



State of New Jersey Local Government Services

Year: 2025 **Municipal User Friendly Budget**

MUNICIPALITY: 0305 Burlington City - County of Burlington Introduced

Municode: 0305 **Filename:** 0305_fbi_2025.xlsm

Website: www.burlingtonnj.us

Phone Number: 609-386-0200

Mailing Address: 525 High Street

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Barry	W.	Conaway	12/31/2027	bconaway@burlingtonnj.us

Chief Administrative Officer

Johanna	S.	Conyer		jconyer@burlingtonnj.us
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Chief Financial Officer

			Cert. Number	
Tara		Krueger	N-1678	cfo@burlingtonnj.us

Municipal Clerk

Cindy	A	Crivaro	C-1429	ccrivaro@burlingtonnj.us
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Registered Municipal Accountant

Warren	A.	Broudy	CR-554	wbroudy@mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dawn		Bernier-Thompson	12/31/2025	dbernier-thompson@burlingtonnj.us
David		Ballard	12/31/2027	dballard@burlingtonnj.us
George		Chachis	12/31/2025	gchachis@burlingtonnj.us
Timothy		Hutton	12/31/2025	thutton@burlingtonnj.us
Geneva		Rijs	12/31/2025	grijs@burlingtonnj.us
Richard		Spaulding	12/31/2027	rspaulding@burlingtonnj.us
Suzanne		Woodard	12/31/2027	swoodard@burlingtonnj.us

Government Type: City

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	1.527	\$9,264,000.00	35.28%	\$2,133.13	Municipal Purpose Tax	ESTIMATED	\$9,421,000.00
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)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.337	\$14,171,315.00	53.97%	\$3,264.65	Local School District	ESTIMATED	\$14,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.386	\$2,340,720.90	8.91%	\$539.22	County Purposes	ESTIMATED	\$2,710,000.00
County Library	0.033	\$201,888.87	0.77%	\$46.10	County Library	ESTIMATED	\$205,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.046	\$280,154.36	1.07%	\$64.26	County Open Space	ESTIMATED	\$285,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	4.329	\$26,258,079.13	100.00%	\$6,047.35	Total ESTIMATED amount to be raised by taxes		\$27,221,000.00
Total Taxable Valuation as of October 1, 2024 \$605,930,967.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 12,785,000.00		
Current Year (2025) Average Residential Assessment \$140,028.00 Prior Year (2024) Average Residential Assessment \$139,694.00					Budget Appropriations, before Reserve for Uncollected Taxes 20,610,000.00 Total Non-Municipal Tax Levy \$17,800,000.00		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$25,625,000.00 Reserve for Uncollected Taxes (RUT) \$1,596,000.00 Total Amount to be Raised by Taxes \$27,221,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					% of Tax Collections used to Calculate RUT 94.14%		
Prior Year	Current Year	% Change (+/-)			If % used exceeds the actual collection % then reference the statutory exception used		
1.527	1.555	1.85%					
<u>Comparison - Municipal Purposes Tax Levy</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2024 25,337,227.10		
\$9,264,000.00	\$9,421,000.00	1.69%	\$157,000.00		Total Tax Levy, CY 2024 26,291,807.02		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Taxes Collected, CY 2024 96.37%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Delinquent Taxes - December 31, 2024 \$1,722,480.79		
\$2,133.13	\$2,177.86	2.10%	\$44.73				

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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	15.18%	\$778,000.00	\$5,124,000.00	\$5,902,000.00	\$4,581,000.00			\$729,000.00	\$592,000.00			
08	Local Revenue	-6.18%	(\$447,356.41)	\$7,234,356.41	\$6,787,000.00	\$1,172,000.00			\$2,415,000.00	\$3,200,000.00			
09	State Aid (without offsetting appropriation)	-9.34%	(\$564,625.42)	\$6,042,354.42	\$5,477,729.00	\$5,477,729.00							
08	Uniform Construction Code Fees	-2.53%	(\$4,545.00)	\$179,545.00	\$175,000.00	\$175,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.41%	(\$1,815,229.25)	\$2,541,901.95	\$726,672.70	\$726,672.70							
08	Other Special Items	-4.10%	(\$2,565.46)	\$62,565.46	\$60,000.00	\$60,000.00							
15	Receipts from Delinquent Taxes	-34.95%	(\$318,431.26)	\$911,029.56	\$592,598.30	\$592,598.30							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-5.31%	(\$528,607.13)	\$9,949,607.13	\$9,421,000.00	\$9,421,000.00							
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	-9.06%	(\$2,903,359.93)	\$32,045,359.93	\$29,142,000.00	\$22,206,000.00	\$0.00	\$0.00	\$3,144,000.00	\$3,792,000.00	\$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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility	
20	General Government	11.00	12.00	-1.55%	(\$27,300.00)	\$1,763,400.00	\$1,736,100.00	\$1,736,100.00								
21	Land-Use Administration		1.00	5.66%	\$17,300.00	\$305,900.00	\$323,200.00	\$323,200.00								
22	Uniform Construction Code	5.00	3.00	40.35%	\$69,200.00	\$171,500.00	\$240,700.00	\$240,700.00								
23	Insurance			9.58%	\$365,900.00	\$3,820,400.00	\$4,186,300.00	\$3,452,800.00			\$425,000.00	\$308,500.00				
25	Public Safety	37.00	44.00	1.63%	\$100,015.16	\$6,136,711.61	\$6,236,726.77	\$6,007,000.00	\$229,726.77							
26	Public Works	29.00	3.00	-5.93%	(\$464,306.52)	\$7,831,732.45	\$7,367,425.93	\$2,302,900.00	\$267,625.93		\$2,333,400.00	\$2,463,500.00				
27	Health and Human Services		1.00	-96.41%	(\$1,478,187.89)	\$1,533,187.89	\$55,000.00	\$55,000.00								
28	Parks and Recreation		4.00	-20.88%	(\$79,800.00)	\$382,100.00	\$302,300.00	\$302,300.00								
29	Education (including Library)			500.27%	\$394,400.25	\$78,837.50	\$473,237.75	\$66,000.00	\$407,237.75							
30	Unclassified	2.00	1.00	-17.03%	(\$55,000.00)	\$323,000.00	\$268,000.00	\$268,000.00								
31	Utilities and Bulk Purchases			2.88%	\$22,000.00	\$764,000.00	\$786,000.00	\$786,000.00								
32	Landfill / Solid Waste Disposal			-12.72%	(\$72,000.00)	\$566,000.00	\$494,000.00	\$494,000.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			2.70%	\$61,163.23	\$2,267,446.32	\$2,328,609.55	\$2,063,409.55			\$122,600.00	\$142,600.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			1.93%	\$9,000.00	\$466,500.00	\$475,500.00	\$475,500.00								
44	Capital			65.00%	\$130,000.00	\$200,000.00	\$330,000.00	\$175,000.00			\$75,000.00	\$80,000.00				
45	Debt			7.26%	\$130,400.00	\$1,797,000.00	\$1,927,400.00	\$942,000.00			\$188,000.00	\$797,400.00				
46	Deferred Charges			-26.77%	(\$5,482.35)	\$20,482.35	\$15,000.00	\$15,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.87%	(\$14,000.00)	\$1,610,000.00	\$1,596,000.00	\$1,596,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	84.00	69.00	-2.99%	(\$896,698.12)	\$30,038,698.12	\$29,142,000.00	\$21,301,409.55	\$904,590.45	\$0.00	\$0.00	\$3,144,000.00	\$3,792,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	175	\$15,523,800.00	2.55%	15A Public Schools	12	\$38,391,095.00	17.18%
2 Residential	3,162	\$442,768,400.00	72.80%	15B Other Schools	11	\$13,592,600.00	6.08%
3A/3B Farm			0.00%	15C Public Property	347	\$69,393,965.00	31.05%
4A Commercial	283	\$110,009,100.00	18.09%	15D Church and Charities	58	\$29,518,275.00	13.21%
4B Industrial	4	\$14,004,400.00	2.30%	15E Cemeteries & Graveyards	7	\$1,239,105.00	0.55%
4C Apartments	20	\$25,024,400.00	4.11%	15F Other Exempt	62	\$71,334,945.00	31.92%
5A/5B Railroad	7	\$887,600.00	0.15%				
6A/6B Business Personal Property	1	\$67.00	0.00%				
Total	3,652	\$608,217,767.00	100.00%	Total	497	\$223,469,985.00	100.00%
Average Ratio (%), Assessed to True Value				67.37%			
Equalized Valuation, Taxable Properties				\$902,802,088.47			
Total # of property tax appeals filed in 2024				County Tax Board			
				5.00			
				State Tax Court			
				2.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2024				\$45,833.00			

Percentage of Exempt vs.
Non-Exempt Properties 36.74%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
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	51,300.00	\$47,600.00	\$0.00	\$0.00	\$0.00	\$3,700.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,247,500.00	\$895,000.00	\$0.00	\$102,000.00	\$182,000.00	\$68,500.00
Police Officers (Including Superior Officers)	35.00	12.00	6,897,000.00	\$4,060,000.00	\$400,000.00	\$1,252,000.00	\$840,000.00	\$345,000.00
Fire Fighters (Including Superior Officers)		18.00	37,700.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$2,700.00
All Other Union Employees not listed above	42.00	3.00	5,936,500.00	\$4,024,000.00	\$290,000.00	\$457,500.00	\$835,000.00	\$330,000.00
All Other Non-Union Employees not listed above		26.00	347,700.00	\$323,000.00	\$0.00	\$0.00	\$0.00	\$24,700.00
Totals	84.00	69.00	14,517,700.00	\$9,384,600.00	\$690,000.00	\$1,811,500.00	\$1,857,000.00	\$774,600.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	26.00	\$17,500.00	\$455,000.00	26.00	\$13,785.00	\$358,410.00
Parent & Child	7.00	\$31,700.00	\$221,900.00	7.00	\$26,476.00	\$185,332.00
Employee & Spouse (or Partner)	11.00	\$36,600.00	\$402,600.00	14.00	\$24,414.00	\$341,796.00
Family	25.00	\$49,900.00	\$1,247,500.00	22.00	\$33,999.00	\$747,978.00
Employee Cost Sharing Contribution (enter as negative -)			(\$592,300.00)			(\$505,300.00)
Subtotal	69.00		\$1,734,700.00	69.00		\$1,128,216.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	36	\$8,300.00	\$298,800.00	36	\$6,694.00	\$240,984.00
Parent & Child	1	\$15,500.00	\$15,500.00	1	\$13,272.00	\$13,272.00
Employee & Spouse (or Partner)	32	\$21,900.00	\$700,800.00	29	\$17,519.00	\$508,051.00
Family	12	\$47,100.00	\$565,200.00	13	\$41,647.00	\$541,411.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	81.00		\$1,580,300.00	79.00		\$1,303,718.00
GRAND TOTAL	150.00		\$3,315,000.00	148.00		\$2,431,934.00

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)?

YES

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

YES

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

			Current Year	2026	2027	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$190,000.00	\$190,000.00	\$706,000.00	\$573,000.00	\$397,000.00	\$1,198,000.00
Regional School Debt		\$0.00	\$152,000.00	\$54,000.00	\$31,000.00	\$157,000.00
<u>Utility Fund Debt</u>			\$0.00			
Water	\$7,616,074.99	\$7,616,074.99	\$50,000.00			
Sewer	\$5,494,804.94	\$5,494,804.94	\$670,000.00	\$680,000.00	\$685,000.00	\$4,040,000.00
		\$0.00	\$212,000.00	\$190,000.00	\$167,000.00	\$705,000.00
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$5,302,387.31	\$5,302,387.31				
Notes Outstanding	\$1,738,000.00	\$1,738,000.00				
Bonds Outstanding	\$6,075,000.00	\$6,075,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$26,416,267.24	\$13,300,879.93	\$1,790,000.00	\$1,497,000.00	\$1,280,000.00	\$6,100,000.00
Population (2020 census)	9,743					
Per Capita Gross Debt	\$2,711.31					
Per Capita Net Debt	\$1,346.13					
3 Year Average Property Valuation		\$817,659,393.67				
Net Debt as % of 3 Year Average Property Valuation		1.60%				
Utility Fund - Principal			\$1,376,000.00	\$1,253,000.00	\$1,082,000.00	\$5,238,000.00
Utility Fund - Interest			\$414,000.00	\$244,000.00	\$198,000.00	\$862,000.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,790,000.00	\$1,497,000.00	\$1,280,000.00	\$6,100,000.00
Total Principal			\$1,376,000.00	\$1,253,000.00	\$1,082,000.00	\$5,238,000.00
Total Interest			\$414,000.00	\$244,000.00	\$198,000.00	\$862,000.00
% of Total Current Year Budget			6.14%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental	N/A					
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA-				
Year of Last Rating		2022				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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