



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0113_fba_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

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		scharler@comcast.net
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Municipal Clerk

Frank		Zuber		fzuber@townofhammonton.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Steve		Furgione	12/31/2022	sfurgione@townofhammonton.org
Ed		Wuillermin	12/31/2023	ewuillermin@townofhammonton.org
Thomas		Gribbin	12/31/2023	tgribbin@townofhammonton.org
Jonathan		Oliva	12/31/2023	joliva@townofhammonton.org
Sam		Rodio	12/31/2022	srodio@townofhammonton.org
Bill		Olivo	12/31/2022	bolivo@townofhammonton.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.706	\$9,764,850.90	25.87%	\$1,524.55	Municipal Purpose Tax	ACTUAL	\$9,991,581.24
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	1.436	\$19,843,417.00	52.57%	\$3,100.93	Local School District	ESTIMATED	\$20,250,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.517	\$7,139,143.29	18.91%	\$1,116.42	County Purposes	ESTIMATED	\$7,493,000.00
County Library	0.040	\$539,552.20	1.43%	\$86.38	County Library	ESTIMATED	\$545,000.00
County Board of Health	0.028	\$382,377.37	1.01%	\$60.46	County Board of Health	ESTIMATED	\$385,000.00
County Open Space	0.006	\$75,494.71	0.20%	\$12.96	County Open Space	ESTIMATED	\$77,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.733	\$37,744,835.47	100.00%	\$5,901.69	Total ESTIMATED amount to be raised by taxes		\$38,741,581.24
Total Taxable Valuation as of October 1, 2021 <u>\$1,381,239,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,202,313.37</u>		
Current Year Average Residential Assessment <u>\$215,942.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>14,031,647.17</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$28,750,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$37,579,333.80</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,162,247.44</u>		
	0.706	0.716	1.42%		Total Amount to be Raised by Taxes <u>\$38,741,581.24</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$9,764,850.90	\$9,991,581.24	2.32%	\$226,730.34	Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Revenue, Collections CY 2021 <u>37,869,345.36</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2021 <u>38,031,289.28</u>		
	\$1,524.55	\$1,546.14	1.42%	\$21.59	% of Taxes Collected, CY 2021 <u>99.57%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$912,443.42</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	11.21%	\$216,100.00	\$1,927,000.00	\$2,143,100.00	\$2,118,000.00			\$25,100.00				
08	Local Revenue	-0.05%	(\$3,449.40)	\$6,424,874.32	\$6,421,424.92	\$494,950.10			\$5,926,474.82				
09	State Aid (without offsetting appropriation)	-1.45%	(\$18,702.00)	\$1,291,416.00	\$1,272,714.00	\$1,272,714.00							
08	Uniform Construction Code Fees	0.00%	(\$0.10)	\$198,647.50	\$198,647.40	\$198,647.40							
Special Revenue Items w/ Prior Written Consent													
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	-96.27%	(\$817,664.15)	\$849,388.10	\$31,723.95	\$31,723.95							
08	Other Special Items	4.53%	\$46,980.18	\$1,036,597.74	\$1,083,577.92	\$1,083,577.92							
15	Receipts from Delinquent Taxes	-97.51%	(\$105,942.92)	\$108,642.92	\$2,700.00	\$2,700.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-8.87%	(\$972,844.70)	\$10,964,425.94	\$9,991,581.24	\$9,991,581.24							
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	-7.26%	(\$1,655,523.09)	\$22,800,992.52	\$21,145,469.43	\$15,193,894.61	\$0.00	\$0.00	\$5,951,574.82	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	9.00	8.00	-2.94%	(\$27,286.62)	\$926,933.35	\$899,646.73	\$899,646.73									
21		1.00	18.04%	\$4,732.00	\$26,224.00	\$30,956.00	\$30,956.00									
22	1.00	6.00	9.52%	\$23,086.83	\$242,554.90	\$265,641.73	\$265,641.73									
23			12.63%	\$231,849.76	\$1,836,095.25	\$2,067,945.01	\$2,067,945.01									
25	38.00	8.00	-5.33%	(\$220,672.82)	\$4,143,263.08	\$3,922,590.26	\$3,922,590.26									
26	13.00		-0.56%	(\$31,213.05)	\$5,616,232.53	\$5,585,019.48	\$1,947,883.91				\$3,637,135.57					
27			0.00%	\$0.00	\$5,090.00	\$5,090.00	\$5,090.00									
28		1.00	0.00%	\$0.00	\$121,200.00	\$121,200.00	\$121,200.00									
29			#DIV/0!	\$0.00		\$0.00										
30			-88.41%	(\$316,458.00)	\$357,958.00	\$41,500.00	\$41,500.00									
31			23.53%	\$96,000.00	\$408,000.00	\$504,000.00	\$504,000.00									
32			#DIV/0!	\$0.00		\$0.00										
35			#DIV/0!	\$0.00		\$0.00										
36			7.65%	\$101,933.00	\$1,331,875.00	\$1,433,808.00	\$1,241,808.00				\$192,000.00					
37			#DIV/0!	\$0.00		\$0.00										
42			#DIV/0!	\$0.00		\$0.00										
43	3.00	4.00	10.59%	\$33,237.53	\$313,885.00	\$347,122.53	\$347,122.53									
44			-23.91%	(\$55,000.00)	\$230,000.00	\$175,000.00	\$175,000.00									
45			-5.78%	(\$278,937.00)	\$4,827,200.00	\$4,548,263.00	\$2,461,263.00				\$2,087,000.00					
46			-63.39%	(\$61,369.81)	\$96,809.06	\$35,439.25					\$35,439.25					
48			#DIV/0!	\$0.00		\$0.00										
50			2.32%	\$26,301.91	\$1,135,945.53	\$1,162,247.44	\$1,162,247.44									
55			#DIV/0!	\$0.00		\$0.00										
Total	64.00	28.00	-2.19%	(\$473,796.27)	\$21,619,265.70	\$21,145,469.43	\$15,193,894.61	\$0.00	\$0.00	\$0.00	\$5,951,574.82	\$0.00	\$0.00	\$0.00	\$0.00	

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	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

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	677	\$26,660,100.00	1.93%	15A Public Schools	5	\$65,719,400.00	38.93%
2 Residential	4,646	\$1,003,267,400.00	72.61%	15B Other Schools	3	\$8,693,200.00	5.15%
3A/3B Farm	563	\$46,742,100.00	3.38%	15C Public Property	150	\$41,328,300.00	24.48%
4A Commercial	430	\$270,787,000.00	19.60%	15D Church and Charities	43	\$22,226,900.00	13.17%
4B Industrial	20	\$17,852,700.00	1.29%	15E Cemeteries & Graveyards	6	\$674,200.00	0.40%
4C Apartments	14	\$15,929,700.00	1.15%	15F Other Exempt	49	\$30,174,300.00	17.87%
5A/5B Railroad	2	\$440,200.00	0.03%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	6,353	\$1,381,679,200.00	100.00%	Total	256	\$168,816,300.00	100.00%
Average Ratio (%), Assessed to True Value				92.09%			
Equalized Valuation, Taxable Properties				\$1,500,357,476.38			
Total # of property tax appeals filed in 2021				County Tax Board		9.00	
				State Tax Court		1.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2021				\$43,325.64			
Percentage of Exempt vs. Non-Exempt Properties				12.22%			

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 2021 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
Pyramid Healthcare, Inc.	Comm./Indust.	\$0.00	\$3,555,300.00	\$95,459.80															
Kramer Beverage Real Estate, LLC	Comm./Indust.	\$0.00	\$7,450,000.00	\$200,032.50															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total																			

**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	1.00	570,753.51	\$444,782.00	\$5,500.00	\$71,076.18	\$14,948.76	\$34,446.57
Police Officers (Including Superior Officers)	35.00	2.00	4,113,777.57	\$2,676,616.00	\$289,951.74	\$636,393.61	\$386,559.64	\$124,256.58
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	29.00		2,200,341.80	\$1,384,969.00	\$200,086.00	\$188,110.53	\$305,919.49	\$121,256.78
All Other Non-Union Employees not listed above	3.00	18.00	935,877.03	\$739,704.00	\$13,262.00	\$92,111.82	\$33,211.08	\$57,588.13
Totals	71.00	28.00	7,860,583.91	\$5,282,071.00	\$508,799.74	\$988,772.14	\$740,638.97	\$340,302.06

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	24.00	\$8,796.28	\$211,110.72	19.00	\$7,690.46	\$146,118.74
Parent & Child	6.00	\$13,472.64	\$80,835.84	5.00	\$12,742.22	\$63,711.10
Employee & Spouse (or Partner)	6.00	\$13,947.02	\$83,682.12	4.00	\$12,891.63	\$51,566.52
Family	18.00	\$21,369.37	\$384,648.66	23.00	\$20,697.09	\$476,033.07
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	54.00		\$760,277.34	51.00		\$737,429.43
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	11	\$7,081.53	\$77,896.83	11	\$5,926.33	\$65,189.63
Parent & Child	4	\$14,524.26	\$58,097.04	4	\$11,218.80	\$44,875.20
Employee & Spouse (or Partner)	18	\$10,845.35	\$195,216.30	17	\$10,179.70	\$173,054.90
Family	16	\$26,941.30	\$431,060.80	12	\$24,174.66	\$290,095.92
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	49.00		\$762,270.97	44.00		\$573,215.65
GRAND TOTAL	103.00		\$1,522,548.31	95.00		\$1,310,645.08

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
Tax Assessor	267.38	\$22,689.98			X
Municipal Utilities Director	236.71	\$25,326.00			X
All Other Non-Union Employees	212.36	\$38,933.20			X
Highway Union Association	673.66	\$46,814.71	X		
Utility Union Association	550.68	\$41,000.96	X		
Radio Dispatcher Union Association	25.19	\$3,344.71	X		
White Collar Union Association	45.34	\$6,907.19	X		
PBA	980.62	\$142,359.16	X		
Totals	2991.94	\$327,375.91			
Total Funds Reserved as of end of 2021		\$0.00			
Total Funds Appropriated in 2022		\$0.00			

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

	Gross Debt		Net Debt		Current Year	2023	2024	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,245,000.00	\$16,245,000.00	\$0.00	Utility Fund - Principal	\$1,742,000.00	\$1,829,949.43	\$1,884,447.43	\$11,573,076.99
Regional School Debt			\$0.00	Utility Fund - Interest	\$345,000.00	\$309,363.78	\$250,338.78	\$1,121,980.28
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$109,700.00			
Water/Sewer	\$16,504,293.78	\$16,504,293.78	\$0.00	Bond Anticipation Notes - Interest	\$11,000.00			
			\$0.00	Bonds - Principal	\$1,890,000.00	\$2,000,000.00	\$2,100,000.00	\$4,660,000.00
			\$0.00	Bonds - Interest	\$370,563.00	\$284,562.50	\$194,212.50	\$437,175.00
			\$0.00	Loans & Other Debt - Principal	\$64,533.51	\$65,830.64	\$62,490.08	\$560,481.78
			\$0.00	Loans & Other Debt - Interest	\$14,745.66	\$13,448.52	\$12,125.34	\$53,537.67
			\$0.00	Total	\$4,547,542.17	\$4,503,154.87	\$4,503,614.13	\$18,406,251.72
<u>Municipal Purposes</u>				Total Principal	\$3,806,233.51	\$3,895,780.07	\$4,046,937.51	\$16,793,558.77
Debt Authorized (BNI)	\$25,000.00		\$25,000.00	Total Interest	\$741,308.66	\$607,374.80	\$456,676.62	\$1,612,692.95
Notes Outstanding	\$2,144,009.00		\$2,144,009.00	% of Total Current Year Budget	21.51%			
Bonds Outstanding	\$10,650,000.00		\$10,650,000.00					
Loans and Other Debt	\$753,336.01		\$753,336.01					
Total (Current Year)	\$46,321,638.79	\$32,749,293.78	\$13,572,345.01	Description	Debt Not Listed Above			
Population (2020 census)	14,791			Total Guarantees - Governmental	N/A	N/A	N/A	N/A
Per Capita Gross Debt	\$3,131.74			Total Guarantees - Other	N/A	N/A	N/A	N/A
Per Capita Net Debt	\$917.61			Total Capital/Equipment Leases	N/A	N/A	N/A	N/A
3 Year Average Property Valuation		\$1,484,723,788.33		Total Other	N/A	N/A	N/A	N/A
Net Debt as % of 3 Year Average Property Valuation		0.91%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA-		
				Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	County	Atlantic County		Recycling Services		7/1/2022	6/30/2027	\$291,855.00
Lead	School District	Hammonton Board of Education		School Resource Officers		7/1/2018	6/30/2022	\$170,000.00
	Amount Received Page Total							\$170,000.00
	Amount Paid Page Total							\$291,855.00
	Page Total							\$461,855.00

