



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0114_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	L	DePamphilis III	12/31/2019	linwoodmayor@comcast.net

Chief Administrative Officer

Richard	L	DePamphilis III		linwoodmayor@comcast.net
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Chief Financial Officer

Anthony	John	Strazzeri		astrazzeri@linwoodcity.org
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Municipal Clerk

Leigh	Ann	Napoli		lnapoli@linwoodcity.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Elliot	C	Beinfest	12/31/2018	ebeinfest@linwoodcity.org
Stacy		DeDomenicis	12/31/2019	sdedomenicis@linwoodcity.org
Eric		Ford	12/31/2017	eford@linwoodcity.org
Todd		Gordon	12/31/2018	tgordon@linwoodcity.org
Brian	D	Heun	12/31/2019	bheun@linwoodcity.org
Darren		Matik	12/31/2017	dmatik@linwoodcity.org
Ralph		Paolone	12/31/2017	rpaolone@linwoodcity.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.868	\$8,496,114.00	26.95%	\$2,631.92	Municipal Purpose Tax	ACTUAL	\$8,615,521.00
Municipal Library	0.032	\$321,955.00	1.02%	\$97.03	Municipal Library	ACTUAL	\$311,070.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.212	\$11,857,482.00	37.61%	\$3,674.98	Local School District	ESTIMATED	\$12,149,280.52
Regional School District	0.645	\$6,317,665.00	20.04%	\$1,955.75	Regional School District	ESTIMATED	\$6,317,666.01
County Purposes	0.442	\$4,324,127.45	13.71%	\$1,340.22	County Purposes	ESTIMATED	\$4,700,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.021	\$198,057.00	0.63%	\$63.68	County Board of Health	ESTIMATED	\$125,000.00
County Open Space	0.002	\$15,086.37	0.05%	\$6.06	County Open Space	ESTIMATED	\$25,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.222	\$31,530,486.82	100.00%	\$9,769.63	Total ESTIMATED amount to be raised by taxes		\$32,243,537.53
Total Taxable Valuation as of October 1, 2016 <u>\$978,750,200.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,005,984.37</u>		
Current Year Average Residential Assessment <u>\$303,216.37</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,836,520.37</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$23,316,946.53</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$32,147,482.53</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$650,000.19</u>		
0.868	0.896	3.23%			Total Amount to be Raised by Taxes <u>\$32,797,482.72</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.02%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,496,114.00	\$8,615,521.00	1.41%	\$119,407.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>31,071,506.95</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>31,653,760.36</u>		
\$2,631.92	\$2,716.82	3.23%	\$84.90		% of Taxes Collected, CY 2016 <u>98.16%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$376,181.32</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-36.36%	(\$60,000.00)	\$165,000.00	\$105,000.00	\$105,000.00							
08	Local Revenue	16.96%	\$234,977.47	\$1,385,522.53	\$1,620,500.00	\$1,620,500.00							
09	State Aid (without offsetting appropriation)	-0.13%	(\$761.00)	\$600,369.00	\$599,608.00	\$599,608.00							
08	Uniform Construction Code Fees	-24.92%	(\$63,456.00)	\$254,606.00	\$191,150.00	\$191,150.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-93.18%	(\$254,865.45)	\$273,504.82	\$18,639.37	\$18,639.37							
08	Other Special Items	-41.77%	(\$50,989.43)	\$122,076.43	\$71,087.00	\$71,087.00							
15	Receipts from Delinquent Taxes	-30.16%	(\$172,728.68)	\$572,728.68	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.12%	(\$98,003.85)	\$8,713,524.85	\$8,615,521.00	\$8,615,521.00							
07	Minimum Library Tax	-3.38%	(\$10,885.00)	\$321,955.00	\$311,070.00	\$311,070.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	13.16%	\$64,439.00	\$489,506.00	\$553,945.00	\$553,945.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.20%	(\$412,272.94)	\$12,898,793.31	\$12,486,520.37	\$12,486,520.37	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	9.00	-22.44%	(\$206,077.45)	\$918,536.82	\$712,459.37	\$712,459.37								
21	Land-Use Administration	0.00	2.00	-2.30%	(\$1,150.00)	\$49,906.00	\$48,756.00	\$48,756.00								
22	Uniform Construction Code	2.00	3.00	-1.15%	(\$1,903.00)	\$165,315.00	\$163,412.00	\$163,412.00								
23	Insurance	0.00	0.00	4.25%	\$79,104.00	\$1,862,751.00	\$1,941,855.00	\$1,941,855.00								
25	Public Safety	21.00	28.00	2.89%	\$66,072.00	\$2,289,372.00	\$2,355,444.00	\$2,355,444.00								
26	Public Works	8.00	0.00	0.37%	\$3,011.00	\$823,012.00	\$826,023.00	\$826,023.00								
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$9,600.00	\$9,600.00	\$9,600.00								
28	Parks and Recreation	0.00	1.00	0.00%	\$0.00	\$25,250.00	\$25,250.00	\$25,250.00								
29	Education (including Library)	0.00	0.00	-3.38%	(\$10,885.00)	\$321,955.00	\$311,070.00	\$311,070.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$5.00	\$5.00	\$5.00								
31	Utilities and Bulk Purchases	0.00	0.00	-1.98%	(\$25,680.00)	\$1,293,923.00	\$1,268,243.00	\$1,268,243.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	1.17%	\$5,000.00	\$427,500.00	\$432,500.00	\$432,500.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures	0.00	0.00	-4.46%	(\$40,168.00)	\$899,808.00	\$859,640.00	\$859,640.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	2.75%	\$12,867.00	\$467,696.00	\$480,563.00	\$480,563.00								
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital	0.00	0.00	#DIV/0!	\$40,250.00	\$0.00	\$40,250.00	\$40,250.00								
45	Debt	0.00	0.00	5.76%	\$94,780.00	\$1,644,245.00	\$1,739,025.00	\$1,739,025.00								
46	Deferred Charges	0.00	0.00	-52.94%	(\$45,201.00)	\$85,381.00	\$40,180.00	\$40,180.00								
48	Debt - Type 1 School District	0.00	0.00	12.51%	\$64,689.00	\$517,056.00	\$581,745.00	\$581,745.00								
50	Reserve for Uncollected Taxes	0.00	0.00	-5.66%	(\$39,000.00)	\$689,000.00	\$650,000.00	\$650,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	36.00	43.00	-0.03%	(\$4,291.45)	\$12,490,811.82	\$12,486,520.37	\$12,486,520.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)									
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total						
1 Vacant Land	127	\$15,718,000.00	1.63%	15A Public Schools	7	\$43,754,200.00	52.34%						
2 Residential	2,731	\$828,083,900.00	86.12%	15B Other Schools	1	\$426,200.00	0.51%						
3A/3B Farm			0.00%	15C Public Property	43	\$12,408,700.00	14.84%						
4A Commercial	152	\$117,749,100.00	12.25%	15D Church and Charities	17	\$23,053,700.00	27.58%						
4B Industrial			0.00%	15E Cemeteries & Graveyards	2	\$244,700.00	0.29%						
4C Apartments			0.00%	15F Other Exempt	13	\$3,716,100.00	4.44%						
5A/5B Railroad			0.00%										
6A/6B Business Personal Property			0.00%										
Total	3,010	\$961,551,000.00	100.00%	Total	83	\$83,603,600.00	100.00%						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Average Ratio (%), Assessed to True Value</td> <td style="text-align: right;">104.88%</td> </tr> <tr> <td>Equalized Valuation, Taxable Properties</td> <td style="text-align: right;">\$916,810,640.73</td> </tr> </table>				Average Ratio (%), Assessed to True Value	104.88%	Equalized Valuation, Taxable Properties	\$916,810,640.73	Percentage of Exempt vs. Non-Exempt Properties 8.69%					
Average Ratio (%), Assessed to True Value	104.88%												
Equalized Valuation, Taxable Properties	\$916,810,640.73												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total # of property tax appeals filed in 2016</td> <td style="width: 20%;">County Tax Board</td> <td style="text-align: right;">335.00</td> </tr> <tr> <td></td> <td>State Tax Court</td> <td style="text-align: right;">5.00</td> </tr> </table>				Total # of property tax appeals filed in 2016	County Tax Board	335.00						State Tax Court	5.00
Total # of property tax appeals filed in 2016	County Tax Board	335.00											
	State Tax Court	5.00											
Number of 2016 County Tax Board decisions appealed to Tax Court													
Number of pending property tax appeals in State Tax Court													
Amount paid out by municipality for tax appeals in 2016 \$705,681.75													

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 2016 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	0.00	8.00	85,656.16	\$65,935.00	\$0.00	\$8,512.21	\$0.00	\$11,208.95
Supervisory Staff (Department Heads & Managers)	4.00	0.00	453,625.48	\$302,354.00	\$6,620.00	\$39,033.90	\$53,092.00	\$52,525.58
Police Officers (Including Superior Officers)	18.00	0.00	2,542,736.18	\$1,387,494.00	\$174,944.00	\$353,949.72	\$360,734.00	\$265,614.46
Fire Fighters (Including Superior Officers)	3.00	4.00	563,699.00	\$297,402.00	\$52,673.00	\$75,867.25	\$78,244.00	\$59,512.75
All Other Union Employees not listed above	8.00	0.00	873,404.98	\$488,047.00	\$45,036.00	\$63,006.87	\$186,691.00	\$90,624.11
All Other Non-Union Employees not listed above	5.00	29.00	643,423.56	\$428,377.00	\$6,000.00	\$55,303.47	\$79,899.00	\$73,844.09
Totals	38.00	41.00	5,162,545.36	\$2,969,609.00	\$285,273.00	\$595,673.42	\$758,660.00	\$553,329.94

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

	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	11.00	\$11,861.16	\$130,472.76	6.00	\$11,873.04	\$71,238.24
Parent & Child	3.00	\$21,231.60	\$63,694.80	4.00	\$21,252.84	\$85,011.36
Employee & Spouse (or Partner)	3.00	\$23,722.32	\$71,166.96	4.00	\$23,745.44	\$94,981.76
Family	18.00	\$33,092.76	\$595,669.68	18.00	\$33,125.88	\$596,265.84
Employee Cost Sharing Contribution (enter as negative -)			(\$171,485.36)			(\$161,627.00)
Subtotal	35.00		\$689,518.84	32.00		\$685,870.20
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$8,739.64	\$87,396.40	10	\$8,299.34	\$82,993.40
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$24,788.24	\$297,458.88	12	\$24,806.98	\$297,683.76
Family	5	\$41,500.44	\$207,502.20	5	\$38,202.24	\$191,011.20
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	27.00		\$592,357.48	27.00		\$571,688.36
GRAND TOTAL	62.00		\$1,281,876.32	59.00		\$1,257,558.56

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 Debt		Net Debt	Current Year Budget				
		Deductions		2018 Budget	2019 Budget	All Additional Future Years' Budgets		
Local School Debt	\$6,207,375.00	\$6,207,375.00	\$0.00					
Regional School Debt	\$11,727,018.43	\$11,727,018.43	\$0.00					
Utility Fund Debt								
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
Municipal Purposes								
Debt Authorized	\$1,803,296.00		\$1,803,296.00					
Notes Outstanding	\$2,799,765.00		\$2,799,765.00					
Bonds Outstanding	\$6,784,625.00		\$6,784,625.00					
Loans and Other Debt	\$1,245,435.28		\$1,245,435.28					
Total (Current Year)	\$30,567,514.71	\$17,934,393.43	\$12,633,121.28					
Population (2010 census)	7,092							
Per Capita Gross Debt	\$4,310.14							
Per Capita Net Debt	\$1,781.32							
3 Yr. Average Property Valuation		\$972,902,899.00						
Net Debt as % of 3 Year Avg Property Valuation		1.30%						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal				\$139,000.00				
Bond Anticipation Notes - Interest				\$114,788.00				
Bonds - Principal				\$1,480,000.00	\$1,525,000.00	\$1,595,000.00	\$4,595,000.00	
Bonds - Interest				\$302,857.00	\$264,556.00	\$216,231.00	\$394,575.00	
Loans & Other Debt - Principal				\$261,373.00	\$257,205.00	\$257,205.00	\$968,193.00	
Loans & Other Debt - Interest				\$21,899.00	\$18,309.00	\$14,834.00	\$80,037.00	
Total				\$2,319,917.00	\$2,065,070.00	\$2,083,270.00	\$6,037,805.00	
Total Principal				\$1,880,373.00	\$1,782,205.00	\$1,852,205.00	\$5,563,193.00	
Total Interest				\$439,544.00	\$282,865.00	\$231,065.00	\$474,612.00	
% of Total Current Year Budget				18.58%				
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	A1							
Year of Last Rating	2014							
Mark "X" if Municipality has no bond rating								

