



# State of New Jersey Local Government Services

**Year:** 2023 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0113 Hammonton Town - County of Atlantic Introduced

**Municode:** 0113 **Filename:** 0113\_fbi\_2023.xlsm

**Website:** www.townofhammonton.org

**Phone Number:** 609-567-4300

**Mailing Address:** 100 Central Avenue

**Municipality:** Hammonton **State:** NJ **Zip:** 08037

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephen		DiDonato	12/31/2025	sdidonato@townofhammonton.org

**Chief Administrative Officer**

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**Chief Financial Officer**

Robert	E	Scharlé		<a href="mailto:scharler@comcast.net">scharler@comcast.net</a>
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**Municipal Clerk**

Frank		Zuber		<a href="mailto:fzuber@townofhammonton.org">fzuber@townofhammonton.org</a>
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**Registered Municipal Accountant**

Leon		Costello		<a href="mailto:lcostello@ford-scott.com">lcostello@ford-scott.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Steve		Furgione	12/31/2024	sfurgione@townofhammonton.org
Thomas		Gribbin	12/31/2023	tgribbin@townofhammonton.org
Jonathan		Oliva	12/31/2023	joliva@townofhammonton.org
Renee		Rodio	12/31/2024	rrodio@townofhammonton.org
Sam		Rodio	12/31/2024	srodio@townofhammonton.org
Ed		Wuillermin	12/31/2023	ewuillermin@townofhammonton.org

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

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.716	\$9,991,581.24	26.29%	\$1,575.31	Municipal Purpose Tax	ACTUAL	\$10,432,015.92
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.432	\$19,982,897.00	52.59%	\$3,150.63	Local School District	ESTIMATED	\$20,400,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.508	\$7,089,270.48	18.66%	\$1,117.68	County Purposes	ESTIMATED	\$7,245,000.00
County Library	0.037	\$510,328.15	1.34%	\$81.41	County Library	ESTIMATED	\$515,000.00
County Board of Health	0.025	\$348,861.05	0.92%	\$55.00	County Board of Health	ESTIMATED	\$360,000.00
County Open Space	0.005	\$77,086.93	0.20%	\$11.00	County Open Space	ESTIMATED	\$80,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2022 Budget)</b>	<b>2.723</b>	<b>\$38,000,024.85</b>	<b>100.00%</b>	<b>\$5,991.04</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$39,032,015.92</b>
Total Taxable Valuation as of October 1, 2022 <u>\$1,395,771,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,253,693.63</u>		
Current Year Average Residential Assessment <u>\$220,016.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>15,514,749.07</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$28,600,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$37,861,055.44</u>		
Prior Year	0.716	Current Year	0.741	% Change (+/-)	3.49%		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					Reserve for Uncollected Taxes (RUT) <u>\$1,170,960.48</u>		
Prior Year	\$9,991,581.24	Current Year	\$10,432,015.92	% Change (+/-)	4.41%	Total Amount to be Raised by Taxes <u>\$39,032,015.92</u>	
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	\$1,575.31	Current Year	\$1,630.32	% Change (+/-)	3.49%	If % used exceeds the actual collection % then reference the statutory exception used	
					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
					Total Tax Revenue, Collections CY 2022 <u>38,150,088.62</u>		
					Total Tax Levy, CY 2022 <u>38,264,210.09</u>		
					% of Taxes Collected, CY 2022 <u>99.70%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$983,970.36</u>		

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/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	40.87%	\$875,900.00	\$2,143,100.00	\$3,019,000.00	\$2,819,000.00			\$200,000.00				
08	Local Revenue	-6.08%	(\$436,601.82)	\$7,175,161.94	\$6,738,560.12	\$695,365.35			\$6,043,194.77				
09	State Aid (without offsetting appropriation)	5.75%	\$73,140.92	\$1,272,714.00	\$1,345,854.92	\$1,345,854.92							
08	Uniform Construction Code Fees	-0.25%	(\$335.00)	\$134,335.00	\$134,000.00	\$134,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-58.08%	(\$335,582.82)	\$577,746.74	\$242,163.92	\$242,163.92							
08	Other Special Items	-9.79%	(\$110,105.49)	\$1,124,714.93	\$1,014,609.44	\$1,014,609.44							
15	Receipts from Delinquent Taxes	-59.52%	(\$3,969.59)	\$6,669.59	\$2,700.00	\$2,700.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-7.27%	(\$817,495.95)	\$11,249,511.87	\$10,432,015.92	\$10,432,015.92							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.19%	(\$755,049.75)	\$23,683,954.07	\$22,928,904.32	\$16,685,709.55	\$0.00	\$0.00	\$6,243,194.77	\$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/Sewer Utility	Utility	Utility	Utility	Utility	
20	General Government	10.00	7.00	-1.69%	(\$15,410.53)	\$911,946.73	\$896,536.20	\$896,536.20								
21	Land-Use Administration		1.00	20.27%	\$6,276.00	\$30,956.00	\$37,232.00	\$37,232.00								
22	Uniform Construction Code	3.00	3.00	-3.18%	(\$8,440.93)	\$265,641.73	\$257,200.80	\$257,200.80								
23	Insurance			19.13%	\$397,972.11	\$2,079,945.01	\$2,477,917.12	\$2,477,917.12								
25	Public Safety	36.00	4.00	10.53%	\$420,706.61	\$3,995,740.35	\$4,416,446.96	\$4,416,446.96								
26	Public Works	27.00		2.92%	\$169,249.58	\$5,787,145.18	\$5,956,394.76	\$2,055,199.99			\$3,901,194.77					
27	Health and Human Services			0.00%	\$0.00	\$5,090.00	\$5,090.00	\$5,090.00								
28	Parks and Recreation		1.00	0.00%	\$0.00	\$121,200.00	\$121,200.00	\$121,200.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-82.74%	(\$230,147.00)	\$278,147.00	\$48,000.00	\$48,000.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$504,000.00	\$504,000.00	\$504,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			12.89%	\$186,388.00	\$1,445,808.00	\$1,632,196.00	\$1,425,196.00			\$207,000.00					
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	4.00	1.00	3.56%	\$11,807.47	\$331,922.53	\$343,730.00	\$343,730.00								
44	Capital			-42.86%	(\$75,000.00)	\$175,000.00	\$100,000.00	\$100,000.00								
45	Debt			8.79%	\$400,737.00	\$4,561,263.00	\$4,962,000.00	\$2,827,000.00			\$2,135,000.00					
46	Deferred Charges			-100.00%	(\$35,439.25)	\$35,439.25	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.75%	\$8,713.04	\$1,162,247.44	\$1,170,960.48	\$1,170,960.48								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>80.00</b>	<b>17.00</b>	<b>5.70%</b>	<b>\$1,237,412.10</b>	<b>\$21,691,492.22</b>	<b>\$22,928,904.32</b>	<b>\$16,685,709.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,243,194.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	661	\$26,418,400.00	1.89%	15A Public Schools	4	\$63,122,600.00	36.54%
2 Residential	4,662	\$1,014,790,000.00	72.68%	15B Other Schools	5	\$11,452,200.00	6.63%
3A/3B Farm	566	\$46,961,500.00	3.36%	15C Public Property	149	\$41,425,600.00	23.98%
4A Commercial	425	\$271,307,000.00	19.43%	15D Church and Charities	46	\$23,065,100.00	13.35%
4B Industrial	20	\$17,852,700.00	1.28%	15E Cemeteries & Graveyards	6	\$674,200.00	0.39%
4C Apartments	15	\$18,441,500.00	1.32%	15F Other Exempt	53	\$33,010,100.00	19.11%
5A/5B Railroad	2	\$440,200.00	0.03%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
<b>Total</b>	<b>6,352</b>	<b>\$1,396,211,300.00</b>	<b>100.00%</b>	<b>Total</b>	<b>263</b>	<b>\$172,749,800.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				91.21%			
Equalized Valuation, Taxable Properties				\$1,530,765,595.88			
Total # of property tax appeals filed in 2022				County Tax Board		5.00	
				State Tax Court		3.00	
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2022				\$28,205.34			
Percentage of Exempt vs. Non-Exempt Properties				12.37%			

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	None			
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		7.00	39,834.00	\$36,000.00	\$0.00	\$1,080.00	\$0.00	\$2,754.00
Supervisory Staff (Department Heads & Managers)	4.00		612,838.89	\$454,464.00	\$5,700.00	\$77,758.00	\$40,470.32	\$34,446.57
Police Officers (Including Superior Officers)	33.00	2.00	4,819,859.30	\$2,935,967.00	\$586,507.01	\$733,158.21	\$410,996.60	\$153,230.48
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	34.00	2.00	2,378,799.54	\$1,414,252.00	\$234,235.00	\$195,583.99	\$408,619.29	\$126,109.26
All Other Non-Union Employees not listed above	9.00	6.00	892,406.16	\$655,888.00	\$27,073.00	\$93,615.26	\$63,782.28	\$52,047.62
<b>Totals</b>	<b>80.00</b>	<b>17.00</b>	<b>8,743,737.89</b>	<b>\$5,496,571.00</b>	<b>\$853,515.01</b>	<b>\$1,101,195.46</b>	<b>\$923,868.49</b>	<b>\$368,587.93</b>

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

**Yes**

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	28.00	\$12,389.32	\$346,900.96	25.00	\$10,321.35	\$258,033.75
Parent & Child	5.00	\$24,234.34	\$121,171.70	6.00	\$18,361.40	\$110,168.40
Employee & Spouse (or Partner)	6.00	\$22,764.02	\$136,584.12	7.00	\$19,234.38	\$134,640.66
Family	24.00	\$34,931.65	\$838,359.60	20.00	\$29,708.10	\$594,162.00
Employee Cost Sharing Contribution (enter as negative - )			(\$303,630.36)			(\$240,124.44)
<b>Subtotal</b>	<b>63.00</b>		<b>\$1,139,386.02</b>	<b>58.00</b>		<b>\$856,880.37</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	12	\$9,012.39	\$108,148.68	10	\$7,293.96	\$72,939.60
Parent & Child	4	\$16,255.68	\$65,022.72	4	\$14,524.26	\$58,097.04
Employee & Spouse (or Partner)	18	\$12,126.75	\$218,281.50	18	\$10,845.35	\$195,216.30
Family	17	\$37,086.40	\$630,468.80	14	\$30,790.06	\$431,060.84
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>51.00</b>		<b>\$1,021,921.70</b>	<b>46.00</b>		<b>\$757,313.78</b>
<b>GRAND TOTAL</b>	<b>114.00</b>		<b>\$2,161,307.72</b>	<b>104.00</b>		<b>\$1,614,194.15</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>
<b>YES</b>

**Is prescription drug coverage provided by the SHBP (Yes or No)?**



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

	Gross Debt	Deductions	Net Debt		Current Year	2024	2025	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,715,000.00	\$14,715,000.00	\$0.00	Utility Fund - Principal	\$1,829,949.43	\$1,884,447.43	\$1,118,593.43	\$10,454,483.56
Regional School Debt			\$0.00	Utility Fund - Interest	\$305,078.76	\$246,771.64	\$203,684.60	\$918,295.68
Utility Fund Debt				Bond Anticipation Notes - Principal	\$198,500.00			
Water/Sewer	\$15,081,451.85	\$15,081,451.85	\$0.00	Bond Anticipation Notes - Interest	\$264,000.00			
			\$0.00	Bonds - Principal	\$2,000,000.00	\$2,100,000.00	\$735,000.00	\$3,925,000.00
			\$0.00	Bonds - Interest	\$284,562.50	\$194,212.50	\$132,787.50	\$304,387.50
			\$0.00	Loans & Other Debt - Principal	\$65,830.64	\$62,490.08	\$59,035.75	\$501,446.03
			\$0.00	Loans & Other Debt - Interest	\$13,448.52	\$12,125.34	\$10,915.93	\$42,621.74
			\$0.00	<b>Total</b>	<b>\$4,961,369.85</b>	<b>\$4,500,046.99</b>	<b>\$2,260,017.21</b>	<b>\$16,146,234.51</b>
Municipal Purposes				Total Principal	\$4,094,280.07	\$4,046,937.51	\$1,912,629.18	\$14,880,929.59
Debt Authorized (BNI)	\$709,000.00		\$709,000.00	Total Interest	\$867,089.78	\$453,109.48	\$347,388.03	\$1,265,304.92
Notes Outstanding	\$5,321,309.00	\$28,705.44	\$5,292,603.56	% of Total Current Year Budget	#DIV/0!			
Bonds Outstanding	\$8,760,000.00		\$8,760,000.00					
Loans and Other Debt	\$688,802.50		\$688,802.50					
<b>Total (Current Year)</b>	<b>\$45,275,563.35</b>	<b>\$29,825,157.29</b>	<b>\$15,450,406.06</b>					
Population (2020 census)	14,791			Debt Not Listed Above				
Per Capita Gross Debt	\$3,061.02			Total Guarantees - Governmental	N/A	N/A	N/A	N/A
Per Capita Net Debt	\$1,044.58			Total Guarantees - Other	N/A	N/A	N/A	N/A
3 Year Average Property Valuation		\$1,538,033,968.67		Total Capital/Equipment Leases	N/A	N/A	N/A	N/A
Net Debt as % of 3 Year Average Property Valuation		1.00%		Total Other	N/A	N/A	N/A	N/A
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA-		
				Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

