



# State of New Jersey Local Government Services

**Year:** 2019 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0317 Lumberton Township - County of Burlington Adopted

**Municode:** 0317 **Filename:** 0317\_fba\_2019.xlsm

**Website:** www.lumbertontwp.com

**Phone Number:** 609-267-3217

**Mailing Address:** 35 Municipal Drive

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

**Municipality:** Lumberton **State:** NJ **Zip:** 08048

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Sean		Earlen	12/31/2020	searlen@lumbertontwp.com

**Chief Administrative Officer**

Brandon		Umba		bumba@lumbertontwp.com
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**Chief Financial Officer**

Robin		Sarlo		rsarlo@lumbertontwp.com
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**Municipal Clerk**

Debra		Shaw-Blemings		dshaw@lumbertontwp.com
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**Registered Municipal Accountant**

L.	Jarred	Corn		jcorn@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kristin		Januseski	12/31/2019	kjanuseski@lumbertontwp.com
James		Dwyer	12/31/2020	jdwyer@lumbertontwp.com
Kendra		Hatfield	12/31/2021	khatfield@lumbertontwp.com
Ryan		Tuno	12/31/2021	rtuno@lumbertontwp.com



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.405	\$5,584,423.19	17.20%	\$1,213.01	Municipal Purpose Tax	ACTUAL	\$5,518,958.61
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$137,886.99	0.42%	\$29.95	Municipal Open Space	ACTUAL	\$137,687.29
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	1.082	\$14,919,372.58	45.96%	\$3,240.68	Local School District	ESTIMATED	\$15,211,587.42
Regional School District	0.463	\$6,384,167.75	19.67%	\$1,386.72	Regional School District	ESTIMATED	\$6,514,256.52
County Purposes	0.339	\$4,674,369.04	14.40%	\$1,015.33	County Purposes	ESTIMATED	\$4,757,148.47
County Library	0.030	\$413,660.98	1.27%	\$89.85	County Library	ESTIMATED	\$419,604.89
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$344,717.48	1.06%	\$74.88	County Open Space	ESTIMATED	\$344,680.66
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.354</b>	<b>\$32,458,598.01</b>	<b>100.00%</b>	<b>\$7,050.42</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$32,903,923.86</b>
Total Taxable Valuation as of October 1, 2018 <span style="float: right;"><u>\$1,376,872,891.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>3,968,283.39</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$299,508.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>8,924,584.09</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$27,384,965.25</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$32,341,265.95</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$562,657.08</u></span>		
0.405	0.401	-0.99%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$32,903,923.03</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>98.29%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right;"><u>40A:4-41c(1) 3 yr avg</u></span>		
\$5,584,423.19	\$5,518,958.61	-1.17%	(\$65,464.58)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2018 <span style="float: right;"><u>31,960,040.84</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <span style="float: right;"><u>32,578,700.37</u></span>		
\$1,213.01	\$1,201.03	-0.99%	(\$11.98)		% of Taxes Collected, CY 2018 <span style="float: right;"><u>98.10%</u></span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2018 <span style="float: right;"><u>\$452,262.81</u></span>		

**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	247.14%	\$759,955.00	\$307,500.00	\$1,067,455.00	\$1,067,455.00							
08	Local Revenue	-9.88%	(\$44,053.59)	\$445,878.59	\$401,825.00	\$401,825.00							
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	-0.12%	(\$361.00)	\$301,861.00	\$301,500.00	\$301,500.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	0.00%	\$0.00	\$9,997.70	\$9,997.70	\$9,997.70							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-96.22%	(\$539,685.77)	\$560,895.79	\$21,210.02	\$21,210.02							
08	Other Special Items	-1.21%	(\$7,772.56)	\$641,025.23	\$633,252.67	\$633,252.67							
15	Receipts from Delinquent Taxes	-36.78%	(\$145,460.35)	\$395,460.35	\$250,000.00	\$250,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.29%	(\$72,226.03)	\$5,591,184.64	\$5,518,958.61	\$5,518,958.61							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$137,687.29		\$137,687.29		\$137,687.29						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>0.92%</b>	<b>\$88,082.99</b>	<b>\$9,536,846.30</b>	<b>\$9,624,929.29</b>	<b>\$9,487,242.00</b>	<b>\$137,687.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility
20			4.18%	\$30,255.00	\$723,975.00	\$754,230.00	\$754,230.00								
21			90.59%	\$28,055.00	\$30,970.00	\$59,025.00	\$59,025.00								
22			10.66%	\$16,550.00	\$155,200.00	\$171,750.00	\$171,750.00								
23			1.30%	\$13,000.00	\$1,002,000.00	\$1,015,000.00	\$1,015,000.00								
25			-6.24%	(\$140,848.12)	\$2,256,609.09	\$2,115,760.97	\$2,115,760.97								
26			-17.87%	(\$239,398.28)	\$1,339,753.28	\$1,100,355.00	\$1,100,355.00								
27			794.74%	\$15,100.00	\$1,900.00	\$17,000.00	\$17,000.00								
28			113.95%	\$227,891.37	\$200,000.00	\$427,891.37	\$3,000.00		\$424,891.37						
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			16.67%	\$500.00	\$3,000.00	\$3,500.00	\$3,500.00								
31			10.41%	\$58,000.00	\$557,000.00	\$615,000.00	\$615,000.00								
32			0.26%	\$916.63	\$347,512.42	\$348,429.05	\$348,429.05								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			7.16%	\$59,215.14	\$826,653.23	\$885,868.37	\$885,868.37								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			-1.98%	(\$202.30)	\$10,200.00	\$9,997.70	\$9,997.70								
43			7.88%	\$10,556.00	\$133,994.00	\$144,550.00	\$144,550.00								
44			92.34%	\$217,000.00	\$235,000.00	\$452,000.00	\$452,000.00								
45			27.71%	\$266,672.00	\$962,446.00	\$1,229,118.00	\$1,229,118.00								
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			11.93%	\$59,983.56	\$502,674.35	\$562,657.91	\$562,657.91								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	6.71%	\$623,246.00	\$9,288,887.37	\$9,912,133.37	\$9,487,242.00	\$0.00	\$424,891.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
X					Surplus Anticipated	\$1,067,455.00	Such revenue may not be available at December 31, 2018 for appropriation in 2019 budget

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	115	\$12,351,900.00	0.90%	15A Public Schools	4	\$14,821,400.00	12.87%
2 Residential	3,725	\$1,115,666,300.00	81.14%	15B Other Schools			0.00%
3A/3B Farm	156	\$21,858,340.00	1.59%	15C Public Property	87	\$48,697,800.00	42.28%
4A Commercial	139	\$131,763,500.00	9.58%	15D Church and Charities	38	\$27,055,900.00	23.49%
4B Industrial	15	\$64,227,623.00	4.67%	15E Cemeteries & Graveyards	2	\$806,100.00	0.70%
4C Apartments	8	\$29,091,200.00	2.12%	15F Other Exempt	56	\$23,795,800.00	20.66%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>4,158</b>	<b>\$1,374,958,863.00</b>	<b>100.00%</b>	<b>Total</b>	<b>187</b>	<b>\$115,177,000.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>99.94%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$1,375,784,333.60</b>			
<b>Total # of property tax appeals filed in 2018</b>				<b>County Tax Board</b>		<b>74.00</b>	
				<b>State Tax Court</b>		<b>2.00</b>	
<b>Number of 2018 County Tax Board decisions appealed to Tax Court</b>							
<b>Number of pending property tax appeals in State Tax Court</b>				<b>1.00</b>			
<b>Amount paid out by municipality for tax appeals in 2018</b>				<b>\$0.00</b>			
				Percentage of Exempt vs. Non-Exempt Properties <b>8.38%</b>			

<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 2018 Total Tax Rate
G Commercial/Industrial Exemption	1	\$472.88	\$200,000.00	\$4,708.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>472.88</b>	<b>200,000.00</b>	<b>4,708.00</b>

**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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Acacia Manor	Aff. Housing	\$91,355.54	\$5,849,000.00	\$137,685.46															
Twin Oaks Community Service	Aff. Housing	\$18,882.02	\$3,208,500.00	\$75,528.09															
Total Long Term Exemptions - Column Total		110,237.56	9,057,500.00	213,213.55	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		\$110,237.56	\$9,057,500.00	\$213,213.55



**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	22,349.12	\$20,250.00				\$2,099.12
Supervisory Staff (Department Heads & Managers)	7.00	4.00	792,216.95	\$618,355.95		\$65,451.67	\$72,004.80	\$36,404.53
Police Officers (Including Superior Officers)	22.00	1.00	2,624,150.02	\$1,590,610.87	\$127,978.13	\$448,675.00	\$316,144.00	\$140,742.02
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	12.00	1,166,039.00	\$744,667.04		\$84,524.23	\$275,100.40	\$61,747.33
All Other Non-Union Employees not listed above	2.00	11.00	268,218.28	\$166,743.01		\$25,717.47	\$56,750.80	\$19,007.00
<b>Totals</b>	<b>46.00</b>	<b>33.00</b>	<b>4,872,973.37</b>	<b>\$3,140,626.87</b>	<b>\$127,978.13</b>	<b>\$624,368.37</b>	<b>\$720,000.00</b>	<b>\$260,000.00</b>

Is the Local Government required to comply with NJSA 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	11.00	\$10,418.73	\$114,606.03	8.00	\$10,398.00	\$83,184.00
Parent & Child	4.00	\$19,960.50	\$79,842.00	4.00	\$19,254.00	\$77,016.00
Employee & Spouse (or Partner)	4.00	\$24,538.50	\$98,154.00	4.00	\$23,808.00	\$95,232.00
Family	17.00	\$30,410.48	\$516,978.16	17.00	\$30,892.24	\$525,168.08
Employee Cost Sharing Contribution (enter as negative - )			(\$149,014.92)			(\$158,523.07)
<b>Subtotal</b>	<b>36.00</b>		<b>\$660,565.27</b>	<b>33.00</b>		<b>\$622,077.01</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>36.00</b>		<b>\$660,565.27</b>	<b>33.00</b>		<b>\$622,077.01</b>

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  
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	548.55	\$204,196.89			X
AFSCME	1134.99	\$138,376.49	X		
Police	1137.11	\$206,959.28	X		
<b>Totals</b>	2820.65	\$549,532.66			
<b>Total Funds Reserved as of end of 2018</b>		\$1,000.00			
<b>Total Funds Appropriated in 2019</b>		\$1,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2020	2021	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,771,288.00	\$10,771,288.00	\$0.00				
Regional School Debt	\$3,581,250.59	\$3,581,250.59	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$4,685,916.00		\$4,685,916.00				
Bonds Outstanding	\$5,993,000.00		\$5,993,000.00				
Loans and Other Debt	\$289,673.62		\$289,673.62				
<b>Total (Current Year)</b>	<b>\$25,321,128.21</b>	<b>\$14,352,538.59</b>	<b>\$10,968,589.62</b>				
Population (2010 census)	12,559						
Per Capita Gross Debt	\$2,016.17						
Per Capita Net Debt	\$873.36						
3 Yr. Average Property Valuation		\$1,370,881,026.00					
Net Debt as % of 3 Year Avg Property Valuation		0.80%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$500,000.00			
Bond Anticipation Notes - Interest				\$86,221.00			
Bonds - Principal				\$310,000.00	\$315,000.00	\$320,000.00	\$5,197,000.00
Bonds - Interest				\$190,959.00	\$182,884.00	\$174,083.76	\$1,729,770.24
Loans & Other Debt - Principal				\$130,825.00	\$78,848.75	\$80,000.00	
Loans & Other Debt - Interest				\$11,113.00	\$7,362.50	\$3,600.00	
<b>Total</b>				<b>\$1,229,118.00</b>	<b>\$584,095.25</b>	<b>\$577,683.76</b>	<b>\$6,926,770.24</b>
Total Principal				\$940,825.00	\$393,848.75	\$400,000.00	\$5,197,000.00
Total Interest				\$288,293.00	\$190,246.50	\$177,683.76	\$1,729,770.24
% of Total Current Year Budget				12.40%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating		AA					
Year of Last Rating		2017					
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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