



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 0121 Somers Point City - County of Atlantic Adopted

Municode: 0121 Filename: 0121_fba_2026.xlsm

Website: somerspointgov.org

Phone Number: 609-927-9088

Mailing Address: 1 W. New Jersey Avenue

Municipality: Somers Point State: NJ Zip: 08244

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dennis		Tapp	12/31/2027	dtapp@spgov.org

Chief Administrative Officer

Jason	J	Frost		jfrost@spgov.org
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Chief Financial Officer

Cert. Number

Eleanor		Cifaloglio	N-1919	ecifaloglio@spgov.org
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Municipal Clerk

Shelby		Heath	C-1859	sheath@spgov.org
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Registered Municipal Accountant

Leon		Costello	12/28/1900	lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kirk		Gerety	12/31/2028	kgerety@spgov.org
John		Shields	12/31/2026	jshields@spgov.org
Richard		DePamphilis III	12/31/2026	rdepamphilis@spgov.org
Janice		Johnston	12/31/2027	jjohnston@spgov.org
Howard		Dill	12/31/2027	hdill@spgov.org
Morgan		Slaughter	12/31/2028	mslaughter@spgov.org
Sean		McGuigan	12/31/2028	smcguigan@spgov.org

Government Type: City

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.144	\$13,122,397.20	30.73%	\$2,446.95	Municipal Purpose Tax	ACTUAL	\$13,728,234.02
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.093	\$12,537,657.00	29.36%	\$2,337.86	Local School District	ESTIMATED	\$13,000,000.00
Regional School District	0.811	\$9,309,073.00	21.80%	\$1,734.68	Regional School District	ESTIMATED	\$9,600,000.00
County Purposes	0.591	\$6,777,080.16	15.87%	\$1,264.11	County Purposes	ESTIMATED	\$7,100,000.00
County Library	0.042	\$482,391.18	1.13%	\$89.84	County Library	ESTIMATED	\$500,000.00
County Board of Health	0.025	\$283,209.84	0.66%	\$53.47	County Board of Health	ESTIMATED	\$300,000.00
County Open Space	0.016	\$184,871.94	0.43%	\$34.22	County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2025					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year (2026) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2025) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025		
					Total Tax Levy, CY 2025		
					% of Taxes Collected, CY 2025		
					Delinquent Taxes - December 31, 2025		

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	Arts and Culture Trust Fund	Sewer	Utility	Utility	Utility	Utility
08	Surplus	5.85%	\$241,082.78	\$4,122,217.22	\$4,363,300.00	\$3,500,000.00			\$863,300.00				
08	Local Revenue	-5.71%	(\$224,436.42)	\$3,927,436.42	\$3,703,000.00	\$933,000.00			\$2,770,000.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.14)	\$978,628.14	\$978,628.00	\$978,628.00							
08	Uniform Construction Code Fees	-6.44%	(\$26,146.00)	\$406,146.00	\$380,000.00	\$380,000.00							
	<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	-19.58%	(\$215,235.37)	\$1,099,271.28	\$884,035.91	\$884,035.91							
08	Other Special Items	-10.04%	(\$105,930.02)	\$1,055,430.02	\$949,500.00	\$949,500.00							
15	Receipts from Delinquent Taxes	-30.85%	(\$188,231.26)	\$610,231.26	\$422,000.00	\$422,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.98%	(\$135,555.68)	\$13,863,789.70	\$13,728,234.02	\$13,728,234.02							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-2.51%	(\$654,452.11)	\$26,063,150.04	\$25,408,697.93	\$21,775,397.93	\$0.00	\$0.00	\$3,633,300.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Arts and Culture Trust Fund	Sewer	Utility	Utility	Utility	Utility
20	General Government	10.00	10.00	7.54%	\$140,540.00	\$1,863,460.00	\$2,004,000.00	\$1,681,000.00				\$323,000.00				
21	Land-Use Administration	1.00		1.55%	\$1,400.00	\$90,100.00	\$91,500.00	\$91,500.00								
22	Uniform Construction Code	1.00	7.00	11.99%	\$34,100.00	\$284,500.00	\$318,600.00	\$318,600.00								
23	Insurance			12.77%	\$377,760.00	\$2,959,100.00	\$3,336,860.00	\$3,336,860.00								
25	Public Safety	34.00	28.00	3.98%	\$191,200.00	\$4,798,550.00	\$4,989,750.00	\$4,989,750.00								
26	Public Works	31.00	10.00	8.71%	\$295,300.00	\$3,392,100.00	\$3,687,400.00	\$2,461,050.00				\$1,226,350.00				
27	Health and Human Services			0.00%	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00								
28	Parks and Recreation	3.00	3.00	3.19%	\$12,300.00	\$385,200.00	\$397,500.00	\$397,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			-0.56%	(\$10,800.00)	\$1,920,800.00	\$1,910,000.00	\$807,800.00				\$1,102,200.00				
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$342,000.00	\$342,000.00	\$342,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-1.91%	(\$42,400.00)	\$2,215,000.00	\$2,172,600.00	\$2,103,600.00				\$69,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	7.49%	\$15,400.00	\$205,600.00	\$221,000.00	\$221,000.00								
44	Capital			-20.06%	(\$34,900.00)	\$174,000.00	\$139,100.00	\$139,100.00								
45	Debt			0.23%	\$7,710.00	\$3,376,840.00	\$3,384,550.00	\$2,471,800.00				\$912,750.00				
46	Deferred Charges			-85.68%	(\$17,681.56)	\$20,636.56	\$2,955.00	\$2,955.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.03%	\$39,175.10	\$1,293,671.92	\$1,332,847.02	\$1,332,847.02								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		82.00	60.00	4.32%	\$1,009,103.54	\$23,333,558.48	\$24,342,662.02	\$20,709,362.02	\$0.00	\$0.00	\$0.00	\$3,633,300.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	115	\$13,097,700.00	1.13%
2 Residential	3,806	\$818,260,400.00	70.35%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	259	\$260,928,200.00	22.43%
4B Industrial	15	\$7,254,200.00	0.62%
4C Apartments	11	\$63,633,000.00	5.47%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	4,206	\$1,163,173,500.00	100.00%

Average Ratio (%), Assessed to True Value	62.14%
Equalized Valuation, Taxable Properties	\$1,871,859,510.78

Total # of property tax appeals filed in 2025	County Tax Board	18.00
	State Tax Court	14.00
Number of 2025 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		14.00

Amount paid out by municipality for tax appeals in 2025	\$38,187.72
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$24,441,200.00	9.11%
15B Other Schools	4	\$17,292,200.00	6.45%
15C Public Property	147	\$38,898,600.00	14.51%
15D Church and Charities	10	\$14,133,000.00	5.27%
15E Cemeteries & Graveyards	2	\$79,400.00	0.03%
15F Other Exempt	92	\$173,307,300.00	64.63%
Total	258	\$268,151,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	23.05%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
				</																

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		8.00	93,581.25	\$80,500.00		\$2,415.00		\$10,666.25
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,215,523.32	\$816,249.00	\$15,000.00	\$133,538.34	\$142,093.24	\$108,642.74
Police Officers (Including Superior Officers)	31.00	1.00	5,926,276.68	\$3,453,541.43	\$196,614.00	\$1,255,863.79	\$560,591.10	\$459,666.36
Fire Fighters (Including Superior Officers)		11.00	47,252.98	\$40,800.00		\$1,022.50		\$5,430.48
All Other Union Employees not listed above	37.00		4,010,167.88	\$2,378,733.00	\$210,100.00	\$389,160.72	\$715,564.80	\$316,609.36
All Other Non-Union Employees not listed above	7.00	38.00	1,526,488.75	\$1,091,928.00	\$19,000.00	\$82,409.83	\$187,815.30	\$145,335.62
Totals	82.00	60.00	12,819,290.86	\$7,861,751.43	\$440,714.00	\$1,864,410.18	\$1,606,064.44	\$1,046,350.81

Is the Local Government required to comply with N.J.S.A. 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	27.00	\$19,211.26	\$518,704.02	17.00	\$18,136.20	\$308,315.40
Parent & Child	12.00	\$34,388.20	\$412,658.40	11.00	\$32,463.84	\$357,102.24
Employee & Spouse (or Partner)	7.00	\$38,422.52	\$268,957.64	12.00	\$36,272.40	\$435,268.80
Family	19.00	\$53,599.46	\$1,018,389.74	22.00	\$50,600.04	\$1,113,200.88
Employee Cost Sharing Contribution (enter as negative -)			(\$612,645.36)			(\$530,465.52)
Subtotal	65.00		\$1,606,064.44	62.00		\$1,683,421.80
Elected Officials - 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
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	\$14,443.77	\$28,887.54	2	\$13,645.74	\$27,291.48
Parent & Child	1	\$11,481.42	\$11,481.42	1	\$14,308.32	\$14,308.32
Employee & Spouse (or Partner)	3	\$11,950.80	\$35,852.40	3	\$11,304.00	\$33,912.00
Family	2	\$47,623.44	\$95,246.88	2	\$45,673.62	\$91,347.24
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$171,468.24	8.00		\$166,859.04
GRAND TOTAL	73.00		\$1,777,532.68	70.00		\$1,850,280.84

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

NO

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

ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
NON-UNION ADMINISTRATOR	167.00	\$15,000.00	40.14	\$24,704.18									x
NON-UNION CFO	-	\$0.00	20.67	\$8,863.53									x
NON-UNION DEPUTY CLERK	29.48	\$6,160.50	-	\$0.00								x	
NON-UNION CONFIDENTIAL ASSISTANT	7.18	\$1,285.93	-	\$0.00								x	
NON-UNION COURT ADMINISTRATOR	7.00	\$2,284.69	4.00	\$1,305.54								x	
NON-UNION CITY CLERK	6.15	\$2,032.81	1.00	\$330.77								x	
NON-UNION PLANNING BOARD SECRETARY	108.71	\$15,000.00	9.50	\$1,741.79								x	
NON-UNION POLICE SECRETARY	7.14	\$1,407.94	1.57	\$309.75								x	
NON-UNION PUBLIC WORKS SUPERVISOR	28.47	\$14,461.29	34.37	\$17,458.53								x	
NON-UNION SECRETARY FOR CITY CLERK	2.32	\$357.14	-	\$0.00								x	
NON-UNION TACO	41.83	\$8,849.26	21.29	\$4,502.75								x	
PBA	1,260.23	\$415,985.58	17.23	\$6,428.03							x		
PBA SGT	794.85	\$282,435.64	1.43	\$716.74							x		
PBA SOA - CAPT < 20	156.63	\$86,310.70	10.63	\$5,855.08							x		
PBA SOA - CAPT 20+	105.88	\$59,458.70	5.25	\$2,948.37							x		
PBA SOA - LT 20+	122.91	\$64,012.10	-	\$0.00							x		
POLICE CHIEF	80.63	\$65,087.23	-	\$0.00									x
TEAMSTER	1,696.43	\$184,543.52	172.16	\$52,276.71							x		
NON-UNION TAX COLLECTOR												x	
NON-UNION ADMINISTRATIVE ASSISTANT												x	

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year				2027		2028		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$6,313,000.00	\$6,313,000.00	\$0.00	Utility Fund - Principal	\$545,000.00	\$555,000.00	\$580,000.00	\$2,720,000.00					
Regional School Debt	\$10,726,894.46	\$10,726,894.46	\$0.00	Utility Fund - Interest	\$177,750.00	\$153,400.00	\$128,550.00	\$332,100.00					
				Bond Anticipation Notes - Principal	\$70,000.00								
				Bond Anticipation Notes - Interest	\$490,000.00								
				Bonds - Principal	\$1,685,000.00	\$1,720,000.00	\$1,750,000.00	\$6,010,000.00					
				Bonds - Interest	\$416,800.00	\$343,750.00	\$268,950.00	\$436,900.00					
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$3,384,550.00	\$2,772,150.00	\$2,727,500.00	\$9,499,000.00					
				Total Principal	\$2,300,000.00	\$2,275,000.00	\$2,330,000.00	\$8,730,000.00					
				Total Interest	\$1,084,550.00	\$497,150.00	\$397,500.00	\$769,000.00					
				% of Total Current Year Budget	13.90%								
				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			2022						
				Mark "X" if Municipality has no bond rating									

[illegible]

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)
