



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jody		Veler	12/31/2027	mayor@cityofsalemnj.gov

Chief Administrative Officer

Ben		Angeli		cityadmin@cityofsalemnj.gov
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Stephen	F.	Labbe	N-0416	slabb@cityofsalemnj.gov

Municipal Clerk

Ben		Angeli	C-1959	cityadmin@cityofsalemnj.gov
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Registered Municipal Accountant

Fred	S	Caltabiano		fcaltabiano@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Earl		Gage	12/31/2026	egage@cityofsalemnj.gov
Tim		Gregory	12/31/2026	tgregory@cityofsalem.gov
Vaughn		Groce	12/31/2025	vgroce@cityofsalemnj.gov
Sharon		Kellum	12/31/2028	skellum@cityofsalemnj.gov
Ceil		Smith	12/31/2025	csmith@cityofsalemnj.gov
Jamal		Long	12/31/2027	jlong@cityofsalemnj.org
Cody		Loatman	12/31/2027	cloatman@cityofsalemnj.org
Sharen		Cline	12/31/2028	scline@cityofsalemnj.gov

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	4.104	\$4,715,264.05	49.92%	\$2,052.00	Municipal Purpose Tax	ACTUAL	\$4,951,290.33
Municipal Library	0.053	\$61,190.63	0.65%	\$26.50	Municipal Library	ACTUAL	\$71,904.30
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	2.285	\$2,625,360.00	27.79%	\$1,142.50	Local School District	ESTIMATED	\$2,700,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.748	\$2,008,225.95	21.26%	\$874.00	County Purposes	ESTIMATED	\$2,048,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$35,630.69	0.38%	\$16.00	County Open Space	ESTIMATED	\$36,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	8.222	\$9,445,671.32	100.00%	\$4,111.00	Total ESTIMATED amount to be raised by taxes		\$9,807,194.63
Total Taxable Valuation as of October 1, 2024 <u>\$116,617,230.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,092,511.96</u>		
Current Year (2025) Average Residential Assessment <u>\$50,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,958,123.77</u>		
Prior Year (2024) Average Residential Assessment <u>\$50,000.00</u>					Total Non-Municipal Tax Levy <u>\$4,784,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$7,649,611.81</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$2,157,582.82</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$9,807,194.63</u>		
4.104	4.245	3.44%			% of Tax Collections used to Calculate RUT <u>78.00%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$4,715,264.05	\$4,951,290.33	5.01%	\$236,026.28		Total Tax Revenue, Collections CY 2024 <u>7,599,674.48</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2024 <u>9,498,534.58</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <u>80.01%</u>		
\$2,052.00	\$2,122.50	3.44%	\$70.50		Delinquent Taxes - December 31, 2024 <u>\$538,157.51</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	80.26%	\$1,049,050.00	\$1,307,000.00	\$2,356,050.00	\$2,356,050.00							
08	Local Revenue	144.71%	\$320,688.66	\$221,611.34	\$542,300.00	\$542,300.00							
09	State Aid (without offsetting appropriation)	-4.22%	(\$145,603.60)	\$3,447,188.60	\$3,301,585.00	\$3,301,585.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-17.54%	(\$19,143.00)	\$109,143.00	\$90,000.00	\$90,000.00							
10	Public and Private Revenue	-12.45%	(\$103,794.48)	\$833,919.44	\$730,124.96	\$730,124.96							
08	Other Special Items	-22.98%	(\$387,186.44)	\$1,684,638.44	\$1,297,452.00	\$1,297,452.00							
15	Receipts from Delinquent Taxes	-21.74%	(\$215,244.12)	\$990,244.12	\$775,000.00	\$775,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	5.01%	\$236,026.28	\$4,715,264.05	\$4,951,290.33	\$4,951,290.33							
07	Minimum Library Tax	17.51%	\$10,713.67	\$61,190.63	\$71,904.30	\$71,904.30							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	5.58%	\$745,506.97	\$13,370,199.62	\$14,115,706.59	\$14,115,706.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	10.00	9.00	-6.83%	(\$79,987.00)	\$1,170,537.00	\$1,090,550.00	\$1,090,550.00							
21	Land-Use Administration	0.00	0.00	26.88%	\$5,000.00	\$18,600.00	\$23,600.00	\$23,600.00							
22	Uniform Construction Code	2.00	0.00	29.40%	\$39,926.00	\$135,820.00	\$175,746.00	\$175,746.00							
23	Insurance	0.00	0.00	26.67%	\$628,978.00	\$2,358,320.00	\$2,987,298.00	\$2,987,298.00							
25	Public Safety	27.00	15.00	-0.26%	(\$7,123.89)	\$2,715,923.89	\$2,708,800.00	\$1,995,580.00	\$713,220.00						
26	Public Works	7.00	0.00	22.26%	\$284,394.66	\$1,277,666.09	\$1,562,060.75	\$1,562,060.75							
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$56,300.00	\$56,300.00	\$56,300.00							
28	Parks and Recreation	0.00	0.00	12.16%	\$4,876.50	\$40,088.46	\$44,964.96	\$30,000.00	\$14,964.96						
29	Education (including Library)	0.00	0.00	11.63%	\$9,126.67	\$78,444.63	\$87,571.30	\$87,571.30							
30	Unclassified	0.00	0.00	#DIV/0!	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	10.60%	\$48,420.00	\$456,980.00	\$505,400.00	\$505,400.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	4.46%	\$14,275.00	\$320,000.00	\$334,275.00	\$334,275.00							
35	Contingency	0.00	0.00	0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
36	Statutory Expenditures	0.00	0.00	9.60%	\$101,313.00	\$1,055,439.00	\$1,156,752.00	\$1,156,752.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	1.00	49.06%	\$65,000.00	\$132,500.00	\$197,500.00	\$197,500.00							
43	Court and Public Defender	2.00	1.00	1.19%	\$1,867.00	\$157,373.00	\$159,240.00	\$159,240.00							
44	Capital	0.00	0.00	5000.00%	\$500,000.00	\$10,000.00	\$510,000.00	\$510,000.00							
45	Debt	0.00	0.00	-48.90%	(\$275,155.00)	\$562,655.00	\$287,500.00	\$287,500.00							
46	Deferred Charges	0.00	0.00	-72.35%	(\$155,880.63)	\$215,446.38	\$59,565.75	\$59,565.75							
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	-5.64%	(\$129,001.98)	\$2,286,584.80	\$2,157,582.82	\$2,157,582.82							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	48.00	26.00	8.09%	\$1,057,028.33	\$13,058,678.25	\$14,115,706.58	\$13,387,521.62	\$728,184.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	191	\$3,020,700.00	2.59%	15A Public Schools	8	\$8,440,200.00	12.42%
2 Residential	1,482	\$69,173,960.00	59.32%	15B Other Schools	3	\$1,214,200.00	1.79%
3A/3B Farm	12	\$291,000.00	0.25%	15C Public Property	258	\$27,723,900.00	40.79%
4A Commercial	114	\$25,288,370.00	21.68%	15D Church and Charities	55	\$14,955,000.00	22.00%
4B Industrial	11	\$14,841,600.00	12.73%	15E Cemeteries & Graveyards	7	\$774,100.00	1.14%
4C Apartments	9	\$4,001,600.00	3.43%	15F Other Exempt	74	\$14,866,300.00	21.87%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	1,819	\$116,617,230.00	100.00%	Total	405	\$67,973,700.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties 58.29%			
<u>Average Ratio (%), Assessed to True Value</u> 53.26%							
<u>Equalized Valuation, Taxable Properties</u> \$218,958,374.01							
<u>Total # of property tax appeals filed in 2024</u>							
			County Tax Board	7.00			
			State Tax Court	5.00			
<u>Number of 2024 County Tax Board decisions appealed to Tax Court</u> 0.00							
<u>Number of pending property tax appeals in State Tax Court</u> 6.00							
<u>Amount paid out by municipality for tax appeals in 2024</u> \$1,876.68							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 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	66,312.40	\$61,600.00	\$0.00	\$0.00	\$0.00	\$4,712.40
Supervisory Staff (Department Heads & Managers)	6.00	1.00	960,790.01	\$571,272.70	\$5,678.32	\$97,744.76	\$217,817.00	\$68,277.23
Police Officers (Including Superior Officers)	24.00	0.00	3,333,604.11	\$1,825,491.60	\$192,904.12	\$675,431.89	\$600,716.00	\$39,060.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	10.00	19.00	1,858,975.48	\$1,281,779.61	\$75,455.00	\$178,130.84	\$206,154.57	\$117,455.46
All Other Non-Union Employees not listed above	0.00	0.00	0.00	\$0.00				
Totals	40.00	29.00	6,219,682.00	\$3,740,143.91	\$274,037.44	\$951,307.49	\$1,024,687.57	\$229,505.58

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	17.16	\$21,400.72	\$367,172.15	14.98	\$15,555.12	\$233,015.70
Parent & Child	4.00	\$38,307.30	\$153,229.20	4.00	\$27,843.72	\$111,374.88
Employee & Spouse (or Partner)	4.00	\$42,801.43	\$171,205.72	3.00	\$31,110.24	\$93,330.72
Family	10.00	\$59,708.05	\$597,080.50	8.00	\$43,398.74	\$347,189.92
Employee Cost Sharing Contribution (enter as negative -)			(\$264,000.00)			(\$264,990.36)
Subtotal	35.16		\$1,024,687.57	29.98		\$519,920.86
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$12,903.30	\$103,226.40	8	\$8,709.00	\$69,672.00
Parent & Child	3	\$16,883.82	\$50,651.46	3	\$12,027.72	\$36,083.16
Employee & Spouse (or Partner)	17	\$33,234.37	\$564,984.29	17	\$24,238.44	\$412,053.48
Family	11	\$54,678.56	\$601,464.16	11	\$43,288.20	\$476,170.20
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	39.00		\$1,320,326.31	39.00		\$993,978.84
GRAND TOTAL	74.16		\$2,345,013.88	68.98		\$1,513,899.70

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

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
BCWA	161.00	\$3,817.76	116.00	\$2,750.69							X		
BCWA	-	\$0.00	-	\$0.00							X		
BCWA	1.50	\$32.45	3.50	\$75.71							X		
BCWA	33.20	\$836.97	7.20	\$181.51							X		
BCWA	444.50	\$16,415.39	123.00	\$4,542.39							X		
BCWA	-	\$0.00	12.00	\$443.16							X		
BCWA	791.00	\$19,205.48	19.00	\$518.70							X		
BCWA	284.00	\$6,895.52	8.00	\$218.40							X		
BCWA	4.00	\$100.52	38.00	\$954.94							X		
BCWA	71.15	\$1,793.69	83.20	\$2,097.47							X		
BCWA	16.00	\$403.36	40.00	\$1,008.40							X		
BCWA	24.00	\$605.04	32.00	\$806.72							X		
DOMINIQUE CALAHAN	120.50	\$1,716.53	138.50	\$3,945.88								X	
JENNIFER KOETURIUS	35.00	\$769.23	35.00	\$1,538.46								X	
KIRA HOLMES	22.25	\$222.50	49.50	\$990.00								X	
DAWN MIZENIS	165.50	\$2,409.75	94.50	\$2,751.92								X	
MANDY RENNER	-	\$0.00	31.50	\$1,530.59								X	
SEAN BROWN	3.50	\$170.07	3.50	\$170.07								X	
TRENEE THOMPSON	183.50	\$3,276.78	72.00	\$2,571.43								X	
BEN ANGELI	630.00	\$30,611.70	288.00	\$2,498.40								X	
RAYMOND HOWARD	1,042.00	\$43,691.06	544.00	\$22,809.92								X	
MICHAEL BROOKS	274.00	\$12,390.28	154.00	\$4,579.96								X	
LARVIE HOGLEN	365.50	\$16,151.45	122.50	\$5,413.28								X	
FOP	0.50	\$14.87	-	\$0.00								X	
FOP	1.00	\$32.79	-	\$0.00								X	
FOP	41.50	\$1,654.61	15.00	\$446.10								X	
FOP	145.00	\$5,781.15	29.00	\$1,156.23								X	
FOP	20.00	\$883.80	32.00	\$1,414.08								X	
FOP	56.00	\$2,474.64	20.00	\$883.80								X	
FOP	14.75	\$588.08	4.50	\$179.42								X	
FOP	1,032.00	\$41,145.84	134.00	\$5,342.58								X	
TOTALS (THIS PAGE ONLY)	5,982.85	\$214,091.31	2,249.40	\$71,820.21	-	\$0.00	-	\$0.00	-	\$0.00		X	

USER FRIENDLY BUDGET SECTION - Notes

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