



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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	7/14/1905	gpassanante@somerdale-nj.com

Chief Administrative Officer

Gary	J	Passanante		gpassanante@somerdale-nj.com
------	---	------------	--	------------------------------

Chief Financial Officer

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

Municipal Clerk

Michelle		Miller		mmiller@somerdale-nj.com
----------	--	--------	--	--------------------------

Registered Municipal Accountant

Scott	P	Barron		sbarron@bowmanllp.com
-------	---	--------	--	-----------------------

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	12/31/2023	jperry@somerdale-nj.com
Larry		Sefchick	12/31/2023	lsefchick@somerdale-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	1.113	\$3,749,780.50	26.00%	\$2,046.82	Municipal Purpose Tax	Actual	\$3,814,994.62
Municipal Library			0.00%	\$0.00	Municipal Library		
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	1.461	\$4,923,589.00	34.14%	\$2,687.55	Local School District	Estimated	\$5,022,060.78
Regional School District	0.764	\$2,573,690.00	17.84%	\$1,404.85	Regional School District	Estimated	\$2,625,163.80
County Purposes	0.863	\$2,910,244.55	20.18%	\$1,588.56	County Purposes	Estimated	\$2,968,449.44
County Library	0.057	\$190,584.27	1.32%	\$104.03	County Library	Estimated	\$194,395.96
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$74,762.37	0.52%	\$40.81	County Open Space	Estimated	\$76,257.62
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	4.280	\$14,422,650.69	100.00%	\$7,872.63	Total ESTIMATED amount to be raised by taxes		\$14,701,322.22
Total Taxable Valuation as of October 1, 2020 <u>\$337,834.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,643,104.99</u>		
Current Year Average Residential Assessment <u>\$142,106.28</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,183,099.61</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$10,886,327.60</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$14,426,322.22</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$274,913.10</u>		
1.113	1.129	1.44%			Total Amount to be Raised by Taxes <u>\$14,701,235.32</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.13%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,749,780.50	\$3,814,994.62	1.74%	\$65,214.12		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>14,426,322.21</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>14,701,322.21</u>		
\$2,046.82	\$1,604.38	-21.62%	(\$442.44)		% of Taxes Collected, CY 2020 <u>98.13%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$361,750.39</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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.60%	(\$10,168.13)	\$634,559.46	\$624,391.33	\$465,000.00			\$159,391.33				
08	Local Revenue	216.74%	\$624,370.89	\$288,074.46	\$912,445.35	\$407,015.35			\$505,430.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$521,473.00	\$521,473.00	\$521,473.00							
08	Uniform Construction Code Fees	9.44%	\$10,368.67	\$109,839.00	\$120,207.67	\$120,207.67							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	12.12%	\$71,176.76	\$587,386.47	\$658,563.23	\$658,563.23							
08	Additional Revenue Offset by Appropriations	-10.02%	(\$63,949.92)	\$637,966.54	\$574,016.62	\$574,016.62							
10	Public and Private Revenue	9.20%	\$52,829.26	\$573,999.86	\$626,829.12	\$626,829.12							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-9.03%	(\$26,800.79)	\$296,800.79	\$270,000.00	\$270,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.30%	(\$11,394.34)	\$3,826,388.96	\$3,814,994.62	\$3,814,994.62							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	8.65%	\$646,432.40	\$7,476,488.54	\$8,122,920.94	\$7,458,099.61	\$0.00	\$0.00	\$664,821.33	\$0.00	\$0.00	\$0.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	9.00	10.00	64.77%	\$463,779.83	\$716,030.50	\$1,179,810.33	\$777,627.00			\$402,183.33					
21	Land-Use Administration	0.20		1.19%	\$85.00	\$7,125.00	\$7,210.00	\$7,210.00								
22	Uniform Construction Code	1.80	2.00	1.97%	\$2,457.00	\$124,923.00	\$127,380.00	\$127,380.00								
23	Insurance			-8.98%	(\$67,262.68)	\$748,997.77	\$681,735.09	\$681,735.09								
25	Public Safety	16.00	14.00	34.16%	\$567,111.23	\$1,660,213.27	\$2,227,324.50	\$1,565,997.68	\$661,326.82							
26	Public Works	6.00	4.00	-17.85%	(\$108,778.92)	\$609,397.00	\$500,618.08	\$500,618.08								
27	Health and Human Services			-11.90%	(\$2,500.00)	\$21,000.00	\$18,500.00	\$18,500.00								
28	Parks and Recreation			-1.54%	(\$500.00)	\$32,443.00	\$31,943.00	\$31,943.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			20.00%	\$5,000.00	\$25,000.00	\$30,000.00	\$30,000.00								
31	Utilities and Bulk Purchases			-3.43%	(\$8,000.00)	\$233,000.00	\$225,000.00	\$225,000.00								
32	Landfill / Solid Waste Disposal			13.67%	\$18,400.00	\$134,600.00	\$153,000.00	\$153,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			17.06%	\$116,823.84	\$684,762.71	\$801,586.55	\$752,586.55			\$49,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	4.00	7.00	3.47%	\$18,681.13	\$538,890.59	\$557,571.72	\$557,571.72								
43	Court and Public Defender	1.00	4.00	-1.93%	(\$2,647.75)	\$136,987.75	\$134,340.00	\$134,340.00								
44	Capital			1470.00%	\$147,000.00	\$10,000.00	\$157,000.00	\$65,000.00			\$92,000.00					
45	Debt			41.03%	\$297,300.69	\$724,600.98	\$1,021,901.67	\$900,263.67			\$121,638.00					
46	Deferred Charges			-100.00%	(\$55,450.00)	\$55,450.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-19.25%	(\$65,540.18)	\$340,540.18	\$275,000.00	\$275,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	38.00	41.00	19.49%	\$1,325,959.19	\$6,803,961.75	\$8,129,920.94	\$6,803,772.79	\$661,326.82	\$0.00	\$0.00	\$664,821.33	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# 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%					
Total	2,055	\$337,295,600.00	100.00%	Total	148	\$39,635,520.00	100.00%	
Average Ratio (%), Assessed to True Value				89.65%	Percentage of Exempt vs. Non-Exempt Properties			11.75%
Equalized Valuation, Taxable Properties				\$376,241,713.00				
Total # of property tax appeals filed in 2020				County Tax Board	3.00			
				State Tax Court				
Number of 2020 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 2020				\$0.00				

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 2020 Total Tax Rate
G Commercial/Industrial Exemption	1	\$9,848.00	\$174,000.00	\$7,447.20
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	1	9,848.00	174,000.00	7,447.20

**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	252,887.40	\$144,475.00		\$22,371.22	\$74,988.84	\$11,052.34
Supervisory Staff (Department Heads & Managers)	8.00		757,944.09	\$553,203.32		\$88,469.06	\$73,951.66	\$42,320.05
Police Officers (Including Superior Officers)	14.00	2.00	1,699,269.09	\$1,278,795.00	\$25,000.00	\$199,163.85	\$96,569.92	\$99,740.32
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	1,046,977.12	\$1,046,977.12				
Totals	38.00	41.00	3,757,077.70	\$3,023,450.44	\$25,000.00	\$310,004.13	\$245,510.42	\$153,112.71

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	\$10,320.00	\$134,160.00	13.00	\$10,176.00	\$132,288.00
Parent & Child	1.00	\$13,404.00	\$13,404.00	2.00	\$14,184.00	\$28,368.00
Employee & Spouse (or Partner)	9.00	\$22,596.00	\$203,364.00	7.00	\$21,840.00	\$152,880.00
Family	7.00	\$25,620.00	\$179,340.00	6.00	\$24,780.00	\$148,680.00
Employee Cost Sharing Contribution (enter as negative -)			(\$119,460.96)			(\$93,082.82)
Subtotal	30.00		\$410,807.04	28.00		\$369,133.18
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$10,524.00	\$10,524.00	2	\$10,176.00	\$20,352.00
Parent & Child	0		\$0.00		\$14,184.00	\$0.00
Employee & Spouse (or Partner)	3	\$22,596.00	\$67,788.00	3	\$21,840.00	\$65,520.00
Family	2	\$25,620.00	\$51,240.00	2	\$24,780.00	\$49,560.00
Employee Cost Sharing Contribution (enter as negative -)			(\$21,260.88)			(\$11,229.18)
Subtotal	6.00		\$108,291.12	7.00		\$124,202.82
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	36.00		\$519,098.16	35.00		\$493,336.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,037,000.00	\$3,037,000.00	\$0.00	Utility Fund - Principal	\$62,443.86	\$63,620.18	\$65,734.44	\$2,985,205.29
Regional School Debt	\$2,928,000.00	\$2,928,000.00	\$0.00	Utility Fund - Interest	\$59,194.14	\$58,017.82	\$55,903.56	\$1,024,511.39
Utility Fund Debt				Bond Anticipation Notes - Principal	\$45,569.62			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$59,158.05			
Sewer	\$3,172,558.64	\$3,172,558.64	\$0.00	Bonds - Principal	\$199,000.00	\$350,000.00	\$350,000.00	\$1,750,000.00
0			\$0.00	Bonds - Interest	\$69,430.00	\$52,500.00	\$45,500.00	\$109,375.00
0			\$0.00	Loans & Other Debt - Principal	\$80,279.63			
0			\$0.00	Loans & Other Debt - Interest	\$50,826.37			
0			\$0.00					
Municipal Purposes				Total	\$625,901.67	\$524,138.00	\$517,138.00	\$5,869,091.68
Debt Authorized			\$0.00	Total Principal	\$387,293.11	\$413,620.18	\$415,734.44	\$4,735,205.29
Notes Outstanding	\$4,046,050.00		\$4,046,050.00	Total Interest	\$238,608.56	\$110,517.82	\$101,403.56	\$1,133,886.39
Bonds Outstanding	\$3,045,000.00		\$3,045,000.00	% of Total Current Year Budget	7.70%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$16,228,608.64	\$9,137,558.64	\$7,091,050.00	Description	Debt Not Listed Above			
Population (2010 census)	<u>5,151</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$3,150.57</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,376.64</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$370,414,695.00</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.91%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	A1	AA-		
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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