



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0422_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	E	Roach	12/31/2023	rroach@lindenwold.net

Chief Administrative Officer

Dawn	S	Thompson		dthompson@lindenwold.net
------	---	----------	--	--------------------------

Chief Financial Officer

Dawn	S	Thompson		dthompson@lindenwold.net
------	---	----------	--	--------------------------

Municipal Clerk

Deborah	C	Jackson		dthompson@lindenwold.net
---------	---	---------	--	--------------------------

Registered Municipal Accountant

Todd	R	Saler		tsaler@bowmanllp.com
------	---	-------	--	----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		DiDomenico	12/31/2022	jdidomenico@lindenwold.net
Linda		Hess	12/31/2023	lhess@lindenwold.net
Odessa		Patton	12/31/2024	opatten@lindenwold.net
Cheryle		Randolph-Sharpe	12/31/2024	csharpe@lindenwold.net
Sandra		Sinon	12/31/2023	ssinon@lindenwold.net
Walter		Lenkowski	12/31/2022	wlenkowski@lindenwold.net



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	1.714	\$10,066,389.32	33.58%	\$1,893.75	Municipal Purpose Tax	ACTUAL	\$10,398,026.99
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)	0.199	\$1,169,953.00	3.90%	\$220.10	Fire Districts (total levies)	ESTIMATED	\$1,200,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.328	\$13,678,347.00	45.63%	\$2,573.25	Local School District	ESTIMATED	\$14,500,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.790	\$4,642,557.15	15.49%	\$873.39	County Purposes	ESTIMATED	\$5,000,000.00
County Library	0.051	\$300,739.08	1.00%	\$56.58	County Library	ESTIMATED	\$350,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$119,904.18	0.40%	\$22.56	County Open Space	ESTIMATED	\$150,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	5.103	\$29,977,889.73	100.00%	\$5,639.62	Total ESTIMATED amount to be raised by taxes		\$31,598,026.99
Total Taxable Valuation as of October 1, 2021 <u>\$613,966,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,592,145.01</u>		
Current Year Average Residential Assessment <u>\$110,514.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>16,960,997.85</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$21,200,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$30,568,852.84</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,029,174.15</u>		
1.714	1.694	-1.17%			Total Amount to be Raised by Taxes <u>\$31,598,026.99</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.74%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,066,389.32	\$10,398,026.99	3.29%	\$331,637.66				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 <u>29,525,952.90</u>		
\$1,893.75	\$1,871.65	-1.17%	(\$22.10)		Total Tax Levy, CY 2021 <u>30,211,946.89</u>		
					% of Taxes Collected, CY 2021 <u>97.73%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$527,688.78</u>		

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	23.54%	\$727,383.00	\$3,090,000.00	\$3,817,383.00	\$3,644,000.00			\$173,383.00				
08	Local Revenue	-12.72%	(\$265,576.35)	\$2,088,576.35	\$1,823,000.00	\$483,000.00			\$1,340,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,075,649.00	\$2,075,649.00	\$2,075,649.00							
08	Uniform Construction Code Fees	-27.60%	(\$62,891.00)	\$227,891.00	\$165,000.00	\$165,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	42.41%	\$50,969.08	\$120,179.92	\$171,149.00	\$171,149.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	1.09%	\$4,991.33	\$458,355.68	\$463,347.01	\$463,347.01							
08	Other Special Items	0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00							
15	Receipts from Delinquent Taxes	-58.23%	(\$697,087.85)	\$1,197,087.85	\$500,000.00	\$500,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.14%	(\$226,877.74)	\$10,624,904.72	\$10,398,026.99	\$10,398,026.99							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$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	-2.35%	(\$469,089.52)	\$19,972,644.52	\$19,503,555.00	\$17,990,172.00	\$0.00	\$0.00	\$1,513,383.00	\$0.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	
20	General Government	10.00	13.00	1.06%	\$21,133.00	\$1,995,700.00	\$2,016,833.00	\$1,087,832.00			\$929,001.00					
21	Land-Use Administration	1.00	0.00	-5.12%	(\$3,561.00)	\$69,601.00	\$66,040.00	\$66,040.00								
22	Uniform Construction Code	2.00	2.00	12.41%	\$64,191.00	\$517,363.00	\$581,554.00	\$581,554.00								
23	Insurance			2.42%	\$62,036.00	\$2,559,361.00	\$2,621,397.00	\$2,460,261.00			\$161,136.00					
25	Public Safety	47.00	17.00	5.50%	\$275,288.03	\$5,002,115.75	\$5,277,403.78	\$5,224,506.00	\$52,897.78							
26	Public Works	28.00	1.00	23.21%	\$364,596.33	\$1,570,664.00	\$1,935,260.33	\$1,900,960.00	\$34,300.33							
27	Health and Human Services			-17.22%	(\$15,320.81)	\$88,970.81	\$73,650.00	\$73,650.00	\$0.00							
28	Parks and Recreation	3.00	0.00	0.59%	\$1,295.00	\$217,956.00	\$219,251.00	\$219,251.00								
29	Education (including Library)			2.63%	\$2,737.00	\$104,077.00	\$106,814.00	\$106,814.00								
30	Unclassified			-46.67%	(\$35,000.00)	\$75,000.00	\$40,000.00	\$40,000.00								
31	Utilities and Bulk Purchases			-0.58%	(\$3,200.00)	\$552,760.00	\$549,560.00	\$549,560.00								
32	Landfill / Solid Waste Disposal			1.20%	\$10,542.62	\$875,938.28	\$886,480.90	\$861,100.00	\$25,380.90							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			2.08%	\$46,566.57	\$2,235,389.77	\$2,281,956.34	\$2,246,210.34			\$35,746.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			37.02%	\$50,969.00	\$137,680.00	\$188,649.00	\$188,649.00								
43	Court and Public Defender	2.00	4.00	23.23%	\$39,925.00	\$171,871.00	\$211,796.00	\$211,796.00								
44	Capital			12.36%	\$38,903.00	\$314,865.00	\$353,768.00	\$3,000.00	\$350,768.00							
45	Debt			-1.27%	(\$13,654.00)	\$1,077,621.50	\$1,063,967.50	\$676,467.50			\$387,500.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-0.07%	(\$704.74)	\$1,029,878.89	\$1,029,174.15	\$1,029,174.15								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	93.00	37.00	4.88%	\$906,742.00	\$18,596,813.00	\$19,503,555.00	\$17,526,824.99	\$463,347.01	\$0.00	\$0.00	\$1,513,383.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	302	\$7,602,400.00	1.24%
2 Residential	3,451	\$381,383,600.00	62.12%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	135	\$56,385,000.00	9.18%
4B Industrial	3	\$2,179,600.00	0.36%
4C Apartments	25	\$166,415,200.00	27.10%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$200.00	0.00%
Total	3,917	\$613,966,000.00	100.00%

Average Ratio (%), Assessed to True Value	90.58%
Equalized Valuation, Taxable Properties	\$677,816,294.99

Total # of property tax appeals filed in 2021	County Tax Board	16.00
	State Tax Court	15.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		7.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
---	--------

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$38,974,900.00	29.12%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	263	\$41,617,800.00	31.10%
15D Church and Charities	16	\$15,384,800.00	11.50%
15E Cemeteries & Graveyards	3	\$321,900.00	0.24%
15F Other Exempt	66	\$37,533,500.00	28.05%
Total	362	\$133,832,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 21.80%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
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		7.00	70,021.25	\$58,500.00	\$0.00	\$7,046.00	\$0.00	\$4,475.25
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,092,376.67	\$821,251.00	\$16,797.00	\$98,921.00	\$91,297.00	\$64,110.67
Police Officers (Including Superior Officers)	44.00		6,627,732.69	\$4,097,554.00	\$331,088.00	\$1,252,339.00	\$607,960.58	\$338,791.11
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	30.00	1.00	2,359,551.45	\$1,487,039.00	\$111,895.00	\$179,115.00	\$459,184.00	\$122,318.45
All Other Non-Union Employees not listed above	12.00	26.00	1,544,736.26	\$1,037,215.00	\$7,322.00	\$124,933.00	\$295,359.18	\$79,907.08
Totals	93.00	37.00	11,694,418.33	\$7,501,559.00	\$467,102.00	\$1,662,354.00	\$1,453,800.76	\$609,602.57

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	24.00	\$10,395.75	\$249,498.00	26.00	\$8,812.39	\$229,122.14
Parent & Child	8.00	\$20,480.91	\$163,847.28	7.00	\$17,959.64	\$125,717.48
Employee & Spouse (or Partner)	12.00	\$21,252.52	\$255,030.24	12.00	\$19,052.38	\$228,628.56
Family	35.00	\$30,367.55	\$1,062,864.24	34.00	\$28,847.37	\$980,810.58
Employee Cost Sharing Contribution (enter as negative -)			(\$277,439.00)			(\$274,985.31)
Subtotal	79.00		\$1,453,800.76	79.00		\$1,289,293.45
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$7,365.08	\$58,920.64	8	\$5,526.58	\$44,212.63
Parent & Child	4	\$11,574.31	\$46,297.24	5	\$11,378.06	\$56,890.30
Employee & Spouse (or Partner)	7	\$21,616.80	\$151,317.60	8	\$13,848.57	\$110,788.56
Family	3	\$37,759.77	\$113,279.32	5	\$26,726.73	\$133,633.65
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	22.00		\$369,814.80	26.00		\$345,525.14
GRAND TOTAL	101.00		\$1,823,615.56	105.00		\$1,634,818.59

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2023	2024	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$37,552,000.00	\$24,408,037.99	\$13,143,962.01	Utility Fund - Principal	\$335,000.00	\$340,000.00	\$350,000.00	\$1,351,640.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$52,500.00	\$46,303.30	\$38,003.30	\$63,467.45
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Sewer	\$2,377,476.00	\$2,377,476.00	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$565,000.00	\$585,000.00	\$610,000.00	\$2,613,360.00
			\$0.00	Bonds - Interest	\$95,921.70	\$83,421.70	\$69,721.70	\$127,520.05
			\$0.00	Loans & Other Debt - Principal	\$15,164.04	\$7,695.97		
			\$0.00	Loans & Other Debt - Interest	\$381.76	\$76.94		
			\$0.00					
				Total	\$1,063,967.50	\$1,062,497.91	\$1,067,725.00	\$4,155,987.50
<u>Municipal Purposes</u>								
Debt Authorized (BNI)			\$0.00	Total Principal	\$915,164.04	\$932,695.97	\$960,000.00	\$3,965,000.00
Notes Outstanding	\$2,072,085.00		\$2,072,085.00	Total Interest	\$148,803.46	\$129,801.94	\$107,725.00	\$190,987.50
Bonds Outstanding	\$4,373,360.00		\$4,373,360.00	% of Total Current Year Budget	5.46%			
Loans and Other Debt	\$22,860.01		\$22,860.01					
Total (Current Year)	\$46,397,781.01	\$26,785,513.99	\$19,612,267.02	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	21,641			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$2,143.98			Rating		AA-		
Per Capita Net Debt	\$906.26			Year of Last Rating		2017		
3 Year Average Property Valuation		\$610,200,949.67						
Net Debt as % of 3 Year Average Property Valuation		3.21%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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