,679,571.00	\$2,270,932.00		\$238,349.00	\$1,170,290.00				
46	Deferred Charges			8.67%	\$4,804.00	\$55,391.00	\$60,195.00	\$60,195.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.87%	\$54,028.00	\$1,882,323.00	\$1,936,351.00	\$1,936,351.00							
55	Surplus General Budget			0.00%	\$0.00	\$200,000.00	\$200,000.00			\$200,000.00					
	Total	121.00	17.00	1.44%	\$449,697.00	\$31,219,812.00	\$31,669,509.00	\$23,943,475.00	\$0.00	\$0.00	\$2,569,806.00	\$5,156,228.00	\$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	61,469.00	\$53,261.00	\$0.00	\$2,930.00	\$1,305.00	\$3,973.00
Supervisory Staff (Department Heads & Managers)	14.00		1,868,564.00	\$1,502,199.00	\$32,455.00	\$105,454.00	\$67,476.00	\$160,980.00
Police Officers (Including Superior Officers)	46.00		4,998,099.00	\$3,662,982.00	\$355,254.00	\$371,509.00	\$287,927.00	\$320,427.00
Fire Fighters (Including Superior Officers)	0.00		0.00		\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	55.00		3,968,173.00	\$3,193,548.00	\$171,251.00	\$225,077.00	\$116,454.00	\$261,843.00
All Other Non-Union Employees not listed above	8.00		480,916.00	\$400,661.00	\$3,321.00	\$26,600.00	\$20,737.00	\$29,597.00
Totals	123.00	8.00	11,377,221.00	\$8,812,651.00	\$562,281.00	\$731,570.00	\$493,899.00	\$776,820.00

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	20.00	\$10,788.00	\$215,760.00	20.00	\$10,041.00	\$200,820.00
Parent & Child	23.00	\$18,828.00	\$433,044.00	23.00	\$18,074.00	\$415,702.00
Employee & Spouse (or Partner)	23.00	\$25,848.00	\$594,504.00	23.00	\$25,102.00	\$577,346.00
Family	55.00	\$32,892.00	\$1,809,060.00	53.00	\$32,131.00	\$1,702,943.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	121.00		\$3,052,368.00	119.00		\$2,896,811.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$2,160.00	\$0.00	0	\$2,160.00	\$0.00
Parent & Child	0	\$3,888.00	\$0.00	0	\$3,888.00	\$0.00
Employee & Spouse (or Partner)	2	\$5,400.00	\$10,800.00	2	\$5,400.00	\$10,800.00
Family	0	\$6,911.00	\$0.00	0	\$6,911.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$10,800.00	2.00		\$10,800.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	5	\$10,788.00	\$53,940.00	5	\$10,041.00	\$50,205.00
Parent & Child	3	\$18,828.00	\$56,484.00	3	\$18,074.00	\$54,222.00
Employee & Spouse (or Partner)	18	\$25,848.00	\$465,264.00	21	\$25,102.00	\$527,142.00
Family	6	\$32,892.00	\$197,352.00	8	\$32,131.00	\$257,048.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	32.00		\$773,040.00	37.00		\$888,617.00
GRAND TOTAL	155.00		\$3,836,208.00	158.00		\$3,796,228.00

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)?

NO

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

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$23,395,000.00	\$23,395,000.00	\$0.00	Utility Fund - Principal	\$1,321,374.00	\$647,745.00	\$667,918.00	\$5,170,848.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$152,169.00	\$117,321.00	\$107,598.00	\$488,470.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$5,618,340.00	\$5,618,340.00	\$0.00	Bond Anticipation Notes - Interest				
Sewer	\$9,425,512.00	\$9,425,512.00	\$0.00	Bonds - Principal	\$1,770,000.00	\$1,375,000.00	\$1,400,000.00	\$4,295,000.00
0			\$0.00	Bonds - Interest	\$264,150.00	\$202,250.00	\$153,175.00	\$361,500.00
0			\$0.00	Loans & Other Debt - Principal	\$109,496.00	\$111,698.00	\$113,944.00	\$596,365.00
0			\$0.00	Loans & Other Debt - Interest	\$18,085.00	\$15,885.00	\$13,640.00	\$51,268.00
0			\$0.00	Total	\$3,635,274.00	\$2,469,899.00	\$2,456,275.00	\$10,963,451.00
<u>Municipal Purposes</u>				Total Principal	\$3,200,870.00	\$2,134,443.00	\$2,181,862.00	\$10,062,213.00
Debt Authorized			\$0.00	Total Interest	\$434,404.00	\$335,456.00	\$274,413.00	\$901,238.00
Notes Outstanding	\$5,203,558.00		\$5,203,558.00	% of Total Current Year Budget	11.48%			
Bonds Outstanding	\$8,840,000.00		\$8,840,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$931,503.00	\$97,807.00	\$833,696.00	Total Guarantees - Governmental				
Total (Current Year)	\$53,413,913.00	\$38,536,659.00	\$14,877,254.00	Total Guarantees - Other				
Population (2010 census)	22,598			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,363.66			Total Other				
Per Capita Net Debt	\$658.34			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,338,926,442.33		Rating				
Net Debt as % of 3 Year Avg Property Valuation		0.64%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
