



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1712_fbi_2017.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
Charles		Washington, Jr.	12/31/2018	

Chief Administrative Officer

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Chief Financial Officer

David		Crescenzi		salemcf@cityofsalemnj.gov
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Municipal Clerk

Tierra	M	Jennings		cityclerk@cityofsalemnj.gov
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Registered Municipal Accountant

Fred	S	Caltabiano		fcaltabiano@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vaughn		Groce	12/31/2017	
Charles		Hassler	12/31/2017	
Horace		Johnson	12/31/2018	
Earl		Gage	12/31/2018	
Karen		Roots	12/31/2019	
Lydia		Thompson	12/31/2019	
Ruth		Carter	12/31/2020	
Sharon		Kellum	12/31/2020	

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	3.489	\$4,324,248.86	51.23%	\$1,595.87	Municipal Purpose Tax	ACTUAL	\$4,599,334.58
Municipal Library	0.040	\$49,832.02	0.59%	\$18.30	Municipal Library	ACTUAL	\$49,865.80
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	1.995	\$2,473,242.00	29.30%	\$912.51	Local School District	ESTIMATED	\$2,522,706.84
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.262	\$1,564,313.90	18.53%	\$577.24	County Purposes	ESTIMATED	\$1,595,600.18
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.024	\$29,935.41	0.35%	\$10.98	County Open Space	ESTIMATED	\$30,534.12
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	6.810	\$8,441,572.19	100.00%	\$3,114.89	Total ESTIMATED amount to be raised by taxes		\$8,798,041.52
Total Taxable Valuation as of October 1, 2016 <u>\$123,956,510.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,070,097.90</u>		
Current Year Average Residential Assessment <u>\$45,740.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,147,352.20</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$4,148,841.14</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$7,226,095.44</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,571,946.08</u>		
3.489	3.710	6.33%			Total Amount to be Raised by Taxes <u>\$8,798,041.52</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>82.13%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
\$4,324,248.86	\$4,599,334.58	6.36%	\$275,085.72		<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>6,925,769.53</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>8,475,936.47</u>		
\$1,595.87	\$1,696.95	6.33%	\$101.09		% of Taxes Collected, CY 2016 <u>81.71%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$610,185.26</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	95.45%	\$190,908.00	\$200,000.00	\$390,908.00	\$190,000.00		\$200,908.00					
08	Local Revenue	-3.00%	(\$109,494.80)	\$3,650,299.80	\$3,540,805.00	\$202,901.00		\$3,337,904.00					
09	State Aid (without offsetting appropriation)	-6.71%	(\$169,500.00)	\$2,525,939.00	\$2,356,439.00	\$2,356,439.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	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	-3.73%	(\$3,183.00)	\$85,246.00	\$82,063.00	\$82,063.00							
10	Public and Private Revenue	67.14%	\$8,628.77	\$12,852.41	\$21,481.18	\$21,481.18							
08	Other Special Items	63.06%	\$248,771.42	\$394,485.30	\$643,256.72	\$643,256.72							
15	Receipts from Delinquent Taxes	-24.21%	(\$183,353.36)	\$757,310.36	\$573,957.00	\$573,957.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	11.71%	\$482,300.33	\$4,117,034.25	\$4,599,334.58	\$4,599,334.58							
07	Minimum Library Tax	0.07%	\$33.78	\$49,832.02	\$49,865.80	\$49,865.80							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	3.94%	\$465,111.14	\$11,792,999.14	\$12,258,110.28	\$8,719,298.28	\$0.00	\$3,538,812.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	10.00	-7.03%	(\$45,436.00)	\$646,417.00	\$600,981.00	\$600,981.00								
21	Land-Use Administration	0.00	1.00	-9.33%	(\$1,800.00)	\$19,300.00	\$17,500.00	\$17,500.00								
22	Uniform Construction Code	1.00	0.00	-3.73%	(\$4,481.00)	\$120,100.00	\$115,619.00	\$115,619.00								
23	Insurance	0.00	0.00	2.23%	\$36,290.00	\$1,625,515.00	\$1,661,805.00	\$1,661,805.00								
25	Public Safety	22.00	15.00	3.72%	\$66,000.00	\$1,775,200.00	\$1,841,200.00	\$1,841,200.00								
26	Public Works	7.00	0.00	-7.45%	(\$50,651.00)	\$679,575.00	\$628,924.00	\$628,924.00								
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$22,950.00	\$22,950.00	\$22,950.00								
28	Parks and Recreation	0.00	0.00	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
29	Education (including Library)	0.00	0.00	-13.71%	(\$13,986.00)	\$102,000.00	\$88,014.00	\$88,014.00								
30	Unclassified	11.00	3.00	0.35%	\$8,628.77	\$2,497,852.41	\$2,506,481.18	\$0.00	\$21,481.18	\$2,485,000.00						
31	Utilities and Bulk Purchases	0.00	0.00	0.72%	\$2,800.00	\$390,955.00	\$393,755.00	\$393,755.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$82,063.00	\$82,063.00	\$82,063.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	-5.77%	(\$48,361.00)	\$837,910.00	\$789,549.00	\$633,737.00		\$155,812.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$129,010.00	\$129,010.00	\$129,010.00								
43	Court and Public Defender	2.00	1.00	15.57%	\$16,400.00	\$105,330.00	\$121,730.00	\$121,730.00								
44	Capital	0.00	0.00	50.00%	\$10,000.00	\$20,000.00	\$30,000.00	\$10,000.00		\$20,000.00						
45	Debt	0.00	0.00	0.01%	\$72.00	\$1,235,580.00	\$1,235,652.00	\$374,652.00		\$861,000.00						
46	Deferred Charges	0.00	0.00	18.80%	\$63,438.60	\$337,492.42	\$400,931.02	\$383,931.02		\$17,000.00						
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	19.91%	\$261,029.69	\$1,310,916.39	\$1,571,946.08	\$1,571,946.08								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	49.00	30.00	2.51%	\$299,944.06	\$11,958,166.22	\$12,258,110.28	\$8,697,817.10	\$21,481.18	\$0.00	\$3,538,812.00	\$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	201	\$2,585,600.00	2.09%	15A Public Schools	8	\$8,440,200.00	11.69%	
2 Residential	1,519	\$69,479,900.00	56.05%	15B Other Schools	4	\$1,256,300.00	1.74%	
3A/3B Farm	11	\$269,900.00	0.22%	15C Public Property	203	\$27,103,800.00	37.56%	
4A Commercial	115	\$29,729,900.00	23.98%	15D Church and Charities	68	\$19,575,100.00	27.12%	
4B Industrial	13	\$13,644,800.00	11.01%	15E Cemeteries & Graveyards	7	\$774,100.00	1.07%	
4C Apartments	12	\$5,945,900.00	4.80%	15F Other Exempt	75	\$15,020,600.00	20.81%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	0	\$2,300,510.00	1.86%					
Total	1,871	\$123,956,510.00	100.00%	Total	365	\$72,170,100.00	100.00%	
Average Ratio (%), Assessed to True Value				92.33%	Percentage of Exempt vs. Non-Exempt Properties			58.22%
Equalized Valuation, Taxable Properties				\$134,253,774.50				
Total # of property tax appeals filed in 2016				County Tax Board	75-100			
				State Tax Court	1.00			
Number of 2016 County Tax Board decisions appealed to Tax Court					0.00			
Number of pending property tax appeals in State Tax Court					1.00			
Amount paid out by municipality for tax appeals in 2016					\$205,300.44			

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	9.00	59,207.50	\$55,000.00	\$0.00	\$0.00	\$0.00	\$4,207.50
Supervisory Staff (Department Heads & Managers)	7.00	0.00	906,139.50	\$635,225.00	\$0.00	\$80,319.78	\$150,000.00	\$40,594.71
Police Officers (Including Superior Officers)	19.00	0.00	2,439,174.25	\$1,331,500.00	\$275,000.00	\$299,777.00	\$420,000.00	\$112,897.25
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	23.00	21.00	1,878,966.76	\$1,122,654.00	\$127,500.00	\$166,452.22	\$377,060.00	\$85,300.54
All Other Non-Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	49.00	30.00	5,283,488.00	\$3,144,379.00	\$402,500.00	\$546,549.00	\$947,060.00	\$243,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$12,250.00	\$134,750.00	11.00	\$12,045.45	\$132,499.95
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	13.00	\$24,470.00	\$318,110.00	13.00	\$24,000.00	\$312,000.00
Family	19.00	\$32,800.00	\$623,200.00	19.00	\$32,200.00	\$611,800.00
Employee Cost Sharing Contribution (enter as negative -)			(\$129,000.00)			(\$105,800.00)
Subtotal	43.00		\$947,060.00	43.00		\$950,499.95
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	29	\$18,360.00	\$532,440.00	28	\$18,000.00	\$504,000.00
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	29.00		\$532,440.00	28.00		\$504,000.00
GRAND TOTAL	72.00		\$1,479,500.00	71.00		\$1,454,499.95

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,960,000.00	\$1,960,000.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
Utility Fund Debt						
Water/Sewer	\$13,090,804.44	\$13,090,804.44	\$0.00			
0	\$0.00	\$0.00	\$0.00			
0	\$0.00	\$0.00	\$0.00			
0	\$0.00	\$0.00	\$0.00			
0	\$0.00	\$0.00	\$0.00			
0	\$0.00	\$0.00	\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$120,099.27	\$0.00	\$120,099.27			
Notes Outstanding	\$0.00	\$0.00	\$0.00			
Bonds Outstanding	\$2,455,000.00	\$56,495.23	\$2,398,504.77			
Loans and Other Debt	\$18,770,000.00	\$18,770,000.00	\$0.00			
Total (Current Year)	\$36,395,903.71	\$33,877,299.67	\$2,518,604.04			
Population (2010 census)	<u>5,146</u>					
Per Capita Gross Debt	<u>\$7,072.66</u>					
Per Capita Net Debt	<u>\$489.43</u>					
3 Yr. Average Property Valuation		<u>\$158,409,101.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.59%</u>				
Utility Fund - Principal			\$560,000.00	\$573,123.55	\$591,706.66	\$7,952,871.04
Utility Fund - Interest			\$301,000.00	\$290,894.97	\$274,146.57	\$1,960,846.84
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$0.00			
Bonds - Principal			\$225,000.00	\$235,000.00	\$245,000.00	\$1,750,000.00
Bonds - Interest			\$80,300.00	\$73,382.28	\$66,247.57	\$234,919.34
Loans & Other Debt - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Interest			\$69,352.00	\$0.00	\$0.00	\$0.00
Total			\$1,235,652.00	\$1,172,400.80	\$1,177,100.80	\$11,898,637.22
Total Principal			\$785,000.00	\$808,123.55	\$836,706.66	\$9,702,871.04
Total Interest			\$450,652.00	\$364,277.25	\$340,394.14	\$2,195,766.18
% of Total Current Year Budget			10.08%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental	\$160,000.00	\$165,000.00	\$170,000.00	\$18,275,000.00		
Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00		
Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00		
Total Other	\$0.00	\$0.00	\$0.00	\$0.00		
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Ba3, negative					
Year of Last Rating	2012/2016					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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