



State of New Jersey Local Government Services

Year: 2022 **Municipal User Friendly Budget**

MUNICIPALITY: 1818 Somerville Borough - County of Somerset Adopted

Municode: 1818 **Filename:** 1818_fba_2022.xlsm

Website: www.somervillenj.org

Phone Number: 908-725-2300

Mailing Address: 25 West End Avenue

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@somervillenj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
RAN D		PITTS	12/31/2024	rpitts@somervillenj.org
THOMPSON		MITCHELL	12/31/2024	tmitchell@somervillenj.org
FRED		WIED V	12/31/2023	fwied@somervillenj.org
GRANVILLE		BRADY	12/31/2023	gbrady@somervillenj.org
ROGER		VROOM	12/31/2022	rvroom@somervillenj.org
GINA		STRAVIC	12/31/2022	gstravic@somervillenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	1.104	\$12,872,833.49	29.57%	\$3,031.58	Municipal Purpose Tax	ACTUAL	\$12,967,331.17
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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)		
Local School District	2.157	\$25,134,682.00	57.74%	\$5,923.12	Local School District	ESTIMATED	\$25,637,375.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.382	\$4,452,479.94	10.23%	\$1,048.97	County Purposes	ESTIMATED	\$4,541,529.50
County Library	0.056	\$649,767.72	1.49%	\$152.95	County Library	ESTIMATED	\$662,763.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.036	\$421,162.57	0.97%	\$99.13	County Open Space	ESTIMATED	\$429,586.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.735	\$43,530,925.72	100.00%	\$10,255.76	Total ESTIMATED amount to be raised by taxes		\$44,238,584.67
Total Taxable Valuation as of October 1, 2021 <u>\$1,165,119,670.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>13,081,125.54</u>		
Current Year Average Residential Assessment <u>\$274,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>23,898,456.81</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$31,271,253.50</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$42,088,584.77</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,154,645.30</u>		
1.104	1.116	1.09%			Total Amount to be Raised by Taxes <u>\$44,243,230.07</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.13%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$12,872,833.49	\$12,967,331.17	0.73%	\$94,497.68				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 <u>43,688,613.80</u>		
\$3,031.58	\$3,064.54	1.09%	\$32.95		Total Tax Levy, CY 2021 <u>43,530,925.72</u>		
					% of Taxes Collected, CY 2021 <u>100.36%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$493,704.62</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	Arts and Culture Trust Fund	Sewer Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	65.56%	\$1,770,000.00	\$2,700,000.00	\$4,470,000.00	\$3,950,000.00			\$300,000.00	\$220,000.00			
08	Local Revenue	-15.51%	(\$732,079.58)	\$4,721,480.58	\$3,989,401.00	\$667,901.00			\$2,806,500.00	\$515,000.00			
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	-18.48%	(\$136,056.00)	\$736,056.00	\$600,000.00	\$600,000.00							
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	300.31%	\$2,434,939.50	\$810,810.83	\$3,245,750.33	\$3,245,750.33							
08	Other Special Items	-10.53%	(\$272,104.69)	\$2,585,288.90	\$2,313,184.21	\$2,313,184.21							
15	Receipts from Delinquent Taxes	-18.98%	(\$93,704.62)	\$493,704.62	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.16%	(\$21,190.34)	\$12,988,521.51	\$12,967,331.17	\$12,967,331.17							
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!	\$500,000.00		\$500,000.00	\$500,000.00							
	Total	13.05%	\$3,449,804.27	\$26,440,152.44	\$29,889,956.71	\$26,048,456.71	\$0.00	\$0.00	\$3,106,500.00	\$735,000.00	\$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	Sewer Utility	Parking Utility	Utility	Utility	Utility
20	8.00	8.00	86.63%	\$1,426,800.00	\$1,647,000.00	\$3,073,800.00	\$1,742,800.00				\$668,000.00	\$663,000.00			
21	1.00		132.29%	\$29,500.00	\$22,300.00	\$51,800.00	\$51,800.00								
22	3.00		-5.01%	(\$22,250.00)	\$443,800.00	\$421,550.00	\$421,550.00								
23			3.72%	\$79,000.00	\$2,126,000.00	\$2,205,000.00	\$2,205,000.00								
25	42.00	9.00	5.19%	\$274,274.07	\$5,284,500.00	\$5,558,774.07	\$5,548,850.00	\$9,924.07							
26	12.00		-34.05%	(\$1,295,450.00)	\$3,804,350.00	\$2,508,900.00	\$2,508,900.00								
27	2.00		3.27%	\$9,000.00	\$275,200.00	\$284,200.00	\$284,200.00								
28	1.00		2.92%	\$11,500.00	\$393,800.00	\$405,300.00	\$405,300.00								
29			#DIV/0!	\$0.00		\$0.00									
30			462.98%	\$4,615,015.43	\$996,810.83	\$5,611,826.26	\$171,000.00	\$3,240,826.26			\$2,200,000.00				
31			14.10%	\$98,000.00	\$695,000.00	\$793,000.00	\$793,000.00								
32			#DIV/0!	\$0.00		\$0.00									
35			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36			10.26%	\$177,575.00	\$1,729,964.00	\$1,907,539.00	\$1,836,039.00				\$49,500.00	\$22,000.00			
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			-1.09%	(\$3,000.00)	\$275,000.00	\$272,000.00	\$272,000.00								
44			52.94%	\$225,000.00	\$425,000.00	\$650,000.00	\$500,000.00				\$100,000.00	\$50,000.00			
45			-2.22%	(\$56,810.00)	\$2,557,155.00	\$2,500,345.00	\$2,411,345.00				\$89,000.00				
46			433.90%	\$1,214,922.28	\$280,000.00	\$1,494,922.28	\$1,494,922.28								
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	69.00	17.00	29.36%	\$6,783,076.78	\$23,106,879.83	\$29,889,956.61	\$22,797,706.28	\$3,250,750.33	\$0.00	\$0.00	\$3,106,500.00	\$735,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	89	\$47,986,400.00	4.12%
2 Residential	2,661	\$729,174,450.00	62.58%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	384	\$286,112,000.00	24.56%
4B Industrial	14	\$15,718,200.00	1.35%
4C Apartments	30	\$77,357,400.00	6.64%
5A/5B Railroad	10	\$0.00	0.00%
6A/6B Business Personal Property	1	\$8,771,220.00	0.75%
Total	3,189	\$1,165,119,670.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$59,228,900.00	11.94%
15B Other Schools		\$17,588,100.00	3.55%
15C Public Property		\$136,605,200.00	27.54%
15D Church and Charities		\$39,519,400.00	7.97%
15E Cemeteries & Graveyards		\$5,057,100.00	1.02%
15F Other Exempt		\$238,039,150.00	47.99%
Total	5	\$496,037,850.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 42.57%

Average Ratio (%), Assessed to True Value	83.04%
Equalized Valuation, Taxable Properties	\$1,403,082,454.24
Total # of property tax appeals filed in 2021	9.00
	County Tax Board
	State Tax Court
Number of 2021 County Tax Board decisions appealed to Tax Court	3.00
Number of pending property tax appeals in State Tax Court	7.00
Amount paid out by municipality for tax appeals in 2021	\$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 2021 Total Tax Rate
G Commercial/Industrial Exemption	1		\$64,400.00	\$2,406.63
I Dwelling Exemption	10		\$214,500.00	\$8,015.87
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	11	0.00	278,900.00	10,422.50

**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	0.00	7.00	50,811.90	\$25,000.00	\$0.00	\$559.30	\$23,340.10	\$1,912.50
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,314,499.72	\$1,001,542.00	\$0.00	\$155,434.90	\$80,904.86	\$76,617.96
Police Officers (Including Superior Officers)	35.00	0.00	6,119,786.65	\$4,124,157.00	\$190,000.00	\$1,371,828.00	\$374,001.37	\$59,800.28
Fire Fighters (Including Superior Officers)	1.00	6.00	167,279.05	\$127,958.00	\$1,000.00	\$10,846.90	\$17,685.36	\$9,788.79
All Other Union Employees not listed above	21.00	2.00	1,820,223.07	\$1,167,204.00	\$16,000.00	\$178,798.46	\$368,929.50	\$89,291.11
All Other Non-Union Employees not listed above	3.00	1.00	280,863.82	\$191,787.00	\$2,000.00	\$25,853.56	\$46,551.55	\$14,671.71
Totals	69.00	17.00	9,753,464.20	\$6,637,648.00	\$209,000.00	\$1,743,321.12	\$911,412.74	\$252,082.34

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	20.00	\$11,969.28	\$239,385.60	18.00	\$11,743.92	\$211,390.56
Parent & Child	3.00	\$21,425.04	\$64,275.12	2.00	\$21,021.60	\$42,043.20
Employee & Spouse (or Partner)	8.00	\$23,938.56	\$191,508.48	7.00	\$23,487.84	\$164,414.88
Family	21.00	\$33,394.32	\$701,280.72	22.00	\$32,765.52	\$720,841.44
Employee Cost Sharing Contribution (enter as negative -)			(\$283,725.35)			
Subtotal	52.00		\$912,724.57	49.00		\$1,138,690.08
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	1	\$23,487.84	\$23,487.84
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,938.56	\$23,938.56	1	\$11,743.92	\$11,743.92
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$598.46)			
Subtotal	1.00		\$23,340.10	2.00		\$35,231.76
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$4,396.08	\$4,396.08	1	\$4,137.36	\$4,137.36
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		\$4,396.08	1.00		\$4,137.36
GRAND TOTAL	54.00		\$940,460.75	52.00		\$1,178,059.20

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,235,000.00	\$10,235,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
Sewer	\$5,020,500.00	\$5,020,500.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$1,654,999.73	\$1,654,999.73				
Notes Outstanding	\$6,660,000.00	\$6,660,000.00				
Bonds Outstanding	\$13,130,000.00	\$13,130,000.00				
Loans and Other Debt	\$4,497,326.27	\$1,735,149.72	\$2,762,176.55			
Total (Current Year)	\$41,197,826.00	\$16,990,649.72	\$24,207,176.28			
Population (2010 census)	12,432					
Per Capita Gross Debt	\$3,313.85					
Per Capita Net Debt	\$1,947.17					
3 Year Average Property Valuation		\$1,340,580,096.00				
Net Debt as % of 3 Year Average Property Valuation		1.81%				
Utility Fund - Principal			\$60,000.00	\$60,000.00	\$60,000.00	\$840,000.00
Utility Fund - Interest			\$28,500.00	\$26,700.00	\$24,300.00	\$125,800.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$49,950.00			
Bonds - Principal			\$1,625,000.00	\$1,655,000.00	\$1,530,000.00	\$8,320,000.00
Bonds - Interest			\$351,500.00	\$303,233.00	\$250,346.00	\$947,087.00
Loans & Other Debt - Principal			\$332,195.00	\$334,633.00	\$350,694.13	\$2,930,299.87
Loans & Other Debt - Interest			\$52,700.00	\$47,079.00	\$44,257.50	\$322,588.00
Total			\$2,499,845.00	\$2,426,645.00	\$2,259,597.63	\$13,485,774.87
Total Principal			\$2,017,195.00	\$2,049,633.00	\$1,940,694.13	\$12,090,299.87
Total Interest			\$482,650.00	\$377,012.00	\$318,903.50	\$1,395,475.00
% of Total Current Year Budget			8.36%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2020				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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