



State of New Jersey  
Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 1013 Hampton Borough - County of Hunterdon Adopted

Municode: 1013 Filename: 1013\_fba\_2020.xlsm

Website: www.hamptonboro.org

Phone Number: 908-537-2329

Mailing Address: P.O. Box 418

[Email the UFB if not using Outlook](#) Municipality: Hampton State: NJ Zip: 08827

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Shaner	12/31/2023	shanerjtb@comcast.net

Chief Administrative Officer

Todd		Shaner	
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Chief Financial Officer

Kathy		Olsen	hamptonfinance@earthlink.net
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Municipal Clerk

Linda		Leidner	hamptonboroclerk@hamptonboro.org
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Registered Municipal Accountant

Warren		Korecky	WMKorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Baker	12/31/2020	voorheeswrestling@hotmail.com
John		Drummond	12/31/2022	jdrummond81@comcast.net
Douglas		Rega	12/31/2021	dougrega@gmail.com
Carroll		Swenson	12/31/2022	c.csenson4871@gmail.com
Jeffrey		Tampier	12/31/2021	jeffreytampier@yahoo.com
Robert		Wotanowski	12/31/2020	bthrobort@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.717	\$860,781.68	20.63%	\$0.00	Municipal Purpose Tax	ACTUAL	\$889,541.00					
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00					
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00					
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00					
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00					
Local School District	1.746	\$2,094,076.00	50.20%	\$0.00	Local School District	ESTIMATED	\$2,300,000.00					
Regional School District	0.624	\$748,922.00	17.95%	\$0.00	Regional School District	ESTIMATED	\$711,951.00					
County Purposes	0.326	\$392,036.43	9.40%	\$0.00	County Purposes	ESTIMATED	\$392,036.43					
County Library	0.033	\$38,495.53	0.92%	\$0.00	County Library	ESTIMATED	\$38,495.53					
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00					
County Open Space	0.032	\$37,440.34	0.90%	\$0.00	County Open Space	ESTIMATED	\$37,440.34					
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00					
Total (Calendar Year 2019 Budget)					3.478		\$4,171,751.98	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$4,369,464.30	
Total Taxable Valuation as of October 1, 2019					\$120,780,417.00						Revenue Anticipated, Excluding Tax Levy	374,300.44
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	1,163,841.44
Current Year Average Residential Assessment					\$238,108.00						Total Non-Municipal Tax Levy	\$3,479,923.30
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year		Current Year		% Change (+/-)								
0.717		0.737		2.72%								
Comparison - Municipal Purposes Tax Levy												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$860,781.68		\$889,541.00		3.34%		\$28,759.32						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$0.00		\$1,753.67		#DIV/0!		\$1,753.67						
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	WATER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	7.35%	\$11,792.00	\$160,358.00	\$172,150.00	\$153,000.00		\$19,150.00					
08	Local Revenue	-2.02%	(\$6,449.95)	\$319,249.95	\$312,800.00	\$28,900.00		\$283,900.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$96,042.00	\$96,042.00	\$96,042.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$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	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	-14.81%	(\$236.09)	\$1,594.53	\$1,358.44	\$1,358.44							
15	Receipts from Delinquent Taxes	20.60%	\$16,225.58	\$78,774.42	\$95,000.00	\$95,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	11.31%	\$90,368.00	\$799,173.00	\$889,541.00	\$889,541.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	7.68%	\$111,699.54	\$1,455,191.90	\$1,566,891.44	\$1,263,841.44	\$0.00	\$303,050.00	\$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	WATER Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	1.00	3.00	-3.74%	(\$9,856.00)	\$263,621.00	\$253,765.00	\$253,765.00								
21 Land-Use Administration		1.00	38.96%	\$4,675.00	\$12,000.00	\$16,675.00	\$16,675.00								
22 Uniform Construction Code		1.00	2.38%	\$96.00	\$4,029.00	\$4,125.00	\$4,125.00								
23 Insurance			19.27%	\$30,800.00	\$159,800.00	\$190,600.00	\$190,600.00								
25 Public Safety		2.00	75.31%	\$20,734.00	\$27,532.00	\$48,266.00	\$48,266.00								
26 Public Works	4.00		1.14%	\$5,218.91	\$458,589.53	\$463,808.44	\$209,058.44			\$254,750.00					
27 Health and Human Services			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
28 Parks and Recreation			26.66%	\$800.00	\$3,001.00	\$3,801.00	\$3,801.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31 Utilities and Bulk Purchases			15.76%	\$9,000.00	\$57,100.00	\$66,100.00	\$66,100.00								
32 Landfill / Solid Waste Disposal			2.46%	\$1,200.00	\$48,800.00	\$50,000.00	\$50,000.00								
35 Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36 Statutory Expenditures			-3.57%	(\$2,669.68)	\$74,695.68	\$72,026.00	\$62,526.00			\$9,500.00					
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43 Court and Public Defender			2.94%	\$500.00	\$17,000.00	\$17,500.00	\$17,500.00								
44 Capital			25.97%	\$20,000.00	\$77,000.00	\$97,000.00	\$72,000.00			\$25,000.00					
45 Debt			-20.71%	(\$46,783.00)	\$225,908.00	\$179,125.00	\$165,325.00			\$13,800.00					
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			11.11%	\$10,000.00	\$90,000.00	\$100,000.00	\$100,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00								
Total	5.00	7.00	2.87%	\$43,715.23	\$1,523,176.21	\$1,566,891.44	\$1,263,841.44	\$0.00	\$0.00	\$303,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	48	\$1,795,318.00	1.49%
2 Residential	456	\$108,402,435.00	89.75%
3A/3B Farm	24	\$2,664,614.00	2.21%
4A Commercial	20	\$4,858,650.00	4.02%
4B Industrial	2	\$829,400.00	0.69%
4C Apartments	2	\$2,230,000.00	1.85%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	552	\$120,780,417.00	100.00%
Average Ratio (%), Assessed to True Value		95.86%	
Equalized Valuation, Taxable Properties		\$125,996,679.53	
Total # of property tax appeals filed in 2019		County Tax Board	0.00
		State Tax Court	0.00
Number of 2019 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 2019		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,071,800.00	27.57%
15B Other Schools	0		0.00%
15C Public Property	21	\$2,208,300.00	19.82%
15D Church and Charities	6	\$1,794,800.00	16.11%
15E Cemeteries & Graveyards	3	\$328,300.00	2.95%
15F Other Exempt	3	\$3,740,100.00	33.56%
Total	34	\$11,143,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		9.23%	

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

## 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		7.00	16,413.70	\$15,100.00	\$0.00	\$0.00	\$0.00	\$1,313.70
Supervisory Staff (Department Heads & Managers)	2.00	3.00	289,099.34	\$216,207.98	\$0.00	\$29,598.87	\$24,482.40	\$18,810.09
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	4.00	192,938.71	\$146,295.08	\$10,000.00	\$9,892.28	\$14,023.68	\$12,727.67
Totals	5.00	14.00	498,451.75	\$377,603.06	\$10,000.00	\$39,491.15	\$38,506.08	\$32,851.46

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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	1.00	\$10,465.44	\$10,465.44	2.00	\$11,559.48	\$23,118.96
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1.00	\$23,118.96	\$23,118.96
Family	1.00	\$22,689.12	\$22,689.12			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$8,672.16)			(\$10,825.44)
Subtotal	2.00		\$24,482.40	3.00		\$35,412.48
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$12,696.48	\$38,089.44	2	\$9,543.85	\$19,087.71
Family	1	\$14,510.52	\$14,510.52	1	\$13,729.68	\$13,729.68
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	4.00		\$52,599.96	3.00		\$32,817.39
GRAND TOTAL	6.00		\$77,082.36	6.00		\$68,229.87

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
Administration/Municipal Clerk	20.00	\$6,019.00		X	
Department of Public Works	165.00	\$46,488.74		X	
Totals	185.00	\$52,507.74			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$0.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt			\$1,820,000.00	\$1,820,000.00	\$0.00	
Regional School Debt			\$129,409.01	\$129,409.01	\$0.00	
Utility Fund Debt						
WATER			\$1,315,150.00	\$1,315,150.00	\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes						
Debt Authorized			\$1,561,554.00		\$1,561,554.00	
Notes Outstanding					\$0.00	
Bonds Outstanding					\$0.00	
Loans and Other Debt					\$0.00	
Total (Current Year)			\$4,826,113.01	\$3,264,559.01	\$1,561,554.00	
Population (2010 census)			1,546			
Per Capita Gross Debt			\$3,121.68			
Per Capita Net Debt			\$1,010.06			
3 Yr. Average Property Valuation			\$123,900,884.33			
Net Debt as % of 3 Year Avg Property Valuation			1.26%			
Utility Fund - Principal			\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00
Utility Fund - Interest			\$3,800.00	\$3,500.00	\$3,000.00	\$2,500.00
Bond Anticipation Notes - Principal			\$31,500.00			
Bond Anticipation Notes - Interest			\$18,500.00			
Bonds - Principal			\$111,000.00	\$0.00	\$0.00	\$0.00
Bonds - Interest			\$4,325.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$179,125.00	\$13,500.00	\$13,000.00	\$22,500.00
Total Principal			\$152,500.00	\$10,000.00	\$10,000.00	\$20,000.00
Total Interest			\$26,625.00	\$3,500.00	\$3,000.00	\$2,500.00
% of Total Current Year Budget			11.43%			
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		
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)
