



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

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

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Mikulski	12/31/2022	mmikulski@southamptonnj.org

**Chief Administrative Officer**

Kathleen	D.	Hoffman		khoffman@southamptonnj.org
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**Chief Financial Officer**

Kinjalben		Patel		<a href="mailto:kpatel@southamptonnj.org">kpatel@southamptonnj.org</a>
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**Municipal Clerk**

Kathleen	D.	Hoffman		khoffman@southamptonnj.org
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**Registered Municipal Accountant**

David		McNally		dmcnally@hmacpainc.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Heston	12/31/2024	rheston@southamptonnj.org
William		Raftery	12/31/2024	braftery@southamptonnj.org
Elizabeth		Rossell	12/31/2022	erossell@southampton.org
James		Young	12/31/2023	jyoung@southampton.org





**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	Utility	Utility	Utility	Utility	Utility
08	Surplus	13.90%	\$136,048.66	\$978,855.34	\$1,114,904.00	\$1,110,000.00			\$4,904.00				
08	Local Revenue	-2.87%	(\$12,800.00)	\$446,000.00	\$433,200.00	\$198,200.00			\$235,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,105,861.00	\$1,105,861.00	\$1,105,861.00							
08	Uniform Construction Code Fees	21.62%	\$40,000.00	\$185,000.00	\$225,000.00	\$225,000.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	0.26%	\$288.00	\$110,382.00	\$110,670.00	\$110,670.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	72.97%	\$138,448.00	\$189,742.00	\$328,190.00	\$328,190.00							
08	Other Special Items	-13.17%	(\$16,387.50)	\$124,387.50	\$108,000.00	\$108,000.00							
15	Receipts from Delinquent Taxes	-7.04%	(\$25,000.00)	\$355,000.00	\$330,000.00	\$330,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-0.48%	(\$19,399.05)	\$4,070,811.10	\$4,051,412.05	\$4,051,412.05							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$199,782.00	\$199,782.00		\$199,782.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>3.11%</b>	<b>\$241,198.11</b>	<b>\$7,765,820.94</b>	<b>\$8,007,019.05</b>	<b>\$7,567,333.05</b>	<b>\$199,782.00</b>	<b>\$0.00</b>	<b>\$239,904.00</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government		-0.86%	(\$8,688.00)	\$1,014,365.00	\$1,005,677.00	\$843,677.00				\$162,000.00				
21	Land-Use Administration		-0.57%	(\$517.00)	\$90,017.00	\$89,500.00	\$89,500.00								
22	Uniform Construction Code		2.86%	\$6,248.00	\$218,183.00	\$224,431.00	\$224,431.00								
23	Insurance		4.03%	\$31,600.00	\$784,360.00	\$815,960.00	\$815,960.00								
25	Public Safety		11.92%	\$27,819.00	\$233,305.00	\$261,124.00	\$261,124.00								
26	Public Works		-1.75%	(\$28,072.00)	\$1,603,028.00	\$1,574,956.00	\$1,574,956.00								
27	Health and Human Services		0.84%	\$149.00	\$17,807.00	\$17,956.00	\$17,956.00								
28	Parks and Recreation		9.22%	\$5,000.00	\$54,250.00	\$59,250.00	\$59,250.00								
29	Education (including Library)		0.00%	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00								
30	Unclassified		71.94%	\$140,448.00	\$195,242.00	\$335,690.00	\$335,690.00								
31	Utilities and Bulk Purchases		9.98%	\$33,000.00	\$330,700.00	\$363,700.00	\$363,700.00								
32	Landfill / Solid Waste Disposal		1.96%	\$8,000.00	\$408,000.00	\$416,000.00	\$416,000.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		-0.77%	(\$2,007.00)	\$261,059.00	\$259,052.00	\$259,052.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		0.14%	\$288.00	\$203,132.00	\$203,420.00	\$203,420.00								
43	Court and Public Defender		7.03%	\$2,096.00	\$29,824.00	\$31,920.00	\$31,920.00								
44	Capital		6.46%	\$25,000.00	\$387,000.00	\$412,000.00	\$400,000.00				\$12,000.00				
45	Debt		-15.55%	(\$209,999.50)	\$1,350,075.50	\$1,140,076.00	\$1,085,788.00				\$54,288.00				
46	Deferred Charges		-66.08%	(\$21,705.84)	\$32,846.84	\$11,141.00	\$125.00				\$11,016.00				
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		3.20%	\$16,939.45	\$529,844.60	\$546,784.05	\$546,784.05								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	0.00	0.00	0.33%	\$25,598.11	\$7,781,038.94	\$7,806,637.05	\$7,567,333.05	\$0.00	\$0.00	\$0.00	\$239,304.00	\$0.00	\$0.00	\$0.00



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	460	\$12,579,200.00	1.27%	15A Public Schools	2	\$16,539,100.00	27.62%
2 Residential	4,401	\$831,122,800.00	83.83%	15B Other Schools	1	\$198,200.00	0.33%
3A/3B Farm	480	\$53,989,900.00	5.45%	15C Public Property	207	\$16,241,100.00	27.12%
4A Commercial	165	\$83,159,850.00	8.39%	15D Church and Charities	16	\$8,202,000.00	13.70%
4B Industrial	23	\$10,606,500.00	1.07%	15E Cemeteries & Graveyards	3	\$258,900.00	0.43%
4C Apartments			0.00%	15F Other Exempt	75	\$18,449,700.00	30.81%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>5,529</b>	<b>\$991,458,250.00</b>	<b>100.00%</b>	<b>Total</b>	<b>304</b>	<b>\$59,889,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				79.13%			
Equalized Valuation, Taxable Properties				\$1,252,948,628.84			
Total # of property tax appeals filed in 2021				County Tax Board 30.00			
				State Tax Court 2.00			
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2021							

Percentage of Exempt vs.  
Non-Exempt Properties 6.04%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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				
<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		5.00	73,115.76	\$52,710.00		\$3,373.44	\$13,000.00	\$4,032.32
Supervisory Staff (Department Heads & Managers)	3.00		332,177.87	\$271,100.00		\$21,688.00	\$18,650.72	\$20,739.15
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11		998,020.93	\$644,613.00	\$65,000.00	\$51,569.04	\$187,526.00	\$49,312.89
All Other Non-Union Employees not listed above	6.00	14.00	697,676.66	\$548,750.00		\$21,925.28	\$85,022.00	\$41,979.38
<b>Totals</b>	<b>20.00</b>	<b>19.00</b>	<b>2,100,991.22</b>	<b>\$1,517,173.00</b>	<b>\$65,000.00</b>	<b>\$98,555.76</b>	<b>\$304,198.72</b>	<b>\$116,063.74</b>

Is the Local Government required to comply with N.J.S.A. 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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	7.00	\$11,969.00	\$83,783.00	7.00	\$10,993.00	\$76,951.00
Parent & Child	1.00	\$22,411.00	\$22,411.00	1.00	\$21,022.00	\$21,022.00
Employee & Spouse (or Partner)	4.00	\$22,411.00	\$89,644.00	4.00	\$21,986.00	\$87,944.00
Family	6.00	\$33,395.00	\$200,370.00	6.00	\$32,766.00	\$196,596.00
Employee Cost Sharing Contribution (enter as negative - )			(\$60,000.00)			(\$60,100.00)
<b>Subtotal</b>	<b>18.00</b>		<b>\$336,208.00</b>	<b>18.00</b>		<b>\$322,413.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,925.00	\$11,925.00	1	\$10,993.00	\$10,993.00
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 - )			(\$500.00)			(\$500.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$11,425.00</b>	<b>1.00</b>		<b>\$10,493.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	7	\$13,977.00	\$97,839.00	7	\$6,588.00	\$46,116.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$20,653.00	\$82,612.00	4	\$17,280.00	\$69,120.00
Family	2	\$32,702.00	\$65,404.00	2	\$21,672.00	\$43,344.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>13.00</b>		<b>\$245,855.00</b>	<b>13.00</b>		<b>\$158,580.00</b>
<b>GRAND TOTAL</b>	<b>32.00</b>		<b>\$593,488.00</b>	<b>32.00</b>		<b>\$491,486.00</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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,620,000.00	\$1,620,000.00	\$0.00			
Regional School Debt	\$2,425,351.52	\$2,425,351.52	\$0.00			
<u>Utility Fund Debt</u>						
		\$0.00				
	\$610,400.00	\$610,400.00	\$0.00			
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding	\$5,675,395.00	\$5,675,395.00				
Bonds Outstanding	\$2,585,000.00	\$601.00	\$2,584,399.00			
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$12,916,146.52</b>	<b>\$4,656,352.52</b>	<b>\$8,259,794.00</b>			
Population (2010 census)						
Per Capita Gross Debt	#DIV/0!					
Per Capita Net Debt	#DIV/0!					
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation		#DIV/0!				
Utility Fund - Principal	\$30,000.00	\$30,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
Utility Fund - Interest	\$24,288.00	\$22,788.00	\$21,288.00	\$19,538.00		
Bond Anticipation Notes - Principal	\$530,000.00					
Bond Anticipation Notes - Interest	\$47,225.00					
Bonds - Principal	\$535,000.00	\$525,000.00	\$515,000.00	\$510,000.00		
Bonds - Interest	\$73,563.00	\$60,188.00	\$45,750.00	\$30,300.00		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>	<b>\$1,240,076.00</b>	<b>\$637,976.00</b>	<b>\$617,038.00</b>	<b>\$594,838.00</b>		
Total Principal	\$1,095,000.00	\$555,000.00	\$550,000.00	\$545,000.00		
Total Interest	\$145,076.00	\$82,976.00	\$67,038.00	\$49,838.00		
% of Total Current Year Budget	15.88%					
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						
Year of Last Rating						
Mark "X" if Municipality has no bond rating						







**USER FRIENDLY BUDGET SECTION - Notes**

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