



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0422_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	E	Roach	12/31/2015	rroach@lindenwold.net

Chief Administrative Officer

Dawn	S	Thompson		dthompson@lindenwold.net
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Chief Financial Officer

Dawn	S	Thompson		dthompson@lindenwold.net
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Municipal Clerk

Deborah	C	Jackson		djackson@lindenwold.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald	D	Burrows	12/31/2017	rburrows@lindenwold.net
Joseph		DiDomenico	12/31/2016	Jdidomenico@lindenwold.net
William	J	Dougherty	12/31/2015	bdougherty@lindenwold.net
Wayne		Hans	12/31/2017	whans@lindenwold.net
Cheryle		Randolph-Sharpe	12/31/2015	csharpe@lindenwold.net
Joseph	C	Strippoli	12/31/2016	jstrippoli@lindenwold.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.456	\$8,665,642.06	32.79%	\$1,407.34
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.145	\$860,214.00	3.26%	\$140.15
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.968	\$11,712,576.00	44.32%	\$1,902.23
Regional School District			0.00%	\$0.00
County Purposes	0.799	\$4,757,809.49	18.01%	\$772.30
County Library	0.051	\$304,739.22	1.15%	\$49.30
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$123,479.21	0.47%	\$20.30
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	4.440	\$26,424,459.98	100.00%	\$4,291.62

Total Taxable Valuation as of October 1, 2014	<u>\$594,946,500.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$96,658.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.456	1.485	1.99%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,665,642.06	\$8,835,627.66	1.96%	\$169,985.60

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,407.34	\$1,435.37	1.99%	\$28.03

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$8,835,627.66
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$860,214.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,100,000.00
Regional School District		
County Purposes	ESTIMATED	\$4,920,000.00
County Library	ESTIMATED	\$330,000.00
County Board of Health		
County Open Space	ESTIMATED	\$160,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$27,205,841.66

Revenue Anticipated, Excluding Tax Levy	4,660,131.34
Budget Appropriations, before Reserve for Uncollected Taxes	12,236,124.40
Total Non-Municipal Tax Levy	\$18,370,214.00
Amount to be Raised by Taxes - Before RUT	\$25,946,207.06
Reserve for Uncollected Taxes (RUT)	\$1,259,634.60
Total Amount to be Raised by Taxes	\$27,205,841.66

% of Tax Collections used to Calculate RUT	<u>95.37%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	25,205,775.52
Total Tax Levy, CY 2014	26,428,763.26
% of Taxes Collected, CY 2014	<u>95.37%</u>
Delinquent Taxes - December 31, 2014	<u>\$921,658.09</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	Solid Waste Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	4.45%	\$47,637.00	\$1,069,903.00	\$1,117,540.00	\$994,540.00			\$123,000.00				
08	Local Revenue	-6.16%	(\$167,626.44)	\$2,721,763.44	\$2,554,137.00	\$470,200.00		\$865,000.00	\$1,218,937.00				
09	State Aid (without offsetting appropriation)	1.00%	\$20,503.24	\$2,055,145.76	\$2,075,649.00	\$2,075,649.00							
08	Uniform Construction Code Fees	-15.51%	(\$16,517.00)	\$106,517.00	\$90,000.00	\$90,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$17,860.92	\$17,861.00	\$17,861.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-75.04%	(\$366,516.06)	\$488,397.40	\$121,881.34	\$121,881.34							
08	Other Special Items	-3.45%	(\$11,248.50)	\$326,334.24	\$315,085.74	\$90,000.00		\$225,085.74					
15	Receipts from Delinquent Taxes	0.29%	\$2,295.28	\$797,704.72	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.59%	\$222,958.15	\$8,612,669.51	\$8,835,627.66	\$8,835,627.66							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-16.37%	(\$22,213.32)	\$135,705.58	\$113,492.26			\$113,492.26					
	Total	-1.78%	(\$290,727.57)	\$16,332,001.57	\$16,041,274.00	\$13,495,759.00	\$0.00	\$1,203,578.00	\$1,341,937.00	\$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	Solid Waste Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	13.40	9.00	2.82%	\$45,799.47	\$1,624,020.83	\$1,669,820.30	\$857,721.00				\$812,099.30				
21	1.00		-1.73%	(\$935.00)	\$54,121.00	\$53,186.00	\$53,186.00								
22	5.00	3.00	5.26%	\$17,418.00	\$331,334.00	\$348,752.00	\$348,752.00								
23			-5.41%	(\$130,004.26)	\$2,403,786.01	\$2,273,781.75	\$2,102,874.41				\$170,907.34				
25	47.00	15.00	4.09%	\$173,371.32	\$4,241,106.68	\$4,414,478.00	\$4,324,478.00	\$90,000.00							
26	13.95	1.00	9.28%	\$94,237.62	\$1,015,988.72	\$1,110,226.34	\$1,096,609.00	\$13,617.34							
27			-0.64%	(\$493.00)	\$77,006.00	\$76,513.00	\$53,683.00	\$22,830.00							
28	2.00		32.13%	\$27,172.00	\$84,571.00	\$111,743.00	\$111,743.00								
29	1.00	1.00	1.00%	\$717.00	\$72,011.00	\$72,728.00	\$72,728.00								
30			0.00%	\$0.00	\$44,000.00	\$44,000.00	\$44,000.00								
31			0.25%	\$1,300.00	\$513,760.00	\$515,060.00	\$515,060.00								
32	0.65	1.00	-0.77%	(\$8,553.50)	\$1,112,814.00	\$1,104,260.50				\$1,104,260.50					
35			#DIV/0!	\$0.00		\$0.00									
36			-1.15%	(\$17,457.13)	\$1,514,465.72	\$1,497,008.59	\$1,457,323.57			\$6,247.02	\$33,438.00				
37			#DIV/0!	\$0.00		\$0.00									
42			-2.66%	(\$1,601.00)	\$60,226.00	\$58,625.00	\$58,625.00								
43	1.00	4.00	10.42%	\$13,088.00	\$125,641.00	\$138,729.00	\$138,729.00								
44			-92.95%	(\$329,397.00)	\$354,397.00	\$25,000.00	\$25,000.00								
45			0.75%	\$7,013.26	\$933,977.92	\$940,991.18	\$615,498.82				\$325,492.36				
46			-36.80%	(\$190,215.84)	\$516,952.58	\$326,736.74	\$233,666.26			\$93,070.48					
48			#DIV/0!	\$0.00		\$0.00									
50			7.81%	\$91,296.36	\$1,168,338.24	\$1,259,634.60	\$1,259,634.60								
55			#DIV/0!	\$0.00		\$0.00									
Total	85.00	34.00	-1.28%	(\$207,243.70)	\$16,248,517.70	\$16,041,274.00	\$13,369,311.66	\$126,447.34	\$0.00	\$1,203,578.00	\$1,341,937.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
			X	Emergency Authorizations	\$13,927.00	Funding of Down Payment on 2014 Capital Improvement
			X	Anticipated Deficit in Solid Waste Utility Operations	\$113,492.26	Non-Recurring Appropriation not expected to appear in future budgets

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	299	\$7,641,500.00	1.28%	15A Public Schools	15	\$39,027,400.00	31.60%
2 Residential	4,106	\$396,879,900.00	66.71%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	260	\$40,845,641.00	33.08%
4A Commercial	140	\$53,192,000.00	8.94%	15D Church and Charities	18	\$29,735,700.00	24.08%
4B Industrial	3	\$2,179,600.00	0.37%	15E Cemeteries & Graveyards	4	\$463,500.00	0.38%
4C Apartments	24	\$135,053,300.00	22.70%	15F Other Exempt	39	\$13,416,700.00	10.86%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$200.00	0.00%				
Total	4,573	\$594,946,500.00	100.00%	Total	336	\$123,488,941.00	100.00%
Average Ratio (%), Assessed to True Value				94.27%			
Equalized Valuation, Taxable Properties				\$631,109,048.48			
Total # of property tax appeals filed in 2014				County Tax Board			
				105.00			
				State Tax Court			
				1.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2014				\$14,368.20			
				Percentage of Exempt vs. Non-Exempt Properties 6.84%			

<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 2014 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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
LINDENWOLD TOWERS	Aff. Housing	\$20,000.00	\$6,018,800.00	\$266,993.97															
HARVEST HOUSE	Aff. Housing	\$52,506.68	\$5,023,000.00	\$222,820.28															
LINDEN LAKES	Aff. Housing	\$34,900.00	\$10,007,300.00	\$443,923.83															
Total Long Term Exemptions - Column Total		107,406.68	21,049,100.00	933,738.08	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	\$107,406.68	\$21,049,100.00	\$933,738.08	

**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	58,233.00	\$50,000.00		\$4,408.00	\$0.00	\$3,825.00
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,092,590.15	\$777,209.00	\$21,891.00	\$68,520.00	\$163,839.00	\$61,131.15
Police Officers (Including Superior Officers)	44.00		5,717,196.69	\$3,632,672.00	\$263,141.00	\$777,856.00	\$745,498.00	\$298,029.69
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	25.00		1,605,515.33	\$1,039,370.00	\$93,118.00	\$91,633.00	\$294,759.00	\$86,635.33
All Other Non-Union Employees not listed above	6.00	26.00	797,562.38	\$633,153.00	\$5,414.00	\$55,820.00	\$54,325.00	\$48,850.38
Totals	85.00	34.00	9,271,097.55	\$6,132,404.00	\$383,564.00	\$998,237.00	\$1,258,421.00	\$498,471.55

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	24.00	\$10,534.99	\$252,839.76
Parent & Child	6.00	18,769.68	\$112,618.08
Employee & Spouse (or Partner)	8.00	\$22,563.08	\$180,504.64
Family	35.00	\$29,876.00	\$1,045,660.00
Employee Cost Sharing Contribution (enter as negative -)			(\$253,421.00)
Subtotal	73.00	\$81,743.75	\$1,338,201.48
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	5	\$9,779.83	\$48,899.16
Parent & Child	1	\$19,089.84	\$19,089.84
Employee & Spouse (or Partner)	2	\$16,983.30	\$33,966.60
Family	4	\$31,910.61	\$127,642.44
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	12.00	\$77,763.58	\$229,598.04
GRAND TOTAL	85.00	\$159,507.33	\$1,567,799.52

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
Yes

Is prescription drug coverage provided by the SHBP (Yes or 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
Director of Public Works	151.00	\$49,060.72		x	
Court Administrator	155.00	\$42,334.06		x	
Police Captain	131.00	\$27,093.63			x
Municipal Clerk	124.00	\$19,964.16		x	
Chief of Police	91.00	\$19,032.41			x
Tax Collector	80.00	\$18,570.39		x	
Business Administrator/CFO	79.00	\$18,351.24		x	
Police Records Manager	45.00	\$10,371.94		x	
Non-Union	242.00	\$33,872.17		x	
Managerial	101.00	\$22,774.70		x	
Supervisory	2.00	\$346.60		x	
Police Bargaining	2624.00	\$432,064.58	x		
UFCW	607.00	\$83,903.88	x		
Teamsters	325.00	\$62,012.18	x		
Totals	4757.00	\$839,752.66			
			Total Funds Reserved as of end of 2014		
			\$61,816.28		
			Total Funds Appropriated in 2015		
			\$30,000.00		

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$12,945,000.00	\$12,945,000.00	\$0.00	Utility Fund - Principal	\$255,000.00	\$265,000.00	\$275,000.00	\$1,451,640.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$70,492.36	\$52,815.80	\$44,648.30	\$188,453.05
Utility Fund Debt				Bond Anticipation Notes - Principal	\$126,666.00			
Solid Waste			\$0.00	Bond Anticipation Notes - Interest	\$8,700.00			
Sewer	\$3,447,476.00	\$3,447,476.00	\$0.00	Bonds - Principal	\$375,000.00	\$395,000.00	\$419,000.00	\$1,733,360.00
0			\$0.00	Bonds - Interest	\$83,637.20	\$70,964.70	\$57,637.20	\$230,403.20
0			\$0.00	Loans & Other Debt - Principal	\$18,769.40	\$19,146.66	\$19,531.51	\$83,531.98
0			\$0.00	Loans & Other Debt - Interest	\$2,726.22	\$2,348.95	\$1,964.10	\$4,944.79
0			\$0.00	Total	\$940,991.18	\$805,276.11	\$817,781.11	\$3,692,333.02
<u>Municipal Purposes</u>				Total Principal	\$775,435.40	\$679,146.66	\$713,531.51	\$3,268,531.98
Debt Authorized			\$0.00	Total Interest	\$165,555.78	\$126,129.45	\$104,249.60	\$423,801.04
Notes Outstanding	\$866,431.00		\$866,431.00	% of Total Current Year Budget	<u>5.87%</u>			
Bonds Outstanding	\$2,922,360.00		\$2,922,360.00					
Loans and Other Debt	\$140,979.55		\$140,979.55					
Total (Current Year)	\$20,322,246.55	\$16,392,476.00	\$3,929,770.55	Description	Debt Not Listed Above			
Population (2010 census)	<u>17,613</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$1,153.82</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$223.12</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$636,353,228.00</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.62%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA- (Insured)		
				Year of Last Rating		2012		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Pine Hill	Tax Assessor				\$17,861.00
Receiving	Lindenwold Board of Education	Parks and Playgrounds				\$15,000.00
Receiving	Borough of Pine Hill	Housing Inspector				\$25,764.00

USER FRIENDLY BUDGET SECTION - Notes

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