



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0114_fba_2016.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	L	DePamphilis III	12/31/2018	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	12/31/2016	sdedomenicis@linwoodcity.org
Todd		Gordon	12/31/2018	tgordon@linwoodcity.org
Brian	D	Heun	12/31/2016	bheun@linwoodcity.org
Darren		Matik	12/31/2017	dmatik@linwoodcity.org
Ralph		Paolone	12/31/2017	rpaolone@linwoodcity.org
Eric	A	Ford	11/8/2016	eford@linwoodcity.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	\$8,557,408.00	26.91%	\$2,683.34	Municipal Purpose Tax	ACTUAL	\$8,985,620.00
Municipal Library	0.035	\$340,075.00	1.07%	\$108.20	Municipal Library	ACTUAL	\$321,955.00
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	1.203	\$11,869,499.00	37.33%	\$3,718.97	Local School District	ACTUAL	\$11,367,976.00
Regional School District	0.648	\$6,395,889.00	20.11%	\$2,003.23	Regional School District	ESTIMATED	\$6,317,665.00
County Purposes	0.458	\$4,508,550.17	14.18%	\$1,415.87	County Purposes	ESTIMATED	\$4,700,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.012	\$112,562.55	0.35%	\$37.10	County Board of Health	ESTIMATED	\$125,000.00
County Open Space	0.002	\$13,804.95	0.04%	\$6.18	County Open Space	ESTIMATED	\$25,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.226	\$31,797,788.67	100.00%	\$9,972.89	Total ESTIMATED amount to be raised by taxes		\$31,843,216.00
Total Taxable Valuation as of October 1, 2015 <u>\$986,052,200.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$309,141.00</u>					Revenue Anticipated, Excluding Tax Levy <u>3,160,888.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>11,779,463.00</u> Total Non-Municipal Tax Levy <u>\$22,535,641.00</u> Amount to be Raised by Taxes - Before RUT <u>\$31,154,216.00</u> Reserve for Uncollected Taxes (RUT) <u>\$687,787.27</u> Total Amount to be Raised by Taxes <u>\$31,842,003.27</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>97.84%</u> If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2015	<u>31,036,195.00</u>	
	0.868	0.868	0.00%		Total Tax Levy, CY 2015	<u>31,883,649.00</u>	
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2015	<u>97.34%</u>	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2015	<u>\$542,775.00</u>	
	\$8,557,408.00	\$8,985,620.00	5.00%	\$428,212.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,683.34	\$2,683.34	0.00%	\$0.00			

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	-17.50%	(\$35,000.00)	\$200,000.00	\$165,000.00	\$165,000.00							
08	Local Revenue	-0.86%	(\$11,427.00)	\$1,332,727.00	\$1,321,300.00	\$1,321,300.00							
09	State Aid (without offsetting appropriation)	-0.11%	(\$649.00)	\$600,257.00	\$599,608.00	\$599,608.00							
08	Uniform Construction Code Fees	-34.87%	(\$102,353.00)	\$293,503.00	\$191,150.00	\$191,150.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-82.85%	(\$1,213,620.00)	\$1,464,776.00	\$251,156.00	\$251,156.00							
08	Other Special Items	68.45%	\$49,848.00	\$72,826.00	\$122,674.00	\$122,674.00							
15	Receipts from Delinquent Taxes	36.06%	\$135,156.00	\$374,844.00	\$510,000.00	\$510,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.72%	(\$61,294.00)	\$8,557,408.00	\$8,496,114.00	\$8,496,114.00							
07	Minimum Library Tax	-5.33%	(\$18,120.00)	\$340,075.00	\$321,955.00	\$321,955.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	15.85%	\$66,978.00	\$422,528.00	\$489,506.00	\$489,506.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-8.72%	(\$1,190,481.00)	\$13,658,944.00	\$12,468,463.00	\$12,468,463.00	\$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	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget							
20	General Government	5.00	9.00	-4.39%	(\$33,105.00)	\$753,884.00	\$720,779.00									
21	Land-Use Administration	0.00	2.00	-10.61%	(\$5,925.00)	\$55,831.00	\$49,906.00									
22	Uniform Construction Code	2.00	3.00	-4.16%	(\$7,177.00)	\$172,492.00	\$165,315.00									
23	Insurance	0.00	0.00	6.84%	\$119,307.00	\$1,743,444.00	\$1,862,751.00									
25	Public Safety	21.00	28.00	-6.59%	(\$163,590.00)	\$2,483,277.00	\$2,319,687.00									
26	Public Works	8.00	0.00	-3.73%	(\$28,831.00)	\$773,143.00	\$744,312.00									
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$9,600.00	\$9,600.00									
28	Parks and Recreation	0.00	1.00	-26.81%	(\$9,250.00)	\$34,500.00	\$25,250.00									
29	Education (including Library)	0.00	0.00	-5.33%	(\$18,120.00)	\$340,075.00	\$321,955.00									
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$5.00	\$5.00									
31	Utilities and Bulk Purchases	0.00	0.00	0.55%	\$7,003.00	\$1,277,620.00	\$1,284,623.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	-2.26%	(\$10,000.00)	\$442,500.00	\$432,500.00									
35	Contingency	0.00	0.00	0.00%	\$0.00	\$500.00	\$500.00									
36	Statutory Expenditures	0.00	0.00	-7.95%	(\$82,698.00)	\$1,040,665.00	\$957,967.00									
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	5.33%	\$23,653.00	\$444,043.00	\$467,696.00									
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital	0.00	0.00	-85.95%	(\$1,199,500.00)	\$1,395,500.00	\$196,000.00									
45	Debt	0.00	0.00	1.53%	\$24,848.00	\$1,619,397.00	\$1,644,245.00									
46	Deferred Charges	0.00	0.00	112.50%	\$45,201.00	\$40,180.00	\$85,381.00									
48	Debt - Type I School District	0.00	0.00	14.36%	\$64,978.00	\$452,528.00	\$517,506.00									
50	Reserve for Uncollected Taxes	0.00	0.00	27.03%	\$140,955.00	\$521,530.00	\$662,485.00									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	36.00	43.00	-8.32%	(\$1,132,251.00)	\$13,600,714.00	\$12,468,463.00		\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	134	\$17,525,500.00	1.79%	15A Public Schools	7	\$43,754,200.00	52.36%
2 Residential	2,725	\$842,409,500.00	86.07%	15B Other Schools	1	\$426,200.00	0.51%
3A/3B Farm	4	\$914,500.00	0.09%	15C Public Property	41	\$11,984,700.00	14.34%
4A Commercial	152	\$117,900,700.00	12.05%	15D Church and Charities	16	\$22,782,800.00	27.27%
4B Industrial			0.00%	15E Cemeteries & Graveyards	2	\$244,700.00	0.29%
4C Apartments			0.00%	15F Other Exempt	15	\$4,363,600.00	5.22%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,015	\$978,750,200.00	100.00%	Total	82	\$83,556,200.00	100.00%
Average Ratio (%), Assessed to True Value				102.09%			
Equalized Valuation, Taxable Properties				\$958,713,096.29			
Total # of property tax appeals filed in 2015				County Tax Board		213.00	
				State Tax Court		10.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				5.00			
Amount paid out by municipality for tax appeals in 2015				\$632,600.56			
				Percentage of Exempt vs. Non-Exempt Properties 8.54%			

<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 2015 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	85,359.45	\$65,935.00	\$0.00	\$8,215.50	\$0.00	\$11,208.95
Supervisory Staff (Department Heads & Managers)	4.00	0.00	395,376.14	\$259,328.00	\$18,483.00	\$32,312.27	\$38,025.00	\$47,227.87
Police Officers (Including Superior Officers)	16.00	0.00	2,507,958.60	\$1,295,738.00	\$278,860.00	\$332,615.94	\$333,063.00	\$267,681.66
Fire Fighters (Including Superior Officers)	3.00	5.00	548,148.56	\$288,234.00	\$46,583.00	\$73,989.67	\$82,423.00	\$56,918.89
All Other Union Employees not listed above	8.00	0.00	924,240.76	\$509,662.00	\$44,149.00	\$63,503.89	\$212,778.00	\$94,147.87
All Other Non-Union Employees not listed above	5.00	30.00	391,213.63	\$223,425.00	\$4,686.00	\$27,838.76	\$96,485.00	\$38,778.87
Totals	36.00	43.00	4,852,297.13	\$2,642,322.00	\$392,761.00	\$538,476.02	\$762,774.00	\$515,964.11

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	6.00	\$11,873.04	\$71,238.24	7.00	\$11,451.00	\$80,157.00
Parent & Child	4.00	\$21,252.84	\$85,011.36	4.00	\$19,352.16	\$77,408.64
Employee & Spouse (or Partner)	4.00	\$23,745.44	\$94,981.76	4.00	\$17,494.80	\$69,979.20
Family	18.00	\$33,125.88	\$596,265.84	15.00	\$30,803.16	\$462,047.40
Employee Cost Sharing Contribution (enter as negative -)			(\$161,627.00)			(\$149,713.00)
Subtotal	32.00		\$685,870.20	30.00		\$539,879.24
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	\$8,299.34	\$82,993.40	7	\$8,597.00	\$60,179.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$24,806.98	\$297,683.76	14	\$22,188.00	\$310,632.00
Family	5	\$38,202.24	\$191,011.20	4	\$36,252.00	\$145,008.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	27.00		\$571,688.36	25.00		\$515,819.00
GRAND TOTAL	59.00		\$1,257,558.56	55.00		\$1,055,698.24

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,592,691.00	\$6,592,691.00				
Regional School Debt	\$12,636,578.73	\$12,636,578.73				
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	\$2,309,765.00	\$2,309,765.00				
Bonds Outstanding	\$7,989,309.00	\$7,989,309.00				
Loans and Other Debt	\$1,336,462.00	\$1,336,462.00				
Total (Current Year)	\$32,668,101.73	\$19,229,269.73				
Population (2010 census)	<u>7,092</u>					
Per Capita Gross Debt	<u>\$4,606.33</u>					
Per Capita Net Debt	<u>\$1,894.93</u>					
3 Yr. Average Property Valuation		<u>\$1,001,943,119.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.34%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$75,000.00			
Bond Anticipation Notes - Interest			\$97,255.00			
Bonds - Principal			\$1,535,000.00	\$1,480,000.00	\$1,525,000.00	\$6,190,000.00
Bonds - Interest			\$345,532.00	\$302,856.00	\$264,556.00	\$610,806.00
Loans & Other Debt - Principal			\$91,027.00	\$91,374.00	\$87,205.00	\$1,066,858.00
Loans & Other Debt - Interest			\$17,935.00	\$14,912.00	\$13,808.00	\$92,870.00
Total			\$2,161,749.00	\$1,889,142.00	\$1,890,569.00	\$7,960,534.00
Total Principal			\$1,701,027.00	\$1,571,374.00	\$1,612,205.00	\$7,256,858.00
Total Interest			\$460,722.00	\$317,768.00	\$278,364.00	\$703,676.00
% of Total Current Year Budget			17.34%			
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						

