



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1818\_fba\_2020.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	12/31/2023	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
<b>Total (Calendar Year 2019 Budget)</b>	<b>3.686</b>	<b>\$42,931,077.77</b>	<b>100.00%</b>	<b>\$9,887.20</b>

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

Sheet UFB-1

### 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)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$43,983,321.86</b>

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							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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							
	<b>Amount to be raised by taxation</b>												
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								
	<b>Total</b>	<b>0.95%</b>	<b>\$247,482.32</b>	<b>\$26,121,526.07</b>	<b>\$26,369,008.39</b>	<b>\$22,346,508.39</b>	<b>\$0.00</b>	<b>\$3,125,000.00</b>	<b>\$897,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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									
	<b>Total</b>	<b>65.00</b>	<b>23.00</b>	<b>24.18%</b>	<b>\$5,134,140.43</b>	<b>\$21,231,867.96</b>	<b>\$26,366,008.39</b>	<b>\$22,320,818.00</b>	<b>\$22,690.39</b>	<b>\$0.00</b>	<b>\$3,125,000.00</b>	<b>\$897,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>			
	# 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%				
<b>Total</b>	<b>3,189</b>	<b>\$1,174,995,842.00</b>	<b>100.00%</b>	<b>Total</b>	<b>153</b>	<b>\$474,759,350.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>90.25%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$1,301,934,450.97</b>			
<b>Total # of property tax appeals filed in 2019</b>				<b>County Tax Board 9.00</b>			
				<b>State Tax Court 19.00</b>			
<b>Number of 2019 County Tax Board decisions appealed to Tax Court</b>				<b>0.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>1.00</b>			
<b>Amount paid out by municipality for tax appeals in 2019</b>				<b>\$66,199.96</b>			
				<b>Percentage of Exempt vs. Non-Exempt Properties 40.41%</b>			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>20</b>	<b>0.00</b>	<b>556,400.00</b>	<b>20,225.65</b>





**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
<b>Totals</b>	<b>65.00</b>	<b>23.00</b>	<b>8,866,976.21</b>	<b>\$5,972,989.00</b>	<b>\$165,000.00</b>	<b>\$1,400,965.63</b>	<b>\$871,382.24</b>	<b>\$456,639.34</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
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)
<b>Subtotal</b>	<b>52.00</b>		<b>\$904,683.96</b>	<b>51.00</b>		<b>\$962,179.44</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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)
<b>Subtotal</b>	<b>2.00</b>		<b>\$34,630.56</b>	<b>2.00</b>		<b>\$36,400.20</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$3,771.12</b>	<b>1.00</b>		<b>\$3,782.52</b>
<b>GRAND TOTAL</b>	<b>55.00</b>		<b>\$943,085.64</b>	<b>54.00</b>		<b>\$1,002,362.16</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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### 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
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	
<b>Totals</b>	4758.50	\$1,883,942.00			
<b>Total Funds Reserved as of end of 2019</b>		\$50,000.00			
<b>Total Funds Appropriated in 2020</b>		\$30,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget																
		Deductions		2021 Budget	2022 Budget	All Additional Future Years' Budgets														
Local School Debt	\$13,300,000.00	\$13,300,000.00	\$0.00	Utility Fund - Principal																
Regional School Debt			\$0.00	Utility Fund - Interest	\$9,000.00															
Utility Fund Debt				Bond Anticipation Notes - Principal																
SEWER	\$795,211.53	\$795,211.53	\$0.00	Bond Anticipation Notes - Interest	\$66,000.00															
PARKING			\$0.00	Bonds - Principal	\$1,620,000.00	\$1,595,000.00	\$1,370,000.00	\$7,370,000.00												
0			\$0.00	Bonds - Interest	\$326,350.00	\$277,271.00	\$228,115.00	\$723,636.00												
0			\$0.00	Loans & Other Debt - Principal	\$426,615.00	\$341,950.00	\$331,894.00	\$2,979,136.00												
0			\$0.00	Loans & Other Debt - Interest	\$63,350.00	\$149,895.00	\$95,163.00	\$291,983.00												
0			\$0.00	<b>Total</b>	<b>\$2,511,315.00</b>	<b>\$2,364,116.00</b>	<b>\$2,025,172.00</b>	<b>\$11,364,755.00</b>												
<u>Municipal Purposes</u>																				
Debt Authorized			\$0.00	Total Principal	\$2,046,615.00	\$1,936,950.00	\$1,701,894.00	\$10,349,136.00												
Notes Outstanding	\$5,572,165.55		\$5,572,165.55	Total Interest	\$464,700.00	\$427,166.00	\$323,278.00	\$1,015,619.00												
Bonds Outstanding	\$11,940,000.00	\$1,451,790.09	\$10,488,209.91	% of Total Current Year Budget	9.52%															
Loans and Other Debt	\$5,304,262.85		\$5,304,262.85																	
<b>Total (Current Year)</b>	<b>\$36,911,639.93</b>	<b>\$15,547,001.62</b>	<b>\$21,364,638.31</b>																	
				Debt Not Listed Above																
				Total Guarantees - Governmental																
				Total Guarantees - Other																
				Total Capital/Equipment Leases																
				Total Other																
				<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard &amp; Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td>Aa3</td> <td>AA</td> <td>x</td> </tr> <tr> <td>Year of Last Rating</td> <td>2010</td> <td>2016</td> <td>x</td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating	Aa3	AA	x	Year of Last Rating	2010	2016	x
Bond Rating	Moody's	Standard & Poors	Fitch																	
Rating	Aa3	AA	x																	
Year of Last Rating	2010	2016	x																	
				<b>Mark "X" if Municipality has no bond rating</b>																
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%																		

**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
<b>Receiving</b>	Somerset County	Board of Health		1/1/2019	12/31/2021	\$116,800.00
<b>Receiving</b>	Somerset County	Engineering	Hourly charge as needed	1/1/2020	12/31/2020	Hourly as needed
<b>Receiving</b>	Somerset County	Recycling		1/1/2020	12/31/2020	\$112,000.00
<b>Receiving</b>	Borough of Manville	Engineering	Sanitary Sewer Operator/C2 services	1/1/2020	12/31/2020	\$9,000.00
<b>Receiving</b>	Bridgewater Township	Municipal Court		1/1/2020	12/31/2022	\$205,892.00



**USER FRIENDLY BUDGET SECTION - Notes**

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