

2011 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2011 BUDGET)

CAP

CFO
4200722

MUNICIPALITY City of Burlington

COUNTY: Burlington

James Fazzino	12/31/2011
MAYOR'S NAME	TERM EXPIRES

MUNICIPAL OFFICIALS	
Cindy A. Crivaro	12/05/06 Date of Orig. Appt. C-1429 Cert No.
MUNICIPAL CLERK	
Lynette P. Miller	T-1444 Cert No.
TAX COLLECTOR	
Kenneth R. MacMillan	404 Cert No.
CHIEF FINANCIAL OFFICER	
John J. Maley, Jr., CPA, RMA	CR 212 Lic No.
REGISTERED MUNICIPAL ACCOUNTANT	
George Saponaro	
MUNICIPAL ATTORNEY	

Official Mailing Address of Municipality

525 High Street
Burlington, N.J. 08016
Fax # 609-733-1050

GOVERNING BODY MEMBERS	
NAME	TERM EXPIRES
Ila Marie Lollar	12/31/13
Helen F. Hatala	12/31/13
Barry W. Conaway	12/31/13
David Babula	12/31/11
Douglas Ghaul	12/31/11
Suzanne Woodard	12/31/11
Jeanette Mercuri	12/31/13

Please attach this to your 2011 Budget and Mail to:

Director
Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

2011
MUNICIPAL BUDGET

Municipal Budget of the CITY OF BURLINGTON, County of Burlington for the Fiscal Year 2011.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 24th day of May, 2011, and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Linda A. Luware Clerk
525 High Street Address

Burlington, N.J. 08016 Address
609-386-0200 Phone #

Certified by me, this 24th day of May, 2011.

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 24th day of May, 2011.

John J. Maley, Jr. CPA, RMA
6 E. Park Avenue
Bordentown, NJ 08505

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A: 4-1 et seq.

Certified by me, this 24th day of May, 2011.

James R. Hill
Chief Financial Officer

Registered Municipal Accountant

(609) 298-8639

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____ By: _____

(Do not advertise this Certification form.)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____ By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

City of Burlington, County of Burlington

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the CITY OF BURLINGTON, County of BURLINGTON, for the Fiscal Year 2011;

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2011;

Be It Further Resolved, that said Budget be published in the Burlington County Times in the issue of June 3, 2011.

The Governing Body of the CITY OF BURLINGTON does hereby approve the following as the Budget for the year 2011.

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained
(Babula			(
(Conaway			(
(Ghaul			(
(Hatala			(
(Lollar			(
(Woodard			(
(Mercuri			(

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMON COUNCIL of the CITY of BURLINGTON, COUNTY of BURLINGTON, on May 24, 2011.

A Hearing on the Budget and Tax Resolution will be held at City Hall, 525 High Street on June 21, 2011 at 7:00

P.M. at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2011
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget.)	
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	XXXXXXXXXXXXXXXXXXXX
2. Appropriations excluded from "CAPS"	13,351,694.24
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-45.3 as amended)}	XXXXXXXXXXXXXXXXXXXX
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	1,295,499.78
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	0.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 94.70 Percent of Tax Collections	1,295,499.78
Building Aid Allowance	1,045,137.03
for Schools - State Aid	
4. Total General Appropriations (Item 9, Sheet 29)	15,692,331.05
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)	
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	
6. Difference: Amount to Be Raised by Taxes for Support of Municipal Budget (as follows)	9,126,319.78
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	XXXXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	6,566,011.27

EXPLANATORY STATEMENT (continued)

SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget				
Budget Appropriations Added by N.J.S.A. 40A:4-87	15,770,131.85	1,812,932.30	2,717,054.18	
Emergency Appropriations	574,372.85			
Total Appropriations	16,344,504.70	1,812,932.30	2,717,054.18	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)				
Reserved	15,294,282.52	1,712,270.36	2,409,075.53	
Unexpended Balances Canceled	1,029,283.20	84,918.32	269,985.66	
Total Expenditures and Unexpended Balances Canceled	20,938.98	15,743.62	37,992.99	
Overexpenditures*	16,344,504.70	1,812,932.30	2,717,054.18	
	-	-	-	

*See Budget Appropriation Items so marked to the right of column "Expended 2010 Reserved."

Explanations of Appropriations for "Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries and Wages."

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT (continued)

MUNICIPAL APPROPRIATIONS CAP LAW:

The Municipal CAP Law provides for limitations on the amount appropriations can increase. For 2011, the CAP percentage is 2%. By passing an ordinance, the City can increase the appropriations by an amount up to 3.5%.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the figure in the 2010 Budget for Total General Appropriations, the following 2010 Budget figures are subtracted: Reserve for Uncollected Taxes, Debt Service (including school debt service if the municipal government pays it), State and Federal Aid, Cash Deficit (if any), Emergency Appropriations up to 3%. Take the resulting figure and multiply it by 2%, and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2010 Total General Appropriations

The actual "CAPS" for this municipality will be reviewed by the Division of Local Government Services, in the State Department of Community Affairs, but the calculation upon which this budget was prepared is as follows:

Total General Appropriations for 2010	15,770,132.00
CAP Base Adjustments:	
Public Employees Retirement System	37,650.00
Police and Fire Retirement System	64,259.00

BUDGET MESSAGE	
Balance Forward	15,872,041.00
Modifications:	
Less:	
Operations-Excluded from CAPS	279,657.00
Capital Improvements	0.00
Total Municipal Debt Service	1,070,748.00
Total Public and Private Programs	376,879.00
Deferred Charges - Unfunded	37,000.00
Reserve for Uncollected Taxes	1,054,034.00
	<u>2,818,318.00</u>
Amount on which 0% CAP is applied	13,053,723.00
2% CAP	261,074.46
Allowable Operating Appropriations Before Additional Exceptions per NJSA 40A:4-4.5.3	13,314,797.46
Add:	
Available from Banking - 2009	130,376.52
Available from Banking - 2010	973,136.53
Assessed Value of New Construction	7,553.93
COLA Rate Ordinance	195,805.85
	<u>1,306,872.83</u>
Total Allowable Appropriations Within "CAPS" for 2011	<u><u>14,621,670.29</u></u>
	15,872,041.00

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
1. HOW THE "CAP" WAS CALCULATED (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

(See Management Section of Budget Manual)

EXPLANATORY STATEMENT (continued)

BUDGET MESSAGE

PROPERTY TAX LEVY CAP LAW:

The property tax levy CAP law was adopted by the state legislature in 2010.

This law provides for limitations on how much the local purpose tax levy can increase.

Generally speaking, the law limits the tax levy increase to two percent (2%).

The law did provide for certain exceptions to this levy cap. They include increases in

debt service and capital expenditures, weather and other "declared" emergencies;

pension contributions in excess of 2%, health benefit cost increases in excess of 2%

and limited by the increase in State Health Benefit rate increases (16.7% for CY 2011).

The calculation is shown to the right. This budget complies with the 2% cap.

Levy Cap Calculation:	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$6,081,771
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$0
Less: Prior Year Deferred Charges: Emergencies	\$0
Less: Prior Year Recycling Tax	\$15,000
Less: Changes in Service Provider: Transfer of Service/Function	\$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$6,066,771
Plus: 2% Cap Increase	\$121,335
Adjusted Tax Levy Prior to Exclusions	\$6,188,106
Exclusions:	
Allowable Shared Service Agreements Increase	\$0
Allowable Health Insurance Cost Increase	\$24,385
Allowable Pension Obligations Increases	\$233,928
Allowable Capital Improvements Increase	\$0
Allowable Debt Service and Capital Leases Increase	\$429,421
Recycling Tax Appropriation	\$15,000
Deferred Charges to Future Taxation Unfunded	\$0
Current Year Deferred Charges: Emergencies	\$0
Add Total Exclusions	\$702,734
Less Cancelled or Unexpended Waivers	\$0
Less Cancelled or Unexpended Exclusions	\$20,939
Less Prior Year Extraordinary Aid Award (complete after EA is awarded)	\$0
Adjusted Tax Levy After Exclusions	\$6,869,900
Additions:	
New Ratables - Incr in Valuations (New Constr & Additions)	\$541,500
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1,395
New Ratable Adjustment to Levy	\$7,554
Amounts approved by Referendum	\$0
Maximum Allowable Amount to be Raised by Taxation	\$6,877,455
Amount to be Raised by Taxation for Municipal Purposes	\$6,566,011

NOTE:

Sheet 3b, page 2

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT (continued)

BUDGET MESSAGE	
<p><u>EFFECT ON TAX RATE</u></p> <p>It is estimated that the 2011 Local Purpose Tax Rate will increase by \$0.157 per \$100 of assessed valuation. This represents an annual increase of \$ 150.25 for a homeowner with a property assessed at the City's average residential assessment of \$95,700.</p> <p>State Aid has not been reduced this year. Our State Aid was decreased by \$408,553.00 in 2010, \$149,275.00 in 2009 and by \$212,901.00 in 2008. We are now receiving the same level of State Aid as we did in 2002.</p> <p>Due to no increase in State Aid, a decrease in anticipated revenues, mandatory increases in insurance, electricity, pensions and contractual salaries, as well as the constraints imposed by the 2% tax levy CAP, the City had to take major steps to come up with a budget that keeps the tax rate increase to a minimum.</p> <p>This budget (not including grants which can vary from year to year) is only 1.5% more than last year's budget.</p>	<p>The amount to be raised by taxes is less than the 2% tax levy CAP imposed by statute. In addition, this budget is \$1,164,303.94 less than the 2% appropriations CAP. Starting in 2012 it is estimated that employee contributions for health insurance will approximate \$ 66,800. This is based on current law and is subject to change. Although many public events can no longer be funded, this budget continues to provide for the essential services needed by the residents of the City.</p> <p><u>BUDGET AMENDMENT</u></p> <p>The budget was amended on July 5, 2011 to anticipate an additional grant received as well as to make reductions in various line items after Council's review. The proposed increase in the Local Purpose Tax Rate has decreased from the original budget. The proposed increase is now \$0.117 per \$100 of assessed valuation. This represents an annual increase of \$ 111.97 for a homeowner with a property assessment at the City's average residential assessment of \$95,700.</p>

Sheet 3b, page 3

NOTE:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
1. HOW THE "CAP" WAS CALCULATED (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
 (e.g. If Police S&W appears in the regular section and also under Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

(See Management Section of Budget Manual)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
1.Surplus Anticipated	08-101	1,678,082.00	1,604,045.00	1,604,045.00
2.Surplus Anticipated with Prior Written Consent of Dir.of Local Gvmt.Servs.	08-102			
Total Surplus Anticipated	08-100	1,678,082.00	1,604,045.00	1,604,045.00
3.Miscellaneous Revenues - Section A: Local Revenues		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Licenses:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Alcoholic Beverages	08-103	40,000.00	30,000.00	41,617.75
Other	08-104			
Fees and Permits	08-105	220,000.00	200,000.00	222,213.47
Fines and Costs:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Municipal Court	08-110	470,000.00	530,000.00	474,642.39
Other	08-109			
Interest and Costs on Taxes	08-112	140,000.00	110,000.00	141,026.65
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	60,000.00	80,000.00	77,816.95
Anticipated Utility Operating Surplus	08-114	0.00	0.00	
Anticipated Public Assistance Trust Fund Surplus	08-115			
Anticipated Lease Revenues	08-162	440,000.00	430,000.00	440,482.97

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2011	2010	Cash in 2010
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	XXXXXXXXXXXXXXXXXX 0.00	XXXXXXXXXXXXXXXXXX 0.00	XXXXXXXXXXXXXXXXXX 0.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2011	2010	Cash
				in 2010
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	7,761.71	17,758.13	17,758.13
Drunk Driving Enforcement Fund	10-745	5,532.18		
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	16,700.00	15,100.00	15,100.00
Clean Communities Program	10-770	16,953.89	17,879.28	17,879.28
Body Armor Replacement Fund Program	10-747		4,402.14	4,402.14
Neighborhood Crime Prevention & Intervention Grant		72,110.00	72,110.00	72,110.00
FFY10 Homeland Security Emergency Performance Grant			5,000.00	5,000.00
Hazardous Discharge Site Remediation Fund	10-773		294,309.75	294,309.75
Small Cities Community Development Block Grant				
Juvenile Justice and Delinquency Prevention Grant			20,000.00	20,000.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2011	2010	Cash
				in 2010
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Neighborhood Stabilization Program	10-758			
Click It or Ticket	10-768	4,000.00	4,000.00	4,000.00
Obey the Signs or Pay the Fines	10-761			
Pedestrian Decoy Mobilization Grant	10-762		8,000.00	8,000.00
Gang Resistance Education and Training Grant	10-763			
Small Cities ARRA	10-767			
HAVA Section 261 Grant	10-768			
Recovery Act Edward Byrne Memorial Justice Assistance Grant	10-769			
Recreational Opportunities for Individuals with Disabilities Grant	10-766			
Assistance to Firefighters Grant			188,708.00	188,708.00
Burlington County Municipal Park Development			250,000.00	250,000.00
Bulletproof Vest Grant	10-764		2,201.00	2,201.00
CARS-E Grant Passenger Rail	10-765		14,040.00	14,040.00
Transit Village Designation Grant	10-773			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - State and Federal Revenues Offset with Appropriations	10-001	XXXXXXXXXXXXXXXXXX 123,057.78	XXXXXXXXXXXXXXXXXX 913,508.30	XXXXXXXXXXXXXXXXXX 913,508.30

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2011	2010	Cash in 2010
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Summary of Revenues				
1. Surplus Anticipated (sheet 4, #1)				
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	1,678,082.00	1,604,045.00	1,604,045.00
3. Miscellaneous Revenues:	08-102	0.00	0.00	0.00
Total Section A: Local Revenues		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	1,370,000.00	1,380,000.00	1,397,800.18
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	5,413,180.00	5,413,180.00	5,413,180.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	08-002	80,000.00	80,000.00	117,778.19
Total Section E: Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services. - Additional Revenues	11-001	0.00	0.00	0.00
Total Section F: Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	08-003	0.00	0.00	0.00
Total Section G: Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	123,057.78	913,508.30	913,508.30
Total Miscellaneous Revenues	08-004	22,000.00	432,000.00	432,703.79
4. Receipts from Delinquent Taxes	13-099	7,008,237.78	8,218,688.30	8,274,970.46
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	440,000.00	440,000.00	749,452.97
6. Amount to Be Raised by Taxes for Support of Municipal Budget:	13-199	9,126,319.78	10,262,733.30	10,628,468.43
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	xxxxxxx			
b) Addition to Local District School Tax	07-190	6,566,011.27	6,081,771.40	XXXXXXXXXXXXXXXXXX
Total Amount to Be Raised by Taxes for Support of Municipal Budget	07-191			XXXXXXXXXXXXXXXXXX
7. Total General Revenues	07-199	6,566,011.27	6,081,771.40	6,470,060.78
	13-299	15,692,331.05	16,344,504.70	17,098,529.21

