



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1818 Somerville Borough - County of Somerset

Adopted

Municode:

Filename: 1818_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: Somerville **State:** NJ **Zip:** 08876

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
DENNIS		SULLIVAN	12/31/2023	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		ahodulik@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
GRANVILLE		BRADY	12/31/2020	gbrady@somervillenj.org
JANE		KOBUTA	12/31/2022	jkobuta@somervillenj.org
FREDRICK		WIED	12/31/2020	f.wied@somervillenj.org
ROGER		VROOM	12/31/2022	r.vroom@somervillenj.org
THOMPSON		MITCHELL	12/31/2021	t.mitchell@somervillenj.org
RAN D		PITTS	12/31/2021	r.pitts@somervillenj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.095	\$12,764,257.00	29.73%	\$2,978.40
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.051	\$598,968.76	1.40%	\$0.00
Local School District	2.088	\$24,322,568.00	56.65%	\$5,679.36
Regional School District			0.00%	\$0.00
County Purposes	0.364	\$4,230,882.19	9.86%	\$990.08
County Library	0.054	\$619,526.14	1.44%	\$146.88
County Board of Health			0.00%	\$0.00
County Open Space	0.034	\$394,875.68	0.92%	\$92.48
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.686	\$42,931,077.77	100.00%	\$9,887.20

Total Taxable Valuation as of	October 1, 2019	<u>\$1,164,726,603.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$272,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.095	1.099	0.37%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$12,764,257.00	\$12,917,496.45	1.20%	\$153,239.45

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,978.40	\$2,989.28	0.37%	\$10.88

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		\$12,917,496.45
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		\$610,948.14
Local School District		\$25,052,234.74
Regional School District		
County Purposes		\$4,357,808.66
County Library		\$638,111.92
County Board of Health		
County Open Space		\$406,721.95
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$43,983,321.86

Revenue Anticipated, Excluding Tax Levy	9,676,011.94
Budget Appropriations, before Reserve for Uncollected Taxes	20,443,508.39
Total Non-Municipal Tax Levy	\$31,065,825.41
Amount to be Raised by Taxes - Before RUT	\$41,833,321.86
Reserve for Uncollected Taxes (RUT)	\$2,150,824.77
Total Amount to be Raised by Taxes	\$43,984,146.63

% of Tax Collections used to Calculate RUT	<u>95.11%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	42,354,214.12
Total Tax Levy, CY 2019	43,020,218.73
% of Taxes Collected, CY 2019	<u>98.45%</u>
Delinquent Taxes - December 31, 2019	<u>\$545,241.34</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	SEWER Utility	PARKING Utility	Utility	Utility	Utility	Utility
08	Surplus	135.98%	\$2,740,000.00	\$2,015,000.00	\$4,755,000.00	\$4,343,000.00		\$137,000.00	\$275,000.00				
08	Local Revenue	-7.19%	(\$343,714.43)	\$4,778,214.43	\$4,434,500.00	\$824,000.00		\$2,988,000.00	\$622,500.00				
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	-37.65%	(\$211,375.00)	\$561,375.00	\$350,000.00	\$350,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-95.87%	(\$526,630.57)	\$549,320.96	\$22,690.39	\$22,690.39							
08	Other Special Items	-32.34%	(\$941,542.19)	\$2,911,573.74	\$1,970,031.55	\$1,970,031.55							
15	Receipts from Delinquent Taxes	-10.39%	(\$59,718.97)	\$574,718.97	\$515,000.00	\$515,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.07%	(\$409,536.52)	\$13,327,032.97	\$12,917,496.45	\$12,917,496.45							
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	0.95%	\$247,482.32	\$26,121,526.07	\$26,369,008.39	\$22,346,508.39	\$0.00	\$3,125,000.00	\$897,500.00	\$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	9.00	98.91%	\$1,423,975.00	\$1,439,625.00	\$2,863,600.00	\$1,557,600.00		\$608,500.00	\$697,500.00					
21	Land-Use Administration			17.34%	\$3,000.00	\$17,300.00	\$20,300.00	\$20,300.00								
22	Uniform Construction Code	4.00	1.00	-1.84%	(\$7,950.00)	\$431,950.00	\$424,000.00	\$424,000.00								
23	Insurance			2.50%	\$50,500.00	\$2,023,500.00	\$2,074,000.00	\$2,074,000.00								
25	Public Safety	37.00	3.00	2.05%	\$100,585.12	\$4,900,905.14	\$5,001,490.26	\$4,987,275.00	\$14,215.26							
26	Public Works	13.00	2.00	-3.30%	(\$88,915.69)	\$2,695,440.82	\$2,606,525.13	\$2,448,050.00	\$8,475.13	\$150,000.00						
27	Health and Human Services	2.00		2.08%	\$5,500.00	\$264,500.00	\$270,000.00	\$270,000.00								
28	Parks and Recreation	2.00	6.00	26.66%	\$104,900.00	\$393,400.00	\$498,300.00	\$498,300.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			976.43%	\$2,216,500.00	\$227,000.00	\$2,443,500.00	\$191,000.00		\$2,252,500.00						
31	Utilities and Bulk Purchases			-5.46%	(\$40,000.00)	\$732,000.00	\$692,000.00	\$692,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.21%	\$79,931.00	\$1,534,747.00	\$1,614,678.00	\$1,589,678.00			\$25,000.00					
37	Judgements			#DIV/0!	\$45,000.00		\$45,000.00			\$45,000.00						
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		2.00	4.31%	\$11,000.00	\$255,000.00	\$266,000.00	\$266,000.00								
44	Capital			2373.91%	\$2,730,000.00	\$115,000.00	\$2,845,000.00	\$2,650,000.00		\$20,000.00	\$175,000.00					
45	Debt			-38.01%	(\$1,539,885.00)	\$4,051,500.00	\$2,511,615.00	\$2,502,615.00		\$9,000.00						
46	Deferred Charges			#DIV/0!	\$40,000.00		\$40,000.00			\$40,000.00						
48	Debt - Type 1 School District			#DIV/0!	\$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									
	Total	65.00	23.00	24.18%	\$5,134,140.43	\$21,231,867.96	\$26,366,008.39	\$22,320,818.00	\$22,690.39	\$0.00	\$3,125,000.00	\$897,500.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				X		
				Revenues at Risk		Due to Covid-19, we are not collecting certain revenues due to cancelation of programs. This also may affect regeneration of surplus.
			X	Appropriation for canceled programs or services		Due to Covid-19, we are not performing certain programs and/or services. This will result in less expenditures to offset the revenues not collected.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	89	\$48,015,500.00	4.09%	15A Public Schools	5	\$59,228,900.00	12.48%
2 Residential	2,659	\$725,954,450.00	61.78%	15B Other Schools	1	\$17,588,100.00	3.70%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	70	\$136,605,200.00	28.77%
4A Commercial	385	\$298,901,200.00	25.44%	15D Church and Charities	22	\$39,519,400.00	8.32%
4B Industrial	14	\$16,282,400.00	1.39%	15E Cemeteries & Graveyards	4	\$5,057,100.00	1.07%
4C Apartments	30	\$77,357,400.00	6.58%	15F Other Exempt	51	\$216,760,650.00	45.66%
5A/5B Railroad	11	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$8,484,892.00	0.72%				
Total	3,189	\$1,174,995,842.00	100.00%	Total	153	\$474,759,350.00	100.00%
Average Ratio (%), Assessed to True Value				90.25%			
Equalized Valuation, Taxable Properties				\$1,301,934,450.97			
Total # of property tax appeals filed in 2019				County Tax Board	9.00		
				State Tax Court	19.00		
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2019				\$66,199.96			
				Percentage of Exempt vs. Non-Exempt Properties	40.41%		

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 2019 Total Tax Rate
G Commercial/Industrial Exemption	2		\$208,700.00	\$7,586.75
I Dwelling Exemption	18		\$347,700.00	\$12,638.90
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	20	0.00	556,400.00	20,225.65

**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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Somerville Town Center JSM	Other	\$431,687.00	\$19,179,300.00	\$697,167.55															
Cobalt	Other	\$165,233.00	\$14,541,500.00	<u>\$528,583.00</u>															
6 North Doughty - Storms	Other	\$15,991.88	\$630,000.00	<u>\$22,900.50</u>															
Total Long Term Exemptions - Column Total		612,911.88	34,350,800.00	1,248,651.05	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		\$612,911.88	\$34,350,800.00	\$1,248,651.05

**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	57,732.35	\$21,500.00		\$846.60	\$33,741.00	\$1,644.75
Supervisory Staff (Department Heads & Managers)	7.00		957,035.90	\$752,912.00		\$103,073.65	\$43,452.48	\$57,597.77
Police Officers (Including Superior Officers)	32.00		5,626,759.09	\$3,748,809.00	\$150,000.00	\$1,117,145.08	\$324,021.12	\$286,783.89
Fire Fighters (Including Superior Officers)	1.00	2.00	175,830.97	\$129,924.00		\$8,888.10	\$27,079.68	\$9,939.19
All Other Union Employees not listed above	23.00	3.00	1,792,190.22	\$1,115,386.00	\$15,000.00	\$152,693.34	\$424,078.18	\$85,032.70
All Other Non-Union Employees not listed above	2.00	11.00	257,427.68	\$204,458.00		\$18,318.86	\$19,009.78	\$15,641.04
Totals	65.00	23.00	8,866,976.21	\$5,972,989.00	\$165,000.00	\$1,400,965.63	\$871,382.24	\$456,639.34

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	\$11,543.52	\$207,783.36	18.00	\$12,086.04	\$217,548.72
Parent & Child	4.00	\$20,662.80	\$82,651.20	1.00	\$21,633.96	\$21,633.96
Employee & Spouse (or Partner)	9.00	\$23,087.04	\$207,783.36	8.00	\$25,203.72	\$201,629.76
Family	21.00	\$32,206.32	\$676,332.72	24.00	\$33,720.00	\$809,280.00
Employee Cost Sharing Contribution (enter as negative -)			(\$269,866.68)			(\$287,913.00)
Subtotal	52.00		\$904,683.96	51.00		\$962,179.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,543.52	\$11,543.52	1	\$12,086.04	\$12,086.04
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$23,087.04	\$23,087.04	1	\$25,203.72	\$25,203.72
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						(\$889.56)
Subtotal	2.00		\$34,630.56	2.00		\$36,400.20
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$3,771.12	\$3,771.12	1	\$3,782.52	\$3,782.52
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	1.00		\$3,771.12	1.00		\$3,782.52
GRAND TOTAL	55.00		\$943,085.64	54.00		\$1,002,362.16

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

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	627.75	\$79,505.00	X		
AFSCME- DPW	190.50	\$29,852.00	X		
OPEIU	518.00	\$84,987.00	X		
POLICE- PBA	3260.75	\$1,560,984.00	X		
NON-UNION	161.50	\$128,614.00		X	
Totals	4758.50	\$1,883,942.00			
Total Funds Reserved as of end of 2019		\$50,000.00			
Total Funds Appropriated in 2020		\$30,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2021	2022	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$13,300,000.00	\$13,300,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
SEWER	\$795,211.53	\$795,211.53	\$0.00				
PARKING			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$5,572,165.55		\$5,572,165.55				
Bonds Outstanding	\$11,940,000.00	\$1,451,790.09	\$10,488,209.91				
Loans and Other Debt	\$5,304,262.85		\$5,304,262.85				
Total (Current Year)	\$36,911,639.93	\$15,547,001.62	\$21,364,638.31				
Population (2010 census)	12,432						
Per Capita Gross Debt	\$2,969.08						
Per Capita Net Debt	\$1,718.52						
3 Yr. Average Property Valuation		\$1,267,900,300.00					
Net Debt as % of 3 Year Avg Property Valuation		1.69%					
Utility Fund - Principal							
Utility Fund - Interest				\$9,000.00			
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$66,000.00			
Bonds - Principal				\$1,620,000.00	\$1,595,000.00	\$1,370,000.00	\$7,370,000.00
Bonds - Interest				\$326,350.00	\$277,271.00	\$228,115.00	\$723,636.00
Loans & Other Debt - Principal				\$426,615.00	\$341,950.00	\$331,894.00	\$2,979,136.00
Loans & Other Debt - Interest				\$63,350.00	\$149,895.00	\$95,163.00	\$291,983.00
Total				\$2,511,315.00	\$2,364,116.00	\$2,025,172.00	\$11,364,755.00
Total Principal				\$2,046,615.00	\$1,936,950.00	\$1,701,894.00	\$10,349,136.00
Total Interest				\$464,700.00	\$427,166.00	\$323,278.00	\$1,015,619.00
% of Total Current Year Budget				9.52%			
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	x				
Year of Last Rating	2010	2016	x				
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)
