



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 1013 Hampton Borough - County of Hunterdon Introduced

Municode: 1013 **Filename:** 1013_fbi_2018.xlsm

Website:

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
JAMES		CREGAR	12/31/2019	cregarjames@yahoo.com

Chief Administrative Officer

JAMES		CREGAR		cregarjames@yahoo.com
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Chief Financial Officer

KATHY		OLSEN		hamptonfinance@earthlink.net
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Municipal Clerk

CATHY		DRUMMOND		hamptonboroughclerk@yahoo.com
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Registered Municipal Accountant

WARREN		KORECKY		wkorecky@snco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JEFF		TAMPIER	12/31/2018	jeffreytampier@yahoo.com
ROBERT		WOTANOWSKI	12/31/2020	bthrobot@gmail.com
JOHN		DRUMMOND	12/31/2019	venturerider99@earthlink.net
ROBERT		BAKER	12/31/2020	voorheeswrestling@gmail.com
DOUGLAS		REGA	12/31/2018	dougrega@gmail.com
CARROLL		SWENSON	12/31/2019	c.cswenson4871@gmail.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.680	\$819,166.00	21.85%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.505	\$1,811,817.00	48.33%	\$0.00
Regional School District	0.565	\$679,911.00	18.14%	\$0.00
County Purposes	0.303	\$365,411.80	9.75%	\$0.00
County Library	0.031	\$36,581.33	0.98%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.030	\$35,578.59	0.95%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.114	\$3,748,465.72	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2017	\$119,978,417.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$238,108.37

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.680	0.697	2.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$819,166.00	\$835,606.06	2.01%	\$16,440.06

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,658.42	#DIV/0!	\$1,658.42

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$835,606.06
Municipal Library		\$0.00
Municipal Open Space		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$2,096,272.00
Regional School District	ESTIMATED	\$690,500.00
County Purposes	ESTIMATED	\$375,500.00
County Library	ESTIMATED	\$38,500.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$38,250.00
Other County Levies (total)		\$0.00
Total ESTIMATED amount to be raised by taxes		\$4,074,628.06

Revenue Anticipated, Excluding Tax Levy	304,506.59
Budget Appropriations, before Reserve for Uncollected Taxes	1,050,446.26
Total Non-Municipal Tax Levy	\$3,239,022.00
Amount to be Raised by Taxes - Before RUT	\$3,984,961.67
Reserve for Uncollected Taxes (RUT)	\$90,057.93
Total Amount to be Raised by Taxes	\$4,075,019.60

% of Tax Collections used to Calculate RUT	97.79%
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	3,680,542.22
Total Tax Levy, CY 2017	3,753,930.65
% of Taxes Collected, CY 2017	98.05%
Delinquent Taxes - December 31, 2017	\$59,434.58

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	12.42%	\$14,898.00	\$120,000.00	\$134,898.00	\$92,000.00		\$42,898.00					
08	Local Revenue	-0.89%	(\$2,864.35)	\$321,964.35	\$319,100.00	\$56,100.00		\$263,000.00					
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	-75.96%	(\$4,312.14)	\$5,676.73	\$1,364.59	\$1,364.59							
15	Receipts from Delinquent Taxes	-13.49%	(\$9,199.38)	\$68,199.38	\$59,000.00	\$59,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.61%	(\$5,134.12)	\$840,740.18	\$835,606.06	\$835,606.06							
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	-0.46%	(\$6,611.99)	\$1,452,622.64	\$1,446,010.65	\$1,140,112.65	\$0.00	\$305,898.00	\$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	12.00	98.46%	\$226,345.00	\$229,880.00	\$456,225.00	\$232,175.00		\$224,050.00					
21	Land-Use Administration	0.00	1.00	28.76%	\$3,104.00	\$10,791.00	\$13,895.00	\$13,895.00							
22	Uniform Construction Code	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
23	Insurance	0.00	0.00	4.10%	\$7,000.00	\$170,800.00	\$177,800.00	\$177,800.00							
25	Public Safety	0.00	2.00	1.51%	\$369.61	\$24,461.00	\$24,830.61	\$24,830.61							
26	Public Works	3.00	2.00	0.31%	\$587.86	\$189,676.73	\$190,264.59	\$190,264.59							
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00							
28	Parks and Recreation	0.00	0.00	-55.54%	(\$2,500.00)	\$4,501.00	\$2,001.00	\$2,001.00							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified	0.00	0.00	0.95%	\$75.00	\$7,875.00	\$7,950.00	\$7,950.00							
31	Utilities and Bulk Purchases	0.00	0.00	2.34%	\$1,500.00	\$64,100.00	\$65,600.00	\$65,600.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$33,800.00	\$33,800.00	\$33,800.00							
35	Contingency	0.00	0.00	0.00%	\$0.00	\$100.00	\$100.00	\$100.00							
36	Statutory Expenditures	0.00	0.00	0.37%	\$230.06	\$62,700.00	\$62,930.06	\$54,030.06		\$8,900.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	0.00	0.00	6.25%	\$1,000.00	\$16,000.00	\$17,000.00	\$17,000.00							
44	Capital	0.00	0.00	24.19%	\$15,000.00	\$62,000.00	\$77,000.00	\$62,000.00		\$15,000.00					
45	Debt	0.00	0.00	34.91%	\$57,948.00	\$166,000.00	\$223,948.00	\$166,000.00		\$57,948.00					
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	4.00	17.00	27.35%	\$310,659.53	\$1,135,684.73	\$1,446,344.26	\$1,140,446.26	\$0.00	\$0.00	\$305,898.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$1,916,418.00	1.60%	15A Public Schools	1	\$3,071,800.00	27.12%
2 Residential	453	\$107,554,585.00	89.64%	15B Other Schools	0		0.00%
3A/3B Farm	25	\$2,694,964.00	2.25%	15C Public Property	21	\$2,208,300.00	19.49%
4A Commercial	20	\$4,753,050.00	3.96%	15D Church and Charities	6	\$1,794,800.00	15.84%
4B Industrial	2	\$829,400.00	0.69%	15E Cemeteries & Graveyards	3	\$328,300.00	2.90%
4C Apartments	2	\$2,230,000.00	1.86%	15F Other Exempt	4	\$3,924,500.00	34.65%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	551	\$119,978,417.00	100.00%	Total	35	\$11,327,700.00	100.00%
Average Ratio (%), Assessed to True Value				101.90%			
Equalized Valuation, Taxable Properties				\$117,741,331.70			
Total # of property tax appeals filed in 2017				County Tax Board		1.00	
				State Tax Court		0.00	
Number of 2017 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 2017				\$347.00			
				Percentage of Exempt vs. Non-Exempt Properties		9.44%	

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption		N/A		
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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
					NONE														
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	0.00	7.00	14,371.23	\$13,349.96	\$0.00	\$0.00	\$0.00	\$1,021.27
Supervisory Staff (Department Heads & Managers)	2.00	3.00	257,410.90	\$195,996.55	\$0.00	\$22,147.61	\$24,273.00	\$14,993.74
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	2.00	6.00	125,781.58	\$88,621.68	\$10,000.00	\$11,520.82	\$8,859.72	\$6,779.36
Totals	4.00	16.00	397,563.71	\$297,968.19	\$10,000.00	\$33,668.43	\$33,132.72	\$22,794.37

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	2.00	\$10,901.40	\$21,802.80	1.00	\$10,684.84	\$10,684.84
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	1.00	\$22,445.88	\$22,445.88	1.00	\$22,232.04	\$22,232.04
Family	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$10,192.00)			(\$8,541.36)
Subtotal	3.00		\$34,056.68	2.00		\$24,375.52
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	2	\$13,458.60	\$26,917.20	2	\$13,717.32	\$27,434.64
Family	1	\$25,024.92	\$25,024.92	1	\$30,151.56	\$30,151.56
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	3.00		\$51,942.12	3.00		\$57,586.20
GRAND TOTAL	6.00		\$85,998.80	5.00		\$81,961.72

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)

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	113.00	\$32,688.64		X	
Department of Public Works	111.00	\$28,679.04		X	
Totals	224.00	\$61,367.68			
Total Funds Reserved as of end of 2017		\$0.00			
Total Funds Appropriated in 2018		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,243,000.00	\$2,243,000.00	\$0.00	Utility Fund - Principal	\$54,708.00	\$54,708.00	\$54,708.00	\$120,000.00
Regional School Debt	\$143,431.01	\$143,431.01	\$0.00	Utility Fund - Interest	\$3,240.00	\$3,000.00	\$2,800.00	\$2,600.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$20,000.00			
WATER	\$630,703.07	\$630,703.07	\$0.00	Bond Anticipation Notes - Interest	\$11,000.00			
0			\$0.00	Bonds - Principal	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00
0			\$0.00	Bonds - Interest	\$15,000.00	\$10,000.00	\$7,500.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal	\$0.00			
0			\$0.00	Loans & Other Debt - Interest	\$0.00			
0			\$0.00					
0			\$0.00	Total	\$223,948.00	\$187,708.00	\$185,008.00	\$122,600.00
<u>Municipal Purposes</u>								
Debt Authorized	\$1,055,909.00	\$0.00	\$1,055,909.00	Total Principal	\$194,708.00	\$174,708.00	\$174,708.00	\$120,000.00
Notes Outstanding			\$0.00	Total Interest	\$29,240.00	\$13,000.00	\$10,300.00	\$2,600.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	15.48%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$4,073,043.08	\$3,017,134.08	\$1,055,909.00	Description	Debt Not Listed Above			
Population (2010 census)	1,546			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,634.57			Total Guarantees - Other				
Per Capita Net Debt	\$682.99			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$120,331,317.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.88%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Township of Rarian	Court	Shared Court	1/1/2010	12/31/2021	\$16,000.00
Providing	Recycling	Union Township School		1/1/2018	12/31/2018	\$4,000.00
Providing	Hampton Board of Educaiton	Grounds Maint/Snow Removal		1/1/2018	12/31/2018	\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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