



State of New Jersey  
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1013 Hampton Borough - County of Hunterdon

Introduced

Municode: 1013

Filename: 1013\_fbi\_2022.xlsm

Website: www.hamptonboro.org

Phone Number: 908-537-2329

Mailing Address: P.O. Box 418

Municipality: Hampton

State: NJ

Zip: 08827

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Shaner	12/31/2023	hamptonboromayor@gmail.com

Chief Administrative Officer				
Linda		Leidner		hamptonboroclerk@hamptonboro.org

Chief Financial Officer				
Kathy		Olsen		hamptonfinance@earthlink.net

Municipal Clerk				
Linda		Leidner		hamptonboroclerk@hamptonboro.org

Registered Municipal Accountant				
Warren		Korecky		WMKorecky@aol.com

Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
John		Drummond	12/31/2022	dummondjhampton@gmail.com
Robert		Celantano	12/31/2023	robcelhampton@gmail.com
Douglas		Rega	12/31/2024	dougrega@gmail.com
Carroll		Swenson	12/31/2022	c.csenson4871@gmail.com
Jeffrey		Tampier	12/31/2024	jeffreytampier@yahoo.com
Robert		Wotanowski	12/31/2023	bthrobot@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.748	\$906,982.53	19.40%	\$861.04	Municipal Purpose Tax	ACTUAL	\$911,974.60
Municipal Library	0.000		0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.000		0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture	0.000		0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000		0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.152	\$2,609,423.00	55.82%	\$2,477.21	Local School District	ESTIMATED	\$2,625,000.00
Regional School District	0.562	\$682,106.00	14.59%	\$646.93	Regional School District	ESTIMATED	\$690,000.00
County Purposes	0.329	\$398,758.52	8.53%	\$378.72	County Purposes	ESTIMATED	\$406,000.00
County Library	0.032	\$39,156.84	0.84%	\$36.84	County Library	ESTIMATED	\$43,000.00
County Board of Health	0.000		0.00%	\$0.00	County Board of Health	ESTIMATED	\$41,000.00
County Open Space	0.032	\$38,083.26	0.81%	\$36.84	County Open Space		
Other County Levies (total)	0.000		0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.855	\$4,674,510.15	100.00%	\$4,437.57	Total ESTIMATED amount to be raised by taxes		\$4,716,974.60
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		549,803.12
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		1,328,777.72
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$3,805,000.00
					Amount to be Raised by Taxes - Before RUT		\$4,583,974.60
					Reserve for Uncollected Taxes (RUT)		\$133,000.00
					Total Amount to be Raised by Taxes		\$4,716,974.60
					% of Tax Collections used to Calculate RUT		97.18%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		4,558,364.34
					Total Tax Levy, CY 2021		4,677,989.46
					% of Taxes Collected, CY 2021		97.44%
					Delinquent Taxes - December 31, 2021		\$99,662.77
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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
08	Surplus	34.84%	\$65,826.00	\$188,915.00	\$254,741.00	\$186,000.00			\$68,741.00				
08	Local Revenue	-9.04%	(\$37,152.83)	\$411,052.74	\$373,899.91	\$49,899.91			\$324,000.00				
09	State Aid (without offsetting appropriation)	#DIV/0!	\$96,042.00		\$96,042.00	\$96,042.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Other Special Items	292.98%	\$142,276.43	\$48,561.35	\$190,837.78	\$121,861.21			\$68,976.57				
15	Receipts from Delinquent Taxes	-42.01%	(\$69,539.82)	\$165,539.82	\$96,000.00	\$96,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.55%	\$4,992.07	\$906,982.53	\$911,974.60	\$911,974.60							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
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							
	Total	11.76%	\$202,443.85	\$1,721,051.44	\$1,923,495.29	\$1,461,777.72	\$0.00	\$0.00	\$461,717.57	\$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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	10.00	1.72%	\$4,381.00	\$254,215.00	\$258,596.00	\$258,596.00								
21	Land-Use Administration		1.00	-17.03%	(\$2,859.00)	\$16,784.00	\$13,925.00	\$13,925.00								
22	Uniform Construction Code		1.00	2.50%	\$105.00	\$4,205.00	\$4,310.00	\$4,310.00								
23	Insurance			-0.45%	(\$984.00)	\$217,584.00	\$216,600.00	\$216,600.00								
25	Public Safety		5.00	2.74%	\$1,545.00	\$56,302.00	\$57,847.00	\$57,847.00								
26	Public Works	4.00	2.00	26.82%	\$143,202.57	\$533,915.00	\$677,117.57	\$215,400.00				\$461,717.57				
27	Health and Human Services			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
28	Parks and Recreation			26.32%	\$1,000.00	\$3,800.00	\$4,800.00	\$4,800.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-80.21%	(\$38,950.23)	\$48,561.35	\$9,611.12	\$9,611.12								
31	Utilities and Bulk Purchases			12.26%	\$7,000.00	\$57,100.00	\$64,100.00	\$64,100.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			-14.48%	(\$11,295.00)	\$78,016.00	\$66,721.00	\$66,721.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			3.81%	\$660.00	\$17,340.00	\$18,000.00	\$18,000.00								
44	Capital			0.00%	\$0.00	\$97,000.00	\$97,000.00	\$97,000.00								
45	Debt			89.30%	\$98,195.00	\$109,955.00	\$208,150.00	\$208,150.00								
46	Deferred Charges			-55.67%	(\$49,745.53)	\$89,362.53	\$39,617.00	\$39,617.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$133,000.00	\$133,000.00	\$133,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		5.00	19.00	8.60%	\$152,254.81	\$1,771,239.88	\$1,923,494.69	\$1,461,777.12	\$0.00	\$0.00	\$0.00	\$461,717.57	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	46	\$1,843,101.00	1.51%
2 Residential	456	\$109,229,385.00	89.57%
3A/3B Farm	25	\$2,737,500.00	2.24%
4A Commercial	21	\$5,075,050.00	4.16%
4B Industrial	2	\$829,400.00	0.68%
4C Apartments	2	\$2,230,000.00	1.83%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>552</b>	<b>\$121,944,436.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value		92.61%
Equalized Valuation, Taxable Properties		\$131,675,235.94

  

Total # of property tax appeals filed in 2021	County Tax Board	0.00
	State Tax Court	0.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

  

Amount paid out by municipality for tax appeals in 2021	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,071,800.00	27.73%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	21	\$2,140,800.00	19.33%
15D Church and Charities	6	\$1,794,800.00	16.20%
15E Cemeteries & Graveyards	3	\$328,300.00	2.96%
15F Other Exempt	3	\$3,740,100.00	33.77%
<b>Total</b>	<b>34</b>	<b>\$11,075,800.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties	9.08%
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<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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00



## USER FRIENDLY BUDGET SECTION

## Long Term Tax Exemption

[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		7.00	16,255.14	\$15,100.00				\$1,155.14
Supervisory Staff (Department Heads & Managers)	2.00	3.00	311,400.13	\$228,438.67		\$31,290.75	\$34,195.16	\$17,475.55
Police Officers (Including Superior Officers)			0.00	\$0.00				
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above			0.00	\$0.00				
All Other Non-Union Employees not listed above	3.00	8.00	219,271.01	\$149,059.88	\$6,000.00	\$10,430.25	\$42,377.80	\$11,403.08
Totals	5.00	18.00	546,926.28	\$392,598.55	\$6,000.00	\$41,721.00	\$76,572.96	\$30,033.77

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**

	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	3.00	\$10,771.80	\$32,315.40	3.00	\$10,558.24	\$31,674.72
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2.00	\$29,175.54	\$58,351.08	2.00	\$27,268.14	\$54,536.28
Employee Cost Sharing Contribution (enter as negative - )			(\$14,093.76)			(\$13,765.24)
Subtotal	5.00		\$76,572.72	5.00		\$72,445.76
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$11,700.96	\$35,102.88	3	\$14,064.52	\$42,193.56
Family	1	\$19,396.44	\$19,396.44	1	\$1,619.88	\$1,619.88
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	4.00		\$54,499.32	4.00		\$43,813.44
<b>GRAND TOTAL</b>	9.00		\$131,072.04	9.00		\$116,259.20

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**

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Deductions		Net Debt		Current Year Budget		2023 Budget		2024 Budget		All Additional Future Years' Budgets					
Local School Debt				\$1,465,000.00		\$1,465,000.00		\$0.00		Utility Fund - Principal		\$43,500.00		\$43,500.00		\$43,500.00		\$53,500.00	
Regional School Debt				\$114,315.36		\$114,315.36		\$0.00		Utility Fund - Interest		\$14,091.00		\$13,050.00		\$12,090.00		\$11,225.00	
										Bond Anticipation Notes - Principal		\$92,250.00							
Utility Fund Debt										Bond Anticipation Notes - Interest		\$7,500.00							
WATER				\$1,558,395.00		\$1,558,395.00		\$0.00		Bonds - Principal		\$92,400.00		\$92,400.00		\$92,400.00		\$716,800.00	
								\$0.00		Bonds - Interest		\$16,000.00		\$15,500.00		\$15,000.00		\$71,600.00	
								\$0.00		Loans & Other Debt - Principal									
								\$0.00		Loans & Other Debt - Interest									
								\$0.00											
										Total		\$265,741.00		\$164,450.00		\$162,990.00		\$853,125.00	
Municipal Purposes										Total Principal		\$228,150.00		\$135,900.00		\$135,900.00		\$770,300.00	
Debt Authorized (BNI)				\$1,882,967.00		\$42,250.00		\$1,840,717.00		Total Interest		\$37,591.00		\$28,550.00		\$27,090.00		\$82,825.00	
Notes Outstanding								\$0.00		% of Total Current Year Budget		13.82%							
Bonds Outstanding								\$0.00											
Loans and Other Debt								\$0.00											
Total (Current Year)				\$5,020,677.36		\$3,179,960.36		\$1,840,717.00		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		X							
Population (2020 census)				1,401															
Per Capita Gross Debt				\$3,583.64															
Per Capita Net Debt				\$1,313.86															
3 Year Average Property Valuation						\$127,318,341.00													
Net Debt as % of 3 Year Average Property Valuation						1.45%													

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## 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)
