



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

0317 Lumberton Township - County of Burlington

Adopted

MUNICIPALITY:

Municod:

Website:

Filename:

Phone Number:

Mailing Address:

State: **Zip:**

[Email the UFB if not using Outlook](#)

Municipality:

Business Email

Mayor

First Name

Middle Name

Last Name

Term Expires

Sean

Chief Administrative Officer

Brandon

Chief Financial Officer

Robin

Municipal Clerk

Brandon

Registered Municipal Accountant

L.

Governing Body Members

Mike

Governing Body Members

Lewis

Governing Body Members

Michael

Governing Body Members

James

Governing Body Members

Governing Body Members

Governing Body Members

Governing Body Members

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
Calendar Year	Calendar Year	% of	Avg Residential		Taxes	Actual/Estimated	Tax Levy
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact				
Municipal Purpose Tax	0.416	\$5,796,251.17	18.58%	\$1,291.01	Municipal Purpose Tax	ACTUAL	\$5,860,229.02
Municipal Library			0.00%	\$0.00	Municipal Library	ACTUAL	\$139,007.90
Municipal Open Space	0.010	\$139,137.30	0.45%	\$31.03	Municipal Open Space	ESTIMATED	\$14,450,094.18
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$5,659,075.26
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$4,679,112.16
Local School District	1.019	\$14,166,759.00	45.40%	\$3,162.36	Local School District	ESTIMATED	\$435,945.69
Regional School District	0.398	\$5,548,113.00	17.78%	\$1,235.15	Regional School District	ESTIMATED	\$549,794.13
County Purposes	0.330	\$4,587,364.86	14.70%	\$1,024.12	County Purposes	ESTIMATED	\$549,794.13
County Library	0.031	\$427,397.74	1.37%	\$96.21	County Library	ESTIMATED	\$549,794.13
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	\$549,794.13
County Open Space	0.039	\$539,013.85	1.73%	\$121.03	County Open Space	ESTIMATED	\$549,794.13
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTIMATED	\$549,794.13
Total (Calendar Year 2015 Budget)	2.243	\$31,204,036.92	100.00%	\$6,960.93	Total ESTIMATED amount to be raised by taxes		\$31,773,258.34

Total Taxable Valuation as of October 1, 2015 \$1,391,372,996.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$310,340.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.416	0.422	1.44%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,796,251.17	\$5,860,229.02	1.10%	\$63,977.85

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,291.01	\$1,309.63	1.44%	\$18.62

Revenue Anticipated, Excluding Tax Levy	3,056,267.98
Budget Appropriations, before Reserve for Uncollected Taxes	8,470,134.33
Total Non-Municipal Tax Levy	\$25,913,029.32
Amount to be Raised by Taxes - Before RUT	\$31,326,895.67
Reserve for Uncollected Taxes (RUT)	\$444,803.79
Total Amount to be Raised by Taxes	\$31,771,699.46
% of Tax Collections used to Calculate RUT	98.60%
If % used exceeds the actual collection % then reference the statutory exception used	
Tax Collections - ACTUAL as of Prior Year	30,804,248.62
Total Tax Revenue, Collections CY 2015	31,242,429.36
% of Taxes Collected, CY 2015	98.60%
Delinquent Taxes - December 31, 2015	\$295,590.39

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCCA		% 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	-15.42%	(\$121,334.97)	\$786,878.77	\$665,543.80	\$307,500.00	\$358,043.80						
08	Local Revenue	-8.43%	(\$11,763.45)	\$376,663.45	\$344,900.00	\$344,900.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,283,043.00	\$1,283,043.00	\$1,283,043.00							
08	Uniform Construction Code Fees	-0.91%	(\$2,371.00)	\$260,371.00	\$258,000.00	\$258,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.75%	\$1,339.67	\$178,907.45	\$180,247.12	\$180,247.12							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-55.12%	(\$30,760.34)	\$5,806.67	\$25,046.33	\$25,046.33							
08	Other Special Items	-39.87%	(\$254,016.25)	\$637,147.78	\$383,131.53	\$383,131.53							
15	Receipts from Delinquent Taxes	16.37%	\$38,601.48	\$235,798.52	\$274,400.00	\$274,400.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.39%	\$22,899.46	\$5,887,329.56	\$5,860,229.02	\$5,860,229.02							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.20%	(\$285.48)	\$139,293.38	\$139,007.90	\$139,007.90							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	-3.86%	(\$377,690.88)	\$9,791,239.58	\$9,413,548.70	\$8,916,497.00	\$497,051.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total												

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time 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	Utility	Utility	Utility	Utility	Utility	Utility	
20	General Government	3.00	9.00	8.63%	\$53,325.00	\$617,625.00	\$670,950.00								
21	Land Use Administration	1.00	1.00	#DIV/0!	\$0.00	\$0.00	\$148,175.00								
22	Uniform Construction Code	1.00	2.00	-21.16%	(\$39,775.60)	\$187,950.00	\$1,029,861.00								
23	Insurance	0.00	0.00	1.21%	\$12,561.00	\$1,017,500.00	\$1,029,861.00								
25	Public Safety	20.00	12.00	2.68%	\$5,4173.03	\$2,025,213.30	\$2,052,350.00	\$25,046.33							
26	Health and Human Services	12.00	0.00	-8.99%	(\$98,995.37)	\$1,101,083.37	\$1,002,090.00								
27	Parks and Recreation	0.00	0.00	-19.64%	(\$121,464.37)	\$618,516.07	\$14,500.00		\$497,051.70						
28	Education (Including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$7,300.00								
29	Unclassified	0.00	0.00	69.77%	\$3,000.00	\$4,300.00	\$7,300.00								
30	Utilities and Bulk Purchases	0.00	0.00	0.21%	\$1,755.00	\$828,280.00	\$828,280.00								
31	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
32	Contingency	0.00	0.00	2.00%	\$13,964.00	\$696,753.00	\$710,657.00								
35	Statutory Expenditures	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Judgments	0.00	0.00	-22.22%	(\$2,000.00)	\$9,000.00	\$7,000.00								
37	Court and Public Defender	2.00	3.00	6.51%	\$8,325.00	\$132,025.00	\$140,350.00								
42	Capital	0.00	0.00	-8.56%	(\$8,000.00)	\$694,000.00	\$656,000.00								
43	Debt	0.00	0.00	0.75%	\$8,683.00	\$1,188,892.00	\$1,197,575.00								
44	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
45	Debt - Type I, School District	0.00	0.00	-0.15%	(\$675.19)	\$447,057.86	\$446,362.67								
48	Reserve for Unallocated Taxes	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
55	Total	39.00	27.00	-1.73%	(\$165,381.90)	\$9,578,930.60	\$9,413,548.70	\$8,891,450.67	\$25,046.33	\$497,051.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	104	\$13,099,100.00	0.94%
2 Residential	3,730	\$1,126,496,400.00	81.04%
3A/3B Farm	150	\$21,053,470.00	1.51%
4A Commercial	143	\$132,408,200.00	9.53%
4B Industrial	15	\$66,027,623.00	4.75%
4C Apartments	8	\$29,091,200.00	2.09%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$1,903,008.00	0.14%
Total	4,151	\$1,390,079,001.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$14,710,400.00	13.79%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	87	\$48,097,800.00	45.09%
15D Church and Charities	36	\$26,373,700.00	24.72%
15E Cemeteries & Graveyards	2	\$806,100.00	0.76%
15F Other Exempt	37	\$16,690,400.00	15.65%
Total	165	\$106,678,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.67%

Average Ratio (%), Assessed to True Value	105.23%
Equalized Valuation, Taxable Properties	\$1,320,991,163.17
Total # of property tax appeals filed in 2015	County Tax Board 88.00 State Tax Court 2.00
Number of 2015 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	2.00
Amount paid out by municipality for tax appeals in 2015	

Prior Budget Year's Payments in Lieu of Tax (PILLOT) - 5 Year Exemptions/Abatelements			
	# of Parcels	PILLOT Billing/Revenue	Assessed Value
G Commercial/Industrial Exemption	3	\$24,456.18	\$1,275,000.00
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/Abatelements	3	24,456.18	1,275,000.00

Taxes if Billed in Full 2015 Total Tax Rate \$28,598.25

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Exemptions in Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Exemptions in Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Exemptions in Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Exemptions in Lieu of Tax (PILOD) - Long Term Tax Exemptions											
Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	2013 Total Tax Base	Taxes if Billed in Full	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	2013 Total Tax Base	Taxes if Billed in Full	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	2013 Total Tax Base	Taxes if Billed in Full	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	2013 Total Tax Base	Taxes if Billed in Full						

**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		5.00	23,881.13	\$20,250.00		\$1,782.00		\$1,849.13
Supervisory Staff (Department Heads & Managers)	5.00	3.00	581,979.64	\$429,580.00		\$52,668.97	\$65,617.80	\$34,112.87
Police Officers (Including Superior Officers)	18.00	1.00	2,463,226.83	\$1,564,000.00	\$142,050.00	\$320,976.00	\$302,688.00	\$133,512.83
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	8.00	1,132,273.35	\$734,170.00		\$69,200.94	\$271,238.40	\$57,664.01
All Other Non-Union Employees not listed above	2.00	9.00	310,346.06	\$222,000.00		\$19,529.09	\$50,955.80	\$17,861.17
Totals	40.00	26.00	4,511,707.00	\$2,970,000.00	\$142,050.00	\$464,157.00	\$690,500.00	\$245,000.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

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	6.00	\$11,844.00	\$71,064.00	5.00	\$10,545.60	\$52,728.00
Parent & Child	5.00	\$19,008.00	\$95,040.00	6.00	\$16,774.00	\$100,644.00
Employee & Spouse (or Partner)	4.00	\$23,520.00	\$94,080.00	5.00	\$23,052.00	\$115,260.00
Family	19.00	\$30,540.00	\$580,260.00	17.00	\$27,351.53	\$464,976.01
Employee Cost Sharing Contribution (enter as negative -)			(\$153,744.14)			(\$110,638.56)
Subtotal	34.00		\$686,699.86	33.00		\$622,969.45
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	34.00		\$686,699.86	33.00		\$622,969.45

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)?

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

NO
NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administration (non union)	509.63	\$19,923.42	X		X
AFSCME	5866.13	\$145,104.89	X		
Police	15409.70	\$410,144.73	X		
Totals	21785.46	\$575,173.04			
Total Funds Reserved as of end of 2015		\$1,000.00			
Total Funds Appropriated in 2016		\$1,000.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - Notes

(Press Alt+Enter to go to a new line in each cell)
