



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1818 Somerville Borough - County of Somerset Introduced

Municode: **Filename:** 1818_fbi_2017.xlsm

Website: SOMERVILLE.ORG

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
BRIAN		GALLAGHER	12/31/2019	MAYOR@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
DENNIS		SULLIVAN	12/31/2017	DSULLIVAN@SOMERVILLENJ.ORG
JASON		KRASKA	12/31/2017	JKRASKA@SOMERVILLENJ.ORG
THOMPSON		MITCHELL	12/31/2018	TMITCHELL@SOMERVILLENJ.ORG
STEVE		PETER	12/31/2018	SPETER@SOMERVILLENJ.ORG
JANE		KOBUTA	12/31/2019	JKOBUTA@SOMERVILLENJ.ORG
GRANVILLE		BRADY	12/31/2019	GBRADY@SOMERVILLENJ.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	1.016	\$11,837,433.73	30.10%	\$2,748.67
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	1.945	\$22,646,816.00	57.58%	\$5,261.96
Regional School District			0.00%	\$0.00
County Purposes	0.336	\$3,904,957.90	9.93%	\$909.01
County Library	0.050	\$575,568.81	1.46%	\$135.27
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$366,584.55	0.93%	\$86.57
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.379	\$39,331,360.99	100.00%	\$9,141.48

Total Taxable Valuation as of October 1, 2016 \$1,158,012,282.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$270,538.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.016	1.077	6.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,837,433.73	\$12,476,235.35	5.40%	\$638,801.62

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,748.67	\$2,913.69	6.00%	\$165.03

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$12,476,235.35
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$503,069.00
Local School District	ESTIMATED	\$23,100,000.00
Regional School District	ACTUAL	\$0.00
County Purposes	ESTIMATED	\$3,990,000.00
County Library	ESTIMATED	\$590,000.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$374,000.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$41,033,304.35

Revenue Anticipated, Excluding Tax Levy	6,679,241.65
Budget Appropriations, before Reserve for Uncollected Taxes	16,962,477.65
Total Non-Municipal Tax Levy	\$28,557,069.00
Amount to be Raised by Taxes - Before RUT	\$38,840,305.00
Reserve for Uncollected Taxes (RUT)	\$2,212,760.22
Total Amount to be Raised by Taxes	\$41,053,065.22

% of Tax Collections used to Calculate RUT 94.61%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	39,142,348.61
Total Tax Levy, CY 2016	39,980,361.40
% of Taxes Collected, CY 2016	97.90%

Delinquent Taxes - December 31, 2016 \$729,931.42

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	10.43%	\$170,000.00	\$1,630,000.00	\$1,800,000.00	\$1,800,000.00							
08	Local Revenue	5.84%	\$210,991.86	\$3,615,208.14	\$3,826,200.00	\$827,400.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,404,290.00	\$1,404,290.00	\$1,404,290.00		\$2,477,300.00	\$521,500.00				
08	Uniform Construction Code Fees	-0.07%	(\$172.00)	\$240,172.00	\$240,000.00	\$240,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	506.09%	\$445,102.16	\$87,949.49	\$533,051.65	\$533,051.65							
08	Other Special Items	-10.28%	(\$137,370.51)	\$1,336,870.51	\$1,199,500.00	\$1,199,500.00							
15	Receipts from Delinquent Taxes	4.67%	\$30,123.17	\$644,876.83	\$675,000.00	\$675,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.16%	(\$819,620.25)	\$13,295,856.25	\$12,476,236.00	\$12,476,236.00							
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	-0.45%	(\$100,945.57)	\$22,255,223.22	\$22,154,277.65	\$19,155,477.65	\$0.00	\$2,477,300.00	\$521,500.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions	% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	SEWER	PARKING	Utility	Utility	Utility	Utility		
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility		
20	General Government	8.00	12.00	13.24%	\$466,788.85	\$3,524,336.15	\$3,991,125.00	\$1,092,525.00								
21	Land-Use Administration			4.83%	\$1,714.00	\$35,496.00	\$37,210.00	\$37,210.00	\$2,404,100.00	\$494,500.00						
22	Uniform Construction Code	3.00	2.00	-0.34%	(\$1,090.00)	\$320,790.00	\$319,700.00	\$319,700.00								
23	Insurance			1.04%	\$21,772.78	\$2,084,928.00	\$2,106,700.78	\$2,101,000.00		\$5,700.78						
25	Public Safety	35.00		-2.11%	(\$100,244.83)	\$4,740,729.83	\$4,640,485.00	\$4,562,125.00		\$78,360.00						
26	Public Works	13.00		7.28%	\$75,827.16	\$1,041,922.84	\$1,117,750.00	\$1,117,750.00								
27	Health and Human Services	2.00		1.94%	\$4,899.80	\$252,900.20	\$257,800.00	\$257,800.00								
28	Parks and Recreation	1.00	1.00	81.41%	\$186,568.80	\$229,176.20	\$415,745.00	\$352,450.00		\$63,295.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-4.43%	(\$3,059.40)	\$69,088.76	\$66,029.36	\$52,000.00		\$14,029.36						
31	Utilities and Bulk Purchases			-1.32%	(\$11,120.00)	\$845,120.00	\$834,000.00	\$834,000.00								
32	Landfill / Solid Waste Disposal			45.14%	\$392,081.31	\$868,585.20	\$1,260,666.51	\$854,000.00		\$406,666.51						
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			1.00%	\$14,296.00	\$1,431,920.00	\$1,446,216.00	\$1,396,016.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$23,200.00	\$27,000.00						
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender		1.00	3.60%	\$8,220.00	\$228,380.00	\$236,600.00	\$236,600.00								
44	Capital			150.00%	\$75,000.00	\$50,000.00	\$125,000.00	\$75,000.00								
45	Debt			19.36%	\$514,850.00	\$2,659,900.00	\$3,174,750.00	\$3,105,250.00	\$50,000.00	\$69,500.00						
46	Deferred Charges			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.00%	\$43,000.00	\$2,150,000.00	\$2,193,000.00	\$2,193,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	62.00	16.00	8.20%	\$1,684,504.47	\$20,539,273.18	\$22,223,777.65	\$18,587,426.00	\$568,051.65	\$0.00	\$2,546,800.00	\$521,500.00	\$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					SURPLUS ANTICIPATED	\$1,800,000.00	Borough Fund Balance 12/31/16 \$4,111,172.89 using \$1,800,000 would leave a balance of \$2311,172.89 if the borough does not regenerate surplus during 2017.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$29,360,000.00	2.54%
2 Residential	2,652	\$718,292,800.00	62.03%
3A/3B Farm	0		0.00%
4A Commercial	389	\$305,232,300.00	26.36%
4B Industrial	14	\$16,853,200.00	1.46%
4C Apartments	30	\$80,043,500.00	6.91%
5A/5B Railroad	11		0.00%
6A/6B Business Personal Property	1	\$8,230,482.00	0.71%
Total	3,185	\$1,158,012,282.00	100.00%

Average Ratio (%), Assessed to True Value	95.03%
Equalized Valuation, Taxable Properties	\$1,218,575,483.53

Total # of property tax appeals filed in 2016	County Tax Board	13.00
	State Tax Court	12.00
Number of 2016 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		7.00

Amount paid out by municipality for tax appeals in 2016	\$7,218.15
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$59,228,900.00	13.40%
15B Other Schools	1	\$17,588,100.00	3.98%
15C Public Property	72	\$136,731,400.00	30.93%
15D Church and Charities	21	\$39,385,200.00	8.91%
15E Cemeteries & Graveyards	4	\$5,057,100.00	1.14%
15F Other Exempt	46	\$184,026,000.00	41.63%
Total	149	\$442,016,700.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 38.17%

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 2016 Total Tax Rate
G Commercial/Industrial Exemption	3	\$0.00	\$718,600.00	\$24,281.49
I Dwelling Exemption	14	\$0.00	\$190,600.00	\$6,440.37
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
Total 5 Yr Exemptions/Abatements	17	0.00	909,200.00	30,721.86

**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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
1171.02	Comm./Indust.	\$23,887.17	\$6,237,800.00	\$210,775.26															
1171.03	Comm./Indust.	\$335,541.34	\$11,838,600.00	\$400,702.09															
1171.04	Comm./Indust.	\$10,476.00	\$1,082,900.00	\$36,591.19															
Total Long Term Exemptions - Column Total		389,904.71	19,179,300.00	648,068.54	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 - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL		\$389,904.71	\$19,179,300.00	\$648,068.54

**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	90,095.13	\$14,500.00	\$0.00	\$516.40	\$68,676.24	\$6,402.49
Supervisory Staff (Department Heads & Managers)	5.00		671,612.71	\$550,738.00		\$71,100.27	\$7,642.98	\$42,131.46
Police Officers (Including Superior Officers)	32.00		5,151,108.14	\$3,507,590.00	\$71,000.00	\$894,786.80	\$409,400.70	\$268,330.64
Fire Fighters (Including Superior Officers)	1.00		98,831.09	\$59,980.00	\$500.00	\$7,743.41	\$26,019.21	\$4,588.47
All Other Union Employees not listed above	23.00	2.00	2,003,084.78	\$1,328,462.68	\$13,500.00	\$171,504.53	\$387,990.17	\$101,627.40
All Other Non-Union Employees not listed above	2.00	6.00	404,661.40	\$279,431.00		\$36,074.54	\$67,779.38	\$21,376.48
Totals	63.00	15.00	8,419,393.25	\$5,740,701.68	\$85,000.00	\$1,181,725.95	\$967,508.68	\$444,456.94

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	17.00	\$11,861.16	\$201,639.72	15.00	\$11,630.44	\$174,456.60
Parent & Child	5.00	\$21,231.60	\$106,158.00	7.00	\$20,540.43	\$143,783.01
Employee & Spouse (or Partner)	8.00	\$23,722.33	\$189,778.64	8.00	\$23,323.17	\$186,585.36
Family	24.00	\$33,092.76	\$794,226.24	27.00	\$31,091.34	\$839,466.18
Employee Cost Sharing Contribution (enter as negative -)			(\$312,589.84)			(\$319,782.24)
Subtotal	54.00		\$979,212.76	57.00		\$1,024,508.91
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,861.16	\$11,861.16	1	\$11,451.00	\$11,451.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,722.32	\$23,722.32	1	\$22,901.76	\$22,901.76
Family	1	\$33,092.76	\$33,092.76	1	\$30,803.16	\$30,803.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$68,676.24	3.00		\$65,155.92
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$6,506.40	\$6,506.40	1	\$6,194.76	\$6,194.76
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		\$6,506.40	1.00		\$6,194.76
GRAND TOTAL	58.00		\$1,054,395.40	61.00		\$1,095,859.59

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**

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
OPEIU	459.00	\$87,443.00	x		
ASFCME	389.00	\$71,785.00	x		
POLICE-PBA	3268.00	\$1,447,376.00	x		
NON-UNION	108.00	\$56,691.00			x
Totals	4224.00	\$1,663,295.00			
Total Funds Reserved as of end of 2016		\$796,900.00			
Total Funds Appropriated in 2017		\$50,000.00			

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$17,735,000.00	\$17,735,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
SEWER	\$342,000.00	\$342,000.00	\$0.00	Bond Anticipation Notes - Interest				
PARKING			\$0.00	Bonds - Principal	\$2,210,000.00	\$2,245,000.00	\$1,590,000.00	\$11,013,000.00
0			\$0.00	Bonds - Interest	\$550,750.00	\$433,656.00	\$373,621.00	\$2,065,105.00
0			\$0.00	Loans & Other Debt - Principal	\$290,500.00	\$297,200.00	\$241,600.00	\$1,359,930.00
0			\$0.00	Loans & Other Debt - Interest	\$54,000.00	\$43,360.00	\$34,440.00	\$214,600.00
0			\$0.00	Total	\$3,105,250.00	\$3,019,216.00	\$2,239,661.00	\$14,652,635.00
Municipal Purposes				Total Principal	\$2,500,500.00	\$2,542,200.00	\$1,831,600.00	\$12,372,930.00
Debt Authorized			\$0.00	Total Interest	\$604,750.00	\$477,016.00	\$408,061.00	\$2,279,705.00
Notes Outstanding	\$1,493,826.83		\$1,493,826.83	% of Total Current Year Budget	13.97%			
Bonds Outstanding	\$17,985,000.00		\$17,985,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$6,269,169.39		\$6,269,169.39	Total Guarantees - Governmental				
Total (Current Year)	\$43,824,996.22	\$18,077,000.00	\$25,747,996.22	Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>12,432</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$3,525.18</u>			Rating	Aa3	AA	x	
Per Capita Net Debt	<u>\$2,071.11</u>			Year of Last Rating	2010	2016	x	
3 Yr. Average Property Valuation		<u>\$1,201,120,166.00</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.14%</u>						

USER FRIENDLY BUDGET SECTION - Notes

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