



**MUNICIPALITY:** 0333 Southampton Township - County of Burlington

**Filename:** 0333\_fba\_2017.xlsm

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08088

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.360	\$3,927,080.00	14.31%	\$0.00	Municipal Purpose Tax	ACTUAL	\$4,080,007.00
Municipal Library	0.034		0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$199,549.00	0.73%	\$0.00	Municipal Open Space	ACTUAL	\$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)		\$0.00
Local School District	1.162	\$11,587,941.00	42.21%	\$0.00	Local School District	ACTUAL	\$11,600,000.00
Regional School District	0.732	\$7,313,347.00	26.64%	\$0.00	Regional School District	ACTUAL	\$7,400,000.00
County Purposes	0.366	\$3,649,139.80	13.29%	\$0.00	County Purposes	ESTIMATED	\$3,722,090.45
County Library	0.034	\$339,435.78	1.24%	\$0.00	County Library	ESTIMATED	\$341,431.81
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.044	\$434,466.79	1.58%	\$0.00	County Open Space	ESTIMATED	\$436,477.81
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.752	\$27,450,959.37	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$27,795,007.07
Total Taxable Valuation as of October 1, 2016 \$995,642,900.00					Revenue Anticipated, Excluding Tax Levy		2,523,548.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		5,992,065.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$23,715,000.07
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$27,183,517.07
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$611,490.16
Prior Year					Total Amount to be Raised by Taxes		\$27,795,007.23
Current Year					% of Tax Collections used to Calculate RUT		97.80%
% Change (+/-)					If % used exceeds the actual collection % then		
0.360					reference the statutory exception used		
-100.00%					Tax Collections - ACTUAL as of Prior Year		
Comparison - Municipal Purposes Tax Levy					Total Tax Revenue, Collections CY 2016		26,652,324.00
Prior Year					Total Tax Levy, CY 2016		26,942,080.00
Current Year					% of Taxes Collected, CY 2016		98.92%
% Change (+/-)					Delinquent Taxes - December 31, 2016		\$295,914.00
\$ Change (+/-)							
\$3,927,080.00							
\$4,080,007.00							
3.89%							
\$152,927.00							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl							
Prior Year							
Current Year							
% Change (+/-)							
\$ Change (+/-)							
\$0.00							
\$0.00							
#DIV/0!							
\$0.00							
Sheet UFB-1							

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	555.03%	\$377,064.00	\$67,936.00	\$445,000.00	\$445,000.00							
08	Local Revenue	69.37%	\$199,987.00	\$288,275.00	\$488,262.00	\$275,300.00		\$212,962.00					
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	-17.51%	(\$37,157.00)	\$212,157.00	\$175,000.00	\$175,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	23.68%	\$8,361.00	\$35,311.00	\$43,672.00	\$43,672.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-94.81%	(\$289,511.00)	\$305,374.00	\$15,863.00	\$15,863.00							
08	Other Special Items	-72.60%	(\$298,957.00)	\$411,810.00	\$112,853.00	\$112,853.00							
15	Receipts from Delinquent Taxes	18.28%	\$54,086.00	\$295,914.00	\$350,000.00	\$350,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.66%	(\$69,029.00)	\$4,149,036.00	\$4,080,007.00	\$4,080,007.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$215,000.00		\$215,000.00		\$215,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.33%	\$159,844.00	\$6,871,674.00	\$7,031,518.00	\$6,603,556.00	\$215,000.00	\$212,962.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	8.00	24.60%	\$172,524.00	\$701,177.00	\$873,701.00	\$716,239.00			\$157,462.00					
21	Land-Use Administration	1.00		4.77%	\$3,015.00	\$63,258.00	\$66,273.00	\$66,273.00								
22	Uniform Construction Code	1.00	4.00	-22.73%	(\$21,232.00)	\$93,390.00	\$72,158.00	\$72,158.00								
23	Insurance			-9.51%	(\$90,150.00)	\$947,615.00	\$857,465.00	\$857,465.00								
25	Public Safety		3.00	13.70%	\$26,402.00	\$192,750.00	\$219,152.00	\$219,152.00								
26	Public Works	11.00	1.00	-5.47%	(\$63,465.00)	\$1,160,647.00	\$1,097,182.00	\$1,097,182.00								
27	Health and Human Services		3.00	11.61%	\$1,986.00	\$17,104.00	\$19,090.00	\$19,090.00								
28	Parks and Recreation			14.32%	\$4,270.00	\$29,820.00	\$34,090.00	\$34,090.00								
29	Education (including Library)			0.00%	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00								
30	Unclassified			213.18%	\$15,884.00	\$7,451.00	\$23,335.00	\$23,335.00	grants too							
31	Utilities and Bulk Purchases			2.53%	\$9,300.00	\$367,600.00	\$376,900.00	\$376,900.00								
32	Landfill / Solid Waste Disposal			-2.24%	(\$8,143.00)	\$363,143.00	\$355,000.00	\$355,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.40%	\$11,698.00	\$265,803.00	\$277,501.00	\$277,501.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-18.79%	(\$27,439.00)	\$146,020.00	\$118,581.00	\$118,581.00								
43	Court and Public Defender	3.00	3.00	-16.15%	(\$24,453.00)	\$151,453.00	\$127,000.00	\$127,000.00								
44	Capital			25.00%	\$50,000.00	\$200,000.00	\$250,000.00	\$250,000.00								
45	Debt			45.89%	\$489,367.00	\$1,066,438.00	\$1,555,805.00	\$1,285,305.00		\$215,000.00	\$55,500.00					
46	Deferred Charges			2071.96%	\$56,088.00	\$2,707.00	\$58,795.00	\$58,795.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.17%	\$18,764.00	\$592,726.00	\$611,490.00	\$611,490.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		22.00	22.00	9.75%	\$624,416.00	\$6,407,102.00	\$7,031,518.00	\$6,603,556.00	\$0.00	\$215,000.00	\$212,962.00	\$0.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	482	\$15,316,800.00	1.54%	15A Public Schools	2	\$16,539,100.00	31.71%
2 Residential	4,427	\$834,322,300.00	83.71%	15B Other Schools	1	\$198,200.00	0.38%
3A/3B Farm	494	\$55,984,400.00	5.62%	15C Public Property	142	\$10,938,300.00	20.97%
4A Commercial	156	\$80,278,900.00	8.05%	15D Church and Charities	20	\$8,192,900.00	15.71%
4B Industrial	24	\$10,739,300.00	1.08%	15E Cemeteries & Graveyards	3	\$258,900.00	0.50%
4C Apartments			0.00%	15F Other Exempt	93	\$16,022,300.00	30.72%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,583	\$996,641,700.00	100.00%	Total	261	\$52,149,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
90.31%				Non-Exempt Properties			
Equalized Valuation, Taxable Properties				5.23%			
\$1,103,578,452.00							
Total # of property tax appeals filed in 2016		County Tax Board	19.00				
		State Tax Court					
Number of 2016 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			2.00				
Amount paid out by municipality for tax appeals in 2016			\$12,513.31				

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 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/Abatements	0	0.00	0.00	0.00

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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	61,852.00	\$46,800.00		\$225.00	\$11,247.00	\$3,580.00
Supervisory Staff (Department Heads & Managers)	2.00		250,545.00	\$188,931.00		\$4,534.00	\$42,627.00	\$14,453.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00	0.00	848,978.00	\$520,414.00	\$46,000.00	\$12,490.00	\$226,743.00	\$43,331.00
All Other Non-Union Employees not listed above	8.00	10.00	756,144.00	\$491,274.00		\$11,791.00	\$215,496.00	\$37,583.00
Totals	20.00	15.00	1,917,519.00	\$1,247,419.00	\$46,000.00	\$29,040.00	\$496,113.00	\$98,947.00

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5.00	\$11,236.00	\$56,180.00	5.00	\$11,244.00	\$56,220.00
Parent & Child	1.00	\$20,112.00	\$20,112.00	2.00	\$20,136.00	\$40,272.00
Employee & Spouse (or Partner)	7.00	\$22,472.00	\$157,304.00	5.00	\$22,500.00	\$112,500.00
Family	8.00	\$31,348.00	\$250,784.00	9.00	\$31,380.00	\$282,420.00
Employee Cost Sharing Contribution (enter as negative - )			(\$62,494.00)			
Subtotal	21.00		\$421,886.00	21.00		\$491,412.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,236.00	\$11,236.00	1	\$11,247.00	\$11,247.00
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 - )			(\$506.00)			
Subtotal	1.00		\$10,730.00	1.00		\$11,247.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5	\$11,000.00	\$55,000.00	3	\$7,203.00	\$21,609.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$20,601.00	\$82,404.00	4	\$21,507.00	\$86,028.00
Family	1	\$26,396.00	\$26,396.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	10.00		\$163,800.00	7.00		\$107,637.00
<b>GRAND TOTAL</b>	<b>32.00</b>		<b>\$596,416.00</b>	<b>29.00</b>		<b>\$610,296.00</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)?**

**YES**

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

**YES**

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

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

[illegible]

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

Gross Debt				Current Year Budget				2018 Budget		2019 Budget		All Additional Future Years' Budgets	
Deductions				Budget				Budget		Budget		Years' Budgets	
Local School Debt				\$5,330,000.00				\$5,330,000.00		\$0.00			
Regional School Debt				\$3,716,464.38				\$3,716,464.38		\$0.00			
Utility Fund Debt													
0				\$740,400.00				\$535,300.40		\$205,099.60			
0													
0													
0													
0													
0													
0													
0													
Municipal Purposes													
Debt Authorized										\$0.00			
Notes Outstanding				\$2,210,675.00						\$2,210,675.00			
Bonds Outstanding				\$5,450,000.00						\$5,450,000.00			
Loans and Other Debt										\$0.00			
Total (Current Year)				\$17,447,539.38				\$9,581,764.78		\$7,865,774.60			
Population (2010 census)				10,464									
Per Capita Gross Debt				\$1,667.39									
Per Capita Net Debt				\$751.70									
3 Yr. Average Property Valuation				\$1,087,312,126.33									
Net Debt as % of 3 Year Avg Property Valuation				0.72%									
Utility Fund - Principal				\$25,000.00				\$25,000.00		\$25,000.00			
Utility Fund - Interest				\$30,537.50				\$29,537.50		\$28,287.50			
Bond Anticipation Notes - Principal				\$503,830.00									
Bond Anticipation Notes - Interest				\$22,250.00									
Bonds - Principal				\$635,000.00				\$620,000.00		\$620,000.00			
Bonds - Interest				\$124,225.00				\$116,288.00		\$106,987.50			
Loans & Other Debt - Principal													
Loans & Other Debt - Interest													
Total				\$1,340,842.50				\$790,825.50		\$780,275.00		\$0.00	
Total Principal				\$1,163,830.00				\$645,000.00		\$645,000.00		\$0.00	
Total Interest				\$177,012.50				\$145,825.50		\$135,275.00		\$0.00	
% of Total Current Year Budget				19.07%									
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								A+					
Mark "X" if Municipality has no bond rating													
Sheet UFB-10													

## 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)

[illegible]