



State of New Jersey Local Government Services

Year: **2026** Municipal User Friendly Budget

MUNICIPALITY: 0113 Hammonton Town - County of Atlantic Adopted

Municode: 0113 Filename: 0113_fba_2026.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
Steve		Furgione	12/31/2029	sfurgione@townofhammonton.org

Chief Administrative Officer

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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Robert	E	Scharlé	N 0497	scharler@comcast.net

Municipal Clerk

First Name	Middle Name	Last Name	Cert. Number	Business Email
Frank		Zuber	C 1956	fzuber@townofhammonton.org

Registered Municipal Accountant

First Name	Middle Name	Last Name	Cert. Number	Business Email
Leon		Costello	393	lcostello@ford-scott.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
J.D.		Calderone	12/31/2027	jdcalderone@townofhammonton.org
James		Matro	12/31/2026	jmatro@townofhammonton.org
Anthony		Marino	12/31/2027	amarino@townofhammonton.org
Renee		Rodio	12/31/2026	rrodio@townofhammonton.org
Sam		Rodio	12/31/2026	srodio@townofhammonton.org
Ray		Scipione	12/31/2027	rscipione@townofhammonton.org

Government Type:	Town
Election Type:	Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.796	\$11,462,546.37	28.25%	\$1,782.02
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	1.451	\$20,901,249.00	51.52%	\$3,248.38
Regional School District			0.00%	\$0.00
County Purposes	0.500	\$7,195,472.13	17.74%	\$1,119.36
County Library	0.035	\$512,235.24	1.26%	\$78.36
County Board of Health	0.021	\$300,762.08	0.74%	\$47.01
County Open Space	0.014	\$196,148.17	0.48%	\$31.34
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2025 Budget)	2.817	\$40,568,412.99	100.00%	\$6,306.47

Total Taxable Valuation as of	October 1, 2025	<u>\$1,440,171,700.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year (2026) Average Residential Assessment		<u>\$225,292.00</u>
Prior Year (2025) Average Residential Assessment		<u>\$223,872.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.796	0.823	3.39%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,462,546.37	\$11,959,774.31	4.34%	\$497,227.94

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,782.02	\$1,854.15	4.05%	\$72.13

Sheet UFB-1

Current Year 2026 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$11,959,774.31
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$21,400,000.00
Regional School District		
County Purposes	ESTIMATED	\$7,500,000.00
County Library	ESTIMATED	\$550,000.00
County Board of Health	ESTIMATED	\$330,000.00
County Open Space	ESTIMATED	\$220,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$41,959,774.31

Revenue Anticipated, Excluding Tax Levy	6,087,875.94
Budget Appropriations, before Reserve for Uncollected Taxes	16,788,857.02
Total Non-Municipal Tax Levy	\$30,000,000.00
Amount to be Raised by Taxes - Before RUT	\$40,700,981.08
Reserve for Uncollected Taxes (RUT)	\$1,258,793.23
Total Amount to be Raised by Taxes	\$41,959,774.31

% of Tax Collections used to Calculate RUT 97.00%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2025	40,753,976.71
Total Tax Levy, CY 2025	40,859,182.78
% of Taxes Collected, CY 2025	99.74%

Delinquent Taxes - December 31, 2025 \$997,528.52

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	-25.77%	(\$971,862.32)	\$3,771,862.32	\$2,800,000.00	\$2,600,000.00			\$200,000.00				
08	Local Revenue	-3.57%	(\$283,350.53)	\$7,931,350.53	\$7,648,000.00	\$1,078,000.00			\$6,570,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,295,493.32	\$1,295,493.32	\$1,295,493.32							
08	Uniform Construction Code Fees	-1.09%	(\$1,983.00)	\$181,983.00	\$180,000.00	\$180,000.00							
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	-95.02%	(\$232,851.27)	\$245,060.43	\$12,209.16	\$12,209.16							
08	Other Special Items	-6.49%	(\$63,734.54)	\$981,932.10	\$918,197.56	\$917,173.46			\$1,024.10				
15	Receipts from Delinquent Taxes	-8.15%	(\$443.72)	\$5,443.72	\$5,000.00	\$5,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.31%	(\$409,434.29)	\$12,369,208.60	\$11,959,774.31	\$11,959,774.31							
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	-7.33%	(\$1,963,659.67)	\$26,782,334.02	\$24,818,674.35	\$18,047,650.25	\$0.00	\$0.00	\$6,771,024.10	\$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	General Government	10.00	7.00	-1.09%	(\$9,396.04)	\$862,156.25	\$852,760.21	\$852,760.21								
21	Land-Use Administration	1.00		2.70%	\$1,183.50	\$43,799.50	\$44,983.00	\$44,983.00								
22	Uniform Construction Code	2.00	5.00	8.87%	\$21,029.03	\$236,958.72	\$257,987.75	\$257,987.75								
23	Insurance			17.71%	\$516,055.33	\$2,914,190.25	\$3,430,245.58	\$3,430,245.58								
25	Public Safety	43.00	9.00	0.34%	\$16,825.22	\$4,946,541.28	\$4,963,366.50	\$4,963,366.50								
26	Public Works	21.00		3.01%	\$200,198.12	\$6,647,047.65	\$6,847,245.77	\$2,094,721.67			\$4,752,524.10					
27	Health and Human Services			0.00%	\$0.00	\$5,090.00	\$5,090.00	\$5,090.00								
28	Parks and Recreation	3.00	1.00	-10.68%	(\$31,194.55)	\$292,002.00	\$260,807.45	\$260,807.45								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			9.10%	\$6,425.43	\$70,574.57	\$77,000.00	\$77,000.00								
31	Utilities and Bulk Purchases			-4.11%	(\$15,000.00)	\$365,000.00	\$350,000.00	\$350,000.00								
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			10.91%	\$189,025.00	\$1,731,988.00	\$1,921,013.00	\$1,627,013.00			\$294,000.00					
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	5.00	2.00	4.66%	\$19,079.86	\$409,802.00	\$428,881.86	\$428,881.86								
44	Capital			-50.00%	(\$100,000.00)	\$200,000.00	\$100,000.00	\$100,000.00								
45	Debt			3.12%	\$121,241.00	\$3,881,259.00	\$4,002,500.00	\$2,278,000.00			\$1,724,500.00					
46	Deferred Charges			-64.17%	(\$32,236.54)	\$50,236.54	\$18,000.00	\$18,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.86%	\$58,356.84	\$1,200,436.39	\$1,258,793.23	\$1,258,793.23								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	85.00	24.00	4.03%	\$961,592.20	\$23,857,082.15	\$24,818,674.35	\$18,047,650.25	\$0.00	\$0.00	\$0.00	\$6,771,024.10	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	662	\$25,957,300.00	1.79%	15A Public Schools	5	\$66,574,400.00	37.22%
2 Residential	4,725	\$1,064,506,200.00	73.23%	15B Other Schools	4	\$8,000,400.00	4.47%
3A/3B Farm	575	\$49,395,100.00	3.40%	15C Public Property	149	\$42,232,900.00	23.61%
4A Commercial	416	\$276,996,800.00	19.06%	15D Church and Charities	45	\$26,385,800.00	14.75%
4B Industrial	20	\$17,852,700.00	1.23%	15E Cemeteries & Graveyards	5	\$694,400.00	0.39%
4C Apartments	15	\$18,483,500.00	1.27%	15F Other Exempt	61	\$34,958,400.00	19.55%
5A/5B Railroad	2	\$440,200.00	0.03%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	6,416	\$1,453,631,800.00	100.00%	Total	269	\$178,846,300.00	100.00%
Average Ratio (%), Assessed to True Value				73.34%			
Equalized Valuation, Taxable Properties				\$1,982,044,995.91			
Total # of property tax appeals filed in 2025				County Tax Board		6.00	
				State Tax Court		1.00	
Number of 2025 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2025				\$481.71			
				Percentage of Exempt vs. Non-Exempt Properties 12.30%			

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 2025 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
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)	3.00	1.00	480,189.89	\$340,256.00	\$2,800.00	\$59,305.16	\$49,848.78	\$27,979.95
Police Officers (Including Superior Officers)	39.00	6.00	6,025,708.20	\$4,104,905.00	\$143,995.74	\$844,854.94	\$701,497.15	\$230,455.37
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	35.00	3.00	3,366,694.09	\$2,132,211.00	\$142,178.00	\$294,729.20	\$623,585.13	\$173,990.76
All Other Non-Union Employees not listed above	8.00	7.00	1,016,025.02	\$724,007.00	\$42,132.00	\$94,508.85	\$97,360.56	\$58,016.61
Totals	85.00	24.00	10,928,451.20	\$7,337,379.00	\$331,105.74	\$1,294,478.15	\$1,472,291.62	\$493,196.69

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	31.00	\$18,859.80	\$584,653.80	27.00	\$16,337.16	\$441,103.32
Parent & Child	4.00	\$33,389.22	\$133,556.88	4.00	\$28,900.32	\$115,601.28
Employee & Spouse (or Partner)	6.00	\$37,748.64	\$226,491.84	6.00	\$32,779.68	\$196,678.08
Family	18.00	\$53,055.30	\$954,995.40	16.00	\$45,861.46	\$733,783.36
Employee Cost Sharing Contribution (enter as negative -)			(\$427,406.30)			(\$362,410.92)
Subtotal	59.00		\$1,472,291.62	53.00		\$1,124,755.12
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	18	\$14,667.97	\$264,023.46	14	\$12,597.33	\$176,362.62
Parent & Child	7	\$27,134.57	\$189,941.99	8	\$23,663.95	\$189,311.60
Employee & Spouse (or Partner)	15	\$10,319.48	\$154,792.20	17	\$12,572.57	\$213,733.69
Family	18	\$58,913.88	\$1,060,449.84	17	\$47,302.11	\$804,135.87
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	58.00		\$1,669,207.49	56.00		\$1,383,543.78
GRAND TOTAL	117.00		\$3,141,499.11	109.00		\$2,508,298.90

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)?

NO

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

NO

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

	Gross Debt		Net Debt		Current Year	2027	2028	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,825,000.00	\$9,825,000.00	\$0.00	Utility Fund - Principal	\$1,423,000.00	\$1,458,000.00	\$1,471,000.00	\$8,816,261.56
Regional School Debt			\$0.00	Utility Fund - Interest	\$301,500.00	\$283,252.50	\$250,136.56	\$712,023.36
Utility Fund Debt				Bond Anticipation Notes - Principal	\$198,000.00			
Water/Sewer	\$13,168,261.56	\$13,168,261.56	\$0.00	Bond Anticipation Notes - Interest	\$70,000.00			
			\$0.00	Bonds - Principal	\$1,470,000.00	\$1,515,000.00	\$1,565,000.00	\$8,930,000.00
			\$0.00	Bonds - Interest	\$470,000.00	\$425,200.00	\$372,200.00	\$1,347,293.84
			\$0.00	Loans & Other Debt - Principal	\$60,222.38	\$61,432.85	\$62,667.65	\$317,123.15
			\$0.00	Loans & Other Debt - Interest	\$9,729.30	\$8,518.84	\$7,284.03	\$17,089.57
			\$0.00	Total	\$4,002,451.68	\$3,751,404.19	\$3,728,288.24	\$20,139,791.48
Municipal Purposes				Total Principal	\$3,151,222.38	\$3,034,432.85	\$3,098,667.65	\$18,063,384.71
Debt Authorized (BNI)			\$0.00	Total Interest	\$851,229.30	\$716,971.34	\$629,620.59	\$2,076,406.77
Notes Outstanding	\$1,971,350.00	\$2,759.89	\$1,968,590.11	% of Total Current Year Budget	16.13%			
Bonds Outstanding	\$13,480,000.00		\$13,480,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$501,446.03		\$501,446.03	Total Guarantees - Governmental	N/A	N/A	N/A	N/A
Total (Current Year)	\$38,946,057.59	\$22,996,021.45	\$15,950,036.14	Total Guarantees - Other	N/A	N/A	N/A	N/A
Population (2020 census)	14,711			Total Capital/Equipment Leases	N/A	N/A	N/A	N/A
Per Capita Gross Debt	\$2,647.41			Total Other	N/A	N/A	N/A	N/A
Per Capita Net Debt	\$1,084.23			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Year Average Property Valuation		\$1,912,899,318.33		Rating		AA-		
Net Debt as % of 3 Year Average Property Valuation		0.83%		Year of Last Rating		2024		
				Mark "X" if Municipality has no bond rating				

