



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**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
Gary	J	Passanante	12/31/2015	gpassanante@somerdale-nj.com

**Chief Administrative Officer**

Gary	J	Passanante		gpassanante@somerdale-nj.com
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**Chief Financial Officer**

Kevin	P	Foley		kfoley@somerdale-nj.com
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**Municipal Clerk**

Michele		Miller		mmiller@somerdale-nj.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Ehrmann	12/31/2015	gehrmann@somerdale-nj.com
Jennifer		McQuaid	12/31/2015	gmquaid@somerdale-nj.com
David		Alexander	12/31/2016	dalexander@somerdale-nj.com
Edward	J	Kain	12/31/2016	ekain@somerdale-nj.com
James		Perry	12/31/2017	jperry@somerdale-nj.com
Larry		Sefchick	12/31/2015	lsefchick@somerdale-nj.com



**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	-39.08%	(\$198,889.86)	\$508,981.04	\$310,091.18	\$289,958.86		\$20,132.32					
08	Local Revenue	0.07%	\$569.64	\$774,735.90	\$775,305.54	\$392,430.26		\$382,875.28					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$521,473.00	\$521,473.00	\$521,473.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$181,786.00	\$181,786.00	\$181,786.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	3.09%	\$12,738.31	\$411,906.48	\$424,644.79	\$424,644.79							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-74.29%	(\$120,152.60)	\$161,732.94	\$41,580.34	\$41,580.34							
08	Other Special Items	-1.54%	(\$5,494.85)	\$357,361.85	\$351,867.00	\$351,867.00							
15	Receipts from Delinquent Taxes	14.03%	\$43,684.58	\$311,315.42	\$355,000.00	\$355,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.22%	\$41,871.16	\$3,435,031.26	\$3,476,902.42	\$3,476,902.42							
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>-3.39%</b>	<b>(\$225,673.62)</b>	<b>\$6,664,323.89</b>	<b>\$6,438,650.27</b>	<b>\$6,035,642.67</b>	<b>\$0.00</b>	<b>\$403,007.60</b>	<b>\$0.00</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 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	Utility Sewer	Utility	Utility	Utility	Utility	Utility
20	General Government	10.00	6.00	0.99%	\$8,769.32	\$889,862.68	\$898,632.00	\$562,532.00		\$336,100.00					
21	Land-Use Administration	0.00	2.00	-22.20%	(\$1,712.00)	\$7,713.00	\$6,001.00	\$6,001.00							
22	Uniform Construction Code	1.00	4.00	5.76%	\$5,422.14	\$94,127.86	\$99,550.00	\$99,550.00							
23	Insurance	0.00	0.00	1.46%	\$11,692.56	\$801,882.98	\$813,575.54	\$813,575.54							
25	Public Safety	17.00	10.00	-0.81%	(\$12,609.46)	\$1,551,442.15	\$1,538,832.69	\$1,452,237.77	\$86,594.92						
26	Public Works	4.00	4.00	0.79%	\$3,510.25	\$444,191.10	\$447,701.35	\$438,133.00	\$9,568.35						
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$16,100.00	\$16,100.00	\$16,100.00							
28	Parks and Recreation	0.00	0.00	9.12%	\$1,550.00	\$16,993.00	\$18,543.00	\$18,543.00							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	-8.01%	(\$18,100.00)	\$226,100.00	\$208,000.00	\$208,000.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	0.12%	\$185.16	\$156,830.91	\$157,016.07	\$150,000.00	\$7,016.07						
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	-6.50%	(\$35,557.73)	\$546,641.00	\$511,083.27	\$492,083.27		\$19,000.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
42	Shared Services	4.00	7.00	1.42%	\$5,937.88	\$418,706.91	\$424,644.79	\$424,644.79							
43	Court and Public Defender	1.00	6.00	0.15%	\$129.00	\$85,286.00	\$85,415.00	\$85,415.00							
44	Capital	0.00	0.00	-88.29%	(\$90,500.00)	\$102,500.00	\$12,000.00	\$12,000.00							
45	Debt	0.00	0.00	-5.15%	(\$41,587.34)	\$808,142.90	\$766,555.56	\$718,647.96		\$47,907.60					
46	Deferred Charges	0.00	0.00	-100.00%	(\$33,225.04)	\$33,225.04	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	5.00%	\$20,000.00	\$400,000.00	\$420,000.00	\$420,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>37.00</b>	<b>39.00</b>	<b>-2.66%</b>	<b>(\$176,095.26)</b>	<b>\$6,614,745.53</b>	<b>\$6,438,650.27</b>	<b>\$5,932,463.33</b>	<b>\$103,179.34</b>	<b>\$0.00</b>	<b>\$403,007.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>	<b>X</b>			Sterling High School - Cops in Schools [42-101][11-101]	\$115,240.04	Continuing Agreement with Sterling Board of Education
<b>X</b>	<b>X</b>			Somerdale Board of Education Shared Service [11-102][42-102]	\$309,404.75	Continuing Agreement with Somerdale Board of Education
		<b>X</b>		Debt Service Principal and Interest [Various]	\$7,155.00	Anticipated BAN Interest 2015

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	145	\$7,849,900.00	2.46%
2 Residential	1,789	\$242,242,700.00	76.01%
3A/3B Farm			0.00%
4A Commercial	120	\$47,337,200.00	14.85%
4B Industrial	26	\$10,593,000.00	3.32%
4C Apartments	7	\$10,668,300.00	3.35%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>2,087</b>	<b>\$318,691,100.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	99.89%
Equalized Valuation, Taxable Properties	\$319,030,700.00

  

Total # of property tax appeals filed in 2014	County Tax Board	4.00
	State Tax Court	0.00
Number of 2014 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

  

Amount paid out by municipality for tax appeals in 2014	\$0.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,428,900.00	28.57%
15B Other Schools			0.00%
15C Public Property	69	\$8,556,900.00	21.39%
15D Church and Charities	12	\$6,267,620.00	15.67%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	29	\$13,744,700.00	34.36%
<b>Total</b>	<b>112</b>	<b>\$39,998,120.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 5.09%

<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 2014 Total Tax Rate
G Commercial/Industrial Exemption				\$0.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				\$0.00
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	1.00	6.00	298,667.14	\$157,579.00	\$0.00	\$22,336.99	\$107,534.10	\$11,217.05
Supervisory Staff (Department Heads & Managers)	9.00	0.00	755,923.09	\$502,300.37	\$0.00	\$71,201.60	\$146,665.53	\$35,755.59
Police Officers (Including Superior Officers)	17.00	10.00	1,615,228.91	\$1,112,326.00	\$26,200.00	\$161,387.25	\$234,271.18	\$81,044.48
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	10.00	23.00	1,126,340.07	\$801,981.58	\$15,100.00	\$115,822.16	\$135,273.44	\$58,162.88
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>37.00</b>	<b>39.00</b>	<b>3,796,159.21</b>	<b>\$2,574,186.95</b>	<b>\$41,300.00</b>	<b>\$370,748.00</b>	<b>\$623,744.26</b>	<b>\$186,180.00</b>

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**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	10.00	\$10,004.06	\$100,040.64
Parent & Child	2.00	\$16,279.20	\$32,558.40
Employee & Spouse (or Partner)	5.00	\$25,471.20	\$127,356.00
Family	12.00	\$29,256.81	\$351,081.72
Employee Cost Sharing Contribution (enter as negative - )			(\$111,023.39)
<b>Subtotal</b>	<b>29.00</b>	<b>\$81,011.27</b>	<b>\$500,013.37</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage	2	\$6,126.00	\$12,252.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$25,128.00	\$25,128.00
Family	4	\$20,631.00	\$82,524.00
Employee Cost Sharing Contribution (enter as negative - )			(\$14,127.54)
<b>Subtotal</b>	<b>7.00</b>	<b>\$51,885.00</b>	<b>\$105,776.46</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>36.00</b>	<b>\$132,896.27</b>	<b>\$605,789.83</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)?**

**NO**

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

**NO**



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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2016	2017	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,280,000.00	\$1,280,000.00	\$0.00	Utility Fund - Principal	\$34,997.64	\$34,425.70	\$33,853.76	\$33,282.00
Regional School Debt	\$4,075,620.04	\$4,075,620.04	\$0.00	Utility Fund - Interest	\$3,600.00	\$2,700.00	\$1,800.00	\$900.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$4,736,859.10	\$4,736,859.10	\$0.00	Bond Anticipation Notes - Interest	\$7,155.00			
0			\$0.00	Bonds - Principal	\$525,000.00	\$590,000.00	\$590,000.00	\$1,550,000.00
0			\$0.00	Bonds - Interest	\$168,885.00	\$140,670.00	\$110,140.00	\$215,875.00
0			\$0.00	Loans & Other Debt - Principal	\$16,557.96	\$16,489.01		
0			\$0.00	Loans & Other Debt - Interest	\$1,050.00	\$525.00		
0			\$0.00	<b>Total</b>	<b>\$757,245.60</b>	<b>\$784,809.71</b>	<b>\$735,793.76</b>	<b>\$1,800,057.00</b>
<u>Municipal Purposes</u>				Total Principal	\$576,555.60	\$640,914.71	\$623,853.76	\$1,583,282.00
Debt Authorized	\$275,093.00		\$275,093.00	Total Interest	\$180,690.00	\$143,895.00	\$111,940.00	\$216,775.00
Notes Outstanding	\$900,000.00		\$900,000.00	% of Total Current Year Budget	11.76%			
Bonds Outstanding	\$3,255,000.00		\$3,255,000.00					
Loans and Other Debt	\$33,049.97		\$33,049.97					
<b>Total (Current Year)</b>	<b>\$14,555,622.11</b>	<b>\$10,092,479.14</b>	<b>\$4,463,142.97</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	5,151			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,825.79			Total Guarantees - Other				
Per Capita Net Debt	\$866.46			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$326,749,824.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.37%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Baa1			
				Year of Last Rating	2008			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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