



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 0422 Lindenwold Borough - County of Camden

Introduced

Municode: 0422

Filename: 0422_fbi_2021.xlsm

Website: www.lindenwoldnj.gov

Phone Number:

(856) 783-2121

Mailing Address:

15 North White Horse Pike

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

Municipality:

Lindenwold

State:

NJ

Zip:

08021

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
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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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Registered Municipal Accountant

Todd	R	Saler		tsaler@bowmanllp.com
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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
Justin	M	Jackson, Jr.	12/31/2021	jjackson@lindenwold.net
Cheryle		Randolph-Sharpe	12/31/2021	csharpe@lindenwold.net
Sandra		Sinon	12/31/2023	ssinon@lindenwold.net
Joseph	C	Strippoli	12/31/2022	jstrippoli@lindenwold.net



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	1.699	\$10,141,241.14	33.48%	\$1,625.10
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.196	\$1,167,260.00	3.85%	\$187.05
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.326	\$13,889,263.00	45.86%	\$2,225.71
Regional School District			0.00%	\$0.00
County Purposes	0.781	\$4,664,968.02	15.40%	\$747.55
County Library	0.051	\$305,452.30	1.01%	\$48.95
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.020	\$119,814.82	0.40%	\$19.20
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget) 5.073 \$30,287,999.28 100.00% \$4,853.56				
Total Taxable Valuation as of October 1, 2020 \$587,446,700.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$109,200.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
1.699	1.714	0.88%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$10,141,241.14	\$10,066,389.32	-0.74%	(\$74,851.82)	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,625.10	\$1,871.23	15.15%	\$246.13	
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,066,389.32
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$1,250,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$14,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$5,000,000.00
County Library	ESTIMATED	\$325,000.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$135,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$31,276,389.32
Revenue Anticipated, Excluding Tax Levy 6,728,588.68		
Budget Appropriations, before Reserve for Uncollected Taxes		15,765,099.11
Total Non-Municipal Tax Levy		\$21,210,000.00
Amount to be Raised by Taxes - Before RUT		\$30,246,510.43
Reserve for Uncollected Taxes (RUT)		\$1,029,878.89
Total Amount to be Raised by Taxes		\$31,276,389.32
% of Tax Collections used to Calculate RUT		96.71%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		29,647,248.49
Total Tax Levy, CY 2020		30,358,340.48
% of Taxes Collected, CY 2020		97.66%
Delinquent Taxes - December 31, 2020		\$677,976.72

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	18.53%	\$483,000.00	\$2,607,000.00	\$3,090,000.00	\$2,969,000.00			\$121,000.00				
08	Local Revenue	-13.38%	(\$300,713.71)	\$2,246,952.71	\$1,946,239.00	\$601,000.00			\$1,345,239.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$2,075,649.01	\$2,075,649.00	\$2,075,649.00							
08	Uniform Construction Code Fees	-26.78%	(\$54,856.00)	\$204,856.00	\$150,000.00	\$150,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.02%	\$1,208.81	\$118,971.19	\$120,180.00	\$120,180.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-83.93%	(\$641,059.25)	\$763,818.93	\$122,759.68	\$122,759.68							
08	Other Special Items	0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00							
15	Receipts from Delinquent Taxes	-58.94%	(\$861,233.86)	\$1,461,233.86	\$600,000.00	\$600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.50%	(\$815,931.36)	\$10,882,320.68	\$10,066,389.32	\$10,066,389.32							
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	-10.71%	(\$2,189,585.38)	\$20,450,802.38	\$18,261,217.00	\$16,794,978.00	\$0.00	\$0.00	\$1,466,239.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% 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
		Full-Time	Part-Time													
20	General Government	11.00	12.00	-0.94%	(\$18,329.00)	\$1,958,029.00	\$1,939,700.00	\$1,045,356.00	\$0.00			\$894,344.00				
21	Land-Use Administration	1.00	0.00	-0.10%	(\$68.00)	\$69,669.00	\$69,601.00	\$69,601.00								
22	Uniform Construction Code	6.00	2.00	5.97%	\$31,674.00	\$530,189.00	\$561,863.00	\$561,863.00								
23	Insurance			5.97%	\$144,077.00	\$2,415,284.00	\$2,559,361.00	\$2,421,308.00				\$138,053.00				
25	Public Safety	47.00	17.00	3.34%	\$160,723.22	\$4,805,796.53	\$4,966,519.75	\$4,887,855.00	\$78,664.75							
26	Public Works	21.00	0.00	4.90%	\$73,105.93	\$1,492,558.07	\$1,565,664.00	\$1,565,664.00	\$0.00							
27	Health and Human Services			21.21%	\$15,570.81	\$73,400.00	\$88,970.81	\$73,650.00	\$15,320.81							
28	Parks and Recreation			5.88%	\$12,113.00	\$205,843.00	\$217,956.00	\$217,956.00								
29	Education (including Library)	1.00	2.00	5.09%	\$5,044.00	\$99,033.00	\$104,077.00	\$104,077.00								
30	Unclassified			3.77%	\$2,000.00	\$53,000.00	\$55,000.00	\$55,000.00								
31	Utilities and Bulk Purchases			-1.20%	(\$6,600.00)	\$547,860.00	\$541,260.00	\$541,260.00								
32	Landfill / Solid Waste Disposal			4.01%	\$33,740.36	\$842,197.92	\$875,938.28	\$844,100.00	\$31,838.28							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.87%	\$163,073.62	\$2,072,316.16	\$2,235,389.78	\$2,200,526.77				\$34,863.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.77%	\$3,709.00	\$133,971.00	\$137,680.00	\$137,680.00								
43	Court and Public Defender	2.00	3.00	-7.49%	(\$13,747.00)	\$183,618.00	\$169,871.00	\$169,871.00								
44	Capital			-88.72%	(\$510,358.41)	\$575,223.41	\$64,865.00	\$64,865.00	\$0.00							
45	Debt			-0.37%	(\$4,041.00)	\$1,081,662.50	\$1,077,621.50	\$678,642.50				\$398,979.00				
46	Deferred Charges			-100.00%	(\$95,115.54)	\$95,115.54	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-26.00%	(\$361,931.05)	\$1,391,809.94	\$1,029,878.89	\$1,029,878.89								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		89.00	36.00	-1.96%	(\$365,359.07)	\$18,626,576.07	\$18,261,217.00	\$16,669,154.16	\$125,823.84	\$0.00	\$0.00	\$1,466,239.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	301	\$7,739,900.00	1.32%
2 Residential	3,461	\$377,972,800.00	64.34%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	134	\$52,989,000.00	9.02%
4B Industrial	3	\$2,179,600.00	0.37%
4C Apartments	25	\$146,565,200.00	24.95%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$200.00	0.00%
Total	3,925	\$587,446,700.00	100.00%
Average Ratio (%), Assessed to True Value 98.59%			
Equalized Valuation, Taxable Properties \$595,848,159.04			
Total # of property tax appeals filed in 2020		County Tax Board	395.00
		State Tax Court	12.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		10.00	
Amount paid out by municipality for tax appeals in 2020		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$38,974,900.00	17.51%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	263	\$41,617,800.00	18.70%
15D Church and Charities	18	\$105,498,100.00	47.39%
15E Cemeteries & Graveyards	3	\$321,900.00	0.14%
15F Other Exempt	57	\$36,196,000.00	16.26%
Total 355 \$222,608,700.00 100.00%			
Percentage of Exempt vs. Non-Exempt Properties 37.89%			

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	77		\$1,545,100.00	\$78,398.37
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	77	0.00	1,545,100.00	78,398.37

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	70,020.25	\$58,500.00	\$0.00	\$7,045.00	\$0.00	\$4,475.25
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,031,484.14	\$774,671.00	\$13,187.00	\$93,294.00	\$90,061.00	\$60,271.14
Police Officers (Including Superior Officers)	44.00		6,428,065.62	\$3,872,480.00	\$372,051.00	\$1,257,873.00	\$600,955.00	\$324,706.62
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	25.00		2,192,153.35	\$1,353,352.00	\$125,646.00	\$162,984.00	\$437,028.00	\$113,143.35
All Other Non-Union Employees not listed above	13.00	26.00	1,425,506.33	\$940,998.00	\$16,799.80	\$113,324.00	\$281,113.00	\$73,271.53
Totals	89.00	36.00	11,147,229.69	\$7,000,001.00	\$527,683.80	\$1,634,520.00	\$1,409,157.00	\$575,867.89

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	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	26.00	10,295.15	\$267,673.90	24.00	\$9,204.16	\$220,899.84
Parent & Child	7.00	\$19,442.40	\$136,096.80	7.00	\$19,187.02	\$134,309.14
Employee & Spouse (or Partner)	12.00	\$20,535.14	\$246,421.68	10.00	\$18,008.05	\$180,080.50
Family	34.00	\$30,330.13	\$1,031,224.58	34.00	\$30,463.16	\$1,035,747.44
Employee Cost Sharing Contribution (enter as negative -)			(\$272,260.04)			(\$277,727.85)
Subtotal	79.00		\$1,409,156.92	75.00		\$1,293,309.07
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	8	\$6,139.77	\$49,118.16	7	\$4,944.05	\$34,608.35
Parent & Child	5	\$11,991.22	\$59,956.10	6	\$11,206.42	\$67,238.52
Employee & Spouse (or Partner)	8	\$14,461.73	\$115,693.84	7	\$13,177.75	\$92,244.25
Family	5	\$27,339.83	\$136,699.14	5	\$22,295.35	\$111,476.75
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	26.00		\$361,467.24	25.00		\$305,567.87
GRAND TOTAL	105.00		\$1,770,624.16	100.00		\$1,598,876.94

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)?

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	208.00	\$52,250.37		x	
Court Administrator	22.00	\$4,440.70		x	
Police Captain	111.00	\$25,584.32			x
Municipal Clerk	153.00	\$20,312.93		x	
Chief of Police	25.00	\$14,615.14			x
Tax Collector	0.00	\$0.00		x	
Business Administrator/CFO	98.00	\$20,521.50		x	
Police Records Manager	51.00	\$13,232.06		x	
Construction Official	0.00	\$0.00		x	
Non-Union	272.00	\$42,967.85		x	
Managerial	147.00	\$36,361.98		x	
Supervisory	20.00	\$5,661.42		x	
Police Bargaining	3522.00	\$755,792.82	x		
UFCW	354.00	\$49,754.20	x		
Teamsters	320.00	\$68,169.29	x		
Totals	5303.00	\$1,109,664.58			
Total Funds Reserved as of end of 2020		\$140,490.56			
Total Funds Appropriated in 2021		\$30,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	\$5,385,000.00	\$5,385,000.00	\$0.00	Utility Fund - Principal	\$330,000.00	\$335,000.00	\$340,000.00	\$1,701,640.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$68,979.00		\$46,303.30	\$101,470.75	
					Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest					
Arts and Culture			\$0.00	Bonds - Principal	\$555,000.00	\$565,000.00	\$585,000.00	\$3,223,360.00	
Sewer	\$2,707,476.00	\$2,707,476.00	\$0.00	Bonds - Interest	\$108,096.70	\$95,921.70	\$83,421.70	\$197,241.75	
0			\$0.00	Loans & Other Debt - Principal	\$14,865.25	\$15,164.04	\$7,695.97		
0			\$0.00	Loans & Other Debt - Interest	\$680.55	\$381.76	\$76.94		
0			\$0.00						
0			\$0.00	Total	\$1,077,621.50	\$1,011,467.50	\$1,062,497.91	\$5,223,712.50	
<u>Municipal Purposes</u>									
Debt Authorized	\$325.00		\$325.00	Total Principal	\$899,865.25	\$915,164.04	\$932,695.97	\$4,925,000.00	
Notes Outstanding			\$0.00	Total Interest	\$177,756.25	\$96,303.46	\$129,801.94	\$298,712.50	
Bonds Outstanding	\$4,928,360.00		\$4,928,360.00	% of Total Current Year Budget	5.90%				
Loans and Other Debt	\$37,725.26		\$37,725.26						
					Description	Debt Not Listed Above			
Total (Current Year)					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
					Rating		AA-		
					Year of Last Rating		2017		
Population (2010 census)									
Per Capita Gross Debt									
Per Capita Net Debt									
3 Yr. Average Property Valuation									
Net Debt as % of 3 Year Avg Property Valuation									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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