



State of New Jersey Local Government Services

Year: **2024** Municipal User Friendly Budget

MUNICIPALITY: 0431 Somerdale Borough - County of Camden

Adopted

Municode: 0431

Filename: 0431_fba_2024.xlsm

Website: www.somerdale-nj.com

Phone Number:

856-783-6320

Mailing Address:

Borough of Somerdale

105 Kennedy Blvd.

Municipality:

Somerdale

State: NJ Zip: 08083

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

George Badey 12/31/2026 gbadey@somerdale-nj.com

Chief Administrative Officer

Michele D Miller mmiller@somerdale-nj.com

Chief Financial Officer

Valerie A Cimihnera vcimihnera@somerdale-nj.com

Municipal Clerk

Michele D Miller mmiller@somerdale-nj.com

Registered Municipal Accountant

Scott P Barron sbarron@bowman.cpa

Governing Body Members

First Name Middle Name Last Name Term Expires Business Email

George Ehrmann 12/31/2024 gehrmann@somerdale-nj.com

Nicholas Loberto 12/31/2024 gmcolquaid@somerdale-nj.com

David Alexander 12/31/2025 dalexander@somerdale-nj.com

Barbara Kane 12/31/2025 bkane@somerdale-nj.com

James Perry 12/31/2026 jperry@somerdale-nj.com

Larry Sefchick 12/31/2026 lsefchick@somerdale-nj.com

Government Type:

Borough

Election Type:

Non-Partisan (November)

3

4

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 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	1.200	\$4,076,507.55	26.90%	\$1,724.48
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	1.504	\$5,108,130.00	33.71%	\$2,161.53
Regional School District	0.775	\$2,631,525.00	17.37%	\$1,113.82
County Purposes	0.897	\$3,045,644.15	20.10%	\$1,289.16
County Library	0.058	\$198,285.09	1.31%	\$83.36
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$92,589.28	0.61%	\$38.80
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	4.461	\$15,152,681.07	100.00%	\$6,411.16

Total Taxable Valuation as of October 1, 2023 \$340,746,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$143,719.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.200	1.380	14.98%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,076,507.55	\$4,695,663.39	15.19%	\$619,155.84

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,724.48	\$1,982.75	14.98%	\$258.26

Sheet UFB-1

Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,695,663.39
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,210,292.60
Regional School District	ESTIMATED	\$2,684,155.50
County Purposes	ESTIMATED	\$3,106,557.03
County Library	ESTIMATED	\$202,250.79
County Board of Health		
County Open Space	ESTIMATED	\$94,441.07
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$15,993,360.38

Revenue Anticipated, Excluding Tax Levy	3,679,205.70
Budget Appropriations, before Reserve for Uncollected Taxes	8,090,030.81
Total Non-Municipal Tax Levy	\$11,297,696.99
Amount to be Raised by Taxes - Before RUT	\$15,708,522.10
Reserve for Uncollected Taxes (RUT)	\$289,565.38
Total Amount to be Raised by Taxes	\$15,998,087.48

% of Tax Collections used to Calculate RUT 98.19%
 If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 Year Average

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023	14,872,900.06
Total Tax Levy, CY 2023	15,170,307.15
% of Taxes Collected, CY 2023	98.04%
Delinquent Taxes - December 31, 2023	\$274,400.82

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	Arts and Culture Trust Fund	SEWER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.59%	\$112,421.66	\$407,470.66	\$519,892.32	\$368,009.33			\$151,882.99					
08	Local Revenue	171.78%	\$510,177.41	\$296,994.60	\$807,172.01	\$255,817.00			\$551,355.01					
09	State Aid (without offsetting appropriation)	5.40%	\$29,804.81	\$552,279.66	\$582,084.47	\$582,084.47								
08	Uniform Construction Code Fees	-28.80%	(\$60,688.00)	\$210,688.00	\$150,000.00	\$150,000.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	16.44%	\$123,889.91	\$753,711.09	\$877,601.00	\$877,601.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	105.99%	\$202,768.48	\$191,300.33	\$394,068.81	\$394,068.81								
08	Other Special Items	39.52%	\$271,378.40	\$686,766.51	\$958,144.91	\$958,144.91								
15	Receipts from Delinquent Taxes	3.16%	\$5,968.03	\$189,031.97	\$195,000.00	\$195,000.00								
	<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	14.69%	\$601,529.76	\$4,094,133.63	\$4,695,663.39	\$4,695,663.39								
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	24.35%	\$1,797,250.46	\$7,382,376.45	\$9,179,626.91	\$8,476,388.91	\$0.00	\$0.00	\$703,238.00	\$0.00	\$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		-4.13%	(\$31,156.81)	\$753,906.81	\$722,750.00	\$722,750.00									
21	Land-Use Administration		12.99%	\$1,000.00	\$7,700.00	\$8,700.00	\$8,700.00									
22	Uniform Construction Code		5.22%	\$5,589.25	\$107,160.75	\$112,750.00	\$112,750.00									
23	Insurance		10.66%	\$80,039.48	\$750,551.52	\$830,591.00	\$830,591.00									
25	Public Safety		2.75%	\$31,940.99	\$1,886,137.01	\$1,938,078.00	\$1,938,078.00									
26	Public Works		14.78%	\$75,955.00	\$514,045.00	\$590,000.00	\$590,000.00									
27	Health and Human Services		-4.67%	(\$1,400.00)	\$30,000.00	\$28,600.00	\$28,600.00									
28	Parks and Recreation		-3.01%	(\$1,000.00)	\$33,243.00	\$32,243.00	\$32,243.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$20,000.00	\$0.00	\$20,000.00									
30	Unclassified		0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00									
31	Utilities and Bulk Purchases		-3.91%	(\$1,583.00)	\$296,583.00	\$285,000.00	\$285,000.00									
32	Landfill / Solid Waste Disposal		3.24%	\$6,750.00	\$208,500.00	\$215,250.00	\$215,250.00									
35	Contingency		#DIV/0!	\$0.00	\$831,362.92	\$0.00	\$895,212.00									
36	Statutory Expenditures		7.68%	\$63,849.08	\$831,362.92	\$895,212.00	\$895,212.00									
37	Judgements		#DIV/0!	\$0.00	\$634,440.85	\$0.00	\$877,601.00									
42	Shared Services		38.33%	\$243,160.15	\$634,440.85	\$877,601.00	\$877,601.00									
43	Court and Public Defender		-64.29%	(\$98,580.00)	\$153,325.00	\$54,745.00	\$54,745.00									
44	Capital		#DIV/0!	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00									
45	Debt		49.20%	\$372,975.00	\$758,025.00	\$1,131,000.00	\$1,131,000.00									
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$245,000.00	\$290,000.00	\$290,000.00									
50	Reserve for Uncollected Taxes		18.37%	\$45,000.00	\$245,000.00	\$290,000.00	\$290,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$7,229,980.86	\$8,082,520.00	\$8,082,520.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	0.00	0.00	11.79%	\$852,539.14	\$7,229,980.86	\$8,082,520.00	\$8,082,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	74	\$6,478,500.00	1.90%
2 Residential	1,827	\$262,432,000.00	77.02%
3A/3B Farm	0		0.00%
4A Commercial	119	\$49,599,400.00	14.56%
4B Industrial	27	\$11,568,100.00	3.39%
4C Apartments	7	\$10,668,300.00	3.13%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	2,055	\$340,746,300.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$15,869,900.00	37.57%
15B Other Schools	0		0.00%
15C Public Property	88	\$5,031,600.00	11.91%
15D Church and Charities	6	\$2,919,100.00	6.91%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	25	\$18,425,900.00	43.62%
Total	122	\$42,246,500.00	100.00%

Average Ratio (%), Assessed to True Value **65.30%**
 Equalized Valuation, Taxable Properties **\$521,816,692.19**

Total # of property tax appeals filed in 2023
 County Tax Board
 State Tax Court

Number of 2023 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 2023

Percentage of Exempt vs. Non-Exempt Properties **12.40%**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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/Abatelements	0	0.00	0.00	0.00

**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		7.00	119,368.84	\$53,292.00		\$0.00	\$62,000.00	\$4,076.84
Supervisory Staff (Department Heads & Managers)	8.00		872,196.36	\$609,183.80		\$121,410.00	\$95,000.00	\$46,602.56
Police Officers (Including Superior Officers)	17.00	1.00	2,289,948.99	\$1,523,408.26	\$15,000.00	\$500,000.00	\$135,000.00	\$116,540.73
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.00	20.00	1,218,943.67	\$788,243.08		\$150,000.00	\$220,400.00	\$60,300.60
Totals	41.00	28.00	4,500,457.86	\$2,974,127.14	\$15,000.00	\$771,410.00	\$512,400.00	\$227,520.73

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or 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

<u>Active Employees - Health Benefits - Annual Cost</u>	<u>Current Year # of Covered Members (Medical & Rx)</u>	<u>Current Year Annual Cost Estimate per Employee</u>	<u>Total Current Year Cost</u>	<u>Prior Year # of Covered Members (Medical & Rx)</u>	<u>Prior Year Annual Cost per Employee (Average)</u>	<u>Total Prior Year Cost</u>
Single Coverage	17.00	\$11,916.00	\$202,572.00	15.00	\$10,524.00	\$157,860.00
Parent & Child	3.00	\$16,524.00	\$49,572.00	3.00	\$14,220.00	\$42,660.00
Employee & Spouse (or Partner)	5.00	\$25,632.00	\$128,160.00	4.00	\$22,884.00	\$91,536.00
Family	6.00	\$28,980.00	\$173,880.00	6.00	\$25,416.00	\$152,496.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$554,184.00	28.00		\$444,552.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,916.00	\$11,916.00	1	\$10,524.00	\$10,524.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$25,632.00	\$51,264.00	5	\$22,884.00	\$114,420.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$63,180.00	6.00		\$124,944.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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	34.00		\$617,364.00	34.00		\$569,496.00

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 - Notes

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