



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

 State: **Zip:**

Municipality:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary	J	Passanante	12/31/2023	gpassanante@somerdale-nj.com

Chief Administrative Officer

Gary	J	Passanante		gpassamante@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		mmliller@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	12/31/2024	gehrmann@somerdale-nj.com
George		Badey	12/31/2024	gmccquaid@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		Setchick	12/31/2023	lsetchick@somerdale-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.129	\$3,814,994.62	25.73%	\$1,299.61
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.485	\$5,017,531.00	33.84%	\$1,709.41
Regional School District	0.789	\$2,665,781.00	17.98%	\$908.23
County Purposes	0.903	\$3,050,720.17	20.58%	\$1,039.46
County Library	0.059	\$197,620.25	1.33%	\$67.92
County Board of Health			0.00%	\$0.00
County Open Space	0.024	\$78,802.63	0.53%	\$27.63
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	4.389	\$14,825,449.67	100.00%	\$5,052.27

Total Taxable Valuation as of October 1, 2021 \$337,054,000.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$115,112.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>	
Prior Year	Current Year
1.129	-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,814,994.62	\$3,836,285.33	0.56%	\$21,290.71

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,299.61	\$0.00	-100.00%	(\$1,299.61)

Sheet UFB-1

Current Year 2022 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$3,836,285.33
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$5,117,882.00
Regional School District		ESTIMATED	\$2,719,097.00
County Purposes		ESTIMATED	\$3,393,686.00
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$15,066,950.33

Revenue Anticipated, Excluding Tax Levy 3,338,608.80
 Budget Appropriations, before Reserve for Uncollected Taxes 6,924,894.13
 Total Non-Municipal Tax Levy \$11,230,665.00
 Amount to be Raised by Taxes - Before RUT \$14,816,950.33
 Reserve for Uncollected Taxes (RUT) \$250,113.26
 Total Amount to be Raised by Taxes \$15,067,063.59

% of Tax Collections used to Calculate RUT 98.34%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021 14,588,242.48
 Total Tax Levy, CY 2021 14,825,449.67
 % of Taxes Collected, CY 2021 98.40%
 Delinquent Taxes - December 31, 2021 \$231,520.18

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	-30.71%	(\$191,745.90)	\$624,391.33	\$432,645.43	\$300,000.00			\$132,645.43				
08	Local Revenue	7.89%	\$59,938.85	\$760,073.68	\$820,012.53	\$269,095.53			\$550,917.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$521,473.00	\$521,473.00	\$521,473.00							
08	Uniform Construction Code Fees	-0.30%	(\$252.00)	\$83,252.00	\$83,000.00	\$83,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.50%	\$16,394.33	\$654,800.25	\$671,194.58	\$671,194.58							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-56.01%	(\$368,332.53)	\$657,632.56	\$289,300.03	\$289,300.03							
08	Other Special Items	74.07%	\$423,198.06	\$571,347.60	\$994,545.66	\$994,545.66							
15	Receipts from Delinquent Taxes	-14.13%	(\$34,557.59)	\$244,557.59	\$210,000.00	\$210,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.65%	(\$25,150.81)	\$3,861,436.14	\$3,836,285.33	\$3,836,285.33							
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	-1.51%	(\$120,507.59)	\$7,978,964.15	\$7,858,456.56	\$7,174,894.13	\$0.00	\$0.00	\$683,562.43	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions	Full-Time	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	9.00	10.00	-1.45%	(\$17,050.33)	\$1,179,810.33	\$1,162,760.00	\$745,660.00				\$417,100.00				
21	Land-Use Administration	0.20		2.70%	\$195.00	\$7,210.00	\$7,405.00	\$7,405.00								
22	Uniform Construction Code	2.80	2.00	1.27%	\$1,620.00	\$127,380.00	\$129,000.00	\$129,000.00								
23	Insurance			13.55%	\$92,404.23	\$681,735.09	\$774,139.32	\$774,139.32								
25	Public Safety	16.00	14.00	-3.31%	(\$73,626.62)	\$2,227,324.50	\$2,153,697.88	\$1,864,397.85	\$289,300.03							
26	Public Works	6.00	4.00	7.42%	\$37,156.92	\$500,618.08	\$537,775.00	\$537,775.00								
27	Health and Human Services			27.03%	\$5,000.00	\$18,500.00	\$23,500.00	\$23,500.00								
28	Parks and Recreation			0.00%	\$0.00	\$31,943.00	\$31,943.00	\$31,943.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-66.67%	(\$20,000.00)	\$30,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases			12.86%	\$28,934.98	\$225,000.00	\$253,934.98	\$253,934.98								
32	Landfill / Solid Waste Disposal			14.38%	\$22,000.00	\$153,000.00	\$175,000.00	\$175,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			4.87%	\$39,004.25	\$801,586.55	\$840,590.80	\$790,266.37				\$50,324.43				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	4.00	7.00	0.65%	\$3,622.86	\$557,571.72	\$561,194.58	\$561,194.58								
43	Court and Public Defender	2.00	4.00	9.37%	\$12,585.00	\$134,340.00	\$146,925.00	\$146,925.00								
44	Capital			-39.81%	(\$62,500.00)	\$157,000.00	\$94,500.00					\$94,500.00				
45	Debt			-30.90%	(\$315,810.67)	\$1,021,901.67	\$706,091.00	\$584,453.00				\$121,638.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-9.09%	(\$25,000.00)	\$275,000.00	\$250,000.00	\$250,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	40.00	41.00	-3.34%	(\$271,464.38)	\$8,129,920.94	\$7,858,456.56	\$6,885,594.10	\$289,300.03	\$0.00	\$0.00	\$683,562.43	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	71	\$6,232,700.00	1.84%	15A Public Schools	3	\$15,869,900.00	40.50%
2 Residential	1,830	\$260,054,500.00	76.98%	15B Other Schools	0		0.00%
3A/3B Farm			0.00%	15C Public Property	88	\$5,008,900.00	12.78%
4A Commercial	120	\$50,103,300.00	14.83%	15D Church and Charities	6	\$2,919,100.00	7.45%
4B Industrial	26	\$10,775,200.00	3.19%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	7	\$10,668,300.00	3.16%	15F Other Exempt	43	\$15,386,400.00	39.27%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,054	\$337,834,000.00	100.00%	Total	140	\$39,184,300.00	100.00%
Average Ratio (%), Assessed to True Value		86.06%		Percentage of Exempt vs. Non-Exempt Properties		11.60%	
Equalized Valuation, Taxable Properties		\$392,556,356.03					
Total # of property tax appeals filed in 2021		County Tax Board	2.00				
		State Tax Court					
Number of 2021 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 2021			\$0.00				

Prior Budget Year's Payments in Lieu of Tax (PIL/OT) - 5 Year Exemptions/Abatements			
	# of Parcels	PIL/OT Billing/Revenue	Assessed Value
G Commercial/Industrial Exemption			
I Dwelling Exemption	30		\$209,200.00
J Dwelling Abatement	19		\$40,700.00
K New Dwelling/Conversion Exemption			
L New Dwelling/Conversion Abatement			
N Multiple Dwelling Exemption			
O Multiple Dwelling Abatement			
Total 5 Yr Exemptions/Abatements	49	0.00	249,900.00

**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	1.00	6.00	132,794.00	\$48,900.00		\$7,507.07	\$72,646.08	\$3,740.85
Supervisory Staff (Department Heads & Managers)	8.00		667,293.23	\$479,767.10		\$73,653.27	\$77,170.68	\$36,702.18
Police Officers (Including Superior Officers)	14.00	2.00	2,172,729.69	\$1,485,717.00	\$29,300.00	\$390,692.37	\$151,121.52	\$115,898.80
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	17.00	33.00	1,127,284.89	\$742,994.70		\$114,063.66	\$213,387.44	\$56,839.09
Totals	40.00	41.00	4,100,101.82	\$2,757,378.80	\$29,300.00	\$585,916.37	\$514,325.72	\$213,180.93

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	15.00	\$8,833.92	\$132,508.80	13.00	\$10,320.00	\$134,160.00
Parent & Child	1.00	\$9,305.40	\$9,305.40	1.00	\$13,404.00	\$13,404.00
Employee & Spouse (or Partner)	7.00	\$16,632.96	\$116,430.72	9.00	\$22,596.00	\$203,364.00
Family	8.00	\$23,268.60	\$186,148.80	7.00	\$25,620.00	\$179,340.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$444,393.72	30.00		\$530,268.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$7,746.24	\$7,746.24	1	\$10,524.00	\$10,524.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$16,632.96	\$83,164.80	3	\$22,596.00	\$67,788.00
Family			\$0.00	2	\$25,620.00	\$51,240.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$90,911.04	6.00		\$129,552.00
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	37.00		\$535,304.76	36.00		\$659,820.00

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
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	2021 Total Tax Rate	Taxes if Billied In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2021 Total Tax Rate	Taxes if Billied In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2021 Total Tax Rate	Taxes if Billied In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2021 Total Tax Rate	Taxes if Billied In Full				
Corporate/Personal Realty	Lot Hoisting	\$15,905.00	\$371,612.15	\$15,905.00																							
Total Long Term Exemptions - Column Total					437,249.00		Total Long Term Exemptions - Column Total					\$0.00		Total Long Term Exemptions - Column Total					\$0.00		Total Long Term Exemptions - Column Total					\$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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt Deductions Net Debt

Local School Debt	\$2,812,000.00	\$2,812,000.00	\$0.00
Regional School Debt	\$938,217.11	\$938,217.11	\$0.00
Utility Fund Debt	\$3,110,114.78	\$3,110,114.78	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Municipal Purposes

Debt Authorized (BNI)	\$1,462,854.08		\$1,462,854.08
Notes Outstanding	\$5,173,550.00		\$5,173,550.00
Bonds Outstanding	\$2,450,000.00		\$2,450,000.00
Loans and Other Debt			\$0.00

Total (Current Year)	\$15,946,735.97	\$6,860,331.89	\$9,086,404.08
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Population (2010 census) 5,151

Per Capita Gross Debt \$3,095.85
 Per Capita Net Debt \$1,764.01

3 Year Average Property Valuation \$389,280,921.33

Net Debt as % of 3 Year Average Property Valuation 2.33%

Current Year Budget 2023 Budget 2024 Budget All Additional Future Years' Budgets

Utility Fund - Principal	\$63,620.18	\$64,818.64	\$66,039.70	\$276,835.81
Utility Fund - Interest	\$58,017.82	\$56,819.36	\$55,598.30	\$209,716.19
Bond Anticipation Notes - Principal	\$99,000.00			
Bond Anticipation Notes - Interest	\$17,400.00			
Bonds - Principal	\$350,000.00	\$350,000.00	\$350,000.00	\$1,400,000.00
Bonds - Interest	\$52,500.00	\$45,500.00	\$38,062.50	\$71,312.50
Loans & Other Debt - Principal	\$40,000.00			
Loans & Other Debt - Interest				
Total	\$680,538.00	\$517,138.00	\$509,700.50	\$1,957,864.50

Total Principal	\$552,620.18	\$414,818.64	\$416,039.70	\$1,676,835.81
Total Interest	\$127,917.82	\$102,319.36	\$93,660.80	\$281,028.69
% of Total Current Year Budget	8.66%			

Description	Debt Not Listed Above
Total Guarantees - Governmental	
Total Guarantees - Other	
Total Capital/Equipment Leases	
Total Other	

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	A1	AA-	
Year of Last Rating			

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Amount Received Page Total								\$0.00
Amount Paid Page Total								\$0.00
Page Total								\$0.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Amount Received Total								\$0.00
Amount Paid Total								\$0.00
Total								\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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

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