



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0306 Burlington Township - County of Burlington

Introduced

Municode: 0306

Filename: 0306_fbi_2023.xlsm

Website: WWW.TWP. BURLINGTON.NJ.US

Phone Number: 609-386-4444

Mailing Address: 851 OLD YORK ROAD

Municipality: BURLINGTON

State: NJ

Zip: 08016

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
E.L. PETE		GREEN	12/31/2026	MAYOR@TWP.BURLINGTON.NJ.US

Chief Administrative Officer

LOUIS		FERRERA	LFERRARA@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

MARY	E	FIELD	MFIELD@TWP.BURLINGTON.NJ.US
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Registered Municipal Accountant

KEVIN		FRENIA	KFRENIA@HMACPAINC.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
PATRICIA		SIBOCZY	12/31/2024	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
CARL		SCHOENBORN	12/31/2024	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
PRABDHEEP		PANDER	12/31/2024	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
GEORGE		KOZUB	12/31/2026	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
JOYCE		PAUL	12/31/2026	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
DANIEL		CARDUCCI	12/31/2026	COUNCILMEMBER@TWP.BURLINGTON.NJ.US
ROBERT		JUNG	12/31/2024	COUNCILMEMBER@TWP.BURLINGTON.NJ.US

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax		\$13,020,031.47	17.90%	\$0.00	Municipal Purpose Tax	ACTUAL	\$13,349,890.61
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)		\$2,266,000.00	3.11%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$2,311,320.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District		\$46,717,088.00	64.21%	\$0.00	Local School District	ESTIMATED	\$47,651,429.76
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes		\$9,218,067.31	12.67%	\$0.00	County Purposes	ESTIMATED	\$9,723,933.72
County Library		\$819,840.39	1.13%	\$0.00	County Library		\$850,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$715,723.56	0.98%	\$0.00	County Open Space	ESTIMATED	\$725,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2022	\$2,454,831,151.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment			\$115,112.00		Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	15.25%	\$595,052.00	\$3,902,000.00	\$4,497,052.00	\$3,970,000.00			\$358,518.00	\$168,534.00			
08	Local Revenue	571.13%	\$7,463,667.00	\$1,306,833.00	\$8,770,500.00	\$1,270,500.00			\$4,900,000.00	\$2,600,000.00			
09	State Aid (without offsetting appropriation)	5.22%	\$239,292.00	\$4,587,305.00	\$4,826,597.00	\$4,826,597.00							
08	Uniform Construction Code Fees	-55.08%	(\$1,593,886.00)	\$2,893,886.00	\$1,300,000.00	\$1,300,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-11.55%	(\$58,769.00)	\$508,769.00	\$450,000.00	\$450,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-86.61%	(\$443,164.00)	\$511,655.00	\$68,491.00	\$48,491.00			\$20,000.00				
08	Other Special Items	64.52%	\$482,358.00	\$747,642.00	\$1,230,000.00	\$680,000.00			\$250,000.00	\$300,000.00			
15	Receipts from Delinquent Taxes	12.99%	\$68,990.00	\$531,010.00	\$600,000.00	\$600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$13,349,890.61		\$13,349,890.61	\$13,349,890.61							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	134.12%	\$20,103,430.61	\$14,989,100.00	\$35,092,530.61	\$26,495,478.61	\$0.00	\$0.00	\$5,528,518.00	\$3,068,534.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time									SEWER	WATER			
20	General Government	17.00	8.00	26.84%	\$632,691.00	\$2,357,695.00	\$2,990,386.00	\$2,490,386.00				\$500,000.00				
21	Land-Use Administration			7.50%	\$9,512.00	\$126,895.00	\$136,407.00	\$136,407.00								
22	Uniform Construction Code	5.00	1.00	16.86%	\$80,766.00	\$478,960.00	\$559,726.00	\$559,726.00								
23	Insurance			2.18%	\$73,000.00	\$3,354,000.00	\$3,427,000.00	\$3,427,000.00								
25	Public Safety	54.00		-0.65%	(\$41,809.00)	\$6,403,876.00	\$6,362,067.00	\$6,362,067.00								
26	Public Works	51.00		162.50%	\$6,680,927.00	\$4,111,339.00	\$10,792,266.00	\$4,275,347.00				\$4,137,949.00	\$2,378,970.00			
27	Health and Human Services			-1.96%	(\$500.00)	\$25,500.00	\$25,000.00	\$25,000.00								
28	Parks and Recreation	5.00		0.83%	\$6,793.00	\$818,493.00	\$825,286.00	\$825,286.00								
29	Education (including Library)			13.33%	\$1,000.00	\$7,500.00	\$8,500.00	\$8,500.00								
30	Unclassified			0.02%	\$115.00	\$481,360.00	\$481,475.00	\$481,475.00								
31	Utilities and Bulk Purchases			0.78%	\$10,000.00	\$1,280,000.00	\$1,290,000.00	\$1,290,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			13.41%	\$404,272.00	\$3,014,254.00	\$3,418,526.00	\$3,254,526.00				\$76,000.00	\$88,000.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	2.00		5.00%	\$16,546.00	\$331,137.00	\$347,683.00	\$347,683.00								
43	Court and Public Defender	5.00		-1.81%	(\$3,560.00)	\$196,568.00	\$193,008.00	\$193,008.00								
44	Capital			100.00%	\$25,000.00	\$25,000.00	\$50,000.00	\$50,000.00								
45	Debt			74.64%	\$1,201,655.00	\$1,609,881.00	\$2,811,536.00	\$1,601,403.00				\$651,569.00	\$558,564.00			
46	Deferred Charges			#DIV/0!	\$206,000.00		\$206,000.00					\$163,000.00	\$43,000.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.48%	\$16,373.14	\$1,102,800.47	\$1,119,173.61	\$1,119,173.61								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		139.00	9.00	36.22%	\$9,318,781.14	\$25,725,258.47	\$35,044,039.61	\$26,446,987.61	\$0.00	\$0.00	\$0.00	\$5,528,518.00	\$3,068,534.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	270	\$66,835,050.00	2.65%	15A	Public Schools	6	\$110,777,500.00	25.28%
2	Residential	7,022	\$1,651,247,400.00	65.37%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	55	\$1,407,300.00	0.06%	15C	Public Property	247	\$41,303,250.00	9.43%
4A	Commercial	190	\$242,717,100.00	9.61%	15D	Church and Charities	49	\$95,154,700.00	21.72%
4B	Industrial	81	\$497,960,800.00	19.71%	15E	Cemeteries & Graveyards	4	\$1,425,800.00	0.33%
4C	Apartments	6	\$63,484,300.00	2.51%	15F	Other Exempt	132	\$189,477,400.00	43.25%
5A/5B	Railroad	0		0.00%					
6A/6B	Business Personal Property	1	\$2,389,373.00	0.09%					
Total		7,625	\$2,526,041,323.00	100.00%	Total		438	\$438,138,650.00	100.00%
Average Ratio (%), Assessed to True Value		78.15%							
Equalized Valuation, Taxable Properties		\$3,232,298,557.90							
Total # of property tax appeals filed in 2022		County Tax Board	21.00						
		State Tax Court	0.00						
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00							
Number of pending property tax appeals in State Tax Court		0.00							
Amount paid out by municipality for tax appeals in 2022		\$0.00							

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
MCCOLLISTERS	Comm./Indust.	\$79,001.03	\$21,281,300.00	\$632,905.86															
CLARION BLDG 1	Comm./Indust.	\$129,756.69	\$7,590,100.00	\$225,729.57															
MATRIX	Comm./Indust.	\$361,678.49	\$19,483,200.00	\$579,430.37															
SPRINGSIDE	Other	\$93,632.00	\$6,319,300.00	\$187,935.98															
Total Long Term Exemptions - Column Total		664,068.21	54,673,900.00	1,626,001.78	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$664,068.21	\$54,673,900.00	\$1,626,001.78

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	66,831.00	\$55,435.00		\$6,166.00	\$1,070.00	\$4,160.00
Supervisory Staff (Department Heads & Managers)	16.00		1,869,573.00	\$1,555,322.00	\$20,490.00	\$112,835.00	\$67,807.00	\$113,119.00
Police Officers (Including Superior Officers)	54.00		9,965,435.00	\$4,788,227.00	\$440,024.00	\$4,137,023.00	\$219,286.00	\$380,875.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	51.00		4,420,210.00	\$3,497,627.00	\$173,950.00	\$295,375.00	\$181,426.00	\$271,832.00
All Other Non-Union Employees not listed above	18.00	1.00	1,560,063.00	\$1,301,934.00	\$1,684.00	\$87,579.00	\$73,102.00	\$95,764.00
Totals	139.00	9.00	17,882,112.00	\$11,198,545.00	\$636,148.00	\$4,638,978.00	\$542,691.00	\$865,750.00

Is the Local Government required to comply with N.J.S.A. 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	29.00	\$10,788.00	\$312,852.00
Parent & Child	9.00	\$18,828.00	\$169,452.00	15.00	\$18,828.00	\$282,420.00
Employee & Spouse (or Partner)	22.00	\$25,848.00	\$568,656.00	20.00	\$25,848.00	\$516,960.00
Family	44.00	\$32,892.00	\$1,447,248.00	49.00	\$32,892.00	\$1,611,708.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	101.00		\$2,465,844.00	113.00		\$2,723,940.00
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	1	\$10,788.00	\$10,788.00	1	\$10,788.00	\$10,788.00
Parent & Child	2	\$18,828.00	\$37,656.00	2	\$18,828.00	\$37,656.00
Employee & Spouse (or Partner)	5	\$25,848.00	\$129,240.00	10	\$25,848.00	\$258,480.00
Family	14	\$32,892.00	\$460,488.00	9	\$32,892.00	\$296,028.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	22.00		\$638,172.00	22.00		\$602,952.00
GRAND TOTAL	125.00		\$3,114,816.00	137.00		\$3,337,692.00

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

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt		\$7,824,000.00	\$7,824,000.00	\$0.00	Utility Fund - Principal		\$906,204.00	\$908,912.83	\$1,265,325.55	\$11,033,990.73
Regional School Debt				\$0.00	Utility Fund - Interest		\$282,890.00	\$270,555.01	\$250,927.52	\$2,040,924.35
Utility Fund Debt					Bond Anticipation Notes - Principal					
					Bond Anticipation Notes - Interest					
		\$21,344,314.00	\$21,344,314.00	\$0.00	Bonds - Principal		\$1,305,000.00	\$1,310,000.00	\$890,000.00	\$6,390,000.00
				\$0.00	Bonds - Interest		\$232,267.00	\$213,025.00	\$186,812.50	\$666,512.50
				\$0.00	Loans & Other Debt - Principal		\$58,547.00	\$59,723.72	\$60,924.16	\$114,707.02
				\$0.00	Loans & Other Debt - Interest		\$5,589.00	\$4,409.95	\$3,209.51	\$2,805.77
				\$0.00						
					Total		\$2,790,497.00	\$2,766,626.51	\$2,657,199.24	\$20,248,940.37
Municipal Purposes										
Debt Authorized (BNI)		\$15,309,364.00	\$2,000.00	\$15,307,364.00	Total Principal		\$2,269,751.00	\$2,278,636.55	\$2,216,249.71	\$17,538,697.75
Notes Outstanding				\$0.00	Total Interest		\$520,746.00	\$487,989.96	\$440,949.53	\$2,710,242.62
Bonds Outstanding				\$0.00	% of Total Current Year Budget		7.96%			
Loans and Other Debt				\$0.00						
Total (Current Year)		\$44,477,678.00	\$29,170,314.00	\$15,307,364.00	Description		Debt Not Listed Above			
					Total Guarantees - Governmental					
					Total Guarantees - Other					
					Total Capital/Equipment Leases					
					Total Other					
Population (2020 census)		22,894								
Per Capita Gross Debt		\$1,942.77								
Per Capita Net Debt		\$668.62								
3 Year Average Property Valuation		\$2,831,501,766.67								
Net Debt as % of 3 Year Average Property Valuation		0.54%								

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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