



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0431_fba_2019.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
Gary	J	Passanante	12/31/2019	gpassanante@somerdale-nj.com

Chief Administrative Officer

Gary	J	Passanante		gpassanante@somerdale-nj.com
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Chief Financial Officer

Kevin	P	Foley		kfoley@somerdale-nj.com
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Municipal Clerk

Michele		Miller		mmiller@somerdale-nj.com
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Registered Municipal Accountant

Scott	P	Barron		sbarron@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Ehrmann	12/31/2021	gehrmann@somerdale-nj.com
George		Badey	12/31/2021	gmcquaid@somerdale-nj.com
David		Alexander	12/31/2019	dalexander@somerdale-nj.com
Edward		Kain	12/31/2019	ekain@somerdale-nj.com
James		Perry	12/31/2020	jperry@somerdale-nj.com
Larry		Sefchick	12/31/2020	lsefchick@somerdale-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	1.103	\$3,643,006.04	25.64%	\$1,546.53
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	1.435	\$4,736,662.00	33.33%	\$2,012.03
Regional School District	0.815	\$2,690,545.00	18.93%	\$1,142.72
County Purposes	0.875	\$2,887,523.50	20.32%	\$1,226.85
County Library	0.055	\$182,328.68	1.28%	\$77.12
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$70,303.62	0.49%	\$29.44
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	4.304	\$14,210,368.84	100.00%	\$6,034.68

Total Taxable Valuation as of	October 1, 2018	<u>\$333,809.30</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$140,211.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.103	1.107	0.36%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,643,006.04	\$3,696,798.58	1.48%	\$53,792.54

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,546.53	\$1,552.14	0.36%	\$5.61

Sheet UFB-1

Current Year 2019 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,696,798.58
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,831,395.24
Regional School District	ESTIMATED	\$2,744,355.90
County Purposes	ESTIMATED	\$2,945,273.98
County Library	ESTIMATED	\$185,975.25
County Board of Health		
County Open Space	ESTIMATED	\$71,709.69
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$14,475,508.64

Revenue Anticipated, Excluding Tax Levy	<u>3,043,249.48</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>6,370,050.07</u>
Total Non-Municipal Tax Levy	<u>\$10,778,710.06</u>
Amount to be Raised by Taxes - Before RUT	<u>\$14,105,510.65</u>
Reserve for Uncollected Taxes (RUT)	<u>\$340,540.18</u>
Total Amount to be Raised by Taxes	<u>\$14,446,050.83</u>

% of Tax Collections used to Calculate RUT	<u>97.64%</u>
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	<u>13,864,390.50</u>
Total Tax Levy, CY 2018	<u>14,224,771.75</u>
% of Taxes Collected, CY 2018	<u>97.47%</u>

Delinquent Taxes - December 31, 2018	<u>\$349,776.47</u>
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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	Sewer Utility	Utility
08	Surplus	-8.19%	(\$54,901.19)	\$670,627.04	\$615,725.85	\$499,900.00		\$115,825.85	
08	Local Revenue	-0.56%	(\$5,481.42)	\$972,704.10	\$967,222.68	\$465,476.68		\$501,746.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$521,473.00	\$521,473.00	\$521,473.00			
08	Uniform Construction Code Fees	0.00%	\$0.00	\$109,173.00	\$109,173.00	\$109,173.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	1.57%	\$8,744.33	\$557,862.43	\$566,606.76	\$566,606.76			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00				
10	Public and Private Revenue	-93.98%	(\$558,623.20)	\$594,399.92	\$35,776.72	\$35,776.72			
08	Other Special Items	21.30%	\$88,635.49	\$416,207.83	\$504,843.32	\$504,843.32			
15	Receipts from Delinquent Taxes	-13.04%	(\$50,971.51)	\$390,971.51	\$340,000.00	\$340,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	-0.39%	(\$14,316.02)	\$3,711,114.60	\$3,696,798.58	\$3,696,798.58			
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00				
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00				
	Total	-7.39%	(\$586,913.52)	\$7,944,533.43	\$7,357,619.91	\$6,740,048.06	\$0.00	\$617,571.85	\$0.00

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

FCOA	Budgeted Positions		% 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	Sewer Utility	Utility	
	Full-Time	Part-Time										
20	General Government	9.00	10.00	1.79%	\$18,867.77	\$1,051,592.65	\$1,070,460.42	\$677,878.00		\$392,582.42		
21	Land-Use Administration	0.20		1.62%	\$110.00	\$6,800.00	\$6,910.00	\$6,910.00				
22	Uniform Construction Code	1.80	2.00	7.16%	\$8,060.29	\$112,539.71	\$120,600.00	\$120,600.00				
23	Insurance			6.75%	\$48,236.09	\$714,201.91	\$762,438.00	\$762,438.00				
25	Public Safety	16.00	14.00	-2.18%	(\$37,022.48)	\$1,695,319.47	\$1,658,296.99	\$1,571,609.01	\$86,687.98			
26	Public Works	6.00	4.00	11.77%	\$64,669.09	\$549,248.41	\$613,917.50	\$613,917.50				
27	Health and Human Services			2.90%	\$500.00	\$17,250.00	\$17,750.00	\$17,750.00				
28	Parks and Recreation			-82.03%	(\$87,150.00)	\$106,243.00	\$19,093.00	\$19,093.00				
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
30	Unclassified			#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00				
31	Utilities and Bulk Purchases			-4.70%	(\$11,004.00)	\$233,904.00	\$222,900.00	\$222,900.00				
32	Landfill / Solid Waste Disposal			6.50%	\$8,342.00	\$128,345.74	\$136,687.74	\$126,000.00	\$10,687.74			
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures			7.44%	\$50,378.90	\$677,188.51	\$727,567.41	\$679,704.41		\$47,863.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00					
42	Shared Services	4.00	7.00	-3.07%	(\$16,271.44)	\$529,852.20	\$513,580.76	\$513,580.76				
43	Court and Public Defender	1.00	4.00	-0.41%	(\$540.00)	\$133,205.00	\$132,665.00	\$132,665.00				
44	Capital			-76.34%	(\$469,511.57)	\$615,000.00	\$145,488.43	\$90,000.00		\$55,488.43		
45	Debt			-5.93%	(\$52,297.28)	\$881,563.95	\$829,266.67	\$707,628.67		\$121,638.00		
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes			-11.23%	(\$46,789.78)	\$416,787.77	\$369,997.99	\$369,997.99				
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00					
	Total	38.00	41.00	-6.50%	(\$511,422.41)	\$7,869,042.32	\$7,357,619.91	\$6,642,672.34	\$97,375.72	\$0.00	\$617,571.85	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	<i>Structural Imbalance Offsets</i>					
X	X			Sterling High School-COPS in School [42-101][11-101]	\$118,577.00	Continuing agreement with Sterling Board of Education
X	X			Somerdale Board of Education [42-101][11-102]	\$395,003.76	Continuing agreement with Somerdale Board of Education
		X		Debt Service Principal and Interest [various]	\$37,506.00	Anticipated BAN Interest and Principal in 2019.
X				Utility-Total Operating Surplus Anticipated	\$55,488.43	Surplus to be used to fund Capital Outlay for various Sewer Projects in 2019
X				Laurel Springs Court Revenue [11-104]	\$53,026.00	Continuing agreement with Borough of Laurel Springs

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	69	\$5,599,300.00	1.68%	15A Public Schools	3	\$15,869,900.00	37.32%
2 Residential	1,840	\$257,740,000.00	77.21%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	89	\$4,874,600.00	11.46%
4A Commercial	118	\$49,026,500.00	14.69%	15D Church and Charities	11	\$6,378,620.00	15.00%
4B Industrial	26	\$10,775,200.00	3.23%	15E Cemeteries & Graveyards			0.00%
4C Apartments	7	\$10,668,300.00	3.20%	15F Other Exempt	30	\$15,403,400.00	36.22%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,060	\$333,809,300.00	100.00%	Total	133	\$42,526,520.00	100.00%
Average Ratio (%), Assessed to True Value				94.19%			
Equalized Valuation, Taxable Properties				\$354,399,936.30			
Total # of property tax appeals filed in 2018				County Tax Board		18.00	
				State Tax Court		0.00	
Number of 2018 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 2018							
				Percentage of Exempt vs. Non-Exempt Properties 12.74%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	2	\$8,799.63	\$492,600.00	\$21,206.43
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	2	8,799.63	492,600.00	21,206.43

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Coopertown-National Realty	Comm./Indust.	\$378,840.00	\$8,800,000.00	\$378,840.00															
Conifer Realty	Aff. Housing	\$13,852.27	\$225,000.00	\$9,686.25															
Total Long Term Exemptions - Column Total		392,692.27	9,025,000.00	388,526.25	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				
															Total Long Term Exemptions - GRAND TOTAL		\$392,692.27	\$9,025,000.00	\$388,526.25

**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	1.00	6.00	192,381.14	\$138,967.26		\$17,779.39	\$26,107.57	\$9,526.93
Supervisory Staff (Department Heads & Managers)	8.00		755,409.53	\$545,672.98		\$69,813.09	\$102,514.74	\$37,408.72
Police Officers (Including Superior Officers)	14.00	2.00	1,559,733.88	\$1,081,026.00	\$25,000.00	\$138,305.84	\$241,292.09	\$74,109.95
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	15.00	33.00	1,675,348.82	\$1,205,138.19	\$7,000.00	\$154,184.68	\$226,407.46	\$82,618.48
Totals	38.00	41.00	4,182,873.37	\$2,970,804.43	\$32,000.00	\$380,083.00	\$596,321.86	\$203,664.08

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	13.00	10,068.00	\$130,884.00	8.00	13,600.85	\$108,806.80
Parent & Child	2.00	13,452.00	\$26,904.00	1.00	19,354.48	\$19,354.48
Employee & Spouse (or Partner)	7.00	23,874.54	\$167,121.78	5.00	26,861.50	\$134,307.50
Family	6.00	24,552.00	\$147,312.00	7.00	30,062.69	\$210,438.85
Employee Cost Sharing Contribution (enter as negative -)			(\$91,256.22)			(\$110,940.30)
Subtotal	28.00		\$380,965.56	21.00		\$361,967.33
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	10,068.00	\$20,136.00	2	\$7,263.00	\$14,526.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	23,874.54	\$71,623.62	3	\$18,795.23	\$56,385.69
Family	2	24,552.00	\$49,104.00	2	\$23,109.24	\$46,218.48
Employee Cost Sharing Contribution (enter as negative -)			(\$11,229.18)			(\$13,217.50)
Subtotal	7.00		\$129,634.44	7.00		\$103,912.67
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	35.00		\$510,600.00	28.00		\$465,880.00

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
NO

Is prescription drug coverage provided by the SHBP (Yes or 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
Sick Time					
Police Chief	445.10	\$20,000.00			x
Deputy Chief	435.50	\$20,000.00			x
Police Contract	1485.74	\$179,428.61	x		
Comp Time					
Police Chief	6.25	\$4,111.51			x
Deputy Chief	10.00	\$5,558.99			x
Police Contract	71.03	\$31,455.31	x		
Totals	2453.62	\$260,554.42			
Total Funds Reserved as of end of 2018		\$28,949.99			
Total Funds Appropriated in 2019		\$0.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2020	2021	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,402,000.00	\$3,402,000.00	\$0.00	Utility Fund - Principal	\$60,156.09	\$61,289.31	\$62,443.86	\$3,110,114.78
Regional School Debt	\$1,212,459.32	\$1,212,459.32	\$0.00	Utility Fund - Interest	\$61,481.91	\$60,314.07	\$59,458.85	\$1,142,877.90
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$3,294,004.04	\$3,294,004.04	\$0.00	Bond Anticipation Notes - Interest	\$37,506.00			
0			\$0.00	Bonds - Principal	\$570,000.00	\$590,000.00	\$595,000.00	\$2,450,000.00
0			\$0.00	Bonds - Interest	\$100,122.67	\$84,947.00	\$69,430.00	\$207,375.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
			\$0.00	Total	\$829,266.67	\$796,550.38	\$786,332.71	\$6,910,367.68
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$630,156.09	\$651,289.31	\$657,443.86	\$5,560,114.78
Notes Outstanding	\$1,140,000.00		\$1,140,000.00	Total Interest	\$199,110.58	\$145,261.07	\$128,888.85	\$1,350,252.90
Bonds Outstanding	\$6,535,000.00		\$6,535,000.00	% of Total Current Year Budget	11.27%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$15,583,463.36	\$7,908,463.36	\$7,675,000.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
Population (2010 census)	<u>5,151</u>			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
				Total Other				
Per Capita Gross Debt	<u>\$3,025.33</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	<u>\$1,490.00</u>			Rating	A1	AA-		
3 Yr. Average Property Valuation		<u>\$344,082,288.67</u>		Year of Last Rating	2016	2017		
Net Debt as % of 3 Year Avg Property Valuation		<u>2.23%</u>		Mark "X" if Municipality has no bond rating				

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
Providing	Somerdale Board of Education	Custodial		1/1/2019	6/30/2019	\$87,340.56
Providing	Somerdale Board of Education	Custodial		7/1/2019	12/31/2019	\$307,663.20
Providing	Sterling HS Cops in Schools	Security		1/1/2019	12/31/2019	\$118,577.00
Providing	Laurel Springs Court	Court		1/1/2019	12/31/2019	\$53,026.00

