



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Government Type: 3

Election Type: 2

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Gallagher	12/31/2027	bgalagher@somervillenj.org

Chief Administrative Officer

Kevin		Sluka		ksluka@somervillenj.org
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Chief Financial Officer

Paige		Elster		pelster@somervillenj.org
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Municipal Clerk

Kevin		Sluka		ksluka@somervillenj.org
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Registered Municipal Accountant

Anthony		Branco		abranco@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Roger		Vroom	12/31/2025	rvroom@somervillenj.org
Thompson		Mitchell	12/31/2024	tmitchell@somervillenj.org
Ran D		Pitts	12/31/2024	rpitts@somervillenj.org
Gina		Stravic	12/31/2025	gstravic@somervillenj.org
Theresa		Bonner	12/31/2026	tbonner@somervillenj.org
Glen		Denys	12/31/2026	gdenys@somervillenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.123	\$13,055,961.00	29.08%	\$3,096.11
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	2.243	\$26,075,437.00	58.08%	\$6,183.95
Regional School District			0.00%	\$0.00
County Purposes	0.400	\$4,654,110.00	10.37%	\$1,102.80
County Library	0.056	\$646,469.00	1.44%	\$154.39
County Board of Health			0.00%	\$0.00
County Open Space	0.040	\$465,260.00	1.04%	\$110.28
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	3.862	\$44,897,237.00	100.00%	\$10,647.53

Total Taxable Valuation as of	October 1, 2023	<u>\$1,163,510,700.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$275,700.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.123	1.128	0.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,055,961.00	\$13,122,655.50	0.51%	\$66,694.50

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,096.11	\$3,109.34	0.43%	\$13.23

Current Year 2024 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$13,122,655.50
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$26,596,945.00
Regional School District		
County Purposes	ESTIMATED	\$4,747,192.00
County Library	ESTIMATED	\$659,398.00
County Board of Health		
County Open Space	ESTIMATED	\$474,565.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$45,600,755.50

Revenue Anticipated, Excluding Tax Levy	16,669,591.00
Budget Appropriations, before Reserve for Uncollected Taxes	27,892,246.00
Total Non-Municipal Tax Levy	\$32,478,100.00
Amount to be Raised by Taxes - Before RUT	\$43,700,755.00
Reserve for Uncollected Taxes (RUT)	\$1,900,000.00
Total Amount to be Raised by Taxes	\$45,600,755.00

% of Tax Collections used to Calculate RUT 95.83%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023	44,987,595.88
Total Tax Levy, CY 2023	45,708,329.22
% of Taxes Collected, CY 2023	98.42%
Delinquent Taxes - December 31, 2023	\$457,259.70

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	110.91%	\$3,050,000.00	\$2,750,000.00	\$5,800,000.00	\$5,800,000.00							
08	Local Revenue	-1.95%	(\$33,371.81)	\$1,713,371.81	\$1,680,000.00	\$1,680,000.00							
09	State Aid (without offsetting appropriation)	5.40%	\$80,259.23	\$1,487,250.17	\$1,567,509.40	\$1,567,509.40							
08	Uniform Construction Code Fees	-29.95%	(\$171,058.00)	\$571,058.00	\$400,000.00	\$400,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$80,000.00		\$80,000.00	\$80,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	7.48%	\$156,980.67	\$2,099,576.73	\$2,256,557.40	\$2,256,557.40							
08	Other Special Items	-10.33%	(\$542,244.23)	\$5,249,806.23	\$4,707,562.00	\$4,707,562.00							
15	Receipts from Delinquent Taxes	-12.87%	(\$59,107.82)	\$459,107.82	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-11.13%	(\$1,644,085.45)	\$14,769,740.95	\$13,125,655.50	\$13,125,655.50							
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	3.15%	\$917,372.59	\$29,099,911.71	\$30,017,284.30	\$30,017,284.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions 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	7.00	7.00	19.28%	\$349,600.00	\$1,813,050.00	\$2,162,650.00	\$2,012,650.00				\$150,000.00				
21	1.00		17.96%	\$13,400.00	\$74,600.00	\$88,000.00	\$88,000.00								
22	3.00		0.99%	\$4,300.00	\$436,200.00	\$440,500.00	\$440,500.00								
23			1.28%	\$32,000.00	\$2,496,000.00	\$2,528,000.00	\$2,528,000.00								
25	39.00	1.00	5.70%	\$335,227.40	\$5,883,500.00	\$6,218,727.40	\$6,111,900.00	\$32,327.40			\$74,500.00				
26	13.00		20.50%	\$310,300.00	\$1,513,400.00	\$1,823,700.00	\$1,763,700.00				\$60,000.00				
27	1.00		3.67%	\$10,100.00	\$275,500.00	\$285,600.00	\$285,600.00								
28	1.00		79.60%	\$321,038.00	\$403,300.00	\$724,338.00	\$574,338.00	\$150,000.00							
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	2.00	3.00	274.58%	\$455,800.00	\$166,000.00	\$621,800.00	\$172,800.00				\$449,000.00				
31			-10.97%	(\$92,000.00)	\$839,000.00	\$747,000.00	\$747,000.00								
32			178.14%	\$2,084,230.00	\$1,170,000.00	\$3,254,230.00	\$1,180,000.00	\$2,074,230.00							
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			9.82%	\$200,399.00	\$2,041,378.00	\$2,241,777.00	\$2,171,777.00				\$70,000.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00								
43			1.68%	\$5,000.00	\$298,000.00	\$303,000.00	\$303,000.00								
44			710.00%	\$3,550,000.00	\$500,000.00	\$4,050,000.00	\$4,000,000.00				\$50,000.00				
45			6.52%	\$176,046.08	\$2,701,195.92	\$2,877,242.00	\$2,877,242.00								
46			#DIV/0!	\$524,219.90	\$524,219.90	\$524,219.90	\$524,219.90								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-11.63%	(\$250,000.00)	\$2,150,000.00	\$1,900,000.00	\$1,900,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	67.00	11.00	35.63%	\$8,109,660.38	\$22,761,123.92	\$30,870,784.30	\$27,760,726.90	\$2,256,557.40	\$0.00	\$0.00	\$853,500.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
	X			Emergency Services Facility Debt Service	\$836,000.00	Reflects two quarters of lease payments. Next year it is expected to increase double the amount listed.

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	89	\$45,445,100.00	3.93%
2 Residential	2,667	\$735,413,800.00	63.62%
3A/3B Farm			0.00%
4A Commercial	380	\$281,711,800.00	24.37%
4B Industrial	14	\$15,509,800.00	1.34%
4C Apartments	30	\$77,806,900.00	6.73%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,180	\$1,155,887,400.00	100.00%

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

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$59,228,900.00	8.91%
15B Other Schools	1	\$17,588,100.00	2.64%
15C Public Property	69	\$136,537,100.00	20.53%
15D Church and Charities	22	\$39,519,400.00	5.94%
15E Cemeteries & Graveyards	4	\$5,057,100.00	0.76%
15F Other Exempt	220	\$407,124,400.00	61.22%
Total	321	\$665,055,000.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 57.54%

Average Ratio (%), Assessed to True Value	69.64%
Equalized Valuation, Taxable Properties	\$1,659,803,848.36
Total # of property tax appeals filed in 2023	County Tax Board 5.00 State Tax Court 8.00
Number of 2023 County Tax Board decisions appealed to Tax Court	2.00
Number of pending property tax appeals in State Tax Court	2.00
Amount paid out by municipality for tax appeals in 2023	\$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 2023 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1		\$7,100.00	\$274.20
J Dwelling Abatement	1		\$25,000.00	\$965.50
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	0.00	32,100.00	1,239.70

**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	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
SOMERVILLE TOWN CENTER JSM	Other	\$493,065.75	\$19,179,300.00	\$740,800.46															
COBALT	Other	\$279,768.46	\$14,541,300.00	\$561,657.71															
6 NORTH DOUGHTY	Other	\$35,903.57	\$2,077,400.00	\$80,239.58															
SOMA	Other	\$124,312.31	\$7,152,900.00	\$276,280.76															
46 MAIN ST - DESAPIO	Other	\$58,230.83	\$8,009,400.00	\$309,363.08															
DAVENPORT	Other	\$97,158.91	\$7,616,400.00	\$294,183.45															
*STATION HOUSE	Other	\$226,058.85	\$17,493,400.00	\$675,682.58															
*PARC VIEW	Other	\$417,072.85	\$20,940,900.00	\$808,842.26															
*AVALON BAY	Other	\$1,083,133.80	\$50,885,000.00	\$1,965,433.13															
*PULTE HOMES	Other	\$1,098,282.64	\$52,587,800.00	\$2,031,203.78															
Total Long Term Exemptions - Column Total		3,912,987.97	200,483,800.00	7,743,686.78	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															Total Long Term Exemptions - GRAND TOTAL		\$3,912,987.97	\$200,483,800.00	\$7,743,686.78

**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	61,508.07	\$28,500.00		\$5,016.00	\$25,811.82	\$2,180.25
Supervisory Staff (Department Heads & Managers)	7.00	1.00	807,254.11	\$583,919.00		\$102,769.74	\$75,895.56	\$44,669.80
Police Officers (Including Superior Officers)	35.00		7,461,095.20	\$4,714,297.00	\$190,000.00	\$1,720,718.41	\$460,901.07	\$375,178.72
Fire Fighters (Including Superior Officers)	2.00	4.00	201,006.35	\$134,964.00	\$5,000.00	\$23,753.66	\$26,581.44	\$10,707.25
All Other Union Employees not listed above	22.00	3.00	2,174,946.09	\$1,327,063.00	\$26,000.00	\$233,563.09	\$484,810.68	\$103,509.32
All Other Non-Union Employees not listed above	6.00	1.00	694,391.00	\$694,391.00	\$5,000.00	\$122,212.82	\$62,413.56	\$53,503.41
Totals	72.00	16.00	11,400,200.81	\$7,483,134.00	\$226,000.00	\$2,208,033.72	\$1,136,414.13	\$589,748.75

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

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

	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	18.00	\$12,926.00	\$232,668.00	18.00	\$13,694.07	\$246,493.26
Parent & Child	4.00	\$23,940.00	\$95,760.00	4.00	\$25,864.32	\$103,457.28
Employee & Spouse (or Partner)	11.00	\$25,228.36	\$277,512.00	10.00	\$27,328.85	\$273,288.50
Family	24.00	\$35,340.50	\$848,172.00	22.00	\$39,554.09	\$870,189.98
Employee Cost Sharing Contribution (enter as negative -)			(\$343,509.69)			(\$325,726.47)
Subtotal	57.00		\$1,110,602.31	54.00		\$1,167,702.55
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$26,748.00	\$26,748.00	1	\$25,226.64	\$25,226.64
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$936.18)			(\$598.46)
Subtotal	1.00		\$25,811.82	1.00		\$24,628.18
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	58.00		\$1,136,414.13	55.00		\$1,192,330.73

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
