



State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY:

0121 Somers Point City - County of Atlantic

Introduced

Municode: 0121

Website: www.somerspointgov.org

Filename: 0121_fbi_2017.xlsm

Phone Number:

609-927-9088

Mailing Address:

1 W. New Jersey Avenue

[Email the UFB if not using Outlook](#)

Municipality:

Somers Point

State: NJ Zip: 08244

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

John	Leo	Glasser, Jr.	12/31/2018	lglasser@spgov.org
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Chief Administrative Officer

William	Edward	Swain		wswain@spgov.org
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Chief Financial Officer

William	Edward	Swain		wswain@spgov.org
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Municipal Clerk

Lucy		Samuelson		lsamuelson@spgov.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
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Sean	Thomas	McGuigan	12/31/2019	smcguigan@spgov.org
Dennis	Howard	Tapp	12/31/2019	dtapp@spgov.org
Carl		D'Adamo	12/31/2020	cdadamo@spgov.org
James	John	Toto	12/31/2017	jtoto@spgov.org
Kirk	Joseph	Gerety	12/31/2017	kgerety@spgov.org
Howard	William	Dill	12/31/2018	hdill@spgov.org
Thomas	George	Smith	12/31/2018	tsmith@spgov.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.906	\$10,628,278.01	32.12%	\$1,923.28
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	0.824	\$9,660,263.00	29.20%	\$1,749.21
Regional School District	0.594	\$6,972,425.00	21.07%	\$1,260.96
County Purposes	0.444	\$5,195,797.72	15.70%	\$942.53
County Library	0.032	\$372,143.41	1.12%	\$67.93
County Board of Health	0.021	\$238,379.42	0.72%	\$44.58
County Open Space	0.002	\$18,560.18	0.06%	\$4.25
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.823	\$33,085,846.74	100.00%	\$5,992.73
Total Taxable Valuation as of October 1, 2016 \$1,166,021,500.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$212,282.41				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.906	0.922	1.78%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$10,628,278.01	\$10,752,426.87	1.17%	\$124,148.86	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,923.28	\$1,957.46	1.78%	\$34.18	
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Current Year 2017 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,752,426.87
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,250,000.00
Regional School District	ESTIMATED	\$7,400,000.00
County Purposes	ESTIMATED	\$5,645,000.00
County Library	ESTIMATED	\$385,000.00
County Board of Health	ESTIMATED	\$250,000.00
County Open Space	ESTIMATED	\$20,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$34,702,426.87
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		5,035,406.11
Total Non-Municipal Tax Levy		14,660,004.11
Amount to be Raised by Taxes - Before RUT		\$23,950,000.00
Reserve for Uncollected Taxes (RUT)		\$33,574,598.00
Total Amount to be Raised by Taxes		\$1,127,828.87
		\$34,702,426.87
% of Tax Collections used to Calculate RUT		
		96.75%
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		32,454,123.65
Total Tax Levy, CY 2016		33,164,905.96
% of Taxes Collected, CY 2016		97.86%
Delinquent Taxes - December 31, 2016		
		\$960,531.52

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	26.22%	\$316,999.39	\$1,209,000.00	\$1,525,999.39	\$1,496,000.00		\$29,999.39					
08	Local Revenue	-6.87%	(\$238,246.87)	\$3,465,746.87	\$3,227,500.00	\$727,500.00		\$2,500,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$967,096.00	\$967,096.00	\$967,096.00							
08	Uniform Construction Code Fees	-6.75%	(\$10,490.00)	\$155,490.00	\$145,000.00	\$145,000.00							
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	-40.11%	(\$561,723.77)	\$1,400,533.88	\$838,810.11	\$838,810.11							
08	Other Special Items	1.67%	\$3,796.97	\$227,203.03	\$231,000.00	\$231,000.00							
15	Receipts from Delinquent Taxes	-4.34%	(\$28,606.51)	\$658,606.51	\$630,000.00	\$630,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.22%	(\$358,173.12)	\$11,110,599.99	\$10,752,426.87	\$10,752,426.87							
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	-4.57%	(\$876,443.91)	\$19,194,276.28	\$18,317,832.37	\$15,787,832.98	\$0.00	\$2,529,999.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

PCOA	Budgeted Positions Full-Time 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	6.10%	\$81,311.00	\$1,332,849.00	\$1,414,160.00	\$1,186,200.00	\$3,900.00		\$234,060.00					
21	Land-Use Administration	-38.65%	(\$38,500.00)	\$99,600.00	\$61,100.00	\$61,100.00								
22	Uniform Construction Code	7.77%	\$15,800.00	\$203,400.00	\$219,200.00	\$219,200.00								
23	Insurance	0.73%	\$15,185.00	\$2,085,070.00	\$2,100,255.00	\$1,984,700.00	\$180,633.81		\$115,555.00					
25	Public Safety	2.30%	\$107,734.81	\$3,711,099.00	\$3,818,833.81	\$3,638,200.00	\$11,861.30		\$459,785.00					
26	Public Works	-16.37%	(\$441,549.70)	\$2,697,596.00	\$2,256,046.30	\$1,784,400.00								
27	Health and Human Services	-46.31%	(\$13,798.00)	\$29,798.00	\$16,000.00	\$16,000.00								
28	Parks and Recreation	1.31%	\$3,000.00	\$29,000.00	\$29,000.00	\$29,000.00								
29	Education (including Library)				\$0.00									
30	Unclassified	#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases	-0.19%	(\$3,488.00)	\$1,877,900.00	\$1,874,412.00	\$692,000.00			\$1,182,412.00					
32	Landfill / Solid Waste Disposal	5.19%	\$14,000.00	\$270,000.00	\$284,000.00	\$284,000.00								
35	Contingency	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures	1.60%	\$23,194.00	\$1,448,198.00	\$1,471,392.00	\$1,428,392.00			\$43,000.00					
37	Judgments	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	0.93%	\$1,990.00	\$210,370.00	\$212,320.00	\$212,320.00								
44	Capital	5.96%	\$51,008.00	\$855,907.00	\$906,915.00	\$107,500.00	\$799,415.00							
45	Debt	6.87%	\$145,280.00	\$2,115,585.00	\$2,260,865.00	\$1,757,182.00			\$503,683.00					
46	Deferred Charges	2.51%	\$1,504.39	\$60,000.00	\$61,504.39	\$60,000.00			\$1,504.39					
50	Debt - Type 1 School District	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.36%	\$4,034.83	\$1,123,794.04	\$1,127,828.87	\$1,127,828.87								
55	Surplus General Budget	#DIV/0!	\$0.00		\$0.00									
Total		-0.18%	(\$33,333.67)	\$18,351,166.04	\$18,317,832.37	\$14,792,022.87	\$995,810.11	\$0.00	\$2,529,999.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION

[illegible]

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	94	\$9,882,200.00	0.85%
2 Residential	3,781	\$802,639,800.00	68.68%
3A/3B Farm			0.00%
4A Commercial	270	\$277,406,500.00	23.74%
4B Industrial	15	\$7,149,800.00	0.61%
4C Apartments	13	\$71,567,000.00	6.12%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,173	\$1,168,645,300.00	100.00%

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

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$26,560,600.00	7.45%
15B Other Schools	4	\$17,292,200.00	4.85%
15C Public Property	148	\$38,770,200.00	10.88%
15D Church and Charities	11	\$15,958,800.00	4.48%
15E Cemeteries & Graveyards	2	\$79,400.00	0.02%
15F Other Exempt	45	\$257,618,900.00	72.31%

Total	214	\$356,280,100.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 30.49%

Average Ratio (%), Assessed to True Value	104.26%
Equalized Valuation, Taxable Properties	\$1,120,895,165.93

Total # of property tax appeals filed in 2016	County Tax Board	159.00
	State Tax Court	48.00
Number of 2016 County Tax Board decisions appealed to Tax Court		25.00
Number of pending property tax appeals in State Tax Court		90.00
Amount paid out by municipality for tax appeals in 2016		

Prior Budget Year's Payments in Lieu of Tax (PIL/OT) - 5 Year Exemptions/Abatelements

	# of Parcels	PIL/OT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 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/Abatelements	0	0.00	0.00	0.00

Long-Term Tax Exemptions

Sheet UF-B-6C

**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	8.00	79,635.85	\$68,500.00		\$1,950.00		\$9,185.85
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,191,452.89	\$777,323.00	\$35,892.00	\$118,449.65	\$150,329.50	\$109,458.74
Police Officers (Including Superior Officers)	30.00	3.00	4,211,000.42	\$2,470,734.00	\$266,251.00	\$630,284.24	\$475,333.00	\$368,398.18
Fire Fighters (Including Superior Officers)	0.00	11.00	40,289.96	\$34,600.00		\$1,032.80		\$4,657.16
All Other Union Employees not listed above	33.00	0.00	5,916,666.20	\$3,944,154.00	\$204,665.00	\$388,896.96	\$824,826.00	\$554,124.24
All Other Non-Union Employees not listed above	4.00	40.00	971,926.46	\$750,161.00	\$4,761.00	\$57,737.96	\$57,654.00	\$101,612.50
Totals	75.00	64.00	12,410,971.78	\$8,045,472.00	\$511,569.00	\$1,198,351.61	\$1,508,142.50	\$1,147,436.67

Is the Local Government required to comply with NJSIA 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		12.00	\$11,861.16	\$142,333.92	13.00	\$11,873.04	\$154,349.52
Parent & Child		5.00	\$21,231.60	\$106,158.00	7.00	\$21,260.04	\$148,820.28
Employee & Spouse (or Partner)		8.00	\$23,722.32	\$189,778.56	7.00	\$23,745.84	\$166,220.88
Family		37.00	\$33,092.76	\$1,224,432.12	36.00	\$33,125.88	\$1,192,531.68
Employee Cost Sharing Contribution (enter as negative -)				(\$338,850.72)			\$1,192,531.68
Subtotal		62.00		\$1,323,851.88	63.00		(\$344,530.87)
Elected Officials - Health Benefits - Annual Cost							\$1,317,391.49
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
Retirees - Health Benefits - Annual Cost							
Single Coverage		2	\$11,753.40	\$23,506.80	1	\$6,188.88	\$6,188.88
Parent & Child		2	\$23,427.48	\$46,854.96	1	\$20,464.44	\$20,464.44
Employee & Spouse (or Partner)		4	\$15,660.66	\$62,642.64	3	\$16,444.56	\$49,333.68
Family		0		\$0.00	1	\$36,251.64	\$36,251.64
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		8.00		\$133,004.40	6.00		\$112,238.64
GRAND TOTAL		70.00		\$1,456,856.28	69.00		\$1,429,630.13

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)?

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

Yes
Yes

USER FRIENDLY BUDGET SECTION

**Legal basis for benefit
(check applicable items)**

[illegible]

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

Gross Debt			Deductions			Net Debt		
Local School Debt			\$12,191,000.00	\$12,191,000.00	\$0.00			
Regional School Debt			\$13,828,338.73	\$13,828,338.73	\$0.00			
Utility Fund Debt								
Sewer	\$3,622,092.00	\$3,622,092.00	\$0.00					
0	0		\$0.00					
0	0		\$0.00					
0	0		\$0.00					
0	0		\$0.00					
0	0		\$0.00					
Municipal Purposes								
Debt Authorized	\$292,100.00		\$292,100.00					
Notes Outstanding	\$3,245,000.00		\$3,245,000.00					
Bonds Outstanding	\$6,638,200.00		\$6,638,200.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$39,816,730.73	\$29,641,430.73	\$10,175,300.00					
Population (2010 census)			10,795					
Per Capita Gross Debt	\$3,688.44							
Per Capita Net Debt	\$942.59							
3 Yr. Average Property Valuation	\$1,147,233,707.67							
Net Debt as % of 3 Year Avg Property Valuation	0.89%							

Current Year Budget		2018 Budget		2019 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal		\$390,605.25	\$397,855.25	\$405,655.25	\$798,621.00		
Utility Fund - Interest		\$66,106.38	\$54,500.13	\$42,622.00	\$87,580.00		
Bond Anticipation Notes - Principal		\$7,000.00					
Bond Anticipation Notes - Interest		\$36,875.00					
Bonds - Principal		\$1,401,500.00	\$1,459,250.00	\$1,566,450.00	\$710,000.00		
Bonds - Interest		\$207,056.12	\$158,437.38	\$107,728.00	\$51,320.00		
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total		\$2,109,142.75	\$2,070,042.76	\$2,122,455.25	\$1,647,521.00		
Total Principal		\$1,799,105.25	\$1,857,105.25	\$1,972,105.25	\$1,508,621.00		
Total Interest		\$310,037.50	\$212,937.51	\$150,350.00	\$138,900.00		
% of Total Current Year Budget		11.51%					
Description		Debt Not Listed Above					
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating		Moody's	Standard & Poors	Fitch			
Rating			AA-				
Year of Last Rating			2017				
Mark "X" if Municipality has no bond rating							

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Mark "X" if Municipality has no bond rating

Bond Rating		Debt Not Listed Above	
Moody's	Standard & Poors	Fitch	
Rating	AA-		
Year of Last Rating	2017		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press Alt+Enter to go to a new line in each cell)
