



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0306_fba_2020.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	12/31/2022	mayor@burlington.nj.us

Chief Administrative Officer

Louis		Ferrera		lferrera@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	12/31/2022	Councilmember@twp.burlington.nj.us
E.L.	Pete	Green	12/31/2020	Councilmember@twp.burlington.nj.us
Joyce	R	Howell	12/31/20200	Councilmember@twp.burlington.nj.us
Robert	W	Jung	12/31/2022	Councilmember@twp.burlington.nj.us
George	M.	Kozub	12/31/2022	Councilmember@twp.burlington.nj.us
Carl	M.	Schoenborn	12/31/2020	Councilmember@twp.burlington.nj.us
Patricia		Siboczy	12/31/2020	Councilmember@twp.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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	12.19%	\$393,238.00	\$3,225,000.00	\$3,618,238.00	\$3,225,000.00		\$393,238.00					
08	Local Revenue	627.41%	\$7,407,666.00	\$1,180,676.00	\$8,588,342.00	\$1,456,000.00		\$2,208,648.00	\$4,923,694.00				
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	-20.60%	(\$207,595.00)	\$1,007,595.00	\$800,000.00	\$800,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-15.09%	(\$67,530.00)	\$447,530.00	\$380,000.00	\$380,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$101,306.00)	\$101,306.00	\$0.00								
08	Other Special Items	-5.79%	(\$66,622.00)	\$1,151,622.00	\$1,085,000.00	\$745,000.00		\$120,000.00	\$220,000.00				
15	Receipts from Delinquent Taxes	-7.11%	(\$59,293.00)	\$834,293.00	\$775,000.00	\$775,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.53%	(\$871,587.51)	\$13,341,837.00	\$12,470,249.49	\$12,470,249.49							
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	24.84%	\$6,426,970.49	\$25,877,164.00	\$32,304,134.49	\$24,438,554.49	\$0.00	\$2,721,886.00	\$5,143,694.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20			301.89%	\$6,247,994.00	\$2,069,606.00	\$8,317,600.00	\$2,185,020.00			\$2,176,886.00	\$3,955,694.00					
21			30.41%	\$31,000.00	\$101,945.00	\$132,945.00	\$132,945.00									
22			5.10%	\$23,471.00	\$460,092.00	\$483,563.00	\$483,563.00									
23			7.43%	\$240,000.00	\$3,231,000.00	\$3,471,000.00	\$3,471,000.00									
25			0.49%	\$30,103.00	\$6,093,495.00	\$6,123,598.00	\$6,123,598.00									
26			4.94%	\$171,466.00	\$3,468,553.00	\$3,640,019.00	\$3,640,019.00									
27			0.00%	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00									
28			-1.64%	(\$11,823.00)	\$719,959.00	\$708,136.00	\$708,136.00									
29			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00									
30			-4.86%	(\$6,250.00)	\$128,575.00	\$122,325.00	\$122,325.00									
31			-0.47%	(\$5,000.00)	\$1,060,000.00	\$1,055,000.00	\$1,055,000.00									
32			#DIV/0!	\$0.00		\$0.00										
35			#DIV/0!	\$0.00		\$0.00										
36			7.19%	\$184,146.00	\$2,560,447.00	\$2,744,593.00	\$2,596,593.00			\$80,000.00	\$68,000.00					
37			#DIV/0!	\$0.00		\$0.00										
42			56.64%	\$101,946.00	\$180,000.00	\$281,946.00	\$281,946.00									
43			-14.78%	(\$81,006.00)	\$547,901.00	\$466,895.00	\$466,895.00									
44			1040.00%	\$1,040,000.00	\$100,000.00	\$1,140,000.00				\$415,000.00	\$725,000.00					
45			-4.83%	(\$88,509.00)	\$1,833,259.00	\$1,744,750.00	\$1,744,750.00									
46			39.13%	\$45,000.00	\$115,000.00	\$160,000.00	\$115,000.00				\$45,000.00					
48			#DIV/0!	\$0.00		\$0.00										
50			-17.28%	(\$265,383.51)	\$1,535,648.00	\$1,270,264.49	\$1,270,264.49									
55			#DIV/0!	\$400,000.00		\$400,000.00				\$50,000.00	\$350,000.00					
Total	0.00	0.00	33.24%	\$8,057,154.49	\$24,236,980.00	\$32,294,134.49	\$24,428,554.49	\$0.00	\$0.00	\$2,721,886.00	\$5,143,694.00	\$0.00	\$0.00	\$0.00	\$0.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	290	\$75,968,750.00	3.26%
2 Residential	6,934	\$1,625,234,100.00	69.75%
3A/3B Farm	62	\$1,517,100.00	0.07%
4A Commercial	202	\$309,071,400.00	13.26%
4B Industrial	54	\$252,129,400.00	10.82%
4C Apartments	6	\$63,484,400.00	2.72%
5A/5B Railroad	6	\$101,200.00	0.00%
6A/6B Business Personal Property	12	\$2,604,523.00	0.11%
Total	7,566	\$2,330,110,873.00	100.00%

Average Ratio (%), Assessed to True Value	94.55%
Equalized Valuation, Taxable Properties	\$2,464,421,864.62

Total # of property tax appeals filed in 2019	County Tax Board	22.00
	State Tax Court	7.00
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2019	\$22,400.83
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$110,777,500.00	30.21%
15B Other Schools	0		0.00%
15C Public Property	247	\$41,132,850.00	11.22%
15D Church and Charities	51	\$78,762,100.00	21.48%
15E Cemeteries & Graveyards	4	\$1,425,800.00	0.39%
15F Other Exempt	100	\$134,613,700.00	36.71%
Total	408	\$366,711,950.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 15.74%

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	10	\$1,420,080.08	\$56,538,260.00	\$1,698,409.33
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	10	1,420,080.08	56,538,260.00	1,698,409.33

**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	61,042.00	\$53,261.00		\$2,726.00	\$1,068.00	\$3,987.00
Supervisory Staff (Department Heads & Managers)	17.00		1,886,788.00	\$1,540,133.00	\$43,465.00	\$96,262.00	\$81,391.00	\$125,537.00
Police Officers (Including Superior Officers)	46.00		5,638,364.00	\$4,179,866.00	\$399,777.00	\$420,876.00	\$269,898.00	\$367,947.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	57.00		4,040,533.00	\$3,145,182.00	\$178,563.00	\$239,460.00	\$197,634.00	\$279,694.00
All Other Non-Union Employees not listed above	13.00		1,014,949.00	\$830,996.00	\$1,971.00	\$61,120.00	\$53,692.00	\$67,170.00
Totals	133.00	8.00	12,641,676.00	\$9,749,438.00	\$623,776.00	\$820,444.00	\$603,683.00	\$844,335.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	26.00	\$10,788.00	\$280,488.00	33.00	\$10,788.00	\$356,004.00
Parent & Child	17.00	\$18,828.00	\$320,076.00	17.00	\$18,828.00	\$320,076.00
Employee & Spouse (or Partner)	18.00	\$25,848.00	\$465,264.00	22.00	\$25,848.00	\$568,656.00
Family	53.00	\$32,892.00	\$1,743,276.00	52.00	\$32,892.00	\$1,710,384.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	114.00		\$2,809,104.00	124.00		\$2,955,120.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$5,400.00	\$10,800.00	2	\$5,400.00	\$10,800.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$10,800.00	2.00		\$10,800.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$10,788.00	\$32,364.00	3	\$10,788.00	\$32,364.00
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	13	\$25,848.00	\$336,024.00
Family	12	\$32,892.00	\$394,704.00	9	\$32,892.00	\$296,028.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$819,576.00	28.00		\$720,900.00
GRAND TOTAL	147.00		\$3,639,480.00	154.00		\$3,686,820.00

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

			Current Year	2021	2022	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$17,254,000.00	\$17,254,000.00	\$0.00	Utility Fund - Principal	\$855,056.90	\$787,475.79	\$692,534.98	\$8,991,247.41
Regional School Debt			\$0.00	Utility Fund - Interest	\$243,418.76	\$219,767.84	\$206,215.67	\$1,885,289.27
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$18,315,229.00	\$12,651,069.00	\$5,664,160.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$1,420,000.00	\$1,430,000.00	\$900,000.00	\$6,000,000.00
0			\$0.00	Bonds - Interest	\$233,500.00	\$185,950.00	\$154,500.00	\$799,118.75
0			\$0.00	Loans & Other Debt - Principal	\$61,250.00	\$56,214.23	\$57,393.31	\$293,901.85
0			\$0.00	Loans & Other Debt - Interest	\$30,000.00	\$7,871.25	\$6,740.35	\$16,011.99
0			\$0.00					
0			\$0.00					
				Total	\$2,843,225.66	\$2,687,279.11	\$2,017,384.31	\$17,985,569.27
<u>Municipal Purposes</u>								
Debt Authorized	\$13,814,717.00	\$44,775.00	\$13,769,942.00	Total Principal	\$2,336,306.90	\$2,273,690.02	\$1,649,928.29	\$15,285,149.26
Notes Outstanding			\$0.00	Total Interest	\$506,918.76	\$413,589.09	\$367,456.02	\$2,700,420.01
Bonds Outstanding			\$0.00	% of Total Current Year Budget	8.80%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$49,383,946.00	\$29,949,844.00	\$19,434,102.00					
Population (2010 census)	<u>22,598</u>			Debt Not Listed Above				
Per Capita Gross Debt	<u>\$2,185.32</u>			Total Guarantees - Governmental				
Per Capita Net Debt	<u>\$859.99</u>			Total Guarantees - Other				
3 Yr. Average Property Valuation		<u>\$2,475,736,546.33</u>		Total Capital/Equipment Leases				
				Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.78%</u>		Bond Rating				
				Moody's	Standard & Poors	Fitch		
				Rating				
				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)
