



# 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
James	Francis	Young	12/31/2017	jyoung@southamptonnj.org

**Chief Administrative Officer**

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

Nancy	Kathryn	Gower		ngower@southamptonnj.org
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**Municipal Clerk**

	Dawn	Hoffman		khoffman@southamptonnj.org
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**Registered Municipal Accountant**

	P.	Frenia		kfrenia@hfacpas.com
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**Governing Body Members**

Middle Name	Last Name	Term Expires	Business Email	
	Robert	Tiver	12/31/2016	ltiver@southamptonnj.org
	Harlicka	Rossell	12/31/2016	erossell@southamptonnj.org
	Joseph	Raferly	12/31/2018	braferly@southamptonnj.org
		Heston	12/31/2018	rheston@southamptonnj.org

SPRINGFIELD TOWNSHIP BURLINGTON COUNTY, N.J. 2016-2

TAX COLLECTOR'S STUB - DETACH AND RETURN WITH PAYMENT  
2016 2ND QUARTER TAX DUE MAY 1, 2016

BLOCK NUMBER	701	QUALIFICATION	8.02	BANK CODE	
TAX ACCOUNT NUMBER	491	TAX BILL NUMBER	000155	<b>DUEDUE MAY 1, 2016</b>	
			TAX AMOUNT BILLED	1191.76	
			ADJUSTMENT		
			INTEREST		
			CASH		
			CHECK		
			TOTAL		

STACKHOUSE, ERNEST  
225 WARNER ROAD  
\* PAST DUE AMOUNT \*



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2015 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.373	\$3,726,122.34	14.01%	\$716.29
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$199,530.46	0.75%	\$38.41
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.128	\$11,260,016.00	42.35%	\$2,166.14
Regional School District	0.697	\$6,954,505.00	26.16%	\$1,338.48
County Purposes	0.369	\$3,673,643.50	13.82%	\$708.61
County Library	0.035	\$342,267.95	1.29%	\$67.21
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$431,164.03	1.62%	\$82.57
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.665</b>	<b>\$26,587,249.28</b>	<b>100.00%</b>	<b>\$5,117.71</b>

Total Taxable Valuation as of October 1, 2015 \$997,652,324.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$192,034.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.373	0.394	5.63%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,726,122.34	\$3,927,080.00	5.39%	\$200,957.66

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$716.29	\$756.61	5.63%	\$40.33

Sheet UFB-1

**Current Year 2016 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,927,080.00
Municipal Library		
Municipal Open Space	ACTUAL	\$215,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$11,300,000.00
Regional School District	ACTUAL	\$7,000,000.00
County Purposes	ESTIMATED	\$3,717,000.00
County Library	ESTIMATED	\$346,500.00
County Board of Health		
County Open Space	ESTIMATED	\$436,500.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$26,942,080.00</b>

Revenue Anticipated, Excluding Tax Levy	2,480,022.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,814,376.00
Total Non-Municipal Tax Levy	\$23,015,000.00
Amount to be Raised by Taxes - Before RUT	\$26,349,354.00
Reserve for Uncollected Taxes (RUT)	\$592,725.75
Total Amount to be Raised by Taxes	\$26,942,079.75

% of Tax Collections used to Calculate RUT 97.80%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	26,292,713.13
Total Tax Levy, CY 2015	26,643,974.86
% of Taxes Collected, CY 2015	98.68%

Delinquent Taxes - December 31, 2015 \$294,239.96

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	#DIV/0!	\$280,236.00		\$280,236.00	\$67,936.00		\$212,300.00					
08	Local Revenue	-10.68%	(\$33,984.00)	\$318,284.00	\$284,300.00	\$284,300.00							
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	-13.39%	(\$27,048.00)	\$202,048.00	\$175,000.00	\$175,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-16.05%	(\$7,951.00)	\$49,531.00	\$41,580.00	\$41,580.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-95.65%	(\$289,115.00)	\$302,258.00	\$13,143.00	\$13,143.00							
08	Other Special Items	-71.33%	(\$1,037,874.00)	\$1,455,076.00	\$417,202.00	\$417,202.00							
15	Receipts from Delinquent Taxes	-21.49%	(\$102,639.00)	\$477,639.00	\$375,000.00	\$375,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.71%	(\$28,136.00)	\$3,955,216.00	\$3,927,080.00	\$3,927,080.00							
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								
	<b>Total</b>	<b>-13.11%</b>	<b>(\$1,031,511.00)</b>	<b>\$7,865,913.00</b>	<b>\$6,834,402.00</b>	<b>\$6,407,102.00</b>	<b>\$215,000.00</b>	<b>\$212,300.00</b>	<b>\$0.00</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 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		2.31%	\$19,322.00	\$836,267.00	\$855,589.00	\$701,177.00			\$154,412.00						
21	Land-Use Administration		9.15%	\$5,304.00	\$57,954.00	\$63,258.00	\$63,258.00									
22	Uniform Construction Code		-11.58%	(\$12,233.00)	\$105,623.00	\$93,390.00	\$93,390.00									
23	Insurance		6.10%	\$54,465.00	\$893,150.00	\$947,615.00	\$947,615.00									
25	Public Safety		4.25%	\$7,861.00	\$184,889.00	\$192,750.00	\$192,750.00									
26	Public Works		-0.71%	(\$8,293.00)	\$1,168,940.00	\$1,160,647.00	\$1,160,647.00									
27	Health and Human Services		-19.49%	(\$4,141.00)	\$21,245.00	\$17,104.00	\$17,104.00									
28	Parks and Recreation		-86.69%	(\$194,230.00)	\$224,050.00	\$29,820.00	\$29,820.00									
29	Education (including Library)		0.00%	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00									
30	Unclassified		21.53%	\$1,320.00	\$6,131.00	\$7,451.00	\$7,451.00									
31	Utilities and Bulk Purchases		-5.58%	(\$21,733.00)	\$389,333.00	\$367,600.00	\$367,600.00									
32	Landfill / Solid Waste Disposal		1.11%	\$4,000.00	\$359,143.00	\$363,143.00	\$363,143.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		1.11%	\$2,926.00	\$262,877.00	\$265,803.00	\$265,803.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services	4.00	18.72%	\$23,020.00	\$123,000.00	\$146,020.00	\$146,020.00									
43	Court and Public Defender		7.65%	\$10,761.00	\$140,692.00	\$151,453.00	\$151,453.00									
44	Capital		833.33%	\$180,000.00	\$21,600.00	\$201,600.00	\$200,000.00									
45	Debt		-38.98%	(\$854,429.00)	\$2,192,155.00	\$1,337,726.00	\$1,066,438.00		\$215,000.00	\$56,288.00						
46	Deferred Charges		-98.94%	(\$253,835.00)	\$256,542.00	\$2,707.00	\$2,707.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		10.73%	\$57,426.00	\$535,300.00	\$592,726.00	\$592,726.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	4.00	-12.57%	(\$982,489.00)	\$7,816,891.00	\$6,834,402.00	\$6,407,102.00	\$0.00	\$215,000.00	\$212,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	477	\$14,303,000.00	1.43%	15A Public Schools			0.00%
2 Residential	4,433	\$834,646,800.00	83.66%	15B Other Schools	2	\$206,200.00	0.41%
3A/3B Farm	516	\$57,638,000.00	5.78%	15C Public Property	170	\$13,844,600.00	27.24%
4A Commercial	156	\$79,209,300.00	7.94%	15D Church and Charities	23	\$25,095,200.00	49.38%
4B Industrial	23	\$9,611,500.00	0.96%	15E Cemeteries & Graveyards	3	\$256,400.00	0.50%
4C Apartments	0		0.00%	15F Other Exempt	48	\$11,413,300.00	22.46%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$2,243,724.00	0.22%				
<b>Total</b>	<b>5,606</b>	<b>\$997,652,324.00</b>	<b>100.00%</b>	<b>Total</b>	<b>246</b>	<b>\$50,815,700.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				92.47%			
Equalized Valuation, Taxable Properties				\$1,078,910,814.00			
Total # of property tax appeals filed in 2015				County Tax Board		24.00	
				State Tax Court			
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$17,858.20			
				Percentage of Exempt vs. Non-Exempt Properties			
				5.09%			

<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 2015 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	46,367.31	\$45,884.00			\$483.31	
Supervisory Staff (Department Heads & Managers)	2.00		183,839.00				\$10,482.28	
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	1.00	644,993.40	\$583,570.00	\$36,464.00		\$24,959.40	
All Other Non-Union Employees not listed above	10.00	9.00	545,846.44	\$518,496.63			\$27,349.81	
<b>Totals</b>	<b>21.00</b>	<b>15.00</b>	<b>1,421,046.15</b>	<b>\$1,147,950.63</b>	<b>\$36,464.00</b>	<b>\$0.00</b>	<b>\$63,274.80</b>	<b>\$0.00</b>

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**

	<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	5.00	\$11,244.00	\$56,220.00	5.00	\$10,852.00	\$54,260.00
Parent & Child	2.00	\$20,136.00	\$40,272.00	2.00	\$18,340.00	\$36,680.00
Employee & Spouse (or Partner)	5.00	\$22,500.00	\$112,500.00	6.00	\$21,704.00	\$130,224.00
Family	9.00	\$31,380.00	\$282,420.00	10.00	\$29,192.00	\$291,920.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>21.00</b>		<b>\$491,412.00</b>	<b>23.00</b>		<b>\$513,084.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,247.00	\$11,247.00	1	\$10,852.00	\$10,852.00
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 - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$11,247.00</b>	<b>1.00</b>		<b>\$10,852.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$7,203.00	\$21,609.00	3	\$6,862.00	\$20,586.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$21,507.00	\$86,028.00	4	\$20,555.00	\$82,220.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>7.00</b>		<b>\$107,637.00</b>	<b>7.00</b>		<b>\$102,806.00</b>
<b>GRAND TOTAL</b>	<b>29.00</b>		<b>\$610,296.00</b>	<b>31.00</b>		<b>\$626,742.00</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  
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	4.00	\$1,600.44			x
Public Works-Teamsters Local 701	126.00	\$24,212.04	x		
Management & other Non-Affiliated Workers	259.00	\$40,449.80		x	
<b>Totals</b>	389.00	\$66,262.28			
<b>Total Funds Reserved as of end of 2015</b>		\$29,223.93			
<b>Total Funds Appropriated in 2016</b>		\$2,000.00			

UFB-9 Accumulated Absence Liability



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

	Gross Debt	Deductions	Net Debt	Current Year					
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets		
Local School Debt	\$6,066,000.00	\$6,066,000.00	\$0.00	Utility Fund - Principal	\$25,000.00	\$25,000.00	\$25,000.00		
Regional School Debt	\$4,068,581.59	\$4,068,581.59	\$0.00	Utility Fund - Interest	\$31,287.50	\$30,537.50			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$504,240.00				
Sewer	\$765,400.00	\$765,400.00	\$0.00	Bond Anticipation Notes - Interest	\$23,077.00				
0			\$0.00	Bonds - Principal	\$610,000.00	\$635,000.00	\$620,000.00		
0			\$0.00	Bonds - Interest	\$144,185.00	\$124,225.00	\$116,288.00		
0			\$0.00	Loans & Other Debt - Principal					
0			\$0.00	Loans & Other Debt - Interest					
0			\$0.00	<b>Total</b>	<b>\$1,337,789.50</b>	<b>\$814,762.50</b>	<b>\$761,288.00</b>		<b>\$0.00</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$1,139,240.00</b>	<b>\$660,000.00</b>	<b>\$645,000.00</b>		<b>\$0.00</b>
Debt Authorized			\$0.00	<b>Total Interest</b>	<b>\$198,549.50</b>	<b>\$154,762.50</b>	<b>\$116,288.00</b>		<b>\$0.00</b>
Notes Outstanding	\$2,714,915.00		\$2,714,915.00	<b>% of Total Current Year Budget</b>	<b>19.57%</b>				
Bonds Outstanding	\$6,095,575.80		\$6,095,575.80						
Loans and Other Debt			\$0.00						
<b>Total (Current Year)</b>	<b>\$19,710,472.39</b>	<b>\$10,899,981.59</b>	<b>\$8,810,490.80</b>	<b>Description</b>	<b>Debt Not Listed Above</b>				
Population (2010 census)	<u>10,464</u>			Total Guarantees - Governmental					
Per Capita Gross Debt	<u>\$1,883.65</u>			Total Guarantees - Other					
Per Capita Net Debt	<u>\$841.98</u>			Total Capital/Equipment Leases					
3 Yr. Average Property Valuation		<u>\$1,080,850,044.00</u>		Total Other					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.82%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>		
				Rating	A1				
				Year of Last Rating	2014				
				<b>Mark "X" if Municipality has no bond rating</b>					

