



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0422 Lindenwold Borough - County of Camden Introduced

Municode: 0422 Filename: 0422_fbi_2022.xlsm

Website: www.lindenwoldnj.gov

Phone Number: (856) 783-2121

Mailing Address: 15 North White Horse Pike

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		dthompson@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
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

2021 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	1.714	\$10,066,389.32	33.58%	\$1,893.75
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)	0.199	\$1,169,953.00	3.90%	\$220.10
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.328	\$13,678,347.00	45.63%	\$2,573.25
Regional School District			0.00%	\$0.00
County Purposes	0.790	\$4,642,557.15	15.49%	\$873.39
County Library	0.051	\$300,739.08	1.00%	\$56.58
County Board of Health			0.00%	\$0.00
County Open Space	0.020	\$119,904.18	0.40%	\$22.56
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget) 5.103 \$29,977,889.73 100.00% \$5,639.62				
Total Taxable Valuation as of October 1, 2021 \$613,966,000.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$110,514.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year		Current Year	% Change (+/-)	
1.714		1.694	-1.17%	
Comparison - Municipal Purposes Tax Levy				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$10,066,389.32		\$10,398,026.99	3.29%	\$331,637.66
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$1,893.75		\$1,871.65	-1.17%	(\$22.10)
Sheet UFB-1				

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,398,026.99
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$1,200,000.00
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	\$350,000.00
County Board of Health		
County Open Space	ESTIMATED	\$150,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$31,598,026.99
Revenue Anticipated, Excluding Tax Levy		7,592,145.01
Budget Appropriations, before Reserve for Uncollected Taxes		16,960,997.85
Total Non-Municipal Tax Levy		\$21,200,000.00
Amount to be Raised by Taxes - Before RUT		\$30,568,852.84
Reserve for Uncollected Taxes (RUT)		\$1,029,174.15
Total Amount to be Raised by Taxes		\$31,598,026.99
% of Tax Collections used to Calculate RUT		96.74%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		29,525,952.90
Total Tax Levy, CY 2021		30,211,946.89
% of Taxes Collected, CY 2021		97.73%
Delinquent Taxes - December 31, 2021		\$527,688.78

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									
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									
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									
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									
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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	302	\$7,602,400.00	1.24%	15A Public Schools	14	\$38,974,900.00	29.12%
2 Residential	3,451	\$381,383,600.00	62.12%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	263	\$41,617,800.00	31.10%
4A Commercial	135	\$56,385,000.00	9.18%	15D Church and Charities	16	\$15,384,800.00	11.50%
4B Industrial	3	\$2,179,600.00	0.36%	15E Cemeteries & Graveyards	3	\$321,900.00	0.24%
4C Apartments	25	\$166,415,200.00	27.10%	15F Other Exempt	66	\$37,533,500.00	28.05%
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%	Total	362	\$133,832,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
90.58%				Non-Exempt Properties			
Equalized Valuation, Taxable Properties				21.80%			
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				

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

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	70,021.25	\$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
Active Employees - Health Benefits - Annual Cost						
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
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	\$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

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	223.00	\$57,056.32		X	
Court Administrator	37.00	\$7,732.96		X	
Police Captain	68.00	\$19,646.76			X
Municipal Clerk	158.00	\$20,904.84		X	
Chief of Police	110.00	\$25,848.93			X
Tax Collector	0.00				
Business Administrator/CFO	105.00	\$18,007.49		X	
Police Records Manager	44.00	\$11,134.11		X	
Construction Official	0.00			X	
Non-Union	103.00	\$15,178.25		X	
Managerial	151.00	\$34,934.09		X	
Supervisory	31.00	\$9,084.36		X	
Police Bargaining	3073.00	\$666,296.22	X		
UFCW	362.00	\$53,171.33	X		
Teamsters	339.00	\$74,709.36	X		
Totals	4804.00	\$1,013,705.02			
Total Funds Reserved as of end of 2021					
Total Funds Appropriated in 2022					

UFB-9 Accumulated Absence Liability

Gross Debt				Current Year				2023		2024		All Additional Future	
Debt				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					
				Bond Anticipation Notes - Principal									
				Bond Anticipation Notes - Interest									
Utility Fund Debt				Bonds - Principal	\$565,000.00	\$585,000.00	\$610,000.00	\$2,613,360.00					
Sewer	\$2,377,476.00	\$2,377,476.00	\$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					
				Total Principal	\$915,164.04	\$932,695.97	\$960,000.00	\$3,965,000.00					
				Total Interest	\$148,803.46	\$129,801.94	\$107,725.00	\$190,987.50					
				% of Total Current Year Budget	5.46%								
				Description		Debt Not Listed Above							
				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						
				Mark "X" if Municipality has no bond rating									
				Sheet UFB-10									

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)
