



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1702 Elmer Borough - County of Salem

Adopted

Municode:

Filename: 1702_fba_2020.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
Joseph	Patrick	Stemberger	12/31/2023	mayorstem@ymail.com

Chief Administrative Officer

Joseph	Patrick	Stemberger		mayorstem@ymail.com
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Chief Financial Officer

Cynthia	Ann	Strang		elmercmfo@netscape.net
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Municipal Clerk

Sarah	Doremus	Walker		clerk@elmerboroughnj.com
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Registered Municipal Accountant

Raymond		Colavita		ray@colavita.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lewis	Morris	Schneider	12/31/2021	lewelmer@aol.com
Lynda	Laury	Davis	12/31/2022	lyndaldavis@yahoo.com
Bruce	Eric	Foster	12/31/2020	bfoster.elmer@gmail.com
Cynthia	Lee	Nolan	12/31/2020	cnmole47@gmail.com
Steven	Andrew	Schalick	12/31/2022	schalick.s@yahoo.com
James	Wilmer	Zee	12/31/2021	jzee@jouleinc.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.638	\$674,545.00	17.59%	\$1,069.10
Municipal Library			0.00%	\$0.00
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	1.783	\$1,882,104.00	49.07%	\$2,987.78
Regional School District			0.00%	\$0.00
County Purposes	1.192	\$1,257,297.50	32.78%	\$1,997.44
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$21,561.00	0.56%	\$35.19
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.634	\$3,835,507.50	100.00%	\$6,089.51

Total Taxable Valuation as of October 1, 2019 \$104,822,000.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$166,205.67

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.638	0.658	3.13%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$674,545.00	\$689,755.00	2.25%	\$15,210.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,069.10	\$1,093.63	2.29%	\$24.53

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$689,755.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$1,879,226.00
Regional School District		
County Purposes	ACTUAL	\$1,366,380.40
County Library		
County Board of Health		
County Open Space	ACTUAL	\$22,934.81
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$3,958,296.21

Revenue Anticipated, Excluding Tax Levy 427,145.00

Budget Appropriations, before Reserve for Uncollected Taxes 956,423.97

Total Non-Municipal Tax Levy \$3,268,541.21

Amount to be Raised by Taxes - Before RUT \$3,797,820.18

Reserve for Uncollected Taxes (RUT) \$160,476.03

Total Amount to be Raised by Taxes \$3,958,296.21

% of Tax Collections used to Calculate RUT 95.95%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019 3,778,592.11

Total Tax Levy, CY 2019 3,841,587.52

% of Taxes Collected, CY 2019 98.36%

Delinquent Taxes - December 31, 2019 \$57,301.82

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 Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	6.15%	\$14,260.00	\$232,000.00	\$246,260.00	\$178,260.00		\$68,000.00					
08	Local Revenue	-14.22%	(\$49,687.52)	\$349,387.52	\$299,700.00	\$75,300.00		\$224,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$126,553.00	\$126,553.00	\$126,553.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-53.86%	(\$3,856.31)	\$7,159.58	\$3,303.27	\$3,303.27							
08	Other Special Items	-29.69%	(\$1,773.84)	\$5,973.84	\$4,200.00	\$4,200.00							
15	Receipts from Delinquent Taxes	-16.54%	(\$7,833.81)	\$47,362.54	\$39,528.73	\$39,528.73							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-11.08%	(\$85,959.98)	\$775,714.98	\$689,755.00	\$689,755.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-8.73%	(\$134,851.46)	\$1,544,151.46	\$1,409,300.00	\$1,116,900.00	\$0.00	\$292,400.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	0.00	14.00	4.89%	\$17,509.25	\$357,944.88	\$375,454.13	\$171,454.00		\$204,000.13					
21	Land-Use Administration	0.00	2.00	18.63%	\$1,597.00	\$8,571.00	\$10,168.00	\$10,168.00							
22	Uniform Construction Code	0.00	0.00	53.58%	\$4,623.00	\$8,629.00	\$13,252.00	\$13,252.00							
23	Insurance	0.00	0.00	3.52%	\$2,432.00	\$69,085.00	\$71,517.00	\$63,000.00		\$8,517.00					
25	Public Safety	2.00	8.00	-2.56%	(\$6,663.38)	\$260,435.99	\$253,772.61	\$252,769.00	\$1,003.61						
26	Public Works	0.00	2.00	-1.49%	(\$2,300.00)	\$154,650.00	\$152,350.00	\$152,350.00							
27	Health and Human Services	0.00	3.00	1.30%	\$190.00	\$14,587.00	\$14,777.00	\$14,777.00							
28	Parks and Recreation	0.00	0.00	34.02%	\$3,300.00	\$9,700.00	\$13,000.00	\$13,000.00							
29	Education (including Library)	0.00	0.00	0.64%	\$86.00	\$13,535.00	\$13,621.00	\$13,621.00							
30	Unclassified	0.00	0.00	-10.52%	(\$473.30)	\$4,500.00	\$4,026.70	\$4,026.70							
31	Utilities and Bulk Purchases	0.00	0.00	3.52%	\$2,700.00	\$76,800.00	\$79,500.00	\$79,500.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	-8.60%	(\$3,813.93)	\$44,363.59	\$40,549.66	\$38,250.00	\$2,299.66						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures	0.00	0.00	-8.14%	(\$4,385.00)	\$53,838.00	\$49,453.00	\$40,953.00		\$8,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$41,000.00	\$41,000.00	\$41,000.00							
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
44	Capital	0.00	0.00	49.25%	\$33,000.00	\$67,000.00	\$100,000.00	\$45,000.00		\$55,000.00					
45	Debt	0.00	0.00	-0.46%	(\$75.00)	\$16,457.87	\$16,382.87			\$16,382.87					
46	Deferred Charges	0.00	0.00	-100.00%	(\$24,625.34)	\$24,625.34	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.32%	\$513.70	\$159,962.33	\$160,476.03	\$160,476.03							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	2.00	29.00	1.70%	\$23,615.00	\$1,385,685.00	\$1,409,300.00	\$1,113,596.73	\$3,303.27	\$0.00	\$292,400.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			N/A			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$1,133,800.00	1.08%	15A Public Schools	1	\$1,905,100.00	5.52%
2 Residential	476	\$79,113,900.00	75.47%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	18	\$786,800.00	0.75%	15C Public Property	25	\$3,954,200.00	11.47%
4A Commercial	68	\$23,787,500.00	22.69%	15D Church and Charities	17	\$27,670,700.00	80.24%
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0		0.00%	15F Other Exempt	3	\$956,500.00	2.77%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	613	\$104,822,000.00	100.00%	Total	46	\$34,486,500.00	100.00%
Average Ratio (%), Assessed to True Value				92.08%			
Equalized Valuation, Taxable Properties				\$113,837,966.99			
Total # of property tax appeals filed in 2019				County Tax Board		5.00	
				State Tax Court		0.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2019				\$330.40			
				Percentage of Exempt vs. Non-Exempt Properties 32.90%			

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 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments 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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
None																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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	7.00	23,965.68	\$21,062.00		\$1,145.00		\$1,758.68
Supervisory Staff (Department Heads & Managers)	0.00	9.00	128,951.22	\$112,314.00		\$7,259.00		\$9,378.22
Police Officers (Including Superior Officers)	2.00	4.00	181,309.04	\$153,959.00	\$4,541.00	\$9,896.00		\$12,913.04
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	0.00	9.00	47,074.94	\$41,137.00		\$2,503.00		\$3,434.94
Totals	2.00	29.00	381,300.87	\$328,472.00	\$4,541.00	\$20,803.00	\$0.00	\$27,484.87

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

No

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			\$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
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			\$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
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

NO

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

NO

**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
Police Chief	17.00	\$4,689.28		x	
Patrolmen	56.59	\$1,123.74		x	
General Government Employee	15.03	\$188.22		x	
Public Safety Employee	2.00	\$32.56		x	
Totals	90.62	\$6,033.80			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$12,372.87	\$12,372.87	\$12,372.87	\$235,593.27
Regional School Debt			\$0.00	Utility Fund - Interest	\$4,010.00	\$3,926.00	\$3,833.50	\$35,630.50
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$272,711.88	\$272,711.88	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
			\$0.00	Total	\$16,382.87	\$16,298.87	\$16,206.37	\$271,223.77
<u>Municipal Purposes</u>								
Debt Authorized	\$24,835.73		\$24,835.73	Total Principal	\$12,372.87	\$12,372.87	\$12,372.87	\$235,593.27
Notes Outstanding			\$0.00	Total Interest	\$4,010.00	\$3,926.00	\$3,833.50	\$35,630.50
Bonds Outstanding			\$0.00	% of Total Current Year Budget	1.16%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$297,547.61	\$272,711.88	\$24,835.73	<u>Description</u>	<u>Debt Not Listed Above</u>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	1,343			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$221.55			Rating				
Per Capita Net Debt	\$18.49			Year of Last Rating				
3 Yr. Average Property Valuation		\$109,580,643.00						
Net Debt as % of 3 Year Avg Property Valuation		0.02%		Mark "X" if Municipality has no bond rating		X		

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	Emergency Dispatching		1/1/2020	12/31/2020	\$10,700.00
Receiving	Township of Pittsgrove	UCC		1/1/2018	12/31/2021	\$0.00
Receiving	Borough of Woodstown	Municipal Court		1/1/2020	12/31/2020	\$41,000.00
Receiving	Township of Upper Pittsgrove	Agreed-upon Public Works		1/1/2020	12/31/2020	Based on usage
Receiving	County of Salem	Public Health Services				\$0.00
Receiving	County of Salem	Public Works	Equipment, Materials, Services	8/1/2019	7/31/2024	Based on usage
Receiving	County of Salem	Public Works	Motor Fuels	10/9/2019	10/8/2024	Based on usage
Receiving	County of Salem	Natural Gas Cooperative		12/1/2019	11/30/2022	Based on usage
Receiving	Borough of Woodstown	Street Sweeping		10/1/2019	9/30/2024	Based on usage

USER FRIENDLY BUDGET SECTION - Notes

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