

State of New Jersey Local Government Services

		-						
Year:	2020	Municipal User	Friendly B	udget				
MUNICIPALITY:	1712 Salem City - County	of Salem		•			Adopted	•
Municode:			Filename:	1712 fba	202	20.xls	sm	
	Website:	www.cityofsalemnj.gov		_	_			
	Phone Number:		856-935-0372					
	Mailing Address:		17 New Market Str	eet				
Email the UFB if no	t using Outlook	Municipality:	Salem	State:	NJ	Zip:	08079	
	Mayor							
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Charles		Washington, Jr.	12/31/2021					
	Chief Administr	rative Officer						
Ben		Angeli		cityadmin@cit	yofsale	mnj.gov		
	Chief Financial	Officer						
David		Crescenzi		salemcfo@cit	yofsale	mnj.gov	!	
	Municipal Clerk	(
Ben		Angeli		cityadmin@cit	yofsale	mnj.gov		
	Registered Mur	nicipal Accountant						
Fred	S	Caltabiano		fcaltabiano@b	owmar	ıllp.com		
	Governing Bod	y Members						
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Ruth		Carter	12/31/2020					
Sharon		Kellum	12/31/2020					
Vaughn		Groce	12/31/2021					
Jim		Smith	12/31/2021					
Earl	R	Gage	12/31/2022					
Tim		Gregory	12/31/2022					
Robert	L	Davis	12/31/2023					
Gail		Slaughter	12/31/2023					

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

County Library County Board of Health County Deport of Health County Open Space 0.024 \$29,119.30 0.33% \$10,98 County Deport of Health County Levies (total) Total (Calendar Year 2019 Budget) 7.069 \$8.750,259.59 100.00% \$3.233.36 Total ESTIMATED amount to be raised by taxes \$8.938,906.32 Total Taxable Valuation as of October 1, 2019 \$125,115,488.00 S125,115,488.00	2019 Calendar Year Proper					Current Year 2020 Bud		T. T.
Municipal Purpose Tax 3.93 \$4.448,628 2 50.84% \$1,643.44 Municipal Deprose Tax 0.08 \$46,717.52 0.53% \$1.53% Municipal Open Space 0.00% 0.00% 5.000 Municipal Open Space 0.00% 0.00% 5.000 Municipal District (fold levies) 0.00% 0.00% 5.000 Murs Special Districts (fold levies) 0.00% 0.00% 0.000 Murs Special Districts (fold levies) 0.00% 0.00% 0.000 Municipal Open Space 0.00% 0.00% 0.00% Municipal Open Space 0.00% 0.00% 0.00% Municipal Open Space 0.00% 0.00% 0.00% 0.00% 0.00% Municipal Open Space 0.00% 0.00% 0.00% 0.00% 0.00% Municipal Open Space 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Municipal Open Space 0.00%					- C	Taxes	Actual/Estimated	Tax Levy
Municipal Library 0.038 \$46,717.52 0.539% \$17.38 Municipal Den Space 0.00% \$0.00								** * * * * * * * * *
Municipal Open Space	* *					<u> </u>		
Fire Districts (rosg. parteriotal levies)		0.038	\$46,717.52			1 .	ACTUAL	\$45,361.66
Debt Special Districts (total levies) 0.00% \$0.00 Clear Special Districts (total levies) County Carbon Special Special Districts (total levies) County Car						1 1 1		
Decid School District 2.042 \$2,527,761.00 28.89% \$934.01 Regional School District 0.000% \$0.000 County Puposes 1.372 \$1,698,033.55 19.41% \$627.55 County Library 0.000% \$0.00 County David of Health 0.000% \$0.000 County Dav						,		
Regional School District						•		
County Purposes 1,372 \$1,698,033.55 19,41% \$627.55 County Library 0.00% \$0.00 County Library County Depth		2.042	\$2,527,761.00				ESTIMATED	\$2,527,761.00
County Library								
County Board of Health		1.372	\$1,698,033.55				ESTIMATED	\$1,765,954.89
County Open Space 0.024 \$29,119.30 0.33% \$10.98 County Open Space ESTIMATED \$30,284.0								
Other County Levies (total)						County Board of Health		
Total Calendar Year 2019 Budget	County Open Space	0.024	\$29,119.30	0.33%	\$10.98	County Open Space	ESTIMATED	\$30,284.07
Revenue Anticipated, Excluding Tax Levy 5,606,198.22	Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Sudget Appropriations, before Reserve for Uncollected Taxes	Total (Calendar Year 2019 Budget)	7.069	\$8,750,259.59	100.00%	\$3,233.36	Total ESTIMATED amount to be raised by tax	es	\$8,938,906.32
Sudget Appropriations, before Reserve for Uncollected Taxes	Total Taxable Valuation as of	October 1, 2019	\$125,115,488.00			Revenue Anticipated, Excluding Tax Levy		5,606,198.22
Total Non-Municipal Tax Levy \$4,323,999.66 Amount to be Raised by Taxes - Before RUT \$7,152,223.95 Amount to be Raised by Taxes - Before RUT \$7,152,223.95 Reserve for Uncollected Taxes (RUT) \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$1,786,682.37 Total Amount to be Raised by Taxes - Before RUT \$80.019 \$1,786,682.37 \$1,786,682.37 \$1,786,782.39 \$1,786,	(To be used to calculate the current year tax rate	e)		=		Budget Appropriations, before Reserve for Uno	collected Taxes	8,434,422,21
Amount to be Raised by Taxes - Before RUT \$7,152,223.95	Current Year Average Residential Ass	sessment	\$45,740.00			C 11 1		
Reserve for Uncollected Taxes (RUT) \$1,786,682.37 Total Amount to be Raised by Taxes \$8,938,906.32 Somparison - Municipal Purposes Tax Levy \$6 change (+/-) Total Amount to be Raised by Taxes \$8,938,906.32 Somparison - Municipal Purposes Tax Levy \$6 change (+/-) Prior Year Current Year % Change (+/-) \$120,916.48 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleading Purpose Onleading Purposes Onleading Pur	č		. ,					
Total Amount to be Raised by Taxes \$8,938,906.32		Prior	Vear to Current Vear	Comparison		•		
Prior Year Current Year % Change (+/-) 3.593 3.652 1.64%			Tear to Current Tear	Comparison		` /		
Prior Year Current Year % Change (+/-) 3.593 3.652 1.64% If % used exceeds the actual collection % then reference the statutory exception used		C	Maria I Dania	Т D.4.		Total Time and to be Italized by Takes		ψο,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
State Stat					7	0/ of Tay Callactions used to Calculate DUT		90.010/
If % used exceeds the actual collection % then reference the statutory exception used					-	% of Tax Collections used to Calculate RU1	=	80.01%
Comparison - Municipal Purposes Tax Levy reference the statutory exception used Prior Year Current Year % Change (+/-) \$ Change (+/-) \$4,448,628.22 \$4,569,544.70 2.72% \$120,916.48 Total Tax Revenue, Collections - ACTUAL as of Prior Year Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onlead) Total Tax Levy, CY 2019 8,750,799.0 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.399 \$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04		3.593	3.652	1.64%]	If 0/ d d .db4 1114: 0/ 4b		
Prior Year Current Year % Change (+/-) \$ Change (+/-) \$4,448,628.22 \$4,569,544.70 2.72% \$120,916.48 Total Tax Revenue, Collections CY 2019 7,122,191.7 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl Total Tax Levy, CY 2019 8,750,799.0 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.399 \$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04								
\$4,448,628.22 \$4,569,544.70 2.72% \$120,916.48 Tax Collections - ACTUAL as of Prior Year Total Tax Revenue, Collections CY 2019 7,122,191.7 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl Total Tax Levy, CY 2019 8,750,799.0 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.39% \$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04		Compariso	on - Municipal Purpose	es Tax Levy	1	reference the statutory exception used		
Total Tax Revenue, Collections CY 2019 7,122,191.7 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onlearness) Total Tax Revenue, Collections CY 2019 8,750,799.0 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.399 \$1,643.44 \$1,670.42 1.64% \$26.99 \$ Delinquent Taxes - December 31, 2019 \$688,196.04		Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl Total Tax Levy, CY 2019 8,750,799.0 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.399 \$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04		\$4,448,628.22	\$4,569,544.70	2.72%	\$120,916.48	Tax Collections - ACTUAL as of Prior Yea	<u>r</u>	
Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2019 81.399 \$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04						Total Tax Revenue, Collections CY 2019		7,122,191.70
\$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04	<u>'</u>	Comparison - Impac	ct on Avg. Residential	Tax Payment (Mun	icipal Purposes Onl	Total Tax Levy, CY 2019		8,750,799.02
\$1,643.44 \$1,670.42 1.64% \$26.99 Delinquent Taxes - December 31, 2019 \$688,196.04		Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019		81.39%
Delinquent Taxes - December 31, 2019 \$688,196.04		\$1 643 44	\$1 670 42	1 64%	\$26.99		=	
		Ψ1,043.44	ψ1,070.42	1.04/0	ΨΔΟ.	Delinquent Taxes - December 31 2019		\$688 196 04
					CL (HED 1	Definquent runes December 31, 2017	=	Ψ000,170.04

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	40.64%	\$241,000.00	\$593,000.00	\$834,000.00	\$834,000.00		\$0.00					
08	Local Revenue	-5.13%	(\$149,584.91)	\$2,915,258.91	\$2,765,674.00	\$141,674.00		\$2,624,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,895,939.00	\$2,895,939.00	\$2,895,939.00		\$0.00					
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$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		\$0.00					
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$69,179.00	\$69,179.00	\$69,179.00		\$0.00					
10	Public and Private Revenue	-2.54%	(\$10,033.22)	\$394,904.44	\$384,871.22	\$384,871.22		\$0.00					
08	Other Special Items	119.19%	\$617,481.42	\$518,053.58	\$1,135,535.00	\$660,535.00		\$475,000.00					
15	Receipts from Delinquent Taxes	-42.14%	(\$451,583.35)	\$1,071,583.35	\$620,000.00	\$620,000.00		\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.40%	\$63,204.49	\$4,506,340.21	\$4,569,544.70	\$4,569,544.70		\$0.00					
07	Minimum Library Tax	-2.90%	(\$1,355.86)	\$46,717.52	\$45,361.66	\$45,361.66		\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$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		\$0.00				_	
08	Deficit General Budget	145.78%	\$307,587.36	\$211,000.00	\$518,587.36	\$0.00		\$518,587.36					
	Total	4.66%	\$616,715.93	\$13,221,976.01	\$13,838,691.94	\$10,221,104.58	\$0.00	\$3,617,587.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Sheet UFB-2

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

USEK	SER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)															
		Budgeted				Total Modified	Total	General	Public&Private	Open Space	Water/Sewer					
FCOA		Full-Time	Part-Time		\$ Difference	Annropriation	Appropriation for	Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
		i		Current v. Prior Year	Current v. Prior Year	for Service Type	Service Type									
		Į.		Tiloi Teal	1 cai	(Prior Year)	(Current Year)									
20	General Government	6.00	10.00	3.22%	\$22,054.14	\$684,751.86	\$706,806.00	\$706,806.00								
21	Land-Use Administration	0.00	1.00	11.80%	\$2,532.78	\$21,467.22	\$24,000.00	\$24,000.00								
22	Uniform Construction Code	1.00	0.00	15.40%	\$19,510.89	\$126,689.11	\$146,200.00	\$146,200.00								
23	Insurance	0.00	0.00	-5.34%	(\$95,745.50)		\$1,697,305.00	\$1,697,305.00								
25	Public Safety	23.00	15.00	4.18%	\$77,177.20	\$1,845,002.80	\$1,922,180.00	\$1,922,180.00								
26	Public Works	7.00	0.00	8.21%	\$45,096.13	\$549,491.87	\$594,588.00	\$594,588.00								
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	11.11%	\$2,000.00	\$18,000.00	\$20,000.00	\$20,000.00								
29	Education (including Library)	0.00	0.00	-10.34%	(\$9,090.00)	\$87,873.00	\$78,783.00	\$78,783.00								
30	Unclassified	11.00	3.00	1.42%	\$38,340.78	\$2,696,988.44	\$2,735,329.22	\$0.00	\$385,329.22		\$2,350,000.00					
31	Utilities and Bulk Purchases	0.00	0.00	4.83%	\$18,000.00	\$372,755.00	\$390,755.00	\$390,755.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	-2.12%	(\$4,484.00)	\$211,063.00	\$206,579.00	\$206,579.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	-2.59%	(\$22,987.06)	\$888,346.06	\$865,359.00	\$722,596.00			\$142,763.00					
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	-6.26%	(\$8,126.58)	\$129,856.58	\$121,730.00	\$121,730.00								
44	Capital	0.00	0.00	78.34%	\$32,067.00	\$40,933.00	\$73,000.00	\$53,000.00			\$20,000.00					
45	Debt	0.00	0.00	12.19%	\$158,581.00	\$1,300,970.00	\$1,459,551.00	\$610,250.00			\$849,301.00					
46	Deferred Charges	0.00	0.00	180.66%	\$552,221.49	\$305,662.86	\$857,884.35	\$602,360.99			\$255,523.36					
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	5.99%	\$100,902.49	\$1,685,779.88	\$1,786,682.37	\$1,786,682.37								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
	Total	50.00 ı	30.00	7.19%	\$928,050.76	\$12,910,641.18	\$13,838,691.94	\$9,835,775.36	\$385,329.22	\$0.00	\$3,617,587.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

\longrightarrow	Revenues at Risk	Future v. reductions		Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			Fund Balan		\$834,000.00	must have positive results for 2020 to have available for 2021 budget
X			Reserve for	r Payment of Guaranteed Debt	\$160,000.00	leaves balance for futures year of less than 20,000

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessn	nents - Taxable Prop	oerties (October 1, 2019 Valu	ie)	Property Tax Assess	sments - Exempt Proj	oerties (October 1, 2019 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	197	\$2,275,500.00	1.82%	15A Public Schools	8	\$8,440,200.00	12.31%
2 Residential	1,496	\$68,430,720.00	54.69%	15B Other Schools	3	\$1,214,200.00	1.77%
3A/3B Farm	12	\$280,000.00	0.22%	15C Public Property	226	\$27,739,500.00	40.45%
4A Commercial	118	\$33,031,200.00	26.40%	15D Church and Charities	61	\$15,635,500.00	22.80%
4B Industrial	11	\$12,912,500.00	10.32%	15E Cemeteries & Graveyards	7	\$774,100.00	1.13%
4C Apartments	12	\$5,887,400.00	4.71%	15F Other Exempt	72	\$14,779,700.00	21.55%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,298,168.00	1.84%	_			
Total	1,847	\$125,115,488.00	100.00%	Total	377	\$68,583,200.00	100.00%
Average Ratio (%), Assessed to True V	Value	90.82%					
Equalized Valuation, Taxable Properti	es	\$137,762,043.60		Percentage of Exempt vs.			
				Non-Exempt Properties	54.82%		
Total # of property tax appeals fil	led in 2019	County Tax Board	18.00				
<u> </u>		State Tax Court	0.00				
Number of 2019 County Tax Board de	ecisions appealed to T	ax Court	0.00				
Number of pending property tax appea	als in State Tax Court		1.00				
Amount paid out by municipality for ta	ax appeals in 2019		\$44,420.72				
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11		, ,,				
				1			

	Prior Budget Year's Paym	nents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2019 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term	Γax Exemptions									
Prior Budget Year	's Payments in Lie	u of Tax (PILOT)	- Long Term Tax E	Exemptions	Prior Budget Year's	s Payments in Lie	ı of Tax (PILOT) - Long Term Ta	g Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget	Year's Payments in Lie	ı of Tax (PILOT)	- Long Term Tax Ex	emptions	
Project Name	Type of Project (use drop-down for data entry)	DII OT Dilling	Accessed Volve	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down	DII OT Dilling	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down	DII OT Billing	Assessed Value	Taxes if Billed In Full
Haverest Point Block 106 Lot 3	Aff. Housing		\$11,050,000.00		INAMIC	ioi data entry)	FILOT BIIIIIg	Assessed value	2019 Total Tax Rate	INAILIC	ioi data entry)	FILOT Billing	Assessed value	2019 Iotai Tax Kate	Name	ioi data entry)	FILO1 Billing	Assessed value	2019 Total Tax Rate
Senior Village Block 57 Lot 15	Aff. Housing	\$18,000.00	\$6,077,500.00																
Carpenter Street Ph 1 & 2	Aff. Housing	\$66,170.00	\$2,844,300.00	\$201,063.57															
		400,27000	0_,011,00000																
		•											-						

\$0.00

Total Long Term Exemptions - Column Total

463,774.00 19,971,800.00

Total Long Term Exemptions - Column Total

Mark "X" if Grand Total

Total Long Term Exemptions - Column Total

 Total Long Term Exemptions - Column Total
 \$0.00
 \$0.00

 Total Long Term Exemptions - GRAND TOTAL
 \$463,774.00
 \$19,971,800.00
 Sheet UFB-6 Sheet UFB-6C

\$1,411,806.54

\$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				\$4,207.50
Supervisory Staff (Department Heads & Managers)	7.00	0.00	840,014.58	\$572,220.00		\$74,019.75	\$150,000.00	\$43,774.83
Police Officers (Including Superior Officers)	20.00	0.00	3,088,759.26	\$1,774,376.00	\$275,000.00	\$412,606.00	\$500,000.00	\$126,777.26
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	23.00	21.00	1,822,367.65	\$1,132,894.00	\$127,500.00	\$137,465.25	\$358,000.00	\$66,508.40
All Other Non-Union Employees not listed above	0.00	0.00	0.00					\$0.00
Totals	50.00	30.00	5,810,349.00	\$3,534,490.00	\$402,500.00	\$624,091.00	\$1,008,000.00	\$241,268.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - <u>Base Pay</u> 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		D . X/ // 0	D . V .	
	Current Year # of	Annual Cost	T-4-1 C4	Prior Year # of	Prior Year Annual	T-4-1 D-: V
	Covered Members	Estimate per	Total Current Year Cost		Cost per Employee	
Active Employees Health Denefits Annual Cost	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	12.00	¢12.762.50	¢165 150 00	12.00	¢12.775.00	¢165 200 00
Single Coverage Parent & Child	12.00	\$13,762.50	\$165,150.00 \$0.00	12.00	\$13,775.00	\$165,300.00 \$0.00
	14.00	\$26,000,00	· ·	14.00	\$26,000,00	· · · · · · · · · · · · · · · · · · ·
Employee & Spouse (or Partner)	14.00	\$26,000.00	\$364,000.00	14.00	\$26,000.00	\$364,000.00
Family	19.00	\$34,150.00	\$648,850.00	19.00	\$34,300.00	\$651,700.00
Employee Cost Sharing Contribution (enter as negative -)	45.00		(\$170,000.00)	45.00	1	(\$132,000.00)
Subtotal	45.00		\$1,008,000.00	45.00		\$1,049,000.00
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	\$18,000.00	\$522,000.00	30	\$18,000.00	\$540,000.00
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		\$522,000.00	30.00		\$540,000.00
GRAND TOTAL	74.00		\$1,530,000.00	75.00		\$1,589,000.00

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)

			(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	796.60	\$128,757.57		X				
NON - OHIOH	790.00	\$120,737.37		^				
BCWA	1147.50	\$89,390.69	Х					
CWA - Water Sewer	988.50	\$58,988.75	Х					
OP	827.25	\$102,587.59	Х					
Totals	3759.85	\$379,724.60						
Total Funds Reserved	as of end of 2019	\$33,350.27						
	propriated in 2020							

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

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$1,230,000.00	\$1,230,000.00		Utility Fund - Principal	\$595,700.77		\$630,004.05	\$5,893,317.07
Regional School Debt			\$0.00	Utility Fund - Interest	\$252,482.96	\$236,166.69	\$219,071.53	\$1,224,110.66
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Water/Sewer	\$11,969,634.88	\$4,928,529.28		Bonds - Principal	\$262,500.00		\$262,500.00	\$1,208,764.80
0			\$0.00	Bonds - Interest	\$58,907.06	\$51,497.94	\$44,020.22	\$80,494.12
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_				
0			\$0.00	Total	\$1,169,590.79	\$1,163,290.78	\$1,155,595.80	\$8,406,686.65
Municipal Purposes								
Debt Authorized	\$66,439.77		\$66,439.77	Total Principal	\$858,200.77	\$875,626.15	\$892,504.05	\$7,102,081.87
Notes Outstanding			\$0.00	Total Interest	\$311,390.02	\$287,664.63	\$263,091.75	\$1,304,604.78
Bonds Outstanding	\$1,996,264.80	\$362,192.20	\$1,634,072.60	% of Total Current Year Budget	8.45%			
Loans and Other Debt			\$0.00	_				
_				Description		Debt Not List	ed Above	
Total (Current Year)	\$15,262,339.45	\$6,520,721.48	\$8,741,617.97	Total Guarantees - Governmental				
				Total Guarantees - Other	\$18,275,000.00			
				Total Capital/Equipment Leases				
Population (2010 census)	5,146			Total Other				
_				_				•
Per Capita Gross Debt	\$2,965.86			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,698.72			Rating	Ba3, negative			
_				Year of Last Rating	2012/2016			
3 Yr. Average Property Valuation		\$134,187,253.33						1
	=			Mark "X" if Municipality has a	no bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation	6.51%		1 1	8			
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or 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
Receiving	County of Salem	Police Dispatch		2007	12/31/2020	\$129,010.00
Receiving	State of New Jersey	Uniform Construction Code		2012	12/31/2020	\$0.00
,	,					70100

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)					