



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Filename:

Adopted

Phone Number:

Mailing Address:

Municipality:

State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
RONALD		HESTON	12/31/2027	RHESTON@SOUTHAMPTONNJ.ORG

Chief Administrative Officer

BRANDON		UMBA		BUMBA@SOUTHAMPTONNJ.ORG
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
NANCY		GOWER		NGOWER@SOUTHAMPTONNJ.ORG

Municipal Clerk

MELANIE		BROWN		MLBROWN@SOUTHAMPTONNJ.ORG
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Registered Municipal Accountant

DAVID		MCNALLY		DMCNALLY@HMCPAINC.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ARNOLD		HARRISON	12/31/2025	AHARRISON@SOUTHAMPTONNJ.ORG
William		Raferly	12/31/2024	braferly@southamptonnj.org
Elizabeth		Rossell	12/31/2025	erossell@southampton.org
James		Young	12/31/2026	jyoung@southampton.org

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 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	0.435	\$4,325,782.00	13.18%	\$822.44
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$198,245.00	0.60%	\$37.81
Municipal Arts and Culture			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	1.307	\$13,007,870.00	39.63%	\$2,471.09
Regional School District	0.958	\$9,530,281.00	29.03%	\$1,811.25
County Purposes	0.480	\$4,780,094.48	14.56%	\$907.52
County Library	0.041	\$412,259.70	1.26%	\$77.52
County Board of Health			0.00%	\$0.00
County Open Space	0.058	\$572,268.65	1.74%	\$109.66
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	3.299	\$32,826,800.83	100.00%	\$6,237.29

Total Taxable Valuation as of October 1, 2024 \$992,311,304.00

(To be used to calculate the current year tax rate)

Current Year (2025) Average Residential Assessment \$189,284.00

Prior Year (2024) Average Residential Assessment \$189,066.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate	
Prior Year	Current Year
0.435	-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,325,782.00	\$4,314,574.56	-0.26%	(\$11,207.44)

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$822.44	\$0.00	-100.00%	(\$822.44)

Current Year 2025 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,314,574.56
Municipal Library		
Municipal Open Space	ACTUAL	\$198,245.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$13,268,027.40
Regional School District	ESTIMATED	\$9,720,886.62
County Purposes	ESTIMATED	\$4,875,696.37
County Library	ESTIMATED	\$420,504.89
County Board of Health		
County Open Space	ESTIMATED	\$583,714.02
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,381,648.86

Revenue Anticipated, Excluding Tax Levy	3,554,373.00
Budget Appropriations, before Reserve for Uncollected Taxes	7,322,947.56
Total Non-Municipal Tax Levy	\$29,067,074.30
Amount to be Raised by Taxes - Before RUT	\$32,835,648.86
Reserve for Uncollected Taxes (RUT)	\$546,000.00
Total Amount to be Raised by Taxes	\$33,381,648.86
% of Tax Collections used to Calculate RUT	98.36%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024	32,376,038.80
Total Tax Levy, CY 2024	32,834,491.14
% of Taxes Collected, CY 2024	98.60%

Delinquent Taxes - December 31, 2024

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	-7.04%	(\$103,386.00)	\$1,468,386.00	\$1,365,000.00	\$1,365,000.00							
08	Local Revenue	8.94%	\$31,250.00	\$349,500.00	\$380,750.00	\$380,750.00							
09	State Aid (without offsetting appropriation)	-4.87%	(\$57,376.00)	\$1,177,624.00	\$1,120,248.00	\$1,120,248.00							
08	Uniform Construction Code Fees	-17.78%	(\$40,000.00)	\$225,000.00	\$185,000.00	\$185,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	7.99%	\$5,612.00	\$70,263.00	\$75,875.00	\$75,875.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$139,685.39)	\$139,685.39	\$0.00	\$0.00							
08	Other Special Items	-16.67%	(\$15,500.00)	\$93,000.00	\$77,500.00	\$77,500.00							
15	Receipts from Delinquent Taxes	-6.67%	(\$25,000.00)	\$375,000.00	\$350,000.00	\$350,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.26%	(\$11,207.44)	\$4,325,782.00	\$4,314,574.56	\$4,314,574.56							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$198,245.00	\$198,245.00		\$198,245.00						
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	-4.22%	(\$355,292.83)	\$8,422,485.39	\$8,067,192.56	\$7,868,947.56	\$198,245.00	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	9.00	10.02%	\$101,000.00	\$1,108,925.00	\$1,108,925.00									
21	Land-Use Administration			-30.05%	(\$17,550.00)	\$110,700.00	\$110,700.00									
22	Uniform Construction Code	2.00	3.00	1.77%	\$4,534.00	\$260,798.00	\$260,798.00									
23	Insurance			8.24%	\$87,790.00	\$1,088,100.00	\$1,088,100.00									
25	Public Safety		2.00	13.00%	\$27,328.74	\$237,600.00	\$237,600.00									
26	Public Works	12.00	6.00	-5.16%	(\$86,059.13)	\$1,582,775.00	\$1,582,775.00									
27	Health and Human Services			14.78%	\$2,700.00	\$20,970.00	\$20,970.00									
28	Parks and Recreation			-46.71%	(\$14,900.00)	\$31,900.00	\$17,000.00									
29	Education (including Library)			4.17%	\$2,000.00	\$50,000.00	\$50,000.00									
30	Unclassified			-29.16%	(\$6,997.00)	\$22,997.00	\$17,000.00									
31	Utilities and Bulk Purchases			-0.20%	(\$900.00)	\$459,500.00	\$459,500.00									
32	Landfill / Solid Waste Disposal			0.35%	\$1,500.00	\$433,500.00	\$433,500.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-2.41%	(\$8,127.44)	\$337,844.00	\$329,716.56									
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			2.18%	\$4,612.00	\$211,263.00	\$215,875.00									
43	Court and Public Defender			13.11%	\$4,809.00	\$36,691.00	\$41,500.00									
44	Capital			-80.00%	(\$400,000.00)	\$500,000.00	\$100,000.00									
45	Debt			-1.73%	(\$21,938.00)	\$1,269,426.00	\$1,247,488.00									
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$346,095.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$546,095.00	\$546,095.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	19.00	20.00	-4.32%	(\$355,197.83)	\$8,224,240.39	\$7,869,042.56	\$7,869,042.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	445	\$12,660,000.00	1.28%
2 Residential	4,365	\$826,228,100.00	83.39%
3A/3B Farm	499	\$56,482,750.00	5.70%
4A Commercial	165	\$83,406,950.00	8.42%
4B Industrial	24	\$12,050,600.00	1.22%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,498	\$990,828,400.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2024 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$16,539,100.00	24.51%
15B Other Schools	1	\$198,200.00	0.29%
15C Public Property	226	\$17,791,300.00	26.37%
15D Church and Charities	16	\$8,528,200.00	12.64%
15E Cemeteries & Graveyards	3	\$258,900.00	0.38%
15F Other Exempt	101	\$24,153,000.00	35.80%
Total	349	\$67,468,700.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 6.81%

Average Ratio (%), Assessed to True Value _____
 Equalized Valuation, Taxable Properties #DIV/0!

Total # of property tax appeals filed in 2024 _____
 County Tax Board _____
 State Tax Court _____

Number of 2024 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 2024 _____

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 2024 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	87,146.32	\$57,500.00		\$8,069.36	\$16,986.96	\$4,590.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	747,685.44	\$548,000.00		\$62,795.38	\$93,015.06	\$43,875.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		970,629.38	\$568,000.00	\$60,000.00	\$65,113.98	\$232,020.40	\$45,495.00
All Other Non-Union Employees not listed above	4.00	12.00	720,150.00	\$512,143.00		\$57,237.84	\$109,729.16	\$41,040.00
Totals	19.00	20.00	2,525,611.14	\$1,685,643.00	\$60,000.00	\$193,216.56	\$451,751.58	\$135,000.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or 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

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		8.00	\$16,714.10	\$133,712.80	7.00	\$12,000.00	\$84,000.00
Parent & Child		2.00	\$27,366.18	\$54,732.36	2.00	\$35,000.00	\$70,000.00
Employee & Spouse (or Partner)		0.00		\$0.00	2.00	\$42,000.00	\$84,000.00
Family		7.00	\$48,934.78	\$342,543.46	5.00	\$50,000.00	\$250,000.00
Employee Cost Sharing Contribution (enter as negative -)				(\$95,460.00)			(\$79,305.00)
Subtotal		17.00		\$435,528.62	16.00		\$408,695.00
Elected Officials - Health Benefits - Annual Cost							
Single Coverage		1	\$16,986.96	\$16,986.96	1	\$14,555.00	\$14,555.00
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 -)				(\$764.00)			(\$750.00)
Subtotal		1.00		\$16,222.96	1.00		\$13,805.00
Retirees - Health Benefits - Annual Cost							
Single Coverage		9	\$9,215.23	\$82,937.07	9	\$8,500.00	\$76,500.00
Parent & Child		0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)		6	\$24,159.22	\$144,955.32	3	\$25,000.00	\$75,000.00
Family		2	\$45,076.50	\$90,153.00	2	\$38,000.00	\$76,000.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		17.00		\$318,045.39	14.00		\$227,500.00
GRAND TOTAL		35.00		\$769,796.97	31.00		\$650,000.00

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)?

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

YES
YES

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-F10 to go to a new line in each cell)

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