



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

1712 Salem City - County of Salem

Adopted

**Municode:** 1712

**Website:** [www.cityofsalemnj.gov](http://www.cityofsalemnj.gov)

**Filename:** 1712\_fba\_2016.xlsm

**Phone Number:**

856-935-0372

**Mailing Address:**

City of Salem

17 New Market Street

**Municipality:** Salem

**State:** NJ

**Zip:** 08079

[Email the UFB if not using Outlook](#)

**Mayor**

**First Name**

**Middle Name**

**Last Name**

**Term Expires**

**Business Email**

Charles

Washington, Jr.

12/31/2018

**Chief Administrative Officer**

David

Crescenzi

[salemcb@cityofsalemnj.gov](mailto:salemcb@cityofsalemnj.gov)

**Chief Financial Officer**

Tierra

Jennings

[tjennings@cityofsalemnj.gov](mailto:tjennings@cityofsalemnj.gov)

**Municipal Clerk**

Henry

Ludwigsen

[hludwigsen@bownanllp.com](mailto:hludwigsen@bownanllp.com)

**Registered Municipal Accountant**

**Governing Body Members**

**First Name**

**Middle Name**

**Last Name**

**Term Expires**

**Business Email**

Ruth

Carter

12/31/2016

Sharon

Kellum

12/31/2016

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



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<b>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>				
Calendar Year	Calendar Year	% of	Avg Residential	
<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	
Municipal Purpose Tax	1.920	\$4,301,154.34	49.68%	\$1,920.00
Municipal Library	0.027	\$60,908.42	0.70%	\$27.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.112	\$2,490,268.00	28.76%	\$1,112.00
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.790	\$1,769,520.62	20.44%	\$790.00
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.016	\$36,212.47	0.42%	\$16.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.865</b>	<b>\$8,658,063.85</b>	<b>100.00%</b>	<b>\$3,865.00</b>

Total Taxable Valuation as of October 1, 2015 \$215,567,834.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$100,000.00

**Prior Year to Current Year Comparison**

<b>Comparison - Municipal Purposes Tax Rate</b>		
Prior Year	Current Year	% Change (+/-)
1.920	2.006	4.48%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,301,154.34	\$4,324,248.86	0.54%	\$23,094.52

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,920.00	\$2,006.00	4.48%	\$86.00

Sheet UFB-1

<b>Current Year 2016 Budget</b>		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,324,248.86
Municipal Library	ACTUAL	\$49,832.02
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,490,268.00
Regional School District		
County Purposes	ESTIMATED	\$1,769,520.62
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$36,212.47
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$8,670,081.97</b>

Revenue Anticipated, Excluding Tax Levy	3,915,881.34
Budget Appropriations, before Reserve for Uncollected Taxes	6,979,045.83
Total Non-Municipal Tax Levy	\$4,296,001.09
Amount to be Raised by Taxes - Before RUT	\$7,359,165.58
Reserve for Uncollected Taxes (RUT)	\$1,310,916.39
Total Amount to be Raised by Taxes	\$8,670,081.97

% of Tax Collections used to Calculate RUT 84.88%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41(c)(1) 3 yr avg

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	7,202,345.45
Total Tax Levy, CY 2015	8,659,607.59
% of Taxes Collected, CY 2015	83.17%

Delinquent Taxes - December 31, 2015 \$835,157.80

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	Utility
08	Surplus	-40.00%	(\$300,000.00)	\$500,000.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00						
08	Local Revenue	-3.74%	(\$143,349.62)	\$3,835,110.62	\$3,691,361.00	\$223,357.00		\$3,468,204.00						
09	State Aid (without offsetting appropriation)	48.94%	\$830,000.00	\$1,695,939.00	\$2,525,939.00	\$2,525,939.00		\$0.00						
08	Uniform Construction Code Fees		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
<b>Special Revenue Items w/ Prior Written Consent</b>														
11	Shared Services Agreements		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
08	Additional Revenue Offset by Appropriations	-4.91%	(\$4,238.00)	\$86,301.00	\$82,063.00	\$82,063.00		\$0.00						
10	Public and Private Revenue	-94.45%	(\$218,523.29)	\$231,375.70	\$12,852.41	\$12,852.41		\$0.00						
08	Other Special Items	-39.89%	(\$267,296.55)	\$670,009.48	\$402,712.93	\$402,712.93		\$0.00						
15	Receipts from Delinquent Taxes	35.14%	\$173,935.68	\$495,021.32	\$668,957.00	\$668,957.00		\$0.00						
<b>Amount to be raised by taxation</b>														
07	Local Tax for Municipal Purposes	9.85%	\$387,810.29	\$3,936,438.57	\$4,324,248.86	\$4,324,248.86		\$0.00						
07	Minimum Library Tax	-18.19%	(\$11,076.40)	\$60,908.42	\$49,832.02	\$49,832.02		\$0.00						
54	Open Space Levy Tax		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
07	Addition to Local District School Tax		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
08	Deficit General Budget		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
	Total	3.88%	\$447,062.11	\$11,511,104.11	\$11,958,166.22	\$8,289,962.22	\$0.00	\$3,668,204.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Part-Time	% 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
20	General Government	6.00	10.00	1.67%	\$10,115.00	\$605,602.00	\$615,717.00								
21	Land Use Administration	0.00	1.00	-21.53%	(\$3,705.00)	\$17,205.00	\$13,500.00								
22	Uniform Construction Code	1.00	0.00	58.62%	\$38,100.00	\$65,000.00	\$103,100.00								
23	Insurance	0.00	0.00	4.38%	\$67,560.00	\$1,540,755.00	\$1,608,315.00								
25	Public Safety	22.00	15.00	0.87%	\$16,200.00	\$1,868,200.00	\$1,884,400.00								
26	Public Works	7.00	0.00	-6.59%	(\$43,800.00)	\$673,775.00	\$629,975.00								
27	Health and Human Services	0.00	0.00	30.25%	\$11,600.00	\$38,350.00	\$49,950.00								
28	Parks and Recreation	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
29	Education (Including Library)	0.00	0.00	16.84%	\$14,700.00	\$87,300.00	\$102,000.00								
30	Unclassified	11.00	3.00	-5.97%	(\$158,523.29)	\$2,656,375.70	\$2,497,852.41	\$0.00	\$12,852.41						
31	Utilities and Bulk Purchases	0.00	0.00	-1.26%	(\$5,100.00)	\$405,855.00	\$400,755.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$82,063.00	\$82,063.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Sanitary Expenditures	0.00	0.00	0.28%	\$2,247.00	\$810,563.00	\$812,810.00								
37	Judgments	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$129,010.00	\$129,010.00								
43	Shared Services	2.00	1.00	-1.98%	(\$2,521.00)	\$127,251.00	\$124,730.00								
44	Court and Public Defender	0.00	0.00	0.00%	\$0.00	\$20,000.00	\$20,000.00								
45	Capital	0.00	0.00	-6.58%	(\$86,999.00)	\$1,322,579.00	\$1,235,580.00								
46	Debt - Changes	0.00	0.00	-18.34%	(\$75,793.47)	\$413,285.89	\$337,492.42								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	20.16%	\$219,913.76	\$1,091,002.63	\$1,310,916.39								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	49.00	30.00	0.03%	\$3,994.00	\$11,954,172.22	\$11,958,166.22	\$8,277,109.81	\$12,852.41	\$0.00	\$3,668,204.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	219	\$5,272,300.00	2.47%
2 Residential	1,490	\$142,121,500.00	66.63%
3A/3B Farm	12	\$498,000.00	0.23%
4A Commercial	110	\$36,575,100.00	17.15%
4B Industrial	14	\$22,642,396.00	10.62%
4C Apartments	12	\$6,181,900.00	2.90%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>1,857</b>	<b>\$213,291,196.00</b>	<b>100.00%</b>

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,962,700.00	12.41%
15B Other Schools	3	\$1,075,400.00	1.12%
15C Public Property	219	\$34,632,600.00	35.94%
15D Church and Charities	62	\$15,509,196.00	16.10%
15E Cemeteries & Graveyards	7	\$824,400.00	0.86%
15F Other Exempt	80	\$32,353,045.00	33.58%
<b>Total</b>	<b>378</b>	<b>\$96,357,341.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties  
45.18%

Average Ratio (%), Assessed to True Value	150.54%
Equalized Valuation, Taxable Properties	\$141,684,068.02
Total # of property tax appeals filed in 2015	County Tax Board State Tax Court 122.00 3.00
Number of 2015 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 2015	\$98,670.41

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
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			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>

Taxes if Billed in Full  
2015 Total Tax Rate  
0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

Enter Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Enter Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Enter Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Enter Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
Harvest Point Bldg 106 Lot 3	AGF Housing	\$534,480.00	\$11,811,800.00	\$846,526.07																
Senior Village Bldg 5716 Lot 15	AGF Housing	\$16,500.00	\$5,544,445.00	\$214,296.66																
Cowen's Spa Building Bldg 131 Lot 1	Comm. Indus	\$2,725.53	\$729,200.00	\$28,183.58																
<b>Total Long Term Exemptions - Column Total</b>				968,705.53	18,088,545.00	699,006.31	<b>Total Long Term Exemptions - Column Total</b>				\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>				\$0.00	\$0.00	\$0.00
<b>Mark 'X' if Grand Total</b>				<b>X</b>			<b>Total Long Term Exemptions - GRAND TOTAL</b>				\$168,705.53	\$18,088,545.00	569,006.31	<b>Total Long Term Exemptions - GRAND TOTAL</b>				\$168,705.53	\$18,088,545.00	569,006.31



**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	895,090.95	\$622,770.00	\$0.00	\$80,683.00	\$154,729.00	\$36,908.95
Police Officers (Including Superior Officers)	19.00	0.00	2,522,508.80	\$1,374,700.00	\$275,000.00	\$351,431.00	\$420,000.00	\$101,377.80
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	2.00	1,930,143.49	\$1,191,739.00	\$127,500.00	\$154,396.00	\$375,771.00	\$80,737.49
All Other Non-Union Employees not listed above	0.00	19.00	43,176.26	\$40,108.00	\$0.00	\$0.00	\$0.00	\$3,068.26
<b>Totals</b>	<b>49.00</b>	<b>30.00</b>	<b>5,450,127.00</b>	<b>\$3,284,317.00</b>	<b>\$402,500.00</b>	<b>\$586,510.00</b>	<b>\$950,500.00</b>	<b>\$226,300.00</b>

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$12,045.45	\$132,499.95	11.00	\$11,451.00	\$125,961.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	13.00	\$24,000.00	\$312,000.03	13.00	\$22,901.77	\$297,723.01
Family	19.00	\$32,200.00	\$611,800.00	19.00	\$30,600.00	\$581,400.00
Employee Cost Sharing Contribution (enter as negative - )			(\$105,800.00)			(\$100,000.00)
Subtotal	43.00		\$950,499.98	43.00		\$905,084.01
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	28	\$18,000.00	\$504,000.09	28	\$17,030.57	\$476,855.96
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	28.00		\$504,000.09	28.00		\$476,855.96
<b>GRAND TOTAL</b>	<b>71.00</b>		<b>\$1,454,500.07</b>	<b>71.00</b>		<b>\$1,381,939.97</b>

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)?**

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

YES
YES

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NON - Union	1270.00	\$190,956.90		X	
BCWA	1508.00	\$152,303.13	X		
BCWA - Water Sewer	1004.00	\$139,312.02	X		
FOP	1136.00	\$144,785.82	X		
<b>Totals</b>	4918.00	\$627,357.87			
<b>Total Funds Reserved as of end of 2015</b>					
		\$33,350.27			
<b>Total Funds Appropriated in 2016</b>					
		\$0.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Deductions	Net Debt		Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
	Debt	Debt		Debt	Debt				
Local School Debt	\$2,195,000.00		\$2,195,000.00		\$0.00	\$547,114.23	\$559,932.19	\$573,123.55	\$8,544,577.70
Regional School Debt					\$0.00	\$322,408.11	\$306,976.04	\$290,894.97	\$2,234,993.41
Utility Fund Debt					\$0.00				
Water/Sewer	\$13,524,292.68		\$13,524,292.68		\$0.00	\$215,000.00	\$225,000.00	\$235,000.00	\$1,995,000.00
	0				\$0.00	\$86,828.46	\$80,242.57	\$73,382.28	\$301,166.91
	0				\$0.00				
	0				\$0.00				
	0				\$0.00				
<b>Municipal Purposes</b>					\$0.00				
Debt Authorized	\$146,099.27				\$146,099.27				
Notes Outstanding					\$0.00				
Bonds Outstanding	\$2,670,000.00				\$2,670,000.00				
Loans and Other Debt	\$18,925,000.00		\$18,925,000.00		\$0.00				
<b>Total (Current Year)</b>	<b>\$37,460,391.95</b>		<b>\$34,644,292.68</b>		<b>\$2,816,099.27</b>				
Population (2010 census)			5,146						
Per Capita Gross Debt			\$7,279.52						
Per Capita Net Debt			\$547.24						
3 Yr. Average Property Valuation			\$179,941,598.33						
Net Debt as % of 3 Year Avg Property Valuation			1.57%						

  

Description	Total Principal	Total Interest	% of Total Current Year Budget	Debt Not Listed Above		
				Total Guarantees - Governmental	Total Guarantees - Other	Total Capital/Equipment Leases
Total Principal	\$762,114.23	\$409,236.57	9.80%	\$155,000.00	\$160,000.00	\$165,000.00
Total Interest		\$387,218.61				
% of Total Current Year Budget		9.80%				
Total Other						

  

Bond Rating	Moody's	Standard & Poors	Fitch
	Ba3, negative		
	2012/2016		

**Mark "X" if Municipality has no bond rating**

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing of Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	County of Salem	Police Dispatch		2007	12/31/2016	\$129,010.00
<b>Receiving</b>	State of New Jersey	Uniform Construction Code		2012	12/31/2016	\$0.00



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**USER FRIENDLY BUDGET SECTION - Notes**

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