



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1712 Salem City - County of Salem Introduced ▼

Municode: 1712

Website: www.cityofsalemnj.gov

Filename: 1712_fbi_2017.xlsm Introduced ▼

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

Chief Financial Officer

David

Crescenzi

salemcfco@cityofsalemnj.gov

Municipal Clerk

Tierra

M Jennings

cityclerk@cityofsalemnj.gov

Registered Municipal Accountant

Fred

S Caltabiano

fcaltabiano@bowmanllp.com

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

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes				
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	3.489	\$4,324,248.86	51.23%	\$1,595.87
Municipal Library	0.040	\$49,832.02	0.59%	\$18.30
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	1.995	\$2,473,242.00	29.30%	\$912.51
Regional School District			0.00%	\$0.00
County Purposes	1.262	\$1,564,313.90	18.53%	\$577.24
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.024	\$29,935.41	0.35%	\$10.98
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	6.810	\$8,441,572.19	100.00%	\$3,114.89

Total Taxable Valuation as of October 1, 2016 \$123,956,510.00
 (to be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$45,740.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
3.489	3.710	6.33%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,324,248.86	\$4,599,334.58	6.36%	\$275,085.72

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,595.87	\$1,696.95	6.33%	\$101.09

Sheet UFB-1

	Current Year 2017 Budget	Actual/Estimated	Tax Levy
	Taxes		
Municipal Purpose Tax	ACTUAL		\$4,599,334.58
Municipal Library	ACTUAL		\$49,865.80
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$2,522,706.84
Regional School District			
County Purposes	ESTIMATED		\$1,595,600.18
County Library			
County Board of Health			
County Open Space	ESTIMATED		\$30,534.12
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$8,798,041.52
Revenue Anticipated, Excluding Tax Levy			4,070,097.90
Budget Appropriations, before Reserve for Uncollected Taxes			7,147,352.20
Total Non-Municipal Tax Levy			\$4,148,841.14
Amount to be Raised by Taxes - Before RUT			\$7,226,095.44
Reserve for Uncollected Taxes (RUT)			\$1,571,946.08
Total Amount to be Raised by Taxes			\$8,798,041.52
% of Tax Collections used to Calculate RUT			82.13%
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 2016			6,925,769.53
Total Tax Levy, CY 2016			8,475,936.47
% of Taxes Collected, CY 2016			81.71%
Delinquent Taxes - December 31, 2016			\$610,185.26

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	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		\$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	\$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	-7.03%	(\$45,436.00)	\$646,417.00	\$600,981.00									
21	Land Use Administration	0.00	1.00	-9.33%	(\$1,800.00)	\$19,300.00	\$17,500.00									
22	Uniform Construction Code	1.00	0.00	-3.73%	(\$4,481.00)	\$120,100.00	\$115,619.00									
23	Insurance	0.00	0.00	2.23%	\$36,290.00	\$1,625,515.00	\$1,661,805.00									
25	Public Safety	22.00	15.00	3.22%	\$66,000.00	\$1,775,200.00	\$1,841,200.00									
26	Public Works	7.00	0.00	-7.45%	(\$30,651.00)	\$679,575.00	\$628,924.00									
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$22,950.00	\$22,950.00									
28	Parks and Recreation	0.00	0.00	0.00%	\$0.00	\$20,000.00	\$20,000.00									
29	Education (Including Library)	0.00	0.00	-1.37%	(\$13,986.00)	\$102,000.00	\$88,014.00									
30	Unclassified	11.00	3.00	0.35%	\$8,628.77	\$2,497,852.41	\$2,506,481.18	\$0.00								
31	Utilities and Bulk Purchases	0.00	0.00	0.72%	\$2,800.00	\$390,955.00	\$393,755.00									
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	-5.77%	(\$48,361.00)	\$837,910.00	\$789,549.00									
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	Court and Public Defender	2.00	1.00	15.57%	\$16,400.00	\$105,330.00	\$121,730.00									
44	Capital	0.00	0.00	50.00%	\$10,000.00	\$20,000.00	\$10,000.00									
45	Debt	0.00	0.00	0.01%	\$72.00	\$1,235,580.00	\$1,235,652.00									
46	Deferred Charges	0.00	0.00	18.80%	\$63,438.60	\$337,492.42	\$400,931.02									
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	19.91%	\$261,029.69	\$1,310,916.39	\$1,571,946.08									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	49.00	30.00	2.31%	\$299,944.06	\$11,958,166.22	\$12,238,110.28	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	201	\$2,585,600.00	2.09%
2 Residential	1,519	\$69,479,900.00	56.05%
3A/3B Farm	11	\$269,900.00	0.22%
4A Commercial	115	\$29,729,900.00	23.98%
4B Industrial	13	\$13,644,800.00	11.01%
4C Apartments	12	\$5,945,900.00	4.80%
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%

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$8,440,200.00	11.69%
15B Other Schools	4	\$1,256,300.00	1.74%
15C Public Property	203	\$27,103,800.00	37.56%
15D Church and Charities	68	\$19,575,100.00	27.12%
15E Cemeteries & Graveyards	7	\$774,100.00	1.07%
15F Other Exempt	75	\$15,020,600.00	20.81%
Total	365	\$72,170,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 58.22%

Average Ratio (%), Assessed to True Value	92.33%
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
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

Taxes if Billed in Full 2016 Total Tax Rate 0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Documents in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior 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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate										
Harvest Power Box 106 Lot 3	AGF Housing	\$337,464.00	\$11,811,809.00	\$462,530.09																									
Senior Village Boxes 571 & 615	AGF Housing	\$18,000.00	\$5,544,452.00	\$317,124.38																									
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - GRAND TOTAL														
553,464.00					173,563,483.00					6,979,724.47					553,464.00					173,563,483.00					6,979,724.47				

**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)?

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	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NON - Union	1395.50	\$214,274.30		X	
BCWA	1680.00	\$169,461.80	X		
BCWA - Water Sewer	1138.00	\$150,212.97	X		
FOP	843.00	\$119,813.44	X		
Totals	5056.50	\$653,762.51			
Total Funds Reserved as of end of 2016		\$33,350.27			
Total Funds Appropriated in 2017		\$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				
	Debt			Debt		2018 Budget	2019 Budget	All Additional Future Years' Budgets		
Local School Debt	\$1,960,000.00		\$1,960,000.00		\$0.00	\$560,000.00	\$573,123.55	\$591,706.66	\$7,952,871.04	
Regional School Debt	\$0.00		\$0.00		\$0.00	\$301,000.00	\$290,894.97	\$274,146.57	\$1,960,846.84	
Utility Fund Debt						\$0.00				
Water/Sewer	\$13,090,804.44		\$13,090,804.44		\$0.00	\$225,000.00	\$235,000.00	\$245,000.00	\$1,750,000.00	
	\$0.00		\$0.00		\$0.00	\$80,300.00	\$73,382.28	\$66,247.57	\$234,919.34	
	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00		\$0.00		\$0.00	\$69,352.00	\$0.00	\$0.00	\$0.00	
	\$0.00		\$0.00		\$0.00					
Municipal Purposes						\$1,235,652.00	\$1,172,400.80	\$1,177,100.80	\$11,898,637.22	
Debt Authorized	\$120,099.27		\$0.00		\$120,099.27	\$785,000.00	\$808,123.55	\$836,706.66	\$9,702,871.04	
Notes Outstanding	\$0.00		\$0.00		\$0.00	\$450,652.00	\$364,277.25	\$340,394.14	\$2,195,766.18	
Bonds Outstanding	\$2,455,000.00		\$56,495.23		\$2,398,504.77	10.08%				
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)	5,146									
Per Capita Gross Debt	\$7,072.66									
Per Capita Net Debt	\$489.43									
3 Yr. Average Property Valuation	\$158,409,101.00									
Net Debt as % of 3 Year Avg Property Valuation	1.59%									

Description	Total Principal		Total Interest	% of Total Current Year Budget	Debt Not Listed Above			
	Total	Total			Total	Total	Total	Total
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	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 ²	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
Receiving	County of Salem	Police Dispatch		2007	12/31/2017	\$129,010.00
Receiving	State of New Jersey	Uniform Construction Code		2012	12/31/2017	\$0.00

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USER FRIENDLY BUDGET SECTION - Notes

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