



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 0306 Burlington Township - County of Burlington Introduced ▼

Municode: 0306 **Filename:** 0306_fbi_2017.xlsm

Website: www.twp.burlington.nj.us

Phone Number: 609-386-4444

Mailing Address: 851 Old York Road

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

Municipality: Burlington **State:** NJ **Zip:** 08016

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian	J	Carlin	12/31/2018	mayor@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@burlington.nj.us
E.L.	Peter	Green	12/31/2020	Councilmember@burlington.nj.us
Joyce	R	Howell	12/31/2018	Councilmember@burlington.nj.us
Robert	W	Jung	12/31/2020	Councilmember@burlington.nj.us
George	M	Kozub	12/31/2018	Councilmember@burlington.nj.us
Carl	M	Schoenborn	12/31/2020	Councilmember@burlington.nj.us
Patricia		Siboczy	12/31/2020	Councilmember@burlington.nj.us



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	-29.89%	(\$1,243,242.00)	\$4,160,000.00	\$2,916,758.00	\$2,735,000.00		\$135,991.00	\$45,767.00				
08	Local Revenue	608.30%	\$7,425,766.00	\$1,220,734.00	\$8,646,500.00	\$1,370,500.00		\$2,656,000.00	\$4,620,000.00				
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	-6.74%	(\$47,202.00)	\$700,202.00	\$653,000.00	\$653,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-3.88%	(\$15,150.00)	\$390,150.00	\$375,000.00	\$375,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-80.21%	(\$103,441.00)	\$128,961.00	\$25,520.00	\$25,520.00							
08	Other Special Items	-3.19%	(\$24,888.00)	\$780,888.00	\$756,000.00	\$756,000.00							
15	Receipts from Delinquent Taxes	-3.85%	(\$30,028.00)	\$780,028.00	\$750,000.00	\$750,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.39%	(\$423,249.00)	\$12,472,211.00	\$12,048,962.00	\$12,048,962.00							
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	21.96%	\$5,538,566.00	\$25,220,479.00	\$30,759,045.00	\$23,301,287.00	\$0.00	\$2,791,991.00	\$4,665,767.00	\$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	221.46%	\$5,483,612.00	\$2,476,148.00	\$7,959,760.00	\$1,948,318.00		\$2,084,216.00	\$3,927,226.00				
21	Land-Use Administration	2.00		8.38%	\$9,700.00	\$115,745.00	\$125,445.00	\$125,445.00							
22	Uniform Construction Code	2.00		2.01%	\$8,104.00	\$403,579.00	\$411,683.00	\$411,683.00							
23	Insurance			-2.32%	(\$80,000.00)	\$3,445,306.00	\$3,365,306.00	\$3,365,306.00							
25	Public Safety	52.00	9.00	0.14%	\$8,395.00	\$5,792,549.00	\$5,800,944.00	\$5,800,944.00							
26	Public Works	35.00		1.59%	\$51,760.00	\$3,255,409.00	\$3,307,169.00	\$3,307,169.00							
27	Health and Human Services			9.09%	\$2,000.00	\$22,000.00	\$24,000.00	\$24,000.00							
28	Parks and Recreation	5.00		-3.78%	(\$24,284.00)	\$642,719.00	\$618,435.00	\$618,435.00							
29	Education (including Library)			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00							
30	Unclassified	8.00		14.36%	\$2,000.00	\$13,925.00	\$15,925.00	\$15,925.00							
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			9.51%	\$214,097.00	\$2,250,894.00	\$2,464,991.00	\$2,321,991.00		\$75,000.00	\$68,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	2.00		3.62%	\$9,070.00	\$250,235.00	\$259,305.00	\$259,305.00							
43	Court and Public Defender	4.00		4.05%	\$16,266.00	\$401,397.00	\$417,663.00	\$417,663.00							
44	Capital			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
45	Debt			14.40%	\$327,067.00	\$2,270,932.00	\$2,597,999.00	\$1,739,683.00		\$287,775.00	\$570,541.00				
46	Deferred Charges			165.80%	\$99,805.00	\$60,195.00	\$160,000.00	\$115,000.00		\$45,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$30,521.00		\$30,521.00	\$30,521.00							
50	Reserve for Uncollected Taxes			-13.58%	(\$262,952.00)	\$1,936,351.00	\$1,673,399.00	\$1,673,399.00							
55	Surplus General Budget			#DIV/0!	\$400,000.00		\$400,000.00			\$300,000.00	\$100,000.00				
	Total	121.00	17.00	25.73%	\$6,295,161.00	\$24,463,884.00	\$30,759,045.00	\$23,301,287.00	\$0.00	\$0.00	\$2,791,991.00	\$4,665,767.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	440	\$56,600,700.00	2.56%
2 Residential	6,800	\$1,555,843,757.00	70.33%
3A/3B Farm	67	\$2,376,800.00	0.11%
4A Commercial	200	\$300,559,900.00	13.59%
4B Industrial	52	\$240,522,900.00	10.87%
4C Apartments	7	\$54,065,000.00	2.44%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$2,238,278.00	0.10%
Total	7,567	\$2,212,207,335.00	100.00%

Average Ratio (%), Assessed to True Value	87.73%
Equalized Valuation, Taxable Properties	\$2,521,626,938.66

Total # of property tax appeals filed in 2016	County Tax Board	83.00
	State Tax Court	6.00
Number of 2016 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		10.00

Amount paid out by municipality for tax appeals in 2016	\$37,794.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools		\$125,192,800.00	48.78%
15B Other Schools			0.00%
15C Public Property		\$47,166,050.00	18.38%
15D Church and Charities		\$61,133,300.00	23.82%
15E Cemeteries & Graveyards		\$1,123,000.00	0.44%
15F Other Exempt		\$22,057,600.00	8.59%
Total	0	\$256,672,750.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.60%

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 2016 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		8.00	60,357.00	\$53,261.00		\$2,930.00	\$868.00	\$3,298.00
Supervisory Staff (Department Heads & Managers)	11.00		1,311,637.00	\$1,065,723.00	\$31,083.00	\$76,732.00	\$62,219.00	\$75,880.00
Police Officers (Including Superior Officers)	45.00		4,712,575.00	\$3,607,332.00	\$309,652.00	\$300,485.00	\$223,913.00	\$271,193.00
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	56.00		4,000,863.00	\$3,257,418.00	\$119,849.00	\$234,534.00	\$122,379.00	\$266,683.00
All Other Non-Union Employees not listed above	11.00		602,359.00	\$502,485.00	\$2,145.00	\$36,179.00	\$23,110.00	\$38,440.00
Totals	123.00	8.00	10,687,791.00	\$8,486,219.00	\$462,729.00	\$650,860.00	\$432,489.00	\$655,494.00

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	23.00	\$10,041.00	\$230,943.00	20.00	\$10,041.00	\$200,820.00
Parent & Child	20.00	\$18,074.00	\$361,480.00	23.00	\$18,074.00	\$415,702.00
Employee & Spouse (or Partner)	20.00	\$25,102.00	\$502,040.00	23.00	\$25,102.00	\$577,346.00
Family	52.00	\$32,131.00	\$1,670,812.00	55.00	\$32,131.00	\$1,767,205.00
Employee Cost Sharing Contribution (enter as negative -)			(\$655,476.00)			
Subtotal	115.00		\$2,109,799.00	121.00		\$2,961,073.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	2	\$5,400.00	\$10,800.00	2	\$5,400.00	\$10,800.00
Family	0		\$0.00	0		\$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	4	\$10,788.00	\$43,152.00	5	\$10,788.00	\$53,940.00
Parent & Child	3	\$18,828.00	\$56,484.00	3	\$18,828.00	\$56,484.00
Employee & Spouse (or Partner)	20	\$25,848.00	\$516,960.00	18	\$25,848.00	\$465,264.00
Family	8	\$32,892.00	\$263,136.00	6	\$32,892.00	\$197,352.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	35.00		\$879,732.00	32.00		\$773,040.00
GRAND TOTAL	152.00		\$3,000,331.00	155.00		\$3,744,913.00

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	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$19,825,000.00	\$19,825,000.00	\$0.00	Utility Fund - Principal	\$647,745.00	\$495,000.00	\$410,000.00	\$2,395,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$117,321.00	\$77,988.00	\$65,988.00	\$219,377.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$6,261,840.00	\$6,261,840.00	\$0.00	Bond Anticipation Notes - Interest				
Sewer	\$9,516,649.00	\$9,516,649.00	\$0.00	Bonds - Principal	\$1,375,000.00	\$1,400,000.00	\$970,000.00	\$3,325,000.00
0			\$0.00	Bonds - Interest	\$202,250.00	\$153,175.00	\$157,625.00	\$203,876.00
0			\$0.00	Loans & Other Debt - Principal	\$58,706.00	\$59,886.00	\$51,717.00	\$437,879.00
0			\$0.00	Loans & Other Debt - Interest	\$11,872.00	\$10,692.00	\$9,535.00	\$37,047.00
0			\$0.00	Total	\$2,412,894.00	\$2,196,741.00	\$1,664,865.00	\$6,618,179.00
<u>Municipal Purposes</u>				Total Principal	\$2,081,451.00	\$1,954,886.00	\$1,431,717.00	\$6,157,879.00
Debt Authorized			\$0.00	Total Interest	\$331,443.00	\$241,855.00	\$233,148.00	\$460,300.00
Notes Outstanding	\$6,338,983.00		\$6,338,983.00	% of Total Current Year Budget	7.84%			
Bonds Outstanding	\$7,070,000.00		\$7,070,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$822,007.00		\$822,007.00	Total Guarantees - Governmental				
Total (Current Year)	\$49,834,479.00	\$35,603,489.00	\$14,230,990.00	Total Guarantees - Other				
Population (2010 census)	22,598			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,205.26			Total Other				
Per Capita Net Debt	\$629.75			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,388,913,163.00		Rating				
Net Debt as % of 3 Year Avg Property Valuation		0.60%		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)
