State of New Jersey
Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0431 Somerdale Borough - County of Camden — Adopted

Municode: 0431 **Filename:** 0431_fba_2016.xlsm

Website: www.somerdale-nj.com

Phone Number: 856-783-6320

Mailing Address: 105 Kennedy Blvd

Email the UFB if not using Outlook

Municipality: Somerdale **State:** NJ **Zip:** 08083

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary	J	Passanante	12/31/2019	gpassanante@somerdale-nj.com

Chief Administrative Officer

Gary	J	Passanante		gpassanante@somerdale-nj.com

Chief Financial Officer

Kevin	P	Foley		kfoley@somerdale-nj.com

Municipal Clerk

Michele		Miller		mmiller@somerdale-nj.com

Registered Municipal Accountant

Scott	P	Barron		sbarron@bowmanllp.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Ehrmann	12/31/2018	gehrmann@somerdale-nj.com
Jennifer		McQuaid	12/31/2018	gmcquaid@somerdale-nj.com
David		Alexander	12/31/2016	dalexander@somerdale-nj.com
Edward		Kain	12/31/2016	ekain@somerdale-nj.com
James		Perry	12/31/2017	jperry@somerdale-nj.com
Larry		Sefchick	12/31/2018	lsefchick@somerdale-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	1.091	$3,476,902.42	26.61%	$1,474.89
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)			0.00%	$0.00
Local School District	1.351	$4,303,560.00	32.93%	$1,826.37
Regional School District	0.725	$2,313,325.00	17.70%	$980.10
County Purposes	0.843	$2,737,383.00	20.95%	$1,139.62
County Library	0.052	$168,094.00	1.29%	$70.30
County Board of Health			0.00%	$0.00
County Open Space	0.021	$67,763.00	0.52%	$28.39
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2015 Budget)	4.083	$13,067,027.42	100.00%	$5,519.67

Total Taxable Valuation as of	October 1, 2015	$321,669,700.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$135,186.68

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.091	1.095	0.37%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$3,476,902.42	$3,521,567.93	1.28%	$44,665.51

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,474.89	$1,480.29	0.37%	$5.41

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$3,521,567.93
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$4,389,631.00
Regional School District	ESTIMATED	$2,359,592.00
County Purposes	ESTIMATED	$2,737,383.00
County Library	ESTIMATED	$168,094.00
County Board of Health		
County Open Space	ESTIMATED	$67,763.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$13,244,030.93

Revenue Anticipated, Excluding Tax Levy	2,814,452.59
Budget Appropriations, before Reserve for Uncollected Taxes	5,853,497.78
Total Non-Municipal Tax Levy	$9,722,463.00
Amount to be Raised by Taxes - Before RUT	$12,761,508.19
Reserve for Uncollected Taxes (RUT)	$482,522.74
Total Amount to be Raised by Taxes	$13,244,030.93
% of Tax Collections used to Calculate RUT	96.36%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	12,548,862.31
Total Tax Levy, CY 2015	13,021,250.33
% of Taxes Collected, CY 2015	96.37%
Delinquent Taxes - December 31, 2015	$450,509.15

Sheet UFB-1

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	169.39%	$525,252.49	$310,091.18	$835,343.67	$364,000.00		$471,343.67					
08	Local Revenue	-0.08%	($705.32)	$895,351.52	$894,646.20	$407,486.72		$487,159.48					
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$521,473.00	$521,473.00	$521,473.00							
08	Uniform Construction Code Fees	-18.17%	($26,654.00)	$146,654.00	$120,000.00	$120,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.32%	$9,965.18	$430,377.49	$440,342.67	$440,342.67							
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00								
10	Public and Private Revenue	-40.42%	($24,036.13)	$59,459.38	$35,423.25	$35,423.25							
08	Other Special Items	38.61%	$140,453.85	$363,730.10	$504,183.95	$504,183.95							
15	Receipts from Delinquent Taxes	4.96%	$19,844.15	$400,155.85	$420,000.00	$420,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.54%	$87,282.84	$3,434,285.09	$3,521,567.93	$3,521,567.93							
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	11.15%	$731,403.06	$6,561,577.61	$7,292,980.67	$6,334,477.52	$0.00	$958,503.15	$0.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	Budgeted 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	8.00	7.00	5.92%	$53,177.44	$898,632.00	$951,809.44	$592,759.44			$359,050.00					
21	Land-Use Administration	0.10	0.00	1.65%	$99.00	$6,001.00	$6,100.00	$6,100.00								
22	Uniform Construction Code	1.20	2.00	1.96%	$1,950.00	$99,550.00	$101,500.00	$101,500.00								
23	Insurance	0.00	0.00	-3.82%	($31,070.56)	$813,575.54	$782,504.98	$782,504.98								
25	Public Safety	14.50	15.00	3.55%	$55,340.36	$1,556,711.73	$1,612,052.09	$1,525,459.37	$86,592.72							
26	Public Works	5.00	2.00	12.42%	$55,618.18	$447,701.35	$503,319.53	$492,890.00	$10,429.53							
27	Health and Human Services	0.00	0.00	-3.11%	($500.00)	$16,100.00	$15,600.00	$15,600.00								
28	Parks and Recreation	0.00	0.00	2.43%	$450.00	$18,543.00	$18,993.00	$18,993.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	$0.00	$0.00	$0.00	$0.00								
30	Unclassified	0.00	0.00	-50.00%	($5,000.00)	$10,000.00	$5,000.00	$5,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	-2.36%	($4,900.00)	$208,000.00	$203,100.00	$203,100.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	-4.47%	($7,016.07)	$157,016.07	$150,000.00	$150,000.00								
35	Contingency	0.00	0.00	0.00%	$0.00	$5,000.00	$5,000.00	$5,000.00								
36	Statutory Expenditures	0.00	0.00	13.84%	$70,759.42	$511,083.27	$581,842.69	$546,737.98			$35,104.71					
37	Judgements	0.00	0.00	#DIV/0!	$0.00	$0.00	$0.00	$0.00								
42	Shared Services	4.20	7.00	3.70%	$15,697.88	$424,644.79	$440,342.67	$440,342.67								
43	Court and Public Defender	1.00	6.00	7.73%	$6,600.00	$85,415.00	$92,015.00	$92,015.00								
44	Capital	0.00	0.00	4108.33%	$493,000.00	$12,000.00	$505,000.00	$15,000.00			$490,000.00					
45	Debt	0.00	0.00	9.10%	$69,722.97	$766,555.56	$836,278.53	$761,930.09			$74,348.44					
46	Deferred Charges	0.00	0.00	#DIV/0!	$0.00	$0.00	$0.00	$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	$0.00	$0.00	$0.00	$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	14.89%	$62,522.74	$420,000.00	$482,522.74	$482,522.74								
55	Surplus General Budget	0.00	0.00	#DIV/0!	$0.00	$0.00	$0.00									
	Total	34.00	39.00	12.96%	$836,451.36	$6,456,529.31	$7,292,980.67	$6,237,455.27	$97,022.25	$0.00	$958,503.15	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
X	X			Sterling High School-COPS in School [42-101][11-101]	$120,576.14	Continuing agreement with Sterling Board of Education
X	X			Somerdale Board of Education [42-101][11-102]	$321,309.53	Continuing agreement with Somerdale Board of Education
		X		Debt Service Principal and Interest [various]	$14,245.98	Anticpated BAN Interest in 2016.
X				Settlement on Sale of Borough Property	$140,000.00	This will occur in 2016 only
X				Utility-Total Operating Surplus Anticpated	$471,343.67	Surplus to be used to fund Capital Outlay of $490,000 for various Sewer Projects in 2016

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	94	$6,704,500.00	2.08%
2	Residential	1,825	$246,715,700.00	76.70%
3A/3B	Farm			0.00%
4A	Commercial	118	$46,806,000.00	14.55%
4B	Industrial	26	$10,775,200.00	3.35%
4C	Apartments	7	$10,668,300.00	3.32%
5A/5B	Railroad		$0.00	0.00%
6A/6B	Business Personal Property			0.00%
	Total	2,070	$321,669,700.00	100.00%

Average Ratio (%), Assessed to True Value	96.14%
Equalized Valuation, Taxable Properties	$334,584,668.19

Total # of property tax appeals filed in 2015	County Tax Board	5.00
	State Tax Court	
Number of 2015 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 2015	$0.00

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	3	$15,869,900.00	39.27%
15B	Other Schools			0.00%
15C	Public Property	83	$4,804,000.00	11.89%
15D	Church and Charities	14	$6,465,620.00	16.00%
15E	Cemeteries & Graveyards			0.00%
15F	Other Exempt	25	$13,274,000.00	32.85%
	Total	125	$40,413,520.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 12.56%

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 2015 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/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
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 2015 Total Tax Rate
Coopertown-National Realty	Comm./Indust.	$326,560.00	$8,000,000.00	$326,560.00
Conifer Realty	Aff. Housing	$12,904.00	$225,000.00	$9,040.95
Total Long Term Exemptions - Column Total		339,464.00	8,225,000.00	335,600.95
Mark "X" if Grand Total	**x**			

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$339,464.00	$8,225,000.00	$335,600.95

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	1.00	6.00	310,555.99	$161,517.56		$26,676.35	$109,002.22	$13,359.86
Supervisory Staff (Department Heads & Managers)	10.00		878,941.60	$568,233.83		$93,849.90	$169,856.64	$47,001.23
Police Officers (Including Superior Officers)	16.00	2.00	1,625,671.86	$1,043,418.84	$120,000.00	$172,331.78	$203,615.26	$86,305.97
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	7.00	31.00	1,194,555.84	$812,124.01		$134,130.97	$181,126.35	$67,174.51
Totals	34.00	39.00	4,009,725.29	$2,585,294.24	$120,000.00	$426,989.00	$663,600.47	$213,841.58

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO **YES**

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	11.00	$11,646.24	$128,108.64	10.00	$10,004.06	$100,040.64
Parent & Child	2.00	$16,956.06	$33,912.12	2.00	$16,279.20	$32,558.40
Employee & Spouse (or Partner)	7.00	$25,878.87	$181,152.12	5.00	$25,471.20	$127,356.00
Family	11.00	$30,641.91	$337,061.01	12.00	$29,256.81	$351,081.72
Employee Cost Sharing Contribution (enter as negative -)			($125,635.63)			($111,023.39)
Subtotal	31.00		$554,598.26	29.00		$500,013.37
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	$6,339.00	$12,678.00	2	$6,126.00	$12,252.00
Parent & Child			$0.00			$0.00
Employee & Spouse (or Partner)	2	$25,254.00	$50,508.00	1	$25,128.00	$25,128.00
Family	3	$19,609.33	$58,827.99	4	$20,631.00	$82,524.00
Employee Cost Sharing Contribution (enter as negative -)			($13,011.78)			($14,127.54)
Subtotal	7.00		$109,002.21	7.00		$105,776.46
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	38.00		$663,600.47	36.00		$605,789.83

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	428.10	$20,000.00			x
Deputy Chief	405.50	$20,000.00			x
Police Contract	2555.30	$215,309.55	x		
Totals	3388.90	$255,309.55			
Total Funds Reserved as of end of 2015		$28,000.00			
Total Funds Appropriated in 2016		$5,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$1,020,000.00	$1,020,000.00	$0.00
Regional School Debt	$1,681,446.67	$1,681,446.67	$0.00
Utility Fund Debt			
Sewer	$4,701,861.46	$4,701,861.46	$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized			$0.00
Notes Outstanding	$1,656,509.00		$1,656,509.00
Bonds Outstanding	$2,730,000.00		$2,730,000.00
Loans and Other Debt	$16,489.01		$16,489.01
Total (Current Year)	$11,806,306.14	$7,403,308.13	$4,402,998.01

Population (2010 census)	5,151
Per Capita Gross Debt	$2,292.04
Per Capita Net Debt	$854.79
3 Yr. Average Property Valuation	$327,614,371.00
Net Debt as % of 3 Year Avg Property Valuation	1.34%

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$34,425.70	$33,853.76	$33,282.00	$0.00
Utility Fund - Interest	$2,322.74	$1,422.74	$522.74	$0.00
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest	$51,845.98			
Bonds - Principal	$590,000.00	$590,000.00	$375,000.00	$1,175,000.00
Bonds - Interest	$140,670.00	$110,140.00	$85,250.00	$130,625.00
Loans & Other Debt - Principal	$16,489.11	$0.00	$0.00	$0.00
Loans & Other Debt - Interest	$525.00	$0.00	$0.00	$0.00
Total	$836,278.53	$735,416.50	$494,054.74	$1,305,625.00
Total Principal	$640,914.81	$623,853.76	$408,282.00	$1,175,000.00
Total Interest	$195,363.72	$111,562.74	$85,772.74	$130,625.00
% of Total Current Year Budget	11.47%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases	$29,441.56	$21,633.00	$14,422.00	
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	Baa1		
Year of Last Rating	2008		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

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
Providing	Somerdale Board of Education	Custodial		7/1/2015	6/30/2016	$84,956.78
Providing	Somerdale Board of Education	Custodial		7/1/2016	6/30/2016	$236,352.75
Providing	Sterling HS Cops in Schools	Security		1/1/2016	12/31/2016	$120,576.14

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

n/a

USER FRIENDLY BUDGET SECTION - Notes

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