



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0431\_fbi\_2020.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:** Somerdale **State:** NJ **Zip:** 08083

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary	J	Passanante	7/14/1905	gpassanante@somerdale-nj.com

**Chief Administrative Officer**

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

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

Michele		Millwe		mfillwe@somerdale.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	12/31/2022	dalexander@somerdale-nj.com
Edward		Kain	12/31/2022	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

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.107	\$3,696,798.58	26.36%	\$1,552.14	Municipal Purpose Tax	ACTUAL	\$3,749,780.50
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.450	4837791.000	34.49%	\$2,033.06	Local School District	ESTIMATED	\$4,934,546.82
Regional School District	0.728	\$2,429,977.00	17.32%	\$1,020.74	Regional School District	ESTIMATED	\$2,478,576.54
County Purposes	0.842	\$2,810,974.91	20.04%	\$1,180.58	County Purposes	ESTIMATED	\$2,867,194.41
County Library	0.054	\$179,793.29	1.28%	\$75.71	County Library	ESTIMATED	\$183,389.16
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$70,610.42	0.50%	\$29.44	County Open Space	ESTIMATED	\$72,022.63
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>4.202</b>	<b>\$14,025,945.20</b>	<b>100.00%</b>	<b>\$5,891.67</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$14,285,510.06</b>
Total Taxable Valuation as of October 1, 2019 337,054,000.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 3,753,746.79		
Current Year Average Residential Assessment 140,211.00					Budget Appropriations, before Reserve for Uncollected Taxes		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy \$10,535,729.56		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT \$6,781,982.77		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$165,346.44		
1.107		-100.00%			Total Amount to be Raised by Taxes \$6,947,329.21		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT 97.62%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,696,798.58	\$3,749,780.50	1.43%	\$52,981.92		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2019 13,748,976.26		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 14,025,945.20		
\$1,552.14	\$0.00	-100.00%	(\$1,552.14)		% of Taxes Collected, CY 2019 98.03%		
					Delinquent Taxes - December 31, 2019 \$298,939.19		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

	<b>% Difference Current vs. Prior Year</b>	<b>\$ Difference Current vs. Prior Year</b>	<b>Total Realized Revenue (Prior Year)</b>	<b>Total Anticipated Revenue (Current Year)</b>	<b>General Budget</b>	<b>Open Space Budget</b>	<b>Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Surplus	45.61%	\$280,862.91	\$615,725.85	\$896,588.76	\$634,559.46		\$262,029.30					
Local Revenue	-7.89%	(\$76,348.80)	\$967,222.68	\$890,873.88	\$385,086.88		\$505,787.00					
State Aid (without offsetting appropriation)	0.00%	\$0.00	\$521,473.00	\$521,473.00	\$521,473.00							
Uniform Construction Code Fees	6.24%	\$6,817.00	\$109,173.00	\$115,990.00	\$115,990.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
Shared Services Agreements	3.67%	\$20,779.49	\$566,606.76	\$587,386.25	\$587,386.25							
Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Public and Private Revenue	1683.19%	\$602,189.82	\$35,776.72	\$637,966.54	\$637,966.54							
Other Special Items	11.18%	\$56,441.34	\$504,843.32	\$561,284.66	\$561,284.66							
Receipts from Delinquent Taxes	-8.82%	(\$30,000.00)	\$340,000.00	\$310,000.00	\$310,000.00							
<b><i>Amount to be raised by taxation</i></b>												
Local Tax for Municipal Purposes	1.43%	\$52,981.92	\$3,696,798.58	\$3,749,780.50	\$3,749,780.50							
Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
<b>Total</b>	<b>12.42%</b>	<b>\$913,723.68</b>	<b>\$7,357,619.91</b>	<b>\$8,271,343.59</b>	<b>\$7,503,527.29</b>	<b>\$0.00</b>	<b>\$767,816.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	
	Full-Time	Part-Time										
20	General Government	9.00	10.00	5.58%	\$58,730.18	\$1,051,592.65	\$1,110,322.83	\$706,398.00		\$403,924.83		
21	Land-Use Administration	0.20		4.78%	\$325.00	\$6,800.00	\$7,125.00	\$7,125.00				
22	Uniform Construction Code	1.80	2.00	11.00%	\$12,383.29	\$112,539.71	\$124,923.00	\$124,923.00				
23	Insurance			8.61%	\$61,511.09	\$714,201.91	\$775,713.00	\$775,713.00				
25	Public Safety	16.00	14.00	-2.38%	(\$40,317.77)	\$1,695,319.47	\$1,655,001.70	\$1,570,087.70	\$84,914.00			
26	Public Works	6.00	4.00	10.95%	\$60,148.59	\$549,248.41	\$609,397.00	\$609,397.00				
27	Health and Human Services			21.74%	\$3,750.00	\$17,250.00	\$21,000.00	\$21,000.00				
28	Parks and Recreation			-69.46%	(\$73,800.00)	\$106,243.00	\$32,443.00	\$32,443.00				
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00					
30	Unclassified			#DIV/0!	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00				
31	Utilities and Bulk Purchases			-2.95%	(\$6,904.00)	\$233,904.00	\$227,000.00	\$227,000.00				
32	Landfill / Solid Waste Disposal			4.41%	\$5,654.26	\$128,345.74	\$134,000.00	\$122,343.54	\$11,656.46			
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures			7.67%	\$51,953.04	\$677,188.51	\$729,141.55	\$680,491.55		\$48,650.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00					
42	Shared Services	4.00	7.00	20.50%	\$108,603.93	\$529,852.20	\$638,456.13	\$638,456.13				
43	Court and Public Defender	1.00	4.00	2.09%	\$2,782.75	\$133,205.00	\$135,987.75	\$135,987.75				
44	Capital			7.32%	\$45,000.00	\$615,000.00	\$660,000.00	\$610,000.00		\$50,000.00		
45	Debt			-4.01%	(\$35,324.97)	\$881,563.95	\$846,238.98	\$724,600.98		\$121,638.00		
46	Deferred Charges			#DIV/0!	\$199,054.07	\$0.00	\$199,054.07	\$55,450.00		\$143,604.07		
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes			-18.29%	(\$76,247.59)	\$416,787.77	\$340,540.18	\$340,540.18				
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00					
	<b>Total</b>	<b>38.00</b>	<b>41.00</b>	<b>5.11%</b>	<b>\$402,301.87</b>	<b>\$7,869,042.32</b>	<b>\$8,271,344.19</b>	<b>\$7,406,956.83</b>	<b>\$96,570.46</b>	<b>\$0.00</b>	<b>\$767,816.90</b>	<b>\$0.00</b>

**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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
X	X				Sterling High School-COPS in School [42-101][11-101]	\$120,947.50	Continuing agreement with Sterling Board of Education
X	X				Somerdale Board of Education [42-101][11-102]	\$417,943.09	Continuing agreement with Somerdale Board of Education
		X			Debt Service Principal and Interest [various]	\$35,223.60	Anticipated BAN Interest and Principal in 2020.
X					Utility-Total Operating Surplus Anticipated	\$262,029.30	Surplus to be used to fund Capital Outlay for various Sewer Projects and Deferred Charges in 2020
X					Laurel Springs Court Revenue [11-104]	\$48,495.66	Continuing agreement with Borough of Laurel Springs

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	70	\$6,192,800.00	1.84%	15A Public Schools	3	\$15,869,900.00	40.04%	
2 Residential	1,832	\$259,548,700.00	76.95%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	89	\$5,031,100.00	12.69%	
4A Commercial	120	\$50,110,600.00	14.86%	15D Church and Charities	6	\$2,919,120.00	7.36%	
4B Industrial	26	\$10,775,200.00	3.19%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	7	\$10,668,300.00	3.16%	15F Other Exempt	50	\$15,815,400.00	39.90%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
<b>Total</b>	<b>2,055</b>	<b>\$337,295,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>148</b>	<b>\$39,635,520.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				89.83%	Percentage of Exempt vs. Non-Exempt Properties			11.75%
Equalized Valuation, Taxable Properties				\$375,482,132.92				
Total # of property tax appeals filed in 2019				County Tax Board	5.00			
				State Tax Court				
Number of 2019 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court								
Amount paid out by municipality for tax appeals in 2019				\$0.00				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption	2	\$14,848.68	\$492,600.00	\$20,699.05
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>2</b>	<b>14,848.68</b>	<b>492,600.00</b>	<b>20,699.05</b>





**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	200,454.98	\$143,135.00		\$22,371.22	\$25,236.10	\$9,712.66
Supervisory Staff (Department Heads & Managers)	8.00		792,717.57	\$566,040.46		\$88,469.06	\$99,798.47	\$38,409.59
Police Officers (Including Superior Officers)	14.00	2.00	1,809,586.49	\$1,274,285.06	\$25,000.00	\$199,163.85	\$224,668.92	\$86,468.66
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	1,577,178.23	\$1,120,879.67	\$7,430.00	\$175,187.42	\$197,622.05	\$76,059.09
<b>Totals</b>	<b>38.00</b>	<b>41.00</b>	<b>4,379,937.27</b>	<b>\$3,104,340.19</b>	<b>\$32,430.00</b>	<b>\$485,191.55</b>	<b>\$547,325.53</b>	<b>\$210,650.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	13.00	\$10,176.00	\$132,288.00	13.00	10,068.00	\$130,884.00
Parent & Child	2.00	\$14,184.00	\$28,368.00	2.00	13,452.00	\$26,904.00
Employee & Spouse (or Partner)	7.00	\$21,840.00	\$152,880.00	7.00	23,874.54	\$167,121.78
Family	6.00	\$24,780.00	\$148,680.00	6.00	24,552.00	\$147,312.00
Employee Cost Sharing Contribution (enter as negative - )			(\$93,082.82)			(\$91,256.22)
<b>Subtotal</b>	<b>28.00</b>		<b>\$369,133.18</b>	<b>28.00</b>		<b>\$380,965.56</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$10,176.00	\$20,352.00	2	10,068.00	\$20,136.00
Parent & Child		\$14,184.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$21,840.00	\$65,520.00	3	23,874.54	\$71,623.62
Family	2	\$24,780.00	\$49,560.00	2	24,552.00	\$49,104.00
Employee Cost Sharing Contribution (enter as negative - )			(\$11,229.18)			(\$11,229.18)
<b>Subtotal</b>	<b>7.00</b>		<b>\$124,202.82</b>	<b>7.00</b>		<b>\$129,634.44</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>35.00</b>		<b>\$493,336.00</b>	<b>35.00</b>		<b>\$510,600.00</b>

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)?**

<b>NO</b>
<b>NO</b>

**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	475.10	\$20,000.00			x
Deputy Chief	465.50	\$20,000.00			x
Police Contract	1844.80	\$198,893.46	x		
Comp Time					
Police Chief	6.20	\$4,253.75			x
Deputy Chief	10.00	\$5,723.50			x
Police Contract	78.40	\$32,987.97	x		
<b>Totals</b>	2880.00	\$281,858.68			
<b>Total Funds Reserved as of end of 2019</b>					
<b>Total Funds Appropriated in 2020</b>					

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

	Gross Debt	Deductions	Net Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,057,000.00	\$3,057,000.00	\$0.00	Utility Fund - Principal	\$61,289.31	\$62,443.86	\$63,620.18	\$3,046,494.60
Regional School Debt	\$1,037,397.83	\$1,037,397.83	\$0.00	Utility Fund - Interest	\$60,348.69	\$59,458.85	\$58,017.82	\$1,084,860.08
Utility Fund Debt				Bond Anticipation Notes - Principal	\$14,430.38			
Sewer	\$3,294,004.04	\$3,294,004.04	\$0.00	Bond Anticipation Notes - Interest	\$35,223.60			
0			\$0.00	Bonds - Principal	\$590,000.00	\$595,000.00	\$350,000.00	\$2,100,000.00
0			\$0.00	Bonds - Interest	\$84,947.00	\$69,430.00	\$52,500.00	\$154,875.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
			\$0.00	<b>Total</b>	<b>\$846,238.98</b>	<b>\$786,332.71</b>	<b>\$524,138.00</b>	<b>\$6,386,229.68</b>
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$665,719.69	\$657,443.86	\$413,620.18	\$5,146,494.60
Notes Outstanding	\$1,890,000.00		\$1,890,000.00	Total Interest	\$180,519.29	\$128,888.85	\$110,517.82	\$1,239,735.08
Bonds Outstanding	\$7,844,600.00		\$7,844,600.00	% of Total Current Year Budget	10.23%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$17,123,001.87</b>	<b>\$7,388,401.87</b>	<b>\$9,734,600.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	<u>5,151</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$3,324.21</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,889.85</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$355,142,144.33</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.74%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	A1	AA-		
				Year of Last Rating	2016	2017		
				<b>Mark "X" if Municipality has no bond rating</b>				

**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
<b>Providing</b>	Somerdale Board of Education	Custodial		1/1/2020	6/30/2020	\$105,129.57
<b>Providing</b>	Somerdale Board of Education	Custodial		7/1/2020	12/31/2020	\$312,813.52
<b>Providing</b>	Sterling HS Cops in Schools	Security		1/1/2020	12/31/2020	\$127,947.50
<b>Providing</b>	Laurel Springs Court	Court		1/1/2020	12/31/2020	\$48,495.66

