



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0333_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
Michael		Mikulski	12/31/2022	mmikulski@southamptonnj.org

Chief Administrative Officer

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

Nancy	K.	Gower		ngower@southamptonnj.org
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Municipal Clerk

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

Kevin	P.	Frenia		Kfrenia@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Heston	12/31/2021	rheston@southamptonnj.org
William		Raftery	12/31/2021	braftery@southamptonnj.org
Elizabeth		Rossell	12/31/2022	erossell@southamptonnj.org
James	F.	Young	12/31/2020	jyoung@southamptonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>																								
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>																									
Municipal Purpose Tax	0.409	\$4,088,635.00	14.28%	\$0.00	Municipal Purpose Tax		\$4,068,390.00																						
Municipal Library	0.000		0.00%	\$0.00	Municipal Library																								
Municipal Open Space	0.020	\$199,724.00	0.70%	\$0.00	Municipal Open Space		\$215,000.00																						
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	1.245	\$12,432,264.00	43.41%	\$0.00	Local School District		\$12,680,909.00																						
Regional School District	0.735	\$7,338,163.00	25.63%	\$0.00	Regional School District		\$7,489,091.00																						
County Purposes	0.388	\$3,870,778.00	13.52%	\$0.00	County Purposes		\$3,955,000.00																						
County Library	0.037	\$361,734.00	1.26%	\$0.00	County Library		\$370,000.00																						
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.035	\$344,952.00	1.20%	\$0.00	County Open Space		\$375,000.00																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2019 Budget)	2.869	\$28,636,250.00	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$29,153,390.00																						
Total Taxable Valuation as of October 1, 2019 <u>\$998,165,354.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,031,206.00</u>																								
Current Year Average Residential Assessment <u>\$192,286.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>6,516,528.00</u>																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.409</td> <td>0.409</td> <td>0.00%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$4,088,635.00</td> <td>\$4,068,390.00</td> <td>-0.50%</td> <td>(\$20,245.00)</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$0.00</td> <td>\$786.45</td> <td>#DIV/0!</td> <td>\$786.45</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.409	0.409	0.00%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$4,088,635.00	\$4,068,390.00	-0.50%	(\$20,245.00)	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$786.45	#DIV/0!	\$786.45	Total Non-Municipal Tax Levy <u>\$25,085,000.00</u>		
Prior Year	Current Year	% Change (+/-)																											
0.409	0.409	0.00%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$4,088,635.00	\$4,068,390.00	-0.50%	(\$20,245.00)																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$0.00	\$786.45	#DIV/0!	\$786.45																										
					Amount to be Raised by Taxes - Before RUT <u>\$28,570,322.00</u>																								
					Reserve for Uncollected Taxes (RUT) <u>\$583,067.80</u>																								
					Total Amount to be Raised by Taxes <u>\$29,153,389.80</u>																								
					% of Tax Collections used to Calculate RUT <u>98.00%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2019 <u>28,227,438.91</u>																								
					Total Tax Levy, CY 2019 <u>28,679,177.42</u>																								
					% of Taxes Collected, CY 2019 <u>98.42%</u>																								
					Delinquent Taxes - December 31, 2019 <u>\$358,476.64</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.82%	\$102,491.00	\$575,000.00	\$677,491.00	\$664,031.00		\$13,460.00					
08	Local Revenue	43.34%	\$153,000.00	\$353,000.00	\$506,000.00	\$288,000.00		\$218,000.00					
09	State Aid (without offsetting appropriation)	0.27%	\$2,969.00	\$1,105,861.00	\$1,108,830.00	\$1,108,830.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$185,000.00	\$185,000.00	\$185,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	889.13%	\$122,700.00	\$13,800.00	\$136,500.00	\$136,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-31.23%	(\$121,763.13)	\$389,888.13	\$268,125.00	\$268,125.00							
08	Other Special Items	-21.46%	(\$31,618.00)	\$147,338.00	\$115,720.00	\$115,720.00							
15	Receipts from Delinquent Taxes	-2.33%	(\$7,500.00)	\$322,500.00	\$315,000.00	\$315,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.50%	(\$20,245.00)	\$4,088,635.00	\$4,068,390.00	\$4,068,390.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$215,000.00	\$0.00	\$215,000.00	\$0.00	\$215,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	5.78%	\$415,033.87	\$7,181,022.13	\$7,596,056.00	\$7,149,596.00	\$215,000.00	\$231,460.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		14.20%	\$116,718.00	\$821,761.00	\$938,479.00	\$776,479.00			\$162,000.00					
21	Land-Use Administration		1.37%	\$1,050.00	\$76,527.00	\$77,577.00	\$77,577.00								
22	Uniform Construction Code		22.34%	\$36,149.00	\$161,791.00	\$197,940.00	\$197,940.00								
23	Insurance		-0.79%	(\$6,002.00)	\$764,562.00	\$758,560.00	\$758,560.00								
25	Public Safety		12.31%	\$22,754.00	\$184,856.00	\$207,610.00	\$207,610.00								
26	Public Works		12.26%	\$156,636.00	\$1,277,135.00	\$1,433,771.00	\$1,433,771.00								
27	Health and Human Services		-7.86%	(\$1,507.00)	\$19,168.00	\$17,661.00	\$17,661.00								
28	Parks and Recreation		-7.79%	(\$6,700.00)	\$86,050.00	\$79,350.00	\$79,350.00								
29	Education (including Library)		0.00%	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00								
30	Unclassified		-2.90%	(\$8,178.00)	\$281,803.00	\$273,625.00	\$273,625.00								
31	Utilities and Bulk Purchases		5.29%	\$16,525.00	\$312,175.00	\$328,700.00	\$328,700.00								
32	Landfill / Solid Waste Disposal		7.24%	\$27,000.00	\$373,000.00	\$400,000.00	\$400,000.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		-5.93%	(\$16,190.00)	\$273,065.00	\$256,875.00	\$256,875.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		121.13%	\$122,700.00	\$101,300.00	\$224,000.00	\$224,000.00								
43	Court and Public Defender		-98.37%	(\$132,800.00)	\$135,000.00	\$2,200.00	\$2,200.00								
44	Capital		44.80%	\$112,000.00	\$250,000.00	\$362,000.00	\$350,000.00			\$12,000.00					
45	Debt		6.66%	\$88,109.00	\$1,323,071.00	\$1,411,180.00	\$1,144,180.00	\$215,000.00		\$52,000.00					
46	Deferred Charges		-45.40%	(\$4,540.00)	\$10,000.00	\$5,460.00	\$0.00			\$5,460.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		0.86%	\$4,995.00	\$578,073.00	\$583,068.00	\$583,068.00								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	0.00	7.48%	\$528,719.00	\$7,067,337.00	\$7,596,056.00	\$7,149,596.00	\$215,000.00	\$0.00	\$231,460.00	\$0.00	\$0.00	\$0.00	\$0.00

**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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				General Capital Surplus-BAN Premium	\$17,720.00	
			X	Shared service Municipal Court	\$122,400.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	468	\$14,001,600.00	1.41%	15A Public Schools	2	\$16,539,100.00	31.25%	
2 Residential	4,431	\$835,863,700.00	83.91%	15B Other Schools	1	\$198,200.00	0.37%	
3A/3B Farm	490	\$55,076,000.00	5.53%	15C Public Property	153	\$11,642,800.00	22.00%	
4A Commercial	158	\$80,575,700.00	8.09%	15D Church and Charities	19	\$8,099,600.00	15.31%	
4B Industrial	23	\$10,588,500.00	1.06%	15E Cemeteries & Graveyards	3	\$258,900.00	0.49%	
4C Apartments			0.00%	15F Other Exempt	92	\$16,179,700.00	30.57%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	5,570	\$996,105,500.00	100.00%	Total	270	\$52,918,300.00	100.00%	
Average Ratio (%), Assessed to True Value		86.88%		Percentage of Exempt vs. Non-Exempt Properties				5.31%
Equalized Valuation, Taxable Properties		\$1,146,530,271.64						
Total # of property tax appeals filed in 2019		County Tax Board						
		State Tax Court						
Number of 2019 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 2019								

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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/Abatements	0	0.00	0.00	0.00

**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	68,518.73	\$50,660.00		\$3,242.24	\$10,741.00	\$3,875.49
Supervisory Staff (Department Heads & Managers)	3.00		303,820.51	\$244,048.00		\$19,523.84	\$21,579.00	\$18,669.67
Police Officers (Including Superior Officers)			42,256.15					\$42,256.15
Fire Fighters (Including Superior Officers)			31,365.08					\$31,365.08
All Other Union Employees not listed above	10.00		894,331.44	\$552,368.00	\$65,000.00	\$44,189.44	\$232,774.00	
All Other Non-Union Employees not listed above	5.00	11.00	512,276.16	\$410,001.00		\$17,784.16	\$84,491.00	
Totals	18.00	16.00	1,852,568.07	\$1,257,077.00	\$65,000.00	\$84,739.68	\$349,585.00	\$96,166.39

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

	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	3.00	\$11,328.00	\$33,984.00	3.00	\$11,328.00	\$33,984.00
Parent & Child	2.00	\$12,626.00	\$25,252.00	2.00	\$12,636.00	\$25,272.00
Employee & Spouse (or Partner)	7.00	\$22,656.00	\$158,592.00	7.00	\$22,656.00	\$158,592.00
Family	6.00	\$31,596.00	\$189,576.00	6.00	\$31,596.00	\$189,576.00
Employee Cost Sharing Contribution (enter as negative -)			(\$49,150.00)			(\$49,150.00)
Subtotal	18.00		\$358,254.00	18.00		\$358,274.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,328.00	\$11,328.00	1	\$11,328.00	\$11,328.00
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)
Subtotal	1.00		\$10,828.00	1.00		\$10,828.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$4,655.00	\$32,585.00	7	\$4,655.00	\$32,585.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$9,312.00	\$9,312.00	1	\$9,312.00	\$9,312.00
Family	2	\$23,760.00	\$47,520.00	2	\$23,760.00	\$47,520.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	10.00		\$89,417.00	10.00		\$89,417.00
GRAND TOTAL	29.00		\$458,499.00	29.00		\$458,519.00

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)?

YES
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrator	6.00	\$2,598.60			x
Public Works-Teamster Local 701	9.00	\$1,905.00	x		
Management & Other Non-Affiliated Workers	99.50	\$18,227.93		x	
Totals	114.50	\$22,731.53			
Total Funds Reserved as of end of 2019		\$20,902.44			
Total Funds Appropriated in 2020		\$2,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,720,000.00	\$2,720,000.00	\$0.00	Utility Fund - Principal	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Regional School Debt	\$2,871,525.00	\$2,871,525.00	\$0.00	Utility Fund - Interest	\$27,038.00	\$25,788.00	\$24,288.00	\$22,788.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$565,500.00			
0	\$665,400.00	\$665,400.00	\$0.00	Bond Anticipation Notes - Interest	\$74,092.00			
0			\$0.00	Bonds - Principal	\$500,000.00	\$490,000.00	\$535,000.00	\$525,000.00
0			\$0.00	Bonds - Interest	\$94,588.00	\$84,588.00	\$73,563.00	\$60,188.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$1,286,218.00	\$630,376.00	\$662,851.00	\$637,976.00
Debt Authorized			\$0.00	Total Principal	\$1,090,500.00	\$520,000.00	\$565,000.00	\$555,000.00
Notes Outstanding	\$3,311,395.00	\$601.00	\$3,310,794.00	Total Interest	\$195,718.00	\$110,376.00	\$97,851.00	\$82,976.00
Bonds Outstanding	\$3,575,000.00		\$3,575,000.00	% of Total Current Year Budget	16.93%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$13,143,320.00	\$6,257,526.00	\$6,885,794.00	Description	Debt Not Listed Above			
Population (2010 census)				Total Guarantees - Governmental				
Per Capita Gross Debt	#DIV/0!			Total Guarantees - Other				
Per Capita Net Debt	#DIV/0!			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation				Total Other				
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA		
				Year of Last Rating		AA		
				Mark "X" if Municipality has no bond rating				

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
Receiving	Lumberton Township	vehicle fueling		1/2/2019	12/31/2021	\$80,000.00
Receiving	Tabernacle Township	Road grading		3/12/2018	unilaterally	\$7,500.00
Receiving	Mansfield Township	Municipal Court		7/1/2019	12/31/2024	\$122,400.00
Providing	Springfield Township	Tax Collection		1/1/2019	12/31/2020	\$14,100.00

USER FRIENDLY BUDGET SECTION - Notes

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