



# State of New Jersey Local Government Services

**Year:** 2018 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0306 Burlington Township - County of Burlington Adopted

**Municode:** 0306 **Filename:** 0306\_fba\_2018.xlsm

**Website:** www.twp.burlington.nj.us

**Phone Number:** 609-239-5834

**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
Goerge	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 - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.523	\$12,048,962.00	17.76%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$12,050,702.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.085	\$1,948,000.00	2.87%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$2,000,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.907	\$43,925,344.00	64.73%	\$0.00	Local School District	ESTIMATED	\$44,500,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.351	\$8,220,753.38	12.11%	\$0.00	County Purposes	ESTIMATED	\$10,055,000.00
County Library	0.033	\$747,123.73	1.10%	\$0.00	County Library	ESTIMATED	\$65,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$967,684.70	1.43%	\$0.00	County Open Space	ESTIMATED	\$80,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.941</b>	<b>\$67,857,867.81</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$68,750,702.00</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$2,303,668,195.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>11,554,119.00</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$234,226.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>22,092,306.00</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$56,700,000.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$67,238,187.00</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$1,512,515.45</u></span>		
0.523		-100.00%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$68,750,702.45</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.80%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$12,048,962.00	\$12,050,702.00	0.01%	\$1,740.00		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <span style="float: right;"><u>67,327,557.00</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <span style="float: right;"><u>67,441,382.00</u></span>		
\$0.00	\$0.00	#DIV/0!	\$0.00		% of Taxes Collected, CY 2017 <span style="float: right;"><u>99.83%</u></span>		
					Delinquent Taxes - June 30, 2017		

**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	16.27%	\$445,000.00	\$2,735,000.00	\$3,180,000.00	\$3,180,000.00							
08	Local Revenue	-3.32%	(\$45,909.00)	\$1,383,909.00	\$1,338,000.00	\$1,338,000.00							
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	-4.10%	(\$32,080.00)	\$782,080.00	\$750,000.00	\$750,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-4.51%	(\$17,953.00)	\$397,953.00	\$380,000.00	\$380,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-66.80%	(\$84,121.00)	\$125,935.00	\$41,814.00	\$41,814.00							
08	Other Special Items	7.77%	\$62,146.00	\$799,854.00	\$862,000.00	\$862,000.00							
15	Receipts from Delinquent Taxes	-7.10%	(\$65,000.00)	\$915,000.00	\$850,000.00	\$850,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-8.78%	(\$1,163,864.00)	\$13,250,354.00	\$12,086,490.00	\$12,086,490.00							
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								
	<b>Total</b>	<b>-3.61%</b>	<b>(\$901,781.00)</b>	<b>\$24,977,390.00</b>	<b>\$24,075,609.00</b>	<b>\$24,075,609.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		11.40%	\$204,956.00	\$1,797,316.00	\$2,002,272.00	\$2,002,272.00									
21	Land-Use Administration		211.31%	\$90,240.00	\$42,705.00	\$132,945.00	\$132,945.00									
22	Uniform Construction Code		19.69%	\$76,466.00	\$388,446.00	\$464,912.00	\$464,912.00									
23	Insurance		2.55%	\$85,086.00	\$3,333,370.00	\$3,418,456.00	\$3,418,456.00									
25	Public Safety		5.53%	\$309,332.00	\$5,593,625.00	\$5,902,957.00	\$5,902,957.00									
26	Public Works		11.70%	\$346,421.00	\$2,960,111.00	\$3,306,532.00	\$3,306,532.00									
27	Health and Human Services		10.49%	\$63,295.00	\$603,469.00	\$666,764.00	\$666,764.00									
28	Parks and Recreation		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
29	Education (including Library)		0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00									
30	Unclassified		1012.06%	\$110,051.00	\$10,874.00	\$120,925.00	\$120,925.00									
31	Utilities and Bulk Purchases		56.59%	\$368,265.00	\$650,735.00	\$1,019,000.00	\$1,019,000.00									
32	Landfill/ Solid Waste Disposal		-100.00%	(\$37,631.00)	\$37,631.00	\$0.00	\$0.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		4.45%	\$101,750.00	\$2,285,285.00	\$2,387,035.00	\$2,387,035.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		18.79%	\$40,959.00	\$217,975.00	\$258,934.00	\$258,934.00									
43	Court and Public Defender		6.00%	\$24,314.00	\$405,352.00	\$429,666.00	\$429,666.00									
44	Capital		-50.00%	(\$50,000.00)	\$100,000.00	\$50,000.00	\$50,000.00									
45	Debt		33.22%	\$567,215.00	\$1,707,371.00	\$2,274,586.00	\$2,274,586.00									
46	Deferred Charges		-9.03%	(\$11,891.00)	\$131,713.00	\$119,822.00	\$119,822.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		-9.57%	(\$160,096.00)	\$1,673,399.00	\$1,513,303.00	\$1,513,303.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	9.70%	\$2,128,732.00	\$21,946,877.00	\$24,075,609.00	\$24,075,609.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	329	\$59,915,150.00	2.59%
2 Residential	6,907	\$1,618,966,900.00	69.95%
3A/3B Farm	62	\$1,491,300.00	0.06%
4A Commercial	202	\$309,893,500.00	13.39%
4B Industrial	53	\$254,350,200.00	10.99%
4C Apartments	7	\$65,984,400.00	2.85%
5A/5B Railroad	12	\$1,081,200.00	0.05%
6A/6B Business Personal Property	1	\$2,708,203.00	0.12%
<b>Total</b>	<b>7,573</b>	<b>\$2,314,390,853.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		93.89%	
Equalized Valuation, Taxable Properties		\$2,464,973,335.22	
Total # of property tax appeals filed in 2017		County Tax Board	
		State Tax Court	
Number of 2017 County Tax Board decisions appealed to Tax Court			1.00
Number of pending property tax appeals in State Tax Court			12.00
Amount paid out by municipality for tax appeals in 2017			

<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$110,777,500.00	31.87%
15B Other Schools	0		0.00%
15C Public Property	246	\$41,126,100.00	11.83%
15D Church and Charities	51	\$78,762,100.00	22.66%
15E Cemeteries & Graveyards	4	\$1,425,800.00	0.41%
15F Other Exempt	86	\$115,520,200.00	33.23%
<b>Total</b>	<b>393</b>	<b>\$347,611,700.00</b>	<b>100.00%</b>
Percentage of Exempt vs. Non-Exempt Properties			15.02%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	6	\$581,186.42	\$68,750,600.00	\$2,021,955.15
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>6</b>	<b>581,186.42</b>	<b>68,750,600.00</b>	<b>2,021,955.15</b>



**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	61,483.00	\$53,261.00		\$2,930.00	\$1,305.00	\$3,987.00
Supervisory Staff (Department Heads & Managers)	12.00		1,492,522.00	\$1,195,942.00	\$39,272.00	\$87,782.00	\$77,770.00	\$91,756.00
Police Officers (Including Superior Officers)	46.00		5,225,111.00	\$3,861,184.00	\$363,682.00	\$386,118.00	\$278,541.00	\$335,613.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	57.00		4,064,218.00	\$3,257,419.00	\$175,857.00	\$239,095.00	\$150,310.00	\$241,537.00
All Other Non-Union Employees not listed above	9.00		682,686.00	\$487,465.00	\$1,426.00	\$35,780.00	\$65,565.00	\$92,450.00
<b>Totals</b>	<b>124.00</b>	<b>8.00</b>	<b>11,526,020.00</b>	<b>\$8,855,271.00</b>	<b>\$580,237.00</b>	<b>\$751,705.00</b>	<b>\$573,491.00</b>	<b>\$765,343.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	33.00	\$10,788.00	\$356,004.00	20.00	\$10,788.00	\$215,760.00
Parent & Child	17.00	\$18,828.00	\$320,076.00	23.00	\$18,828.00	\$433,044.00
Employee & Spouse (or Partner)	22.00	\$25,848.00	\$568,656.00	23.00	\$25,848.00	\$594,504.00
Family	52.00	\$32,892.00	\$1,710,384.00	55.00	\$32,892.00	\$1,809,060.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>124.00</b>		<b>\$2,955,120.00</b>	<b>121.00</b>		<b>\$3,052,368.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage		\$2,160.00	\$0.00		\$2,160.00	\$0.00
Parent & Child		\$3,888.00	\$0.00		\$3,888.00	\$0.00
Employee & Spouse (or Partner)	2	\$5,400.00	\$10,800.00	2	\$5,400.00	\$10,800.00
Family		\$6,911.00	\$0.00		\$6,911.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>2.00</b>		<b>\$10,800.00</b>	<b>2.00</b>		<b>\$10,800.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$10,788.00	\$32,364.00	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)	13	\$25,848.00	\$336,024.00	18	\$25,848.00	\$465,264.00
Family	9	\$32,892.00	\$296,028.00	6	\$32,892.00	\$197,352.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>28.00</b>		<b>\$720,900.00</b>	<b>32.00</b>		<b>\$773,040.00</b>
<b>GRAND TOTAL</b>	<b>154.00</b>		<b>\$3,686,820.00</b>	<b>155.00</b>		<b>\$3,836,208.00</b>

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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$26,304,000.00	\$26,304,000.00	\$0.00	Utility Fund - Principal	\$687,000.00	\$595,000.00	\$600,000.00	\$7,255,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$231,915.00	\$215,825.00	\$202,000.00	\$2,088,537.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$218,049.71			
0	\$16,836,852.00	\$16,836,852.00	\$0.00	Bond Anticipation Notes - Interest	\$37,130.21			
0			\$0.00	Bonds - Principal	\$1,832,000.00	\$1,395,000.00	\$1,420,000.00	\$8,330,000.00
0			\$0.00	Bonds - Interest	\$1,531,175.00	\$714,653.25	\$533,010.50	\$2,518,846.50
0			\$0.00	Loans & Other Debt - Principal	\$113,944.00	\$106,861.00	\$81,946.00	\$407,558.00
0			\$0.00	Loans & Other Debt - Interest	\$10,692.00	\$9,535.00	\$8,305.00	\$6,965.00
0			\$0.00					
0			\$0.00					
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$4,661,905.92</b>	<b>\$3,036,874.25</b>	<b>\$2,845,261.50</b>	<b>\$20,606,906.50</b>
Debt Authorized			\$0.00	Total Principal	\$2,850,993.71	\$2,096,861.00	\$2,101,946.00	\$15,992,558.00
Notes Outstanding			\$0.00	Total Interest	\$1,810,912.21	\$940,013.25	\$743,315.50	\$4,614,348.50
Bonds Outstanding			\$0.00	% of Total Current Year Budget	19.36%			
Loans and Other Debt	\$15,151,767.00	\$591,575.00	\$14,560,192.00					
<b>Total (Current Year)</b>	<b>\$58,292,619.00</b>	<b>\$43,732,427.00</b>	<b>\$14,560,192.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	22,598			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,579.55			Total Guarantees - Other				
Per Capita Net Debt	\$644.31			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,397,607,543.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.61%		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
				Rating				
				Year of Last Rating				
				<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>		





**USER FRIENDLY BUDGET SECTION - Notes**

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