



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 2009_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
Derek		Armstead	12/31/2018	darmstead@linden-nj.org

Chief Administrative Officer

Derek		Armstead		darmstead@linden-nj.org
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Chief Financial Officer

Alexis		Zack		azack@linden-nj.org
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Municipal Clerk

Joseph	C.	Bodek		jbodek@linden-nj.org
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Registered Municipal Accountant

Robert		Cagnassola		rcagnassola@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jorge		Alvarez	12/31/2018	jalvarez@linden-nj.org
Lisa		Ormon	12/31/2018	lormon@linden-nj.org
Donald		Beyer	12/31/2016	dbeyer@linden-nj.org
Peter		Brown	12/31/2016	pbrown@linden-nj.org
Monty		Brooks	12/31/2017	mbrooks@linden-nj.org
Rhashonna		Cosby-Hurling	12/31/2016	rcosbyhurling@linden-nj.org
Robert		Sadowski	12/31/2017	rsadowski@linden-nj.org
Ralph		Strano	12/31/2016	rstrano@linden-nj.org
Michele		Yamakaitis	12/31/2017	myamakaitis@linden-nj.org
Armando		Medina	12/31/2015	amedina@linden-nj.org

Gretchen		Hickey	12/31/2017	gickey@linden-nj.org
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	2.102	\$56,906,327.02	33.48%	\$2,816.68
Municipal Library	0.060	\$1,610,482.14	0.95%	\$80.40
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.148	\$85,248,070.00	50.16%	\$4,218.32
Regional School District			0.00%	\$0.00
County Purposes	0.940	\$25,452,339.82	14.98%	\$1,259.60
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$732,979.46	0.43%	\$36.18
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	6.277	\$169,950,198.44	100.00%	\$8,411.18

Total Taxable Valuation as of	October 1, 2015	<u>\$2,707,908,944.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$134,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.102	2.155	2.52%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$56,906,327.02	\$58,228,173.68	2.32%	\$1,321,846.66

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,816.68	\$2,887.70	2.52%	\$71.02

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$58,228,173.68
Municipal Library	ESTIMATED	\$1,745,171.93
Municipal Open Space	ESTIMATED	
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$86,953,031.40
Regional School District		
County Purposes	ESTIMATED	\$26,343,171.71
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$758,633.74
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$174,028,182.46

Revenue Anticipated, Excluding Tax Levy	45,389,314.73
Budget Appropriations, before Reserve for Uncollected Taxes	1,049,569,040.34
Total Non-Municipal Tax Levy	\$114,054,836.85
Amount to be Raised by Taxes - Before RUT	\$1,118,234,562.46
Reserve for Uncollected Taxes (RUT)	\$30,085,998.70
Total Amount to be Raised by Taxes	\$1,148,320,561.16

% of Tax Collections used to Calculate RUT	<u>97.38%</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 2015	167,608,104.76
Total Tax Levy, CY 2015	170,439,570.85
% of Taxes Collected, CY 2015	<u>98.34%</u>
Delinquent Taxes - December 31, 2015	<u>\$11,912,793.26</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	74.00%	\$3,700,000.00	\$5,000,000.00	\$8,700,000.00	\$8,700,000.00							
08	Local Revenue	4.48%	\$194,650.00	\$4,349,600.00	\$4,544,250.00	\$4,544,250.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$19,909,229.00	\$19,909,229.00	\$19,909,229.00							
08	Uniform Construction Code Fees	7.24%	\$65,200.00	\$900,000.00	\$965,200.00	\$965,200.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	22.89%	\$20,242.20	\$88,433.80	\$108,676.00	\$108,676.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-73.77%	(\$500,095.59)	\$677,888.00	\$177,792.41	\$177,792.41							
08	Other Special Items	-4.06%	(\$368,190.79)	\$9,064,858.11	\$8,696,667.32	\$8,696,667.32							
15	Receipts from Delinquent Taxes	-3.24%	(\$76,500.00)	\$2,364,000.00	\$2,287,500.00	\$2,287,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.32%	\$1,321,846.66	\$56,906,327.02	\$58,228,173.68	\$58,228,173.68							
07	Minimum Library Tax	8.36%	\$134,689.79	\$1,610,482.14	\$1,745,171.93	\$1,745,171.93							
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	#DIV/0!	\$0.00		\$0.00								
	Total	4.45%	\$4,491,842.27	\$100,870,818.07	\$105,362,660.34	\$105,362,660.34	\$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	Landfill Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	43.00	9.00	7.25%	\$373,390.00	\$5,151,460.00	\$5,524,850.00									
21	Land-Use Administration		4.00	0.69%	\$700.00	\$101,900.00	\$102,600.00	\$102,600.00								
22	Uniform Construction Code	6.00	6.00	-7.42%	(\$77,322.00)	\$1,042,500.00	\$965,178.00	\$965,178.00								
23	Insurance	1.00		0.32%	\$60,000.00	\$18,695,300.00	\$18,755,300.00	\$18,755,300.00								
25	Public Safety	273.00	49.00	4.64%	\$1,362,474.11	\$29,379,925.80	\$30,742,400.00	\$30,742,400.00								
26	Public Works	86.00		3.87%	\$365,157.50	\$9,431,992.40	\$9,797,150.00	\$9,797,150.00								
27	Health and Human Services	11.00	1.00	6.05%	\$68,620.00	\$1,134,130.00	\$1,202,750.00	\$1,202,750.00								
28	Parks and Recreation	60.00	7.00	8.78%	\$352,770.00	\$4,019,250.00	\$4,372,020.00	\$4,372,020.00								
29	Education (including Library)			-2.80%	(\$50,228.07)	\$1,795,400.00	\$1,745,171.90	\$1,745,171.90								
30	Unclassified			-40.98%	(\$689,595.59)	\$1,682,838.00	\$993,242.40	\$993,242.40								
31	Utilities and Bulk Purchases			2.47%	\$55,450.00	\$2,244,800.00	\$2,300,250.00	\$2,300,250.00								
32	Landfill / Solid Waste Disposal	1.00		119.07%	\$425,800.00	\$357,600.00	\$783,400.00	\$391,700.00		\$391,700.00						
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			2.90%	\$288,539.00	\$9,934,838.00	\$10,223,377.00	\$10,223,377.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			22.32%	\$19,737.20	\$88,433.80	\$108,171.00	\$108,171.00								
43	Court and Public Defender	10.00	9.00	3.99%	\$40,940.00	\$1,027,000.00	\$1,067,940.00	\$1,067,940.00								
44	Capital			25.00%	\$100,000.00	\$400,000.00	\$500,000.00	\$500,000.00								
45	Debt			10.78%	\$1,107,550.00	\$10,275,450.00	\$11,383,000.00	\$11,383,000.00								
46	Deferred Charges			0.00%	\$0.00	\$1,120,000.00	\$1,120,000.00	\$1,120,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.00%	\$79,560.00	\$3,978,000.00	\$4,057,560.00	\$4,057,560.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	491.00	85.00	3.81%	\$3,883,542.27	\$101,870,818.07	\$105,754,360.34	\$105,362,660.34	\$0.00	\$0.00	\$391,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	457	\$84,879,000.00	3.14%	15A Public Schools	16	\$48,403,800.00	11.69%
2 Residential	10,165	\$1,352,966,900.00	49.99%	15B Other Schools	3	\$4,937,800.00	1.19%
3A/3B Farm			0.00%	15C Public Property	250	\$248,081,800.00	59.89%
4A Commercial	876	\$401,929,100.00	14.85%	15D Church and Charities	71	\$23,337,500.00	5.63%
4B Industrial	244	\$791,368,400.00	29.24%	15E Cemeteries & Graveyards	9	\$52,489,000.00	12.67%
4C Apartments	98	\$71,475,900.00	2.64%	15F Other Exempt	47	\$36,948,400.00	8.92%
5A/5B Railroad	33		0.00%				
6A/6B Business Personal Property	1	\$4,067,026.00	0.15%				
Total	11,874	\$2,706,686,326.00	100.00%	Total	396	\$414,198,300.00	100.00%
Average Ratio (%), Assessed to True Value				51.68%			
Equalized Valuation, Taxable Properties				\$5,237,396,141.64			
Total # of property tax appeals filed in 2015				County Tax Board			
				236.00			
				State Tax Court			
				68.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				25-30			
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2015							

Percentage of Exempt vs.
Non-Exempt Properties 15.30%

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 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	3.00	11.00	571,735.05	\$419,327.00		\$28,444.89	\$89,627.57	\$34,335.59
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,772,992.42	\$1,304,476.00	\$11,395.00	\$146,977.77	\$203,460.66	\$106,682.99
Police Officers (Including Superior Officers)	133.00	2.00	21,153,521.50	\$12,182,064.00	\$1,287,609.00	\$3,217,599.22	\$4,184,435.91	\$281,813.37
Fire Fighters (Including Superior Officers)	120.00		19,459,922.71	\$10,979,002.00	\$1,387,734.00	\$2,865,217.63	\$3,975,841.04	\$252,128.04
All Other Union Employees not listed above	238.00	50.00	27,110,610.85	\$15,049,171.00	\$979,834.00	\$1,802,465.84	\$7,948,817.40	\$1,330,322.61
All Other Non-Union Employees not listed above	2.00	44.00	1,414,894.46	\$1,022,388.00	\$200,000.00	\$30,671.64	\$82,117.42	\$79,717.40
Totals	504.00	109.00	71,483,676.99	\$40,956,428.00	\$3,866,572.00	\$8,091,376.99	\$16,484,300.00	\$2,085,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	120.00	\$11,775.89	\$1,413,106.80	131.00	\$11,417.52	\$1,495,695.12
Parent & Child	54.00	\$22,797.84	\$1,231,083.36	57.00	\$21,165.12	\$1,206,411.84
Employee & Spouse (or Partner)	50.00	\$24,795.00	\$1,239,750.00	59.00	\$23,968.53	\$1,414,143.27
Family	173.00	\$32,073.38	\$5,548,694.74	199.00	\$30,243.39	\$6,018,434.61
Employee Cost Sharing Contribution (enter as negative -)			(\$1,715,308.94)			(\$1,262,176.58)
Subtotal	397.00		\$7,717,325.96	446.00		\$8,872,508.26
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	154	\$8,290.74	\$1,276,773.96	158	\$7,609.00	\$1,202,222.00
Parent & Child	23	\$17,392.09	\$400,018.07	19	\$16,874.00	\$320,606.00
Employee & Spouse (or Partner)	149	\$20,302.02	\$3,025,000.98	134	\$19,545.00	\$2,619,030.00
Family	63	\$33,134.00	\$2,087,442.00	64	\$32,600.00	\$2,086,400.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	389.00		\$6,789,235.01	375.00		\$6,228,258.00
GRAND TOTAL	786.00		\$14,506,560.97	821.00		\$15,100,766.26

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)?

NO

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		\$0.00	\$105,000.00	\$105,000.00	\$105,000.00	\$864,000.00
Regional School Debt		\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$60,000.00
Utility Fund Debt			\$250,000.00			
0	\$1,074,000.00	\$1,074,000.00	\$350,000.00			
0		\$0.00	\$3,000,000.00	\$2,895,000.00	\$2,140,000.00	\$11,590,000.00
0		\$0.00	\$1,200,000.00	\$658,351.00	\$569,573.50	\$4,451,379.50
0		\$0.00	\$1,194,967.00	\$1,056,066.73	\$1,081,966.68	\$4,951,092.00
0		\$0.00	\$198,033.00	\$177,283.65	\$153,252.82	\$380,739.66
0		\$0.00				
0		\$0.00				
Total			\$6,318,000.00	\$4,911,701.38	\$4,069,793.00	\$22,297,211.16
<u>Municipal Purposes</u>						
Debt Authorized	\$8,929,381.22	\$8,929,381.22	\$4,549,967.00	\$4,056,066.73	\$3,326,966.68	\$17,405,092.00
Notes Outstanding	\$15,906,972.00	\$15,906,972.00	\$1,768,033.00	\$855,634.65	\$742,826.32	\$4,892,119.16
Bonds Outstanding	\$30,195,000.00	\$30,195,000.00	% of Total Current Year Budget <u>5.97%</u>			
Loans and Other Debt	\$43,420,514.15	\$8,100,514.15				
Total (Current Year)	\$99,525,867.37	\$64,205,867.37				
			Description		Debt Not Listed Above	
			Total Guarantees - Governmental			
			Total Guarantees - Other			
			Total Capital/Equipment Leases		\$5,190,000.00	\$5,105,142.00
			Total Other		\$5,229,453.00	\$49,793,653.00
			<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>
			Rating		AA-	AA-
			Year of Last Rating		2015	2015
			Mark "X" if Municipality has no bond rating			
Population (2010 census)	39,432					
Per Capita Gross Debt	\$2,523.99					
Per Capita Net Debt	\$1,628.27					
3 Yr. Average Property Valuation		\$5,082,549,297.67				
Net Debt as % of 3 Year Avg Property Valuation		1.26%				

USER FRIENDLY BUDGET SECTION - Notes

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