



2022-2023 Budget

City of Linden Organizational Chart

Citizens of Linden

Mayor & City Council

Planning Commission
Parks and Recreation
Building Authority
Downtown Development
Authority

Historic District
Commission
Zoning Board of Appeals
Board of Review
Library Board

City Manager

Ellen Glass

City Clerk

Tessa Sweeney

Deputy Clerk

Kristyn Kanyak

Elections

Election
Specialist

Election
Inspectors

Treasurer

Brooke Card

Deputy Treasurer

Nena Shea

DPW Director

Don Grice

Foreman

Joe Panula

Water & Sewer
Streets & Drains
Parks
Cemetery

Brandon Brown
Ray Davis
Sue Fournier

Assessor

Tonya Lall

City Attorney

Michael Gildner

City Planner

Adam Young

Building
Consultant &
Code Enforcement

Marty Johnson

Police Chief

Scott Sutter

Police Sergeant

Dwayne Jewell

Officers

C. Boyd
G. Conklin
B. Drinkwine
S. Kelley
S. McFadden
D. Santiago
A. Wilburn

Fire Chief

Brian Will

Assistant Chief

Chris Fairbanks

Captain

Jody Lawson
Jeff Mullins
Bernard Skinner
Marta Wright

Lieutenant

Anthony Card
Aaron Carsten

Firefighters

F. Walsh
R. Card
J. Hope
W. Burton
K. Kunkel
Z. Raddatz
S. Steele
N. Owen





Brenda Simons
Mayor Pro-Tem



Danielle Cusson
Mayor



Aaron Wiens



Brad Dick

City Council

2022-2023 FY Budget



Pamela Howd



Ray Culbert



Heather MacDermaid



Preparing the Annual Budget

The City Charter outlines the process for preparing and adopting the budget. The City staff regularly monitors the City finances throughout the year and recommendations for amendments are made as needed. The Treasurer provides the City Council monthly reports of the City finances.

The City Manager has met with Department heads to review the figures and discuss their recommendations for the next fiscal year budget.

The first draft of the budget is prepared and then presented to Council at a budget workshop. The City Council offers their insight on the budget and changes are made as needed. The budget is then presented to the public at a hearing in May and adopted by the Council.

Financial Policies:

The budgeting and accounting policies of the City of Linden conform to all Generally Accepted Accounting Principles (GAAP) as applicable to units of government. The following are other significant budget laws and guidelines that the City follows:

Charter Provisions

The City Charter has several articles that govern the financial activities of the City:

- Chapter VI – City Administration
- Chapter VII – General Finance
- Chapter VIII – Taxation
- Chapter IX – Utilities
- Chapter X – Bids, Contracts, Purchases, Franchises and Permits

Uniform Budgeting Act

The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 known as the Uniform Budgeting Act. The following statements represent a brief synopsis of the major provisions of the Uniform Budgeting Act:

- Budgets must be adopted for the General Fund and all Special Revenue Funds.
- The budget must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budget appropriations.
- Expenditures cannot be made unless authorized in the budget.
- A public hearing must be held before the budget is adopted.

While the Uniform Budgeting Act only requires that budgets are adopted for the General Fund and Special Revenue Funds, budgets are prepared and adopted for enterprise funds as well.

Uniform Chart of Accounts

The Michigan Department of Treasury publishes a Uniform Chart of Accounts of Counties and Local Units of Government. The City uses these standards to maintain and update its own chart of accounts.

City Fund Structure

Fund Accounting

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Each fund is designated by the revenue and purpose of the specific activities or objectives of the City in accordance with special regulations or restrictions. Funds are grouped into generic fund types in three (3) categories:

Governmental Funds

- **General Fund:** The General Fund activities are financed by revenue from general government collections. Most of these revenues are derived from property tax collections. Other sources of revenue include permit fees, state revenue sharing, and contributions from other funds. The General Fund contains accounting for cemetery, building, administration, police, fire, public works, parks and recreation,
- **Special Revenue Funds:** Special Revenue Funds are used to account for proceeds of revenue from financing activities requiring a separate accounting because of legal or regulatory requirements. The City has several Special Revenue Funds including Major Streets Fund, Local Streets Fund, and Downtown Development Authority (DDA) Fund.
- **Debt Service Funds:** Debt Service Funds are used to account for the annual payment of debt; both principal as well as interest. Enterprise Fund debt is accounted for in the Enterprise Funds.

Proprietary Funds

- **Enterprise Funds:** The Sewer Fund and Water Fund both account for the results of operations that provide water and wastewater treatment services to the residents of the City and nearby customers connected to those systems. The rates charged for these services are set each year by the City Council.

General Fund (101) – This is the budget that includes the typical municipal operations; including administration, police, fire, parks and cemetery. This budget is funded primarily by property tax and state revenue sharing.

Major (202) & Local (203) - These funds are used to budget for all Major or Local street repairs and maintenance. Revenues for these funds are derived from the General Fund and from the State of Michigan Highway Tax.

MAJOR STREETS:	LOCAL STREETS CONT:
East Broad	Par Ct
West Broad	Blythe Ave
North Bridge	Park Ln
South Bridge	East St
Hickory	High
East Rolston	Inglewood Ct
	Canterberry Ct
LOCAL STREETS:	Melanie Ct
Aldrich	Stan Eaton
Oak	Byram Lake Dr
Franklin	Pinevalley Ct
Riverside	Valleyview Ct
Cherry	Walmar
Bush	Hamrick
Murphy	Chestnutway
Murphy Ct	Sweetbriar Ridge
Mill	Rustic Trail
Main	Lydia Ln
Lindenwood	Tania Tr
Maple	Clearview Ct
South	Willow Ln
Creekwood Circle	Ripley
Rustic Tr	Saddlevalley Ct
Tickner	Haystack
Olde Mill Pt	Rockway
Saddlebrook Dr	Laing Ct
Sunflower	Andrea
Ridgewood	Nicole
Birdie Ct	Meadow Green Ln
Fairway Dr (X2)	W Rolston Rd
Kathy Circle	Silver Lake Ct
Pauline Pass	Grant Circle
Hyatt Ln	Fox Run Ct

Downtown Development Authority (248) – This Downtown Development Authority (DDA) fund manages revenues and expenses associated with the district from Tax Increment Financing.

Wastewater Fund (590) – A separate “enterprise fund” to manage all expenses and revenues of the waste water operations.

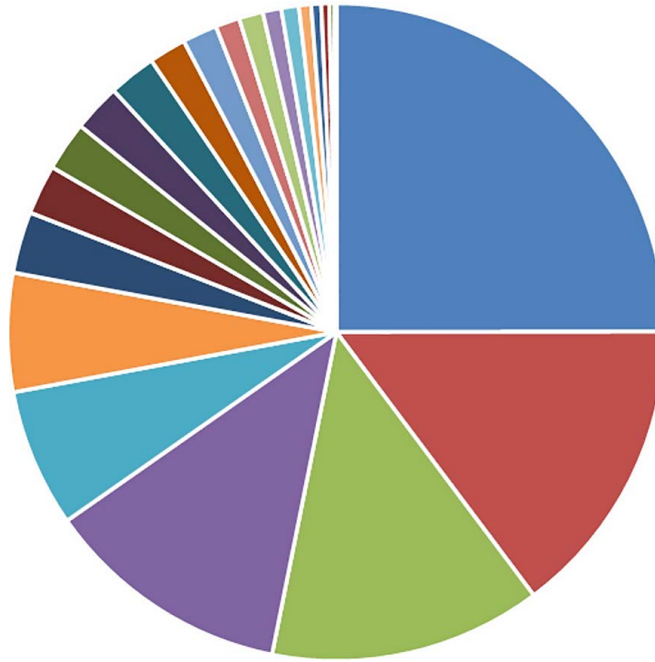
Water Fund (591) – A separate “enterprise fund” to manage all expenses and revenues of the water operations.

Equipment Maintenance Fund (641) – This fund was set up to take on all revenue and expense related to city equipment. All funds contribute revenue for the purchase and maintenance of city equipment and vehicles.

Overview of City

Property Tax Information: Overall, growth for the 2021-2022 fiscal year is anticipated to continue as new developments continue within the City.

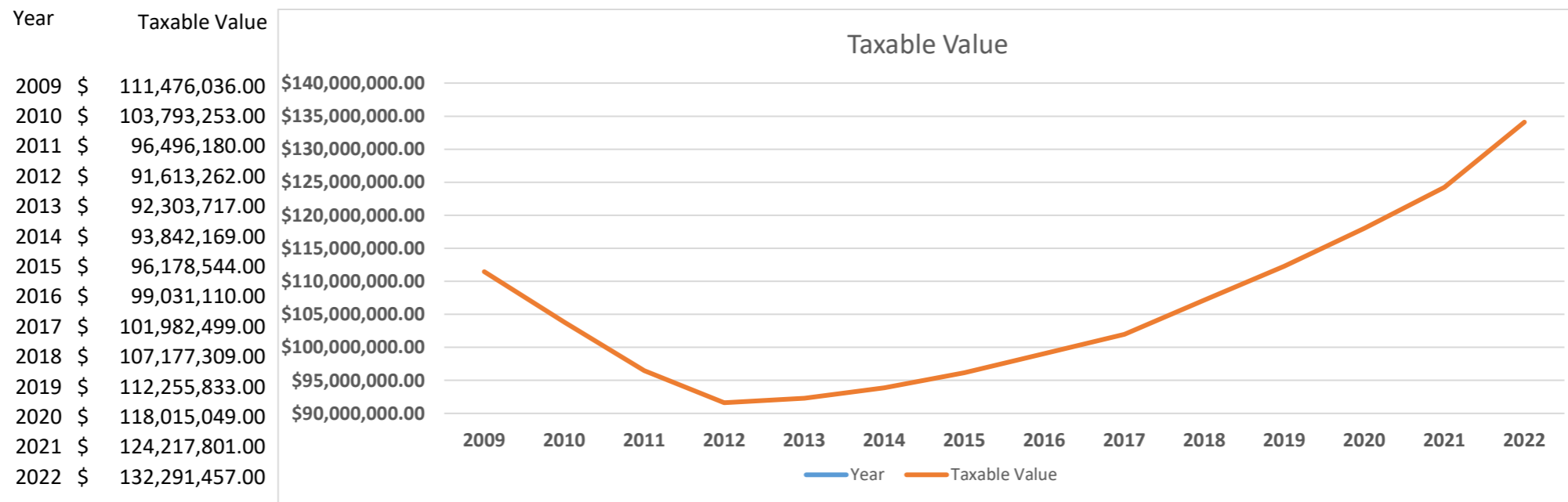
2022 Tax Dollar Breakdown



- Linden City - 24.97%
- State Education - 14.79%
- County Operating - 13.38%
- Linden Schools - 12.14%
- Mott CC - 6.79%
- Special Ed - 5.84%
- MTA - 3.02%
- Health Services - 2.44%
- Library - 2.42%
- Culture - 2.35%
- Vocational Ed - 2.33%
- Parks - 1.83%
- Senior Citizens - 1.71%
- Airport - 1.18%
- Para MD - 1.18%
- Mosquito - 0.91%
- S. Lakes Parks - 0.86%
- GISD Voted - 0.61%
- Animal Control - 0.49%
- ISD Operating - 0.40%
- Veterans - 0.24%
- MSU Extension - 0.10%

City Taxable Value History

<u>Year</u>	<u>State Equalized Value (SEV)</u>	<u>Taxable Value (TV)</u>
2008	131,128,300	115,770,835
2009	↓ 122,291,100	↓ 111,475,167
2010	↓ 111,596,200	↓ 103,886,653
2011	↓ 101,530,900	↓ 96,496,180
2012	↓ 96,317,291	↓ 91,613,262
2013	↓ 95,661,300	↑ 92,243,141
2014	↑ 100,849,300	↑ 93,842,169
2015	↑ 113,802,600	↑ 96,375,390
2016	↑ 123,088,900	↑ 99,031,110
2017	↑ 126,968,400	↑ 101,982,499
2018	↑ 132,958,700	↑ 107,364,179
2019	↑ 143,216,500	↑ 112,420,998
2020	↑ 154,560,800	↑ 118,015,049
2021	↑ 164,003,900	↑ 124,217,801
2022	↑ 175,261,800	↑ 132,291,457



Fund Balance Information

The Use of Fund Balance

The fund balance of a specific fund must be used on projects and objectives that the specific revenue is designated to fund. Furthermore, fund balance can be earmarked for specific purposes. The Governmental Accounting Standards Board (GASB) developed classifications for fund balances:

Fund Balance

CITY OF LINDEN
Summary of Fund Balances
Fiscal Year 2022/2023 Budget

	<u>General</u>	<u>Major Street</u>	<u>Local Street</u>	<u>DDA</u>	<u>Equipment Fund</u>	<u>Sewer Fund</u>	<u>Water Fund</u>
Projected Fund Balance at July 1, 2022	\$ 1,440,261	\$ 396,389	\$ 356,748	\$ 113,346	\$ 208,425	\$ 2,392,835	\$ 853,938
Budgeted Revenues	2,616,212	799,064	558,656	86,500	300,000	843,947	927,850
Budgeted Expenditures	2,597,332	799,064	558,656	86,500	300,000	843,947	927,850
Revenues over(under) Expenditures	18,880	-	-	-	-	-	-
Appropriated Fundbalance	(286,720)	(270,000)	(190,000)				(266,000)
Projected Fund Balance at June 30, 2023	\$ 1,172,421	\$ 126,389	\$ 166,748	\$ 113,346	\$ 208,425	\$ 2,392,835	\$ 587,938
Percent of Unrestricted Fundblance	45%	16%	30%	131%	69%	284%	63%

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
GENERAL FUND ESTIMATED REVENUE					
101-000-402.000	CURRENT REAL PROPERTY TAXES	\$ 1,135,458.99	\$ 1,159,871.00	\$ 1,161,129.00	\$ 1,323,266.00
	CURRENT PERSON PROP TAX	\$ 40,076.14	\$ 41,000.00	\$ 43,708.00	\$ -
101-000-403.000	MOSQUITO CONTROL	\$ 42,866.00	\$ 43,000.00	\$ 43,848.00	\$ 48,156.00
101-000-412.000	DELINQUENT PERSONAL PROP TAX	\$ -	\$ -	\$ -	\$ 1,000.00
101-000-432.000	PILOT PROPERTY REVENUE	\$ 0.04	\$ 14,500.00	\$ 1,641.00	\$ 12,000.00
101-000-434.000	TRAILER PARK FEES	\$ 1,668.00	\$ 1,700.00	\$ 2,085.00	\$ 1,670.00
101-000-445.000	INTEREST/PENALTY TAX	\$ 9,856.28	\$ 5,500.00	\$ 7,085.00	\$ 7,000.00
101-000-447.000	ADMIN/COLLECTION FEES	\$ 60,362.42	\$ 50,000.00	\$ 55,955.00	\$ 58,500.00
101-000-451.000	SIDEWALK ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
101-000-454.000	CABLE FRANCISE FEE	\$ 64,534.08	\$ 64,000.00	\$ 48,963.00	\$ 65,000.00
101-000-454.001	PEG FUNDS	\$ 25,814.13	\$ 27,000.00	\$ 19,586.00	\$ 26,500.00
101-000-476.000	BEER AND LIQUOR LICENSES	\$ 3,395.50	\$ 3,400.00	\$ 3,439.00	\$ 3,400.00
101-000-485.000	YARD SALES/LICENSES	\$ 175.00	\$ 300.00	\$ 140.00	\$ 220.00
101-000-522.000	CDBG	\$ 1,448.40	\$ 2,000.00	\$ 5,161.00	\$ 51,000.00
101-000-528.001	FEDERAL GRANTS-ARPA	\$ -	\$ -	\$ -	\$ -
101-000-543.001	P.A.302 TRAINING FUNDS	\$ -	\$ -	\$ 347.00	\$ 300.00
101-000-556.000	GRANTS	\$ -	\$ -	\$ -	\$ 30,000.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	\$ 3,578.46	\$ 4,000.00	\$ 3,518.00	\$ 4,000.00
101-000-574.000	STATE REVENUE SHARING	\$ 439,009.00	\$ 351,318.00	\$ 291,076.00	\$ 369,000.00
101-000-574.001	METRO RIGHT OF WAY REVENUE	\$ 14,827.71	\$ -	\$ -	\$ 14,000.00
101-000-574.002	CVT PERCENT PAYMENT SRS	\$ 18,225.00	\$ 18,589.00	\$ 9,236.00	\$ 18,500.00
101-000-581.000	ELECTION REIMBURSEMENTS	\$ -	\$ -	\$ 3,437.00	\$ 5,000.00
101-000-626.000	ZONING PERMITS AND FEES	\$ 9,800.00	\$ 6,000.00	\$ 10,575.00	\$ 7,500.00
101-000-627.000	BUILDING PERMITS-BUILD	\$ 26,604.45	\$ 25,000.00	\$ 19,323.00	\$ 22,000.00
101-000-628.000	HOUSING -BUILDING	\$ 3,050.00	\$ 3,000.00	\$ 2,300.00	\$ -
101-000-629.000	SOLID WASTE	\$ 244,268.07	\$ 200,000.00	\$ 191,170.00	\$ 251,000.00
101-000-633.000	FOUNDATIONS	\$ 11,997.00	\$ 8,100.00	\$ 5,961.00	\$ 8,000.00
101-000-634.000	GRAVE OPENINGS	\$ 31,800.00	\$ 27,000.00	\$ 22,600.00	\$ 27,000.00
101-000-643.000	SALE OF CEMETERY LOTS	\$ 28,035.00	\$ 30,000.00	\$ 36,362.00	\$ 32,000.00
101-000-645.001	ADMIN. FEES FROM DDA	\$ 5,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
101-000-645.002	ADMIN. FEES FROM WATER FUND	\$ 75,000.00	\$ 80,000.00	\$ -	\$ 85,000.00
101-000-645.003	ADMIN. FEES FROM SEWER FUND	\$ 75,000.00	\$ 80,000.00	\$ -	\$ 85,000.00
101-000-651.000	GENERAL REVENUE	\$ 67,651.41	\$ 40,000.00	\$ 19,119.52	\$ 10,000.00
101-000-651.001	GENERAL REVENUE - POLICE	\$ 5,017.30	\$ 5,000.00	\$ 164.00	\$ 1,500.00
101-000-651.002	GENERAL REVENUE-FIRE	\$ 3,330.00	\$ 3,000.00	\$ 3,455.00	\$ 3,000.00
101-000-656.000	DISTRICT COURT FINES	\$ 4,816.00	\$ 6,000.00	\$ 12,546.62	\$ 10,000.00
101-000-665.000	INTEREST ON INVESTMENTS	\$ 4,806.02	\$ 14,500.00	\$ 4,625.50	\$ 10,000.00
101-000-667.000	GAZEBO RENTAL	\$ 2,987.50	\$ 1,500.00	\$ 2,475.00	\$ 4,000.00
101-000-674.000	DONATIONS	\$ -	\$ -	\$ -	\$ -
101-000-675.000	MILL BLDG - DONATIONS	\$ -	\$ -	\$ 8,177.00	\$ 10,000.00
101-000-687.000	CLAIMS AND REBATES	\$ 57,542.21	\$ -	\$ 9,286.00	\$ 1,700.00
	TOTAL REVENUES	\$ 2,518,000.11	\$ 2,325,278.00	\$ 2,048,493.64	\$ 2,616,212.00

GENERAL FUND ESTIMATED APPROPRIATIONS

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
Dept 101 - CITY COUNCIL					
101-101-703.004	SALARY - COUNCIL	\$ 4,300.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
101-101-805.000	MEMBERSHIPS				\$ 1,500.00
101-101-855.000	TRAINING	\$ -	\$ -	\$ -	\$ 5,000.00
TOTAL CITY COUNCIL					\$ 11,500.00
Dept 172 - CITY MANAGER					
101-172-703.006	SALARY - MANAGER	\$ 83,276.46	\$ 85,000.00	\$ 82,795.00	\$ 85,000.00
101-172-703.008	CAR ALLOWANCE-MANAGER	\$ -	\$ 3,600.00	\$ -	\$ -
101-172-703.009	DEFERRED COMPENSATION-MANAGER	\$ 7,500.00	\$ 10,000.00	\$ 8,333.00	\$ 10,000.00
101-172-712.000	OPT OUT HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 6,000.00
101-172-715.000	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 6,642.00
101-172-720.000	EMPLOYEE INSURANCE	\$ -	\$ -	\$ -	\$ -
101-172-722.000	MILEAGE	\$ -	\$ -	\$ -	\$ 3,000.00
101-172-805.000	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 1,500.00
101-172-855.000	TRAINING	\$ -	\$ -	\$ -	\$ 4,000.00
TOTAL CITY MANAGER					\$ 116,142.00
Dept 215 - CITY CLERK					
101-215-703.002	SALARY - CLERK	\$ 49,063.02	\$ 53,050.00	\$ 44,725.68	\$ 59,000.00
101-215-706.000	DEPUTY CLERK WAGES	\$ -	\$ -	\$ -	\$ 45,000.00
101-215-715.000	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 7,960.00
101-215-718.000	RETIREMENT EXPENSES	\$ -	\$ -	\$ -	\$ 6,970.00
101-215-720.000	EMPLOYEE INSURANCE	\$ -	\$ -	\$ -	\$ 26,000.00
101-215-722.000	MILEAGE	\$ -	\$ -	\$ -	\$ 1,200.00
101-215-805.000	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 870.00
101-215-855.000	TRAINING	\$ -	\$ -	\$ -	\$ 7,000.00
TOTAL CITY CLERK					\$ 154,000.00
Dept 247 - BOARD OF REVIEW					
101-247-703.007	SALARY - BOARD OF REVIEW	\$ 295.00	\$ 300.00	\$ 175.00	\$ 300.00
Dept 253 - TREASURER					
101-253-703.003	SALARY - TREASURER	\$ 53,728.12	\$ 50,000.00	\$ 51,096.70	\$ 53,500.00
101-253-706.000	DEPUTY TREASURER WAGES	\$ -	\$ -	\$ -	\$ 40,000.00
101-253-712.000	OPT OUT HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 9,700.00
101-253-715.000	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 7,220.00
101-253-718.000	RETIREMENT EXPENSES	\$ -	\$ -	\$ -	\$ 6,200.00
101-253-720.000	EMPLOYEE INSURANCE	\$ -	\$ -	\$ -	\$ -
101-253-722.000	MILEAGE	\$ -	\$ -	\$ -	\$ 1,200.00
101-253-805.000	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 680.00
101-253-855.000	TRAINING	\$ -	\$ -	\$ -	\$ 6,500.00
TOTAL TREASURER					\$ 125,000.00
Dept 257 - ASSESSING					
101-257-808.000	ASSESSOR FEES	\$ 22,200.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
Dept 262 - ELECTIONS					
101-262-707.000	WAGES - ELECTION WORKERS	\$ 7,865.00	\$ 6,000.00	\$ 978.00	\$ 8,500.00
101-262-727.000	ELECTION EXPENSES	\$ 3,014.95	\$ 5,200.00	\$ 3,067.00	\$ 3,100.00
101-262-730.000	POSTAGE	\$ -	\$ -	\$ -	\$ 5,500.00
101-262-790.000	COVID19 - ADMIN/ELECTIONS	\$ 11,021.89	\$ -	\$ 1,941.00	\$ -
TOTAL ELECTIONS					\$ 17,100.00
Dept 265 - BUILDING AND GROUNDS					
101-265-853.000	TELEPHONE	\$ 6,008.09	\$ 6,000.00	\$ 4,148.61	\$ 6,000.00
101-265-853.001	INTERNET SERVICE	\$ -	\$ 1,000.00	\$ -	\$ 4,900.00
101-265-921.000	ELECTRICITY & HEAT	\$ 17,641.41	\$ 16,000.00	\$ 15,655.68	\$ 17,500.00
101-265-927.000	WATER AND SEWER	\$ 3,812.52	\$ 1,600.00	\$ 2,186.42	\$ 2,200.00
101-265-930.000	REPAIRS & MAINTENANCE	\$ 8,022.46	\$ 15,000.00	\$ 61,139.99	\$ 15,000.00
101-265-930.001	REPAIRS & MAINT. SALARIES	\$ 57,350.40	\$ 28,000.00	\$ 42,456.49	\$ -
101-265-826.000	LIBRARY EXPENSE	\$ 3,778.83	\$ 4,500.00	\$ 4,170.79	\$ 20,800.00
101-265-827.000	MILL BUILDING EXPENSE	\$ 15,727.02	\$ 12,000.00	\$ 16,442.83	\$ 15,000.00
101-265-828.000	MILL BLDG - CAPITAL PROJECTS	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00
TOTAL BUILDING AND GROUNDS					\$ 131,400.00
Dept 266 - ATTORNEY					
101-266-826.000	LEGAL FEES	\$ 16,488.65	\$ 18,500.00	\$ 9,412.50	\$ 18,500.00
Dept 271 - GENERAL GOVERNMENT					
101-271-728.000	OFFICE SUPPLIES	\$ 3,565.76	\$ 6,500.00	\$ 7,074.00	\$ 6,000.00
101-271-730.000	POSTAGE	\$ 7,747.57	\$ 9,000.00	\$ 6,819.00	\$ 6,000.00
101-271-805.000	MEMBERSHIPS	\$ 4,315.85	\$ 5,000.00	\$ 3,668.00	\$ 2,000.00
101-271-807.000	AUDIT FEES	\$ 7,400.00	\$ 7,600.00	\$ 2,900.00	\$ 3,000.00
101-271-855.000	TRAINING	\$ 13,397.99	\$ 15,000.00	\$ 6,813.90	\$ -
101-271-881.000	COMMUNITY PROMOTIONS	\$ 2,531.44	\$ 16,500.00	\$ 2,054.91	\$ 8,000.00
101-271-881.004	BEAUTIFICATION	\$ 2,748.59	\$ 15,000.00	\$ 810.12	\$ 5,000.00
101-271-900.000	PUBLICATIONS	\$ 4,027.38	\$ 7,128.00	\$ 4,924.55	\$ 5,000.00
101-271-919.000	INSURANCE	\$ 13,439.63	\$ 15,000.00	\$ 779.27	\$ 17,000.00
101-271-930.003	OFFICE EQUIP. MAINT/SUPPORT	\$ 25,823.10	\$ 22,000.00	\$ 26,461.69	\$ 22,000.00
101-271-956.000	GENERAL EXPENSES	\$ 8,210.27	\$ 1,000.00	\$ 3,556.95	\$ 2,500.00
101-271-957.000	PEG EXPENSE	\$ 22,040.49	\$ 10,000.00	\$ 15,846.97	\$ 12,000.00
101-271-957.001	PUBLIC EDUCATION COORDINATOR	\$ -	\$ 1,500.00	\$ -	\$ 1,000.00
101-271-999.004	CONT.-EMP. HEALTH CARE TRUST	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 40,000.00
TOTAL GENERAL GOVERNMENT					\$ 129,500.00
Dept 301 - POLICE					
101-301-703.001	SALARY POLICE CHIEF	\$ 65,773.96	\$ 72,000.00	\$ 61,432.03	\$ 77,500.00
101-301-706.000	GENERAL WAGES	\$ 307,759.47	\$ 330,000.00	\$ 290,529.57	\$ 340,000.00
101-301-706.001	EVENT WAGES				\$ 10,000.00
101-301-712.000	OPT OUT HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 6,000.00
101-301-715.000	PAYROLL TAXES	\$ 29,350.44	\$ 30,000.00	\$ 27,060.78	\$ 33,200.00
101-301-718.000	RETIREMENT EXPENSES	\$ 23,513.32	\$ 22,000.00	\$ 26,870.37	\$ 36,000.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
101-301-720.000	EMPLOYEE INSURANCE	\$ 56,771.59	\$ 47,000.00	\$ 49,232.67	\$ 70,000.00
101-301-721.000	WORKMANS COMPENSATION	\$ 9,707.18	\$ 12,000.00	\$ 10,570.40	\$ 12,000.00
101-301-728.000	OFFICE SUPPLIES	\$ 910.79	\$ 500.00	\$ 72.75	\$ 300.00
101-301-751.000	GASOLINE	\$ 8,946.83	\$ 11,000.00	\$ 14,444.22	\$ 14,000.00
101-301-768.000	UNIFORMS	\$ 2,648.69	\$ 5,000.00	\$ 5,056.69	\$ 3,000.00
101-301-775.000	SUPPLIES	\$ 2,374.89	\$ 2,100.00	\$ 1,851.92	\$ 2,500.00
101-301-790.000	COVID19 -POLICE	\$ -	\$ -	\$ -	\$ -
101-301-805.000	MEMBERSHIPS				\$ 2,000.00
101-301-826.000	LEGAL FEES	\$ 7,557.50	\$ 10,000.00	\$ 7,768.78	\$ 9,000.00
101-301-853.000	TELEPHONE	\$ 1,723.90	\$ 1,500.00	\$ 1,309.95	\$ 1,500.00
101-301-854.001	GENESEE CO. NARCOTICS	\$ 4,524.62	\$ 4,800.00	\$ 4,524.62	\$ 4,800.00
101-301-855.000	TRAINING	\$ 1,807.55	\$ 2,000.00	\$ 542.10	\$ 2,000.00
101-301-913.000	INSURANCE	\$ 14,978.45	\$ 15,000.00	\$ 6,380.65	\$ 8,000.00
101-301-919.002	CONTRACT SERVICES	\$ 2,280.39	\$ 2,000.00	\$ 782.20	\$ 1,500.00
101-301-930.000	REPAIRS & MAINTENANCE	\$ 3,744.20	\$ 9,000.00	\$ 5,659.48	\$ 9,000.00
101-301-943.000	EQUIPMENT FUND	\$ 3,889.00	\$ 5,000.00	\$ 827.23	\$ 5,000.00
101-301-956.000	GENERAL EXPENSES	\$ 458.80	\$ 1,000.00	\$ 500.74	\$ 600.00
101-301-985.000	EQUIPMENT	\$ 3,000.00	\$ 25,000.00	\$ 1,712.11	\$ 5,000.00
TOTAL POLICE DEPARTMENT		\$ 551,721.57	\$ 606,900.00	\$ 517,129.26	\$ 652,900.00
Dept 336 - FIRE					
101-336-703.000	SALARIES AND WAGES-FIRE DEPT.	\$ 90,039.92	\$ 90,000.00	\$ 80,433.21	\$ 85,000.00
101-336-706.000	EVENT WAGES				\$ 5,000.00
101-336-715.000	PAYROLL TAXES	\$ 6,956.51	\$ 7,000.00	\$ 6,153.12	\$ 6,900.00
101-336-721.000	WORKMANS COMPENSATION	\$ 7,004.53	\$ 8,000.00	\$ 5,898.26	\$ 3,900.00
101-336-722.000	MILEAGE	\$ 248.44	\$ 500.00	\$ 130.69	\$ 500.00
101-336-751.000	GASOLINE	\$ 620.53	\$ 1,000.00	\$ 747.79	\$ 1,000.00
101-336-775.000	SUPPLIES	\$ 5,144.02	\$ 3,000.00	\$ 3,215.02	\$ 4,000.00
101-336-790.000	COVID19 - FIRE	\$ 1,487.36	\$ -	\$ -	\$ -
101-336-805.000	MEMBERSHIPS				\$ 500.00
101-336-853.000	TELEPHONE				\$ 1,000.00
101-336-855.000	TRAINING	\$ 895.06	\$ 2,000.00	\$ -	\$ 1,500.00
101-336-913.000	INSURANCE	\$ 16,547.75	\$ 17,500.00	\$ -	\$ 17,500.00
101-336-919.001	ACCIDENT INSURANCE	\$ 1,161.95	\$ 1,200.00	\$ -	\$ 1,200.00
101-336-930.000	REPAIRS & MAINTENANCE	\$ 4,860.27	\$ 7,500.00	\$ 2,816.88	\$ 7,500.00
101-336-943.000	EQUIPMENT FUND	\$ 6,500.00	\$ 6,500.00	\$ -	\$ 6,500.00
101-336-944.000	HYDRANT RENTAL	\$ 9,750.00	\$ 7,800.00	\$ 5,850.00	\$ 7,800.00
101-336-956.000	GENERAL EXPENSES	\$ 1,083.94	\$ 2,000.00	\$ 2,833.90	\$ 2,000.00
101-336-985.000	EQUIPMENT	\$ 2,373.36	\$ 5,000.00	\$ 25,765.69	\$ 10,000.00
101-336-991.000	PRINCIPAL PAYMENTS ON FIRE	\$ 13,335.81	\$ 13,950.00	\$ 10,279.18	\$ 14,198.00
101-336-995.000	INTEREST	\$ 1,836.19	\$ 2,300.00	\$ 1,099.82	\$ 975.00
TOTAL FIRE DEPARTMENT		\$ 169,845.64	\$ 175,250.00	\$ 145,223.56	\$ 176,973.00
Dept 371 - BUILDING DEPARTMENT					
101-371-706.001	WAGES - BUILDING INSPECTOR	\$ -	\$ -	\$ -	\$ -

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
101-371-715.000	PAYROLL TAXES	\$ 128.10	\$ -	\$ -	
101-371-718.000	RETIREMENT EXPENSES	\$ -	\$ -	\$ -	
101-371-720.000	EMPLOYEE INSURANCE	\$ 8.32	\$ -	\$ -	
101-371-721.000	WORKMANS COMP	\$ 17.82	\$ -	\$ -	
101-371-775.000	SUPPLIES	\$ 185.34	\$ -	\$ 353.00	\$ 1,000.00
101-371-805.000	MEMBERSHIPS	\$ -	\$ -	\$ -	
101-371-808.000	BUILDING CONSULTANT FEES	\$ 18,599.99	\$ 20,000.00	\$ 19,500.00	\$ 20,000.00
101-371-855.000	TRAINING	\$ -	\$ -	\$ -	
101-371-919.000	INSURANCE	\$ -	\$ -	\$ -	
101-371-956.000	GENERAL EXPENSES	\$ 1,175.00	\$ 2,300.00	\$ -	\$ 500.00
TOTAL BUILDING DEPARTMENT		\$ 20,114.57	\$ 22,300.00	\$ 19,853.00	\$ 21,500.00
Dept 441 - DEPT OF PUBLIC WORKS					
101-441-703.000	DPW DIRECTOR WAGES				\$ 15,500.00
101-441-706.000	GENERAL WAGES	\$ 62,009.04	\$ 60,000.00	\$ 70,526.65	\$ 59,364.00
101-441-706.000	EVENT WAGES				\$ 10,000.00
101-441-712.000	OPT OUT HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 1,200.00
101-441-715.000	PAYROLL TAXES	\$ 4,851.16	\$ 5,500.00	\$ 5,589.76	\$ 6,493.00
101-441-718.000	RETIREMENT EXPENSES	\$ 1,003.10	\$ 1,500.00	\$ 2,798.75	\$ 5,200.00
101-441-720.000	EMPLOYEE INSURANCE	\$ 40,877.87	\$ 15,500.00	\$ 31,251.82	\$ 25,371.00
101-441-721.000	WORKMANS COMPENSATION	\$ 865.88	\$ 1,000.00	\$ 767.60	\$ 1,000.00
101-441-722.000	MILEAGE	\$ -	\$ -	\$ -	\$ 500.00
101-441-766.000	SMALL TOOLS AND SUPPLIES	\$ 5,438.05	\$ 7,000.00	\$ 4,860.90	\$ 8,000.00
101-441-768.000	UNIFORMS	\$ 1,028.03	\$ 1,200.00	\$ 1,089.50	\$ 2,125.00
101-441-790.000	COVID19	\$ 7,906.06	\$ -	\$ 3,040.83	\$ -
101-441-805.000	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 500.00
101-441-853.000	TELEPHONE	\$ 2,771.36	\$ 2,400.00	\$ 2,279.62	\$ 2,500.00
101-441-855.000	TRAINING	\$ 6,575.00	\$ 1,500.00	\$ 1,510.00	\$ 6,000.00
101-441-919.000	INSURANCE	\$ 9,407.55	\$ 12,500.00	\$ 3,511.34	\$ 12,500.00
101-441-921.000	ELECTRICITY & HEAT	\$ 6,591.80	\$ 6,500.00	\$ 6,472.79	\$ 6,800.00
101-441-930.000	REPAIRS & MAINTENANCE	\$ 5,773.58	\$ 10,000.00	\$ 5,366.10	\$ 10,000.00
101-441-938.000	STORM DRAIN MANAGEMENT	\$ 9,620.52	\$ 12,000.00	\$ 2,208.46	\$ 30,000.00
101-441-940.000	MOSQUITO CONTROL	\$ 27,108.23	\$ 30,000.00	\$ 20,803.66	\$ 30,000.00
101-441-943.000	EQUIPMENT FUND	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
101-441-956.000	GENERAL EXPENSES	\$ 3,261.56	\$ 1,000.00	\$ 1,478.11	\$ 5,500.00
101-441-985.000	EQUIPMENT	\$ 851.83	\$ 3,500.00	\$ 1,208.00	\$ 2,500.00
TOTAL DEPT OF PUBLIC WORKS		\$ 174,832.39	\$ 147,100.00	\$ 143,960.23	\$ 247,053.00
Dept 447 - ENGINEERING					
101-447-817.001	ENGINEERING FEES	\$ -	\$ 20,000.00	\$ 217.50	\$ 20,000.00
Dept 448 - STREET LIGHTING					
101-448-926.000	STREET LIGHTING	\$ 49,329.69	\$ 46,000.00	\$ 35,595.11	\$ 50,000.00
Dept 528 - SANITATION					
101-528-809.000	SOLID WASTE	\$ 239,372.85	\$ 200,000.00	\$ 186,286.00	\$ 251,000.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
Dept 567 - CEMETERY					
101-567-706.000	GENERAL WAGES	\$ 125.10	\$ 5,000.00	\$ 927.00	\$ 15,182.00
101-567-715.000	PAYROLL TAXES	\$ 1,669.11	\$ 1,400.00	\$ 639.00	\$ 1,162.00
101-567-718.000	RETIREMENT EXPENSE	\$ 567.20	\$ 100.00	\$ 279.00	\$ -
101-567-720.000	EMPLOYEE INSURANCE	\$ 266.17	\$ 1,500.00	\$ 88.00	\$ -
101-567-721.000	WORKMANS COMPENSATION	\$ 773.72	\$ 650.00	\$ 207.00	\$ -
101-567-837.000	GRAVE OPENINGS -SALARIES	\$ 7,013.82	\$ 7,000.00	\$ 2,063.00	\$ -
101-567-838.000	FOUNDATIONS - SALARIES	\$ 4,309.85	\$ 3,000.00	\$ 590.00	\$ -
101-567-838.002	FOUNDATIONS	\$ 2,311.00	\$ 2,500.00	\$ 6,353.00	\$ 8,000.00
101-567-930.000	REPAIRS & MAINTENANCE	\$ 30,432.48	\$ 28,000.00	\$ 20,651.00	\$ 27,500.00
101-567-930.001	REPAIRS & MAINT. SALARIES	\$ 10,159.81	\$ 7,000.00	\$ 4,636.00	\$ -
101-567-930.002	EQUIPMENT FUND	\$ 6,000.00	\$ 6,000.00	\$ 572.00	\$ 6,000.00
101-567-956.000	GENERAL EXPENSES	\$ 1,842.47	\$ 3,000.00	\$ 9,678.00	\$ 9,500.00
101-567-962.000	SNOW REMOVAL - SALARIES	\$ 482.25	\$ 800.00	\$ 228.00	\$ -
TOTAL CEMETERY		\$ 65,952.98	\$ 65,950.00	\$ 46,911.00	\$ 67,344.00
Dept 701 - PLANNING/ZONING					
101-701-817.000	CONSULTANTS FEES	\$ 39,774.69	\$ 25,200.00	\$ 37,806.43	\$ 25,200.00
Dept 703 - CDBG					
101-703-817.010	CDBG-SENIOR CITIZEN	\$ 1,448.40	\$ 2,000.00	\$ 5,161.37	\$ 8,000.00
101-703.817.011	CDBG IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 43,000.00
TOTAL CDBG					\$ 51,000.00
Dept 751 - PARKS					
101-751-703.000	PARKS - SALARIES	\$ 9,142.84	\$ 7,000.00	\$ 6,805.35	\$ 15,182.00
101-751-715.000	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 1,162.00
101-751-932.001	PARKS	\$ 28,625.57	\$ 30,000.00	\$ 11,778.02	\$ 70,000.00
101-751-811.000	TREE PROGRAM	\$ 6,500.00	\$ 7,000.00	\$ 680.00	\$ 5,000.00
TOTAL PARKS					\$ 91,344.00
Dept 900 - CAPITAL OUTLAY					
101-900-985.000	EQUIPMENT	\$ 6,651.52	\$ 3,000.00	\$ 1,306.54	\$ 2,000.00
Dept 905 - DEBT SERVICE					
101-905-991.000	PRINCIPAL PAYMENTS	\$ 56,336.49	\$ 49,500.00	\$ 39,485.44	\$ 14,500.00
101-905-995.000	INTEREST ON PAYMENTS	\$ 3,805.97	\$ 5,700.00	\$ 1,111.80	\$ 1,076.00
TOTAL DEBT SERVICE					\$ 15,576.00
Dept 965 - OPERATING TRANSFERS					
101-965-999.001	CONT. TO MAJOR STREETS				\$ 50,000.00
101-965-999.002	CONT. TO LOCAL STREETS	\$ 140,000.00	\$ 100,000.00	\$ -	\$ 150,000.00
101-965-999.005	CONT. TO SPEC. ASSESS. FUNDS	\$ 13,107.64	\$ 65,000.00	\$ -	\$ -
TOTAL OPERATING TRANSFERS					\$ 200,000.00
ESTIMATED REVENUES - FUND 101		\$ 2,518,000.11	\$ 2,325,278.00	\$ 2,026,728.37	\$ 2,616,212.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
APPROPRIATIONS - FUND 101		\$ 2,251,723.32	\$ 2,325,278.00	\$ 1,777,542.13	\$ 2,597,332.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		\$ 266,276.79	\$ -	\$ 249,186.24	\$ 18,880.00
Fund 202 - MAJOR STREET FUND					
ESTIMATED REVENUES					
202-000-556.000	GRANTS	\$ -	\$ -	\$ -	\$ -
202-000-546.000	ACT 51 FUNDS MAJOR	\$ 314,791.54	\$ 295,000.00	\$ 223,567.92	\$ 338,244.00
202-000-665.000	INTEREST ON INVESTMENTS	\$ 132.40	\$ 3,200.00	\$ 63.65	\$ 500.00
202-000-671.000	GENERAL REVENUE (MAJOR)	\$ -	\$ -	\$ -	\$ -
202-000-699.001	CONTRIBUTION FROM GENERAL FUND				\$ 190,320.00
202-000-699.999	APPROPRIATED FUNDBALANCE - MAJOR				\$ 270,000.00
TOTAL ESTIMATED REVENUES		\$ 314,923.94	\$ 298,200.00	\$ 223,631.57	\$ 799,064.00
APPROPRIATIONS					
202-000-703.000	DPW DIRECTOR				\$ 15,500.00
202-000-706.000	GENERAL WAGES	\$ 18.00	\$ 3,500.00	\$ 6,122.70	\$ 30,000.00
202-000-715.000	PAYROLL TAXES	\$ 993.17	\$ 2,000.00	\$ 1,289.54	\$ 3,481.00
202-000-718.000	RETIREMENT EXPENSES	\$ 292.24	\$ 500.00	\$ 973.55	\$ 2,740.00
202-000-720.000	EMPLOYEE INSURANCE	\$ 154.82	\$ 8,250.00	\$ 123.10	\$ 6,343.00
202-000-721.000	WORKMANS COMPENSATION	\$ 965.01	\$ 1,500.00	\$ 717.97	\$ 3,000.00
202-000-807.000	AUDIT FEES	\$ 1,300.00	\$ 1,300.00	\$ 2,900.00	\$ 2,500.00
202-000-817.001	ENGINEERING FEES	\$ 21,779.37	\$ 28,550.00	\$ 10,588.75	\$ 30,000.00
202-000-930.000	REPAIRS & MAINTENANCE	\$ 135,095.98	\$ 128,000.00	\$ 15,427.13	\$ 580,000.00
202-000-930.001	REPAIRS & MAINT. SALARIES	\$ 7,103.09	\$ 8,500.00	\$ 7,452.57	\$ -
202-000-930.002	RENTAL EXPENSE	\$ -	\$ -	\$ -	\$ -
202-000-931.000	ROAD SIDE PARKS- SALARIES	\$ -	\$ -	\$ -	\$ -
202-000-931.001	ROAD MAINTENANCE	\$ -	\$ -	\$ -	\$ -
202-000-934.000	TRAFFIC SERVICES-SALARIES	\$ 271.20	\$ 1,800.00	\$ 1,132.39	\$ -
202-000-934.001	TRAFFIC SERVICES	\$ 6,364.29	\$ 8,000.00	\$ 12,626.66	\$ 15,000.00
202-000-956.000	GENERAL EXPENSES	\$ 1,329.00	\$ 300.00	\$ 536.84	\$ 500.00
202-000-962.000	SNOW REMOVAL - SALARIES	\$ 5,747.79	\$ 8,000.00	\$ 2,123.25	\$ -
202-000-962.001	SNOW REMOVAL	\$ 13,769.22	\$ 18,000.00	\$ 19,742.11	\$ 30,000.00
202-000-970.003	STREET GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -
202-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ -	\$ -	\$ -	\$ -
202-000-995.000	INTEREST	\$ -	\$ -	\$ -	\$ -
202-000-998.000	PAYING AGENT FEES	\$ -	\$ -	\$ -	\$ -
202-000-999.002	CONT. TO LOCAL STREETS	\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00
TOTAL APPROPRIATIONS		\$ 275,183.18	\$ 298,200.00	\$ 81,756.56	\$ 799,064.00
NET OF REVENUES/APPROPRIATIONS		\$ 39,740.76	\$ -	\$ (81,756.56)	\$ (799,064.00)
ESTIMATED REVENUES - FUND 202		\$ 314,923.94	\$ 298,200.00	\$ 223,631.57	\$ 799,064.00
APPROPRIATIONS - FUND 202		\$ 275,183.18	\$ 298,200.00	\$ 81,756.56	\$ 799,064.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		\$ 39,740.76	\$ -	\$ (81,756.56)	\$ -

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
Fund 203 - LOCAL STREET FUND					
ESTIMATED REVENUES					
203-000-546.000	ACT 51 FUNDS LOCAL	\$ 128,566.91	\$ 110,000.00	\$ 91,128.15	\$ 138,156.00
203-000-556.000	GRANTS				\$ -
203-000-665.000	INTEREST ON INVESTMENTS	\$ 651.66	\$ 6,400.00	\$ 314.58	\$ 500.00
203-000-699.001	CONTRIBUTION FROM GENERAL FUND	\$ 140,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00
203-000-699.002	CONTRIBUTION FROM MAJOR ST. FD	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
203-000-699.999	APPROPRIATED FUNDBALANCE - LOCAL		\$ -	\$ -	\$ 190,000.00
TOTAL ESTIMATED REVENUES		\$ 349,218.57	\$ 296,400.00	\$ 271,442.73	\$ 558,656.00
APPROPRIATIONS					
203-000-703.000	DPW DIRECTOR				\$ 15,500.00
203-000-706.000	GENERAL WAGES	\$ -	\$ 3,850.00	\$ 6,122.47	\$ 30,000.00
203-000-715.000	PAYROLL TAXES	\$ 1,640.22	\$ 2,100.00	\$ 2,080.70	\$ 3,481.00
203-000-718.000	RETIREMENT EXPENSES	\$ 622.38	\$ 400.00	\$ 1,449.75	\$ 2,740.00
203-000-720.000	EMPLOYEE INSURANCE	\$ 285.29	\$ 8,250.00	\$ 174.44	\$ 6,343.00
203-000-721.000	WORKMANS COMPENSATION	\$ 1,763.22	\$ 2,000.00	\$ 1,208.93	\$ 3,000.00
203-000-807.000	AUDIT FEES	\$ 1,300.00	\$ 1,300.00	\$ 2,900.00	\$ 2,500.00
203-000-817.000	ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -
203-000-930.000	REPAIRS & MAINTENANCE	\$ 131,009.65	\$ 72,000.00	\$ 81,421.32	\$ 170,000.00
203-000-930.001	REPAIRS & MAINT. SALARIES	\$ 10,323.22	\$ 9,000.00	\$ 8,209.44	\$ -
203-000-930.002	RENTAL EXPENSE	\$ -	\$ -	\$ -	\$ -
203-000-931.001	REPAIRS & MAINT. SALARIES	\$ -	\$ -	\$ -	\$ -
203-000-934.000	TRAFFIC SERVICES-SALARIES	\$ 506.90	\$ 1,000.00	\$ 779.42	\$ -
203-000-934.001	TRAFFIC SERVICES	\$ 2,181.20	\$ 6,000.00	\$ 4,147.20	\$ 6,000.00
203-000-956.000	GENERAL EXPENSES	\$ 1,240.00	\$ 100.00	\$ -	\$ 100.00
203-000-962.000	SNOW REMOVAL - SALARIES	\$ 10,898.97	\$ 11,000.00	\$ 12,262.50	\$ -
203-000-962.001	SNOW REMOVAL	\$ 13,769.19	\$ 17,000.00	\$ 3,671.97	\$ 5,000.00
203-000-985.000	EQUIPMENT	\$ -	\$ 10,000.00	\$ 4,408.61	\$ 8,000.00
203-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ 148,800.00	\$ 138,400.00	\$ 124,200.00	\$ 300,492.00
203-000-995.000	INTEREST	\$ 10,573.50	\$ 13,750.00	\$ 3,780.00	\$ 5,000.00
203-000-998.000	PAYING AGENT FEES	\$ 250.00	\$ 250.00	\$ 500.00	\$ 500.00
TOTAL APPROPRIATIONS		\$ 335,163.74	\$ 296,400.00	\$ 257,316.75	\$ 558,656.00
NET OF REVENUES/APPROPRIATIONS		\$ 14,054.83	\$ -	\$ 14,125.98	\$ -
ESTIMATED REVENUES - FUND 203		\$ 349,218.57	\$ 296,400.00	\$ 271,442.73	\$ 558,656.00
APPROPRIATIONS - FUND 203		\$ 335,163.74	\$ 296,400.00	\$ 257,316.75	\$ 558,656.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		\$ 14,054.83	\$ -	\$ 14,125.98	\$ -
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY					
ESTIMATED REVENUES					
248-000-402.000	TIF CAPTURE	\$ 84,610.16	\$ 84,000.00	\$ 83,611.64	\$ 85,000.00
248-000-665.000	INTEREST ON INVESTMENTS	\$ -	\$ 100.00	\$ -	\$ -
248-000-651.000	GENERAL REVENUE	\$ 6,384.61	\$ -	\$ -	\$ 1,500.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
248-000-675.000	DONATIONS & SPONSORSHIPS	\$ 1,350.00	\$ -	\$ -	\$ -
		\$ 92,344.77	\$ 84,100.00	\$ 83,611.64	\$ 86,500.00
TOTAL ESTIMATED REVENUES		\$ 92,344.77	\$ 84,100.00	\$ 83,611.64	\$ 86,500.00
APPROPRIATIONS					
248-000-706.000	GENERAL WAGES	\$ 7,898.27	\$ 8,000.00	\$ 8,028.76	\$ 8,000.00
248-000-715.000	PAYROLL TAXES	\$ 604.10	\$ 600.00	\$ 611.51	\$ 600.00
248-000-817.000	CONSULTANTS FEES	\$ -	\$ 2,325.00	\$ -	\$ 3,500.00
248-000-881.003	EVENTS	\$ 9,262.80	\$ 8,750.00	\$ 5,321.43	\$ 15,000.00
248-000-881.009	MARKETING	\$ 2,233.58	\$ 1,000.00	\$ 1,428.52	\$ 1,700.00
248-000-956.000	GENERAL EXPENSES	\$ 3,023.69	\$ 10,000.00	\$ 2,761.80	\$ 3,700.00
248-000-974.003	CAPITAL PROJECT	\$ 4,070.00	\$ 20,000.00	\$ 2,500.00	\$ 20,000.00
248-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ 21,218.54	\$ 20,200.00	\$ 16,355.16	\$ 22,500.00
248-000-995.000	INTEREST	\$ 2,733.46	\$ 3,225.00	\$ 1,608.84	\$ 1,500.00
248-000-999.012	ADMIN. FEES TO GENERAL FUND	\$ 5,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
		\$ 56,057.70	\$ 84,100.00	\$ 38,885.04	\$ 86,500.00
TOTAL APPROPRIATIONS		\$ 56,057.70	\$ 84,100.00	\$ 38,885.04	\$ 86,500.00
NET OF REVENUES/APPROPRIATIONS		\$ 36,287.07	\$ -	\$ 44,726.60	\$ 0.00
ESTIMATED REVENUES - FUND 248					
ESTIMATED REVENUES - FUND 248		\$ 92,344.77	\$ 84,100.00	\$ 83,611.64	\$ 86,500.00
APPROPRIATIONS - FUND 248		\$ 56,057.70	\$ 84,100.00	\$ 38,885.04	\$ 86,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 248		\$ 36,287.07	\$ -	\$ 44,726.60	\$ 0.00
Fund 590 - SEWER FUND					
ESTIMATED REVENUES					
590-000-539.000	GRANT REVENUES - STATE	\$ -	\$ -	\$ -	\$ -
590-000-607.000	TAP-IN FEES	\$ 40,086.30	\$ 45,000.00	\$ 54,720.00	\$ 41,000.00
590-000-607.001	SEWER CONNECTION CHARGES	\$ 50.00	\$ 15,000.00	\$ 499.70	\$ 12,970.00
590-000-642.000	USAGE FEES	\$ 820,355.49	\$ 780,000.00	\$ 618,864.77	\$ 789,477.00
590-000-662.001	PENALTY ON USAGE FEES	\$ -	\$ -	\$ -	\$ -
590-000-665.000	INTEREST ON INVESTMENTS	\$ 615.03	\$ 5,700.00	\$ 296.16	\$ 500.00
		\$ 861,106.82	\$ 845,700.00	\$ 674,380.63	\$ 843,947.00
TOTAL ESTIMATED REVENUES		\$ 861,106.82	\$ 845,700.00	\$ 674,380.63	\$ 843,947.00
APPROPRIATIONS					
590-000-703.000	DPW DIRECTOR				\$ 15,500.00
590-000-712.001	PAYROLL - SEWER SALARIES	\$ 509.43	\$ 15,000.00	\$ 6,365.89	\$ 43,886.00
590-000-715.000	PAYROLL TAXES	\$ 431.11	\$ 1,000.00	\$ 984.73	\$ 4,543.00
590-000-718.000	RETIREMENT EXPENSES	\$ 74.85	\$ 500.00	\$ 684.15	\$ 3,250.00
590-000-720.000	EMPLOYEE INSURANCE	\$ 65.51	\$ 8,250.00	\$ 81.06	\$ 12,685.00
590-000-721.000	WORKMANS COMPENSATION	\$ 122.42	\$ 500.00	\$ 171.67	\$ 3,000.00
590-000-790.000	COVID19 - SEWER	\$ -	\$ -	\$ -	\$ -
590-000-801.000	COUNTY SEWER CHARGE	\$ 449,374.92	\$ 450,000.00	\$ 344,530.44	\$ 465,417.00
590-000-807.000	AUDIT FEES	\$ 2,200.00	\$ 2,500.00	\$ 2,900.00	\$ 2,900.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
590-000-853.000	TELEPHONE	\$ -	\$ 250.00	\$ -	\$ 250.00
590-000-919.000	INSURANCE	\$ 2,126.00	\$ 5,550.00	\$ -	\$ 6,000.00
590-000-921.000	ELECTRICITY & HEAT	\$ 3,300.07	\$ 4,500.00	\$ 3,774.53	\$ 4,500.00
590-000-930.000	REPAIRS & MAINTENANCE	\$ 20,756.35	\$ 25,000.00	\$ 16,494.73	\$ 66,000.00
590-000-930.001	REPAIRS & MAINT. SALARIES	\$ 5,193.12	\$ 8,000.00	\$ 6,586.74	\$ -
590-000-930.002	EQUIPMENT FUND	\$ 10,000.00	\$ 20,000.00	\$ -	\$ 100,000.00
590-000-956.000	GENERAL EXPENSES	\$ -	\$ 500.00	\$ 2,489.00	\$ 2,500.00
590-000-968.000	DEPRECIATION	\$ 125,100.00	\$ -	\$ -	\$ -
590-000-972.000	CAPITAL PROJECTS	\$ -	\$ 24,150.00	\$ -	\$ 28,516.00
590-000-972.005	METER PROJECT	\$ -	\$ -	\$ 185,755.88	\$ -
590-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ -	\$ -	\$ -	\$ -
590-000-995.000	INTEREST	\$ -	\$ -	\$ -	\$ -
590-000-998.000	PAYING AGENT FEES	\$ -	\$ -	\$ -	\$ -
590-000-999.012	ADMIN. FEES TO GENERAL FUND	\$ 75,000.00	\$ 80,000.00	\$ -	\$ 85,000.00
		\$ 694,253.78	\$ 645,700.00	\$ 570,818.82	\$ 843,947.00
TOTAL APPROPRIATIONS		\$ 694,253.78	\$ 645,700.00	\$ 570,818.82	\$ 843,947.00
NET OF REVENUES/APPROPRIATIONS		\$ 166,853.04	\$ 200,000.00	\$ 103,561.81	\$ -
ESTIMATED REVENUES - FUND 590		\$ 861,106.82	\$ 845,700.00	\$ 674,380.63	\$ 843,947.00
APPROPRIATIONS - FUND 590		\$ 694,253.78	\$ 645,700.00	\$ 570,818.82	\$ 843,947.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		\$ 166,853.04	\$ 200,000.00	\$ 103,561.81	\$ -
Fund 591 - WATER FUND					
ESTIMATED REVENUES					
591-000-607.000	TAP-IN FEES	\$ 39,000.00	\$ 45,000.00	\$ 51,000.00	\$ 33,600.00
591-000-642.001	WATER SALES	\$ 614,008.87	\$ 580,000.00	\$ 427,059.78	\$ 609,000.00
591-000-662.000	PENALTIES	\$ 7,967.21	\$ 10,000.00	\$ 5,630.95	\$ 8,100.00
591-000-665.000	INTEREST ON INVESTMENTS	\$ 1,015.74	\$ 13,600.00	\$ 489.57	\$ 750.00
591-000-667.001	HYDRANT RENTAL	\$ -	\$ 7,900.00	\$ -	\$ 7,600.00
591-000-671.000	GENERAL REVENUE	\$ 450.00	\$ 4,800.00	\$ 11,318.84	\$ 2,800.00
591-000-699.999	APPROPRIATED FUNDBALANCE	\$ -	\$ -	\$ -	\$ 266,000.00
		\$ 662,441.82	\$ 661,300.00	\$ 495,499.14	\$ 927,850.00
TOTAL ESTIMATED REVENUES		\$ 662,441.82	\$ 661,300.00	\$ 495,499.14	\$ 927,850.00
APPROPRIATIONS					
590-000-703.000	DPW DIRECTOR	\$ -	\$ -	\$ -	\$ 15,500.00
591-000-712.003	GENERAL WAGES	\$ -	\$ 13,000.00	\$ 6,122.43	\$ 49,500.00
591-000-715.000	PAYROLL TAXES	\$ 4,322.63	\$ 6,500.00	\$ 3,012.86	\$ 4,950.00
591-000-718.000	RETIREMENT EXPENSES	\$ 387.03	\$ 1,000.00	\$ 1,403.44	\$ 3,715.00
591-000-720.000	EMPLOYEE INSURANCE	\$ 400.13	\$ 8,250.00	\$ 218.36	\$ 12,685.00
591-000-721.000	WORKMANS COMPENSATION	\$ 2,427.62	\$ 3,500.00	\$ 1,290.30	\$ 2,500.00
591-000-730.000	POSTAGE	\$ 1,107.67	\$ 1,000.00	\$ 763.95	\$ 1,200.00
591-000-757.000	WATER METERS PURCHASED	\$ 24,005.60	\$ 30,000.00	\$ (70.00)	\$ 3,500.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
591-000-775.000	SUPPLIES	\$ 8,477.82	\$ 7,500.00	\$ 10,541.24	\$ 15,000.00
591-000-787.000	WATER TREATMENT SUPPLIES	\$ 10,586.70	\$ 12,000.00	\$ 7,776.50	\$ 9,000.00
591-000-790.000	COVID19 - WATER	\$ -	\$ -	\$ -	\$ -
591-000-807.000	AUDIT FEES	\$ 2,200.00	\$ 2,500.00	\$ 2,900.00	\$ 2,900.00
591-000-817.000	CONSULTANTS FEES	\$ 93.99	\$ 15,500.00	\$ 6,672.50	\$ 100,000.00
591-000-826.000	LEGAL FEES	\$ -	\$ 1,450.00	\$ -	\$ 1,200.00
591-000-853.000	TELEPHONE	\$ 805.33	\$ 1,800.00	\$ 592.07	\$ 2,000.00
591-000-855.000	TRAINING	\$ 1,149.00	\$ 2,500.00	\$ 1,330.00	\$ 1,200.00
591-000-919.000	INSURANCE	\$ 6,066.00	\$ 7,000.00	\$ -	\$ 7,000.00
591-000-921.000	ELECTRICITY & HEAT	\$ 31,253.89	\$ 35,000.00	\$ 30,520.16	\$ 37,500.00
591-000-930.000	REPAIRS & MAINTENANCE	\$ 68,026.12	\$ 45,000.00	\$ 125,977.17	\$ 418,937.00
591-000-930.001	REPAIRS & MAINT. SALARIES	\$ 56,304.26	\$ 60,000.00	\$ 30,812.45	\$ -
591-000-930.002	EQUIPMENT FUND	\$ 34,000.00	\$ 35,000.00	\$ -	\$ 35,000.00
591-000-930.007	MAIN CONSTRUCT & REPAIR-WAGES	\$ 641.48	\$ 5,000.00	\$ 2,668.02	\$ -
591-000-930.008	WATER TESTS & LICENSE	\$ 4,936.12	\$ 9,000.00	\$ 7,887.78	\$ 10,000.00
591-000-956.000	GENERAL EXPENSES	\$ 977.06	\$ 500.00	\$ 30,180.33	\$ 1,000.00
591-000-968.000	DEPRECIATION	\$ 184,512.00	\$ -	\$ -	\$ -
591-000-972.005	METER PROJECT	\$ -	\$ -	\$ 195,917.92	\$ -
591-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ -	\$ 150,000.00	\$ -	\$ 100,000.00
591-000-995.000	INTEREST	\$ 24,326.50	\$ 27,800.00	\$ 10,301.25	\$ 8,063.00
591-000-998.000	PAYING AGENT FEES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
591-000-999.012	ADMIN. FEES TO GENERAL FUND	\$ 75,000.00	\$ 80,000.00	\$ -	\$ 85,000.00
		\$ 542,506.95	\$ 561,300.00	\$ 477,318.73	\$ 927,850.00
TOTAL APPROPRIATIONS		\$ 542,506.95	\$ 561,300.00	\$ 477,318.73	\$ 927,850.00
NET OF REVENUES/APPROPRIATIONS - 556 - GENERAL WATER		\$ 119,934.87	\$ 100,000.00	\$ 18,180.41	\$ -
ESTIMATED REVENUES - FUND 591		\$ 662,441.82	\$ 661,300.00	\$ 495,499.14	\$ 927,850.00
APPROPRIATIONS - FUND 591		\$ 542,506.95	\$ 561,300.00	\$ 477,318.73	\$ 927,850.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		\$ 119,934.87	\$ 100,000.00	\$ 18,180.41	\$ -
Fund 641 - EQUIPMENT FUND					
ESTIMATED REVENUES					
641-000-665.000	INTEREST ON INVESTMENTS	\$ 17.45	\$ 300.00	\$ 8.56	\$ 100.00
641-000-676.001	EQUIPMENT - GENERAL	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
641-000-676.002	EQUIPMENT - WATER	\$ 34,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00
641-000-676.006	EQUIPMENT - SEWER	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00	\$ 100,000.00
641-000-676.007	EQUIPMENT - CEMETERY	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
641-000-676.008	EQUIPMENT - POLICE	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
641-000-676.009	EQUIPMENT - FIRE	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
641-000-676.010	EQUIPMENT - DPW	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
641-000-699.999	APPROPRIATED FUNDBALANCE	\$ -	\$ -	\$ -	\$ 146,400.00
		\$ 67,517.45	\$ 81,800.00	\$ 81,508.56	\$ 300,000.00

BUDGET REPORT FOR CITY OF LINDEN

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 ACTIVITY THRU 05/30/2022	2022-23 REQUESTED BUDGET
TOTAL ESTIMATED REVENUES		\$ 67,517.45	\$ 81,800.00	\$ 81,508.56	\$ 300,000.00
APPROPRIATIONS					
641-000-715.000	PAYROLL TAXES	\$ 681.99	\$ 550.00	\$ 359.40	\$ -
641-000-718.000	RETIREMENT EXPENSES	\$ 141.54	\$ 50.00	\$ 201.91	\$ -
641-000-720.000	EMPLOYEE INSURANCE	\$ 73.78	\$ -	\$ 23.77	\$ -
641-000-721.000	WORKMANS COMPENSATION	\$ 357.08	\$ -	\$ 160.51	\$ -
641-000-751.000	GASOLINE	\$ 6,496.16	\$ 8,000.00	\$ 8,927.76	\$ -
641-000-913.000	FLEET INSURANCE	\$ -	\$ -	\$ -	\$ -
641-000-930.000	REP& MAINT-DPW/WATER/SEWER/CEM	\$ 1,438.59	\$ 16,200.00	\$ 6,952.86	\$ -
641-000-930.001	REPAIRS & MAINT. SALARIES	\$ 8,994.63	\$ 7,000.00	\$ 4,721.22	\$ -
641-000-930.004	REPAIRS AND MAINT-POLICE	\$ -	\$ -	\$ -	\$ -
641-000-930.005	REPAIRS AND MAINT-FIRE	\$ -	\$ -	\$ -	\$ -
641-000-968.000	DEPRECIATION	\$ 41,016.46	\$ -	\$ -	\$ -
641-000-974.000	CAPITAL OUT-DPW/WATER/SEWER/CEM	\$ -	\$ -	\$ 38,765.00	\$ 300,000.00
641-000-974.001	CAPITAL OUTLAY - POLICE	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
641-000-974.002	CAPITAL OUTLAY	\$ -	\$ -	\$ 6,610.00	\$ -
641-000-991.000	PRINCIPAL PAYMENTS ON DEBT	\$ -	\$ -	\$ -	\$ -
641-000-995.000	INTEREST	\$ 1,835.00	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 61,035.23	\$ 81,800.00	\$ 116,722.43	\$ 300,000.00
NET OF REVENUES/APPROPRIATIONS		\$ 6,482.22	\$ -	\$ (35,213.87)	\$ -
ESTIMATED REVENUES - FUND 641		\$ 67,517.45	\$ 81,800.00	\$ 81,508.56	\$ 300,000.00
APPROPRIATIONS - FUND 641		\$ 61,035.23	\$ 81,800.00	\$ 116,722.43	\$ 300,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 641		\$ 6,482.22	\$ -	\$ (35,213.87)	\$ -

CITY OF LINDEN
Schedule of Outstanding Debt
FY 2022/2023

2014 Special Assessment Bonds
Saddlebrook Farms

<u>Interest Rate</u>	<u>Date of Maturity</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2.35%	11/1/2022	\$	50,000	\$	11,660	\$	61,660
2.50%	11/1/2023		50,000		10,447		60,447
2.65%	11/1/2024		50,000		9,160		59,160
2.80%	11/1/2025		55,000		7,728		62,728
3.00%	11/1/2026		55,000		6,133		61,133
3.10%	11/1/2027		55,000		4,455		59,455
3.25%	11/1/2028		55,000		2,708		57,708
3.30%	11/1/2029		55,000		907		55,907
		\$	<u>425,000</u>	\$	<u>53,198</u>	\$	<u>478,198</u>

2014 Street Lighting Loan

<u>Interest Rate</u>	<u>Date of Maturity</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
3.30%	11/1/2022	\$	14,500	\$	1,076	\$	15,576
3.30%	11/1/2023		14,500		598		15,098
3.30%	11/1/2024		7,250		120		7,370
		\$	<u>36,250</u>	\$	<u>1,794</u>	\$	<u>38,044</u>

2017 Fire Truck Loan

<u>Interest Rate</u>	<u>Date of Maturity</u>		<u>Principal Amount</u>		<u>Interest Payable</u>		<u>Total Obligation</u>
3.14%	11/30/2022	\$	14,198	\$	975	\$	15,173
3.14%	11/30/2023		14,649		524		15,173
3.14%	11/30/2024		7,494		88		7,582
		\$	<u>36,341</u>	\$	<u>1,587</u>	\$	<u>37,928</u>

CITY OF LINDEN
Schedule of Outstanding Debt
FY 2022/2023

2007 Capital Improvement Bonds
Tenth Street Water City Share

<u>Interest Rate</u>	<u>Date of Maturity</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
5.00%	5/01/2023	\$	45,000	\$	12,250	\$	57,250
5.00%	5/01/2024		45,000		10,000		55,000
5.00%	5/01/2025		50,000		7,750		57,750
5.00%	5/01/2026		50,000		5,250		55,250
5.00%	5/01/2027		55,000		2,750		57,750
		\$	<u>245,000</u>	\$	<u>38,000</u>	\$	<u>283,000</u>

2015 Water GO Refunding Bonds

<u>Interest Rate</u>	<u>Date of Maturity</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2.50%	5/01/2023	\$	100,000	\$	8,826	\$	108,826
2.75%	5/01/2024		110,000		6,324		116,324
3.00%	5/01/2025		110,000		3,300		113,300
		\$	<u>320,000</u>	\$	<u>18,450</u>	\$	<u>338,450</u>

114 Walmar Street
Installment Loan - DDA

	<u>Date of Maturity</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
	2023	\$	22,413	\$	1,539	\$	23,952
	2024		23,126		826		23,952
	2025		11,836		140		11,976
		\$	<u>57,375</u>	\$	<u>2,505</u>	\$	<u>59,880</u>