



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1013 Hampton Borough - County of Hunterdon Adopted

Municode: 1013 Filename: 1013_fba_2023.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	mayor@hamptonboro.org

Chief Administrative Officer

Linda		Leidner		hamptonboroclerk@hamptonboro.org
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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		Koreckly		WMKorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Drummond	12/31/2025	drummondjhampton@gmail.com
Robert		Celetano	12/31/2023	robcelhampton@gmail.com
Douglas		Rega	12/31/2024	dougrega@gmail.com
Carroll		Swenson	12/31/2025	c.cswenson4871@gmail.com
Jeffrey		Tampier	12/31/2024	jeffreytampier@yahoo.com
Robert		Wotanowski	12/31/2023	bthrobort@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.748	\$911,974.60	19.01%	\$1,791.75
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
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	2.140	\$2,609,423.00	54.38%	\$5,126.12
Regional School District	0.640	\$781,090.00	16.28%	\$1,533.04
County Purposes	0.340	\$415,459.94	8.66%	\$814.43
County Library	0.034	\$40,796.95	0.85%	\$81.44
County Board of Health			0.00%	\$0.00
County Open Space	0.033	\$39,678.39	0.83%	\$79.05
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	3.935	\$4,798,422.88	100.00%	\$9,425.83
Total Taxable Valuation as of October 1, 2022 \$122,333,936.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$239,538.12		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.748	0.765	2.27%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$911,974.60	\$935,582.07	2.59%	\$23,607.47	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,791.75	\$1,832.47	2.27%	\$40.72	
Sheet UFB-1				

Current Year 2023 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$935,582.07
Municipal Library		\$0.00
Municipal Open Space		\$0.00
Municipal Arts and Culture		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$2,661,611.46
Regional School District	ESTIMATED	\$796,711.80
County Purposes	ESTIMATED	\$422,198.65
County Library	ESTIMATED	\$42,876.95
County Board of Health		
County Open Space	ESTIMATED	\$40,778.39
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,899,759.32
Revenue Anticipated, Excluding Tax Levy		601,393.10
Budget Appropriations, before Reserve for Uncollected Taxes		1,398,975.17
Total Non-Municipal Tax Levy		\$3,964,177.25
Amount to be Raised by Taxes - Before RUT		\$4,761,759.32
Reserve for Uncollected Taxes (RUT)		#DIV/0!
Total Amount to be Raised by Taxes		#DIV/0!
% of Tax Collections used to Calculate RUT		0.00%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2022		4,689,585.49
Total Tax Levy, CY 2022		4,825,027.87
% of Taxes Collected, CY 2022		97.19%
Delinquent Taxes - December 31, 2022		\$107,136.58

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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	37.29%	\$95,000.00	\$254,741.00	\$349,741.00	\$285,000.00			\$64,741.00				
08	Local Revenue	-17.59%	(\$82,148.08)	\$467,118.09	\$384,970.01	\$42,970.00			\$342,000.01				
09	State Aid (without offsetting appropriation)	5.91%	\$5,673.93	\$96,042.00	\$101,715.93	\$101,715.93							
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	-88.07%	(\$11,987.95)	\$13,611.12	\$1,623.17	\$1,623.17							
08	Other Special Items	91.52%	\$64,060.57	\$70,000.00	\$134,060.57	\$65,084.00			\$68,976.57				
15	Receipts from Delinquent Taxes	11.15%	\$10,533.78	\$94,466.22	\$105,000.00	\$105,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.10%	\$962.76	\$934,619.31	\$935,582.07	\$935,582.07							
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	4.25%	\$82,095.01	\$1,930,597.74	\$2,012,692.75	\$1,536,975.17	\$0.00	\$0.00	\$475,717.58	\$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
20	General Government	1.00	10.00	4.50%	\$11,149.00	\$248,021.00	\$259,170.00	\$259,170.00							
21	Land-Use Administration		1.00	23.90%	\$3,328.00	\$13,925.00	\$17,253.00	\$17,253.00							
22	Uniform Construction Code		1.00	3.02%	\$130.00	\$4,310.00	\$4,440.00	\$4,440.00							
23	Insurance			16.54%	\$35,200.00	\$212,800.00	\$248,000.00	\$248,000.00							
25	Public Safety		5.00	-16.31%	(\$9,437.00)	\$57,847.00	\$48,410.00	\$48,410.00							
26	Public Works	4.00	2.00	2.97%	\$20,512.06	\$690,728.69	\$711,240.75	\$233,900.00	\$1,623.17			\$475,717.58			
27	Health and Human Services			5.00%	\$200.00	\$4,000.00	\$4,200.00	\$4,200.00							
28	Parks and Recreation			22.92%	\$1,100.00	\$4,800.00	\$5,900.00	\$5,900.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			2.74%	\$290.00	\$10,575.00	\$10,865.00	\$10,865.00							
31	Utilities and Bulk Purchases			12.48%	\$8,000.00	\$64,100.00	\$72,100.00	\$72,100.00							
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			25.21%	\$17,778.00	\$70,521.00	\$88,299.00	\$88,299.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00							
43	Court and Public Defender			2.78%	\$500.00	\$18,000.00	\$18,500.00	\$18,500.00							
44	Capital			0.00%	\$0.00	\$97,000.00	\$97,000.00	\$97,000.00							
45	Debt			11.31%	\$23,545.00	\$208,150.00	\$231,695.00	\$231,695.00							
46	Deferred Charges			-100.00%	(\$39,617.60)	\$39,617.60	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			3.76%	\$5,000.00	\$133,000.00	\$138,000.00	\$138,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		5.00	19.00	4.01%	\$77,677.46	\$1,934,995.29	\$2,012,672.75	\$1,535,332.00	\$1,623.17	\$0.00	\$0.00	\$475,717.58	\$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, 2022 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			0.00%
6A/6B Business Personal Property			0.00%
Total	552	\$121,944,436.00	100.00%

Average Ratio (%), Assessed to True Value	95.47%
Equalized Valuation, Taxable Properties	\$127,730,633.71

Total # of property tax appeals filed in 2022	County Tax Board	1.00
	State Tax Court	0.00
Number of 2022 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 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,071,800.00	27.73%
15B Other Schools			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%
Total	34	\$11,075,800.00	100.00%

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 2022 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

[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	16,255.15	\$15,100.00				\$1,155.15
Supervisory Staff (Department Heads & Managers)	2.00	3.00	331,565.77	\$240,368.33		\$41,509.30	\$31,299.96	\$18,388.18
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	8.00	277,551.12	\$181,028.28	\$6,000.00	\$17,789.70	\$58,425.48	\$14,307.66
Totals	5.00	18.00	625,372.04	\$436,496.61	\$6,000.00	\$59,299.00	\$89,725.44	\$33,850.99

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	3.00	\$13,278.50	\$39,835.50	3.00	\$10,771.80	\$32,315.40
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$34,620.78	\$69,241.56	2.00	\$29,175.54	\$58,351.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$19,356.48)			(\$14,093.76)
Subtotal	5.00		\$89,720.58	5.00		\$76,572.72
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$14,403.99	\$43,211.97	3	\$11,700.96	\$35,102.88
Family	1	\$28,444.92	\$28,444.92	1	\$19,396.44	\$19,396.44
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	4.00		\$71,656.89	4.00		\$54,499.32
GRAND TOTAL	9.00		\$161,377.47	9.00		\$131,072.04

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			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets	
Local School Debt	\$1,280,000.00	\$1,280,000.00	\$0.00	Utility Fund - Principal	\$43,500.00	\$43,500.00	\$43,500.00	\$681,634.00
Regional School Debt	\$102,659.95	\$102,659.95	\$0.00	Utility Fund - Interest	\$13,591.00	\$12,090.00	\$10,590.00	\$144,883.31
				Bond Anticipation Notes - Principal	\$92,250.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$30,045.00			
Water	\$1,006,423.88	\$1,006,423.88	\$0.00	Bonds - Principal	\$92,400.00	\$92,400.00	\$92,400.00	\$439,600.00
			\$0.00	Bonds - Interest	\$17,000.00	\$15,500.00	\$15,000.00	\$24,100.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$288,786.00	\$163,490.00	\$161,490.00	\$1,290,217.31
Municipal Purposes				Total Principal	\$228,150.00	\$135,900.00	\$135,900.00	\$1,121,234.00
Debt Authorized (BNI)	\$2,195,051.00	\$42,250.00	\$2,152,801.00	Total Interest	\$60,636.00	\$27,590.00	\$25,590.00	\$168,983.31
Notes Outstanding			\$0.00	% of Total Current Year Budget	14.35%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$4,584,134.83	\$2,431,333.83	\$2,152,801.00					
Population (2020 census)	1,438							
Per Capita Gross Debt	\$3,187.85							
Per Capita Net Debt	\$1,497.08							
3 Year Average Property Valuation	\$128,183,793.67							
Net Debt as % of 3 Year Average Property Valuation	1.68%							
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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)

NONE		