



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1818_fbi_2019.xlsm

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
Dennis		Sullivan	12/31/2019	dsullivan@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

Andrew		Hodulik		agh@hm-PA.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Granville		Brady	12/31/2019	gbrady@somervillenj.org
Jane		Kobuta	12/31/2019	jkobuta@somervillenj.org
Fredrick		Wied	12/31/2020	fwied@somervillenj.org
Roger		Vroom	11/6/2019	rvroom@somervillenj.org
Thompson		Mitchell	12/31/2021	tmitchell@somervillenj.org
Randall		Pitts	12/31/2021	rpitts@somervillenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	1.085	\$12,609,267.00	30.20%	\$2,951.20	Municipal Purpose Tax	ACTUAL	\$12,764,257.33
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)	ESTIMATED	\$596,300.00
Local School District	2.069	\$24,024,360.00	57.53%	\$5,627.68	Local School District	ESTIMATED	\$24,505,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.355	\$4,120,572.20	9.87%	\$965.60	County Purposes	ESTIMATED	\$4,203,000.00
County Library	0.053	\$612,554.72	1.47%	\$144.16	County Library	ESTIMATED	\$624,800.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$390,695.08	0.94%	\$92.48	County Open Space	ESTIMATED	\$398,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.596	\$41,757,449.00	100.00%	\$9,781.12	Total ESTIMATED amount to be raised by taxes		\$43,091,857.33
Total Taxable Valuation as of October 1, 2018 <u>\$1,161,416,843.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$272,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>6,784,990.32</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>17,399,247.65</u> Total Non-Municipal Tax Levy <u>\$30,327,600.00</u> Amount to be Raised by Taxes - Before RUT <u>\$40,941,857.33</u> Reserve for Uncollected Taxes (RUT) <u>\$2,104,990.88</u> Total Amount to be Raised by Taxes <u>\$43,046,848.21</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>95.11%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2018		<u>41,665,248.89</u>
	1.085	1.096	1.01%		Total Tax Levy, CY 2018		<u>42,353,976.47</u>
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2018		<u>98.37%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2018		<u>\$663,312.35</u>
	\$12,609,267.00	\$12,764,257.33	1.23%	\$154,990.33			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,951.20	\$2,981.12	1.01%	\$29.92			

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	Sewer Utility	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	6.05%	\$115,000.00	\$1,900,000.00	\$2,015,000.00	\$1,850,000.00		\$165,000.00					
08	Local Revenue	323.65%	\$3,362,562.11	\$1,038,937.89	\$4,401,500.00	\$941,000.00		\$2,784,000.00	\$676,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,404,290.00	\$1,404,290.00	\$1,404,290.00							
08	Uniform Construction Code Fees	-22.72%	(\$99,947.00)	\$439,947.00	\$340,000.00	\$340,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-86.09%	(\$954,504.02)	\$1,108,669.67	\$154,165.65	\$154,165.65							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	4.49%	\$66,915.69	\$1,490,084.31	\$1,557,000.00	\$1,557,000.00							
15	Receipts from Delinquent Taxes	-24.30%	(\$165,295.96)	\$680,295.96	\$515,000.00	\$515,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.26%	(\$1,301,974.73)	\$14,066,232.06	\$12,764,257.33	\$12,764,257.33							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	4.62%	\$1,022,756.09	\$22,128,456.89	\$23,151,212.98	\$19,525,712.98	\$0.00	\$2,949,000.00	\$676,500.00	\$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	Sewer Utility	Parking Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	12.00	59.14%	\$665,025.00	\$1,124,500.00	\$1,789,525.00	\$1,340,525.00								
21	Land-Use Administration			-22.94%	(\$5,150.00)	\$22,450.00	\$17,300.00	\$17,300.00		\$82,500.00	\$366,500.00					
22	Uniform Construction Code	3.00	2.00	-44.69%	(\$349,050.00)	\$781,000.00	\$431,950.00	\$431,950.00								
23	Insurance			13.89%	\$264,500.00	\$1,904,000.00	\$2,168,500.00	\$2,043,500.00		\$75,000.00	\$50,000.00					
25	Public Safety	37.00	2.00	4.99%	\$226,761.96	\$4,542,525.00	\$4,769,286.96	\$4,765,875.00	\$3,411.96							
26	Public Works	12.00	2.00	79.54%	\$929,100.00	\$1,168,050.00	\$2,097,150.00	\$1,251,650.00		\$607,500.00	\$238,000.00					
27	Health and Human Services	2.00		2.16%	\$5,600.00	\$258,900.00	\$264,500.00	\$264,500.00								
28	Parks and Recreation	2.00	10.00	12.41%	\$44,050.00	\$354,950.00	\$399,000.00	\$399,000.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			4434.67%	\$2,306,029.36	\$52,000.00	\$2,358,029.36	\$227,000.00	\$11,029.36	\$2,120,000.00						
31	Utilities and Bulk Purchases			-13.91%	(\$120,449.67)	\$866,000.00	\$745,550.33	\$732,000.00	\$13,550.33							
32	Landfill / Solid Waste Disposal			4.63%	\$42,000.00	\$908,000.00	\$950,000.00	\$950,000.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			2.08%	\$33,247.00	\$1,599,500.00	\$1,632,747.00	\$1,566,747.00		\$44,000.00	\$22,000.00					
37	Judgements			#DIV/0!	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender		2.00	16.77%	\$39,500.00	\$235,500.00	\$275,000.00	\$275,000.00								
44	Capital			108.94%	\$136,174.00	\$125,000.00	\$261,174.00	\$115,000.00	\$126,174.00	\$20,000.00						
45	Debt			-9.94%	(\$302,600.00)	\$3,043,100.00	\$2,740,500.00	\$2,740,500.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	63.00	30.00	20.98%	\$4,014,737.65	\$19,136,475.00	\$23,151,212.65	\$19,371,547.00	\$154,165.65	\$0.00	\$2,949,000.00	\$676,500.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
					Surplus Anticipated	\$1,900,000.00	This could be a significate reduction of surplus if it is not regenerated in 2019

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	85	\$33,161,500.00	2.85%	15A Public Schools	5	\$59,228,900.00	12.92%
2 Residential	2,656	\$723,248,900.00	62.07%	15B Other Schools	1	\$17,588,100.00	3.84%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	71	\$137,134,100.00	29.91%
4A Commercial	387	\$304,171,900.00	26.10%	15D Church and Charities	22	\$39,525,900.00	8.62%
4B Industrial	14	\$16,282,400.00	1.40%	15E Cemeteries & Graveyards	4	\$5,057,100.00	1.10%
4C Apartments	30	\$80,043,500.00	6.87%	15F Other Exempt	46	\$200,031,100.00	43.62%
5A/5B Railroad	11	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$8,374,803.00	0.72%				
Total	3,184	\$1,165,283,003.00	100.00%	Total	149	\$458,565,200.00	100.00%
Average Ratio (%), Assessed to True Value				90.98%			
Equalized Valuation, Taxable Properties				\$1,280,812,269.73			
Total # of property tax appeals filed in 2018				County Tax Board		13.00	
				State Tax Court		7.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				5.00			
Amount paid out by municipality for tax appeals in 2018				\$37,469.92			
				Percentage of Exempt vs. Non-Exempt Properties			
				39.35%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption			\$208,700.00	\$7,504.85
I Dwelling Exemption			\$347,700.00	\$12,503.29
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	0	0.00	556,400.00	20,008.14

**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	58,101.57	\$18,000.00	\$0.00	\$668.50	\$35,351.66	\$4,081.41
Supervisory Staff (Department Heads & Managers)	7.00		928,460.17	\$704,402.00	\$0.00	\$99,391.13	\$65,750.38	\$58,916.66
Police Officers (Including Superior Officers)	32.00		5,258,170.04	\$3,462,951.00	\$110,000.00	\$1,020,531.66	\$363,545.40	\$301,141.98
Fire Fighters (Including Superior Officers)	1.00	2.00	152,078.54	\$115,651.00	\$0.00	\$8,981.16	\$17,277.36	\$10,169.02
All Other Union Employees not listed above	21.00	5.00	1,927,121.17	\$1,256,082.78	\$15,000.00	\$160,898.56	\$369,625.56	\$125,514.27
All Other Non-Union Employees not listed above	2.00	16.00	324,863.78	\$243,248.00	\$0.00	\$14,104.78	\$48,902.52	\$18,608.48
Totals	63.00	30.00	8,648,795.27	\$5,800,334.78	\$125,000.00	\$1,304,575.79	\$900,452.88	\$518,431.82

Is the Local Government required to comply with NJSA 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	\$12,086.04	\$217,548.72	14.00	\$11,861.16	\$166,056.24
Parent & Child	1.00	\$21,633.96	\$21,633.96	3.00	\$21,231.60	\$63,694.80
Employee & Spouse (or Partner)	8.00	\$25,203.72	\$201,629.76	10.00	\$23,722.33	\$237,223.30
Family	24.00	\$33,720.00	\$809,280.00	21.00	\$33,092.76	\$694,947.96
Employee Cost Sharing Contribution (enter as negative -)			(\$287,913.00)			(\$268,910.64)
Subtotal	51.00		\$962,179.44	48.00		\$893,011.66
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$12,086.04	\$12,086.04	1	\$11,861.16	\$11,861.16
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$25,203.72	\$25,203.72	1	\$23,722.33	\$23,722.33
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$889.56)			
Subtotal	2.00		\$36,400.20	2.00		\$35,583.49
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$3,782.52	\$3,782.52	1	\$6,196.08	\$6,196.08
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 -)			\$0.00			
Subtotal	1.00		\$3,782.52	1.00		\$6,196.08
GRAND TOTAL	54.00		\$1,002,362.16	51.00		\$934,791.23

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)?

YES
YES

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
AFSCME- ADMINISTRATIVE	834.00	\$96,858.00	x		
AFSCME- DPW	332.50	\$47,834.00	X		
OPEIU	471.50	\$75,595.00	X		
POLICE - PBA	2871.25	\$1,398,011.00	X		
NON- UNION	140.00	\$94,315.00		X	
Totals	4649.25	\$1,712,613.00			
Total Funds Reserved as of end of 2018		\$652,938.51			
Total Funds Appropriated in 2019		\$50,000.00			

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,755,000.00	\$14,755,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
Sewer	\$624,211.53	\$624,211.53	\$0.00			
Parking			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$1,103,068.83	\$1,103,068.83				
Notes Outstanding	\$3,990,000.00	\$3,990,000.00				
Bonds Outstanding	\$13,530,000.00	\$1,361,070.09	\$12,168,929.91			
Loans and Other Debt	\$4,882,243.55	\$4,882,243.55				
Total (Current Year)	\$38,884,523.91	\$16,740,281.62	\$22,144,242.29			
Population (2010 census)	<u>12,432</u>					
Per Capita Gross Debt	<u>\$3,127.78</u>					
Per Capita Net Debt	<u>\$1,781.23</u>					
3 Yr. Average Property Valuation		<u>\$1,246,259,343.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.78%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$250,000.00			
Bond Anticipation Notes - Interest			\$120,000.00			
Bonds - Principal			\$1,590,000.00	\$1,620,000.00	\$1,595,000.00	\$6,930,000.00
Bonds - Interest			\$374,000.00	\$326,346.00	\$277,271.00	\$951,751.00
Loans & Other Debt - Principal			\$362,000.00	\$441,096.53	\$341,950.00	\$3,847,052.00
Loans & Other Debt - Interest			\$44,500.00	\$179,676.00	\$149,895.00	\$309,244.00
Total			\$2,740,500.00	\$2,567,118.53	\$2,364,116.00	\$12,038,047.00
Total Principal			\$2,202,000.00	\$2,061,096.53	\$1,936,950.00	\$10,777,052.00
Total Interest			\$538,500.00	\$506,022.00	\$427,166.00	\$1,260,995.00
% of Total Current Year Budget			11.84%			
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	Aa3	AA				
Year of Last Rating	2010	2016				
Mark "X" if Municipality has no bond rating						

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
Receiving	Somerset County	Board of Health		1/1/2019	12/31/2021	
Receiving	Somerset County	Engineering	Hourly charge as needed	1/1/2019	12/31/2019	hourly as needed
Receiving	Somerset County	Recycling		1/1/2019	12/31/2019	\$112,000.00
Receiving	Bridgewater Township	Municipal Court		1/1/2017	12/31/2019	\$201,854.43

USER FRIENDLY BUDGET SECTION - Notes

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