TOWN OF HAMMOND

2026 FINAL APPROVED BUDGET

County of St. Lawrence

State of New York

CERTIFICATION OF TOWN CLERK

I, Pamela T. Burton, Town Clerk of Hammond, certify that the following is a true and correct copy of the 2026 Budget of the Town of Hammond as adopted by the Hammond Town Board on the 12th day of November 2025.

Signed Pamela T. Burton Dated 11/13/2025 Sealed

Pamela T. Burton, Hammond Town Clerk

Hammond Adopted Town Budget 2026

TOWN OF	HAMMOND	GENERAL FUND A				
Entity	Code	**Actual 2024**	**Adopt 2025**	**Ten 2026**	**Prelim 2026**	**Adopted 2026**
Town Board						
P/S	A1010.1	8744	9006	9276	9276	9276
C/Exp	A1010.4	800	800	800	800	800
Total		**9544**	**9806**	**10076**	**10076**	**10076**
Municipal Court						
P/S	A1110.1	30600	31518	32148	32148	32148
Court Officer P/S	A1110.12	1800	2400	2400	2400	2400
Equip.	A1110.2					
C/Exp	A1110.4	4000	4000	5000	5000	5000
Total		**36400**	**37918**	**39548**	**39548**	**39548**
Supervisor						
P/S	A1220.1	16972	17480	18004	18004	18004
Secrt P/S	A1220.1	2122	2185	2250	2250	2250
Equip	A1220.2	1000	1000	0	0	0
C/Exp	A1220.4	4000	5500	5500	5500	5500
Total		**24094**	**26165**	**25754**	**25754**	**25754**
Accounting						
P/S	A1230.1	10000	11000	11000	11000	11000
Equip	A1230.2	0	1000	0	0	0
C/Exp	A1230.4	4500	5500	5500	5500	5500
Total		**14500**	**17500**	**16500**	**16500**	**16500**
Tax Collection	A1330.1	**2040**	**2125**	**2500**	**2500**	**2500**
Budget						
C/Exp	A1340.1	3818	3932	4050	4050	4050
Total		**3818**	**3932**			
Assessor						
P/S	A1355.1	25478	26242	27030	27030	27030

Hammond Adopted Town Budget 2026

Equip	A1355.2					
C/Exp	A1355.4	2000	2500	3000	3000	3000
TOTAL		**27478**	**28742**	**30030**	**30030**	**30030**
Town Clerk						
P/S	A1410.1	30600	31825	32940	32940	32940
Dep. Clerk P/S	A1410.1	1700	1700	2000	2000	2000
Equip	A1410.2	1000	1000	0	0	0
C/Exp	A1410.4	4000	4000	4500	4500	4500
Total		**37300**	**38525**	**39440**	**39440**	**39440**
Attorney						
C/Exp	A1420.4	10000	10000	10000	10000	10000
Total		**10000**	**10000**	**10000**	**10000**	**10000**
Elections						
C/Exp	A1450.4	250	250	250	250	250
Total		**250**	**250**	**250**	**250**	**250**
Town Hall						
Equip	A1620.2	10000	10000	10000	10000	10000
C/Exp	A1620.4	24000	24000	26000	26000	26000
Total		**34000**	**34000**	**36000**	**36000**	**36000**
Central Print & Mail						
C/Exp	A1670.4	2500	2500	2500	2500	2500
Total		**2500**	**2500**	**2500**	**2500**	**2500**
Special Items						
Unall/Ins	A1910.4	25000	25000	26500	26500	26500
Dues	A1920.4	800	900	1000	1000	1000
Contingency	A1990.4	59200	65000	65000	65000	65000
Total		**85000**	**90900**	**92500**	**92500**	**92500**

Hammond Adopted Town Budget 2026

TOTAL GOVERNMENT SUPPORT						
Total		**286924**	**302363**	**305098**	**305098**	**305098**
PUBLIC SAFETY						
Control of Animals						
P/S	A3510.1					
C/Exp	A3510.4	5200	6000	6500	6500	6500
Total		**5200**	**6000**	**6500**	**6500**	**6500**
Code Enforcement						
P/S	A3620.1	15912	16390	16882	16882	16882
Equip	A3620.2	0	1000	0	0	0
C/Exp	A3620.4	2000	2000	2500	2500	2500
Total		**17912**	**19390**	**19382**	**19382**	**19382**
TOTAL PUBLIC SAFETY		**23112**	**25390**	**25882**	**25882**	**25882**
HEALTH						
Registrar Vital Stats						
C/Exp	A4020.4	500	500	500	500	500
TOTAL HEALTH		**500**	**500**	**500**	**500**	**500**
TRANSPORTATION						
Hwy. Supt.						
P/S	A5010.1	20400	20400	30000	21012	21012
Equip	A5010.2	500	500	500	500	500
C/Exp	A5010.4		500	500	500	500
Total		**20900**	**21400**	**31000**	**22012**	**22012**
Garage						
Per Services	A5132.1	2000	2000	2500	2500	2500
Equip	A5132.2	5000	10000	25000	25000	25000

Hammond Adopted Town Budget 2026

C/Exp	A5132.4	16000	16000	16000	16000	16000
Total		**23000**	**28000**	**43500**	**43500**	**43500**
TOTAL TRANSPORTATION		**43900**	**49400**	**74500**	**65512**	**65512**
CULTURE/ RECREATION						
Economic Opty & Y Devl						
C/Exp	A6989.0	**2500**	**2500**	**17500**	**17500**	**17500**
Special Rec. Facilities						
Equip	A7180.2					
C/Exp	A7180.4	600000	2500	5000	5000	5000
Total		**600000**	**2500**	**5000**	**5000**	**5000**
Historian						
P/S	A7510.1	2758	2800	2900	2900	2900
Equip	A7510.2					
C/Exp	A7510.4	1400	2230	2500	2500	2500
Total		**4158**	**5030**	**5400**	**5400**	**5400**
Adult Recreation						
C/Exp	A7620.4	3000	3000	3000	3000	3000
Total		**3000**	**3000**	**3000**	**3000**	**3000**
TOTAL CULTURE & RECREATION						
		609658	**13030**	**30900**	**30900**	**30900**
HOME AND COMMUNITY SERVICES						
Planning Board						
P/S	A8020.1	3500	3500	3500	3500	3500
P/S board of appeals	A8020.11			1500	1500	1500

Hammond Adopted Town Budget 2026

Equip	A8020.2	1000	500	0	0	0
C/Exp	A8020.4	1000	1000	1000	1000	1000
Total		**5500**	**5000**	**6000**	**6000**	**6000**
Environmental Control						
C/Exp	A8090.4					
Total		**0**	**0**	**0**	**0**	**0**
Cemeteries						
C/Exp	A8820.4	300	300	350	350	350
Total		**300**	**300**	**350**	**350**	**350**
TOTAL HOME & COMMUNITY SERVICE		**5800**	**5300**	**6350**	**6350**	**6350**
Undistributed/Employee Benefits						
Retirement	A9010.8	16500	17500	18500	18500	18500
FICA	A9030.8	15000	15500	15000	15000	15000
Unemp.	A9050.8	1000	1000	1000	1000	1000
Disability	A9055.8	700	700	700	700	700
Hospital.	A9060.8					
Total		**33200**	**34700**	**35200**	**35200**	**35200**
TOTAL Public Services		**716170**	**128320**	**173332**	**164344**	**164344**
Debt Service Princ	A9730.6	36000	20000	30000	30000	30000
Interest	A9730.7	28000	28519	28500	28500	28500
TOTAL GENERAL A APPROPRIATIONS		**1067094**	**479202**	**536930**	**527942**	**527942**
GENERAL A REVENUES						
Tax items						
Property	A1001	0	0	0	0	0

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Total		**0**	**0**	**0**	**0**	**0**
Int & Pen.	A1090	5000	4500	4500	4500	4500
Sales Tax	A1120	240000	240000	240000	270000	270000
Total		**245000**	**244500**	**244500**	**274500**	**274500**
Departmental Income						
Clerk	A1255	500	500	500	500	500
Police Fees	A1520	25000	30000	32000	32000	32000
Econ Assis	A1989					
Zoning Fees	A2110			150	150	150
Planninf Fees	A2115			350	350	350
Interest	A2401	5000	10000	5000	5000	5000
Dog	A2544	1000	1000	800	800	800
Bld permit	A2590	7000	6500	4000	4000	4000
Bld permit						
		38500	**48000**	**42800**	**42800**	**42800**
Total						
Intregov. Income						
Other Income						
Misc.	A2710					
		0	**0**	**0**	**0**	**0**
Total						
Rev/Sharing	A3001	4770	4773	4773	4773	4773
Mor Tax	A3005	20000	18000	18000	18000	18000
ORPTS	A511					
Approp reserves	A4097	300000		15000	15000	15000
Federal Capital Aid	A5730		0			
Total		**324770**	**22773**	**37773**	**37773**	**37773**
TOTAL REVENUES		**608270**	**315273**	**325073**	**355073**	**355073**
		0				
not including property tax						
GENERAL B						
Governmental Support	B1990.4					

Hammond Adopted Town Budget 2026

Contg.		22000	22000	22000	22000	22000
		0	0	0	0	0
Total		**22000**	**22000**	**22000**	**22000**	**22000**
Health	B4010.4		0			
C/Exp		500	500	500	500	500
Total		**500**	**500**	**500**	**500**	**500**
YOUTH						
P/S	B7310.1	750	1000	3500	3500	3500
C/Exp	B7310.4	4500	12000	16000	16000	16000
Home/com Srvs	B8020.4					
Total		**5250**	**13000**	**19500**	**19500**	**19500**
Culture/ Recreation						
Library	B7410.4	650	650	650	650	650
Total		**650**	**650**	**650**	**650**	**650**
Undist Employee Benefits						
Retire	B9010.8	**0**	**0**	**0**	**0**	**0**
FICA	B9030.8	50	50	50	50	50
Unemploy	B9050.8	50	50	50	50	50
Disability	B9055.8	50	50	50	50	50
Total		**150**	**150**	**150**	**150**	**150**
TOTAL APPROPRIATIONS		**28550**	**36300**	**42800**	**42800**	**42800**
REVENUES GENERAL B						
Sales Tax	B1120	5130	7030	7030	7030	7030
Inter/Gov.	B2350	500	500	500	500	500
Interest	B2401	150	150	1500	1500	1500

Hammond Adopted Town Budget 2026

Gifts/Donations	B2705	150	0			
State Aid Youth	B3820	1000	1000	16000	16000	16000
Approp. Resv	B511		6000	4800	4800	4800
Total		**6930**	**14680**	**29830**	**29830**	**29830**
TOTAL ESTIMATED REVENUES B		**6930**	**14680**	**29830**	**29830**	**29830**
HIGHWAY DA						
Machinery						
Equip	DA5130.2	180000		25000	25000	25000
C/Exp	DA5130.4	18000	25000	25000	25000	25000
Total		**198000**	**25000**	**50000**	**50000**	**50000**
Brush & Weeds						
P/S	DA5140.1	18700	18700	20500	20500	20500
C/Exp	DA5140.4	1000	2500	2500	2500	2500
Total		**19700**	**21200**	**23000**	**23000**	**23000**
Snow Removal Town						
P/S	DA5142.1	52000	50000	52000	52000	52000
C/Exp	DA5142.4	35000	35000	35000	35000	35000
Total		**87000**	**85000**	**87000**	**87000**	**87000**
Services/Other Gov						
P/S	DA5148.1	52000	50000	52000	52000	52000
C/Exp	DA5148.4	35000	35000	35000	35000	35000
Total		**87000**	**85000**	**87000**	**87000**	**87000**
Undistributed/employee benefits						

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Retirement	DA9010.8	15000	15000	15000	15000	15000
FICA	DA9030.8	9500	7500	7500	7500	7500
Unemployment	DA9050.8	1200	750	750	750	750
Disability	DA9055.8					
Hosp.	DA9060.8	32000	32000	32000	32000	32000
Total		**57700**	**55250**	**55250**	**55250**	**55250**
Equip Reserves	DA962	**40000**	**44000**	**40000**	**30000**	**30000**
Debt Service						
Principle	DA9730.6	0	0	0	0	0
Interest	DA9730.7	0	0	0	0	0
Total		**0**	**0**	**0**	**0**	**0**
TOTAL HIGHWAY APPROPRIATIONS		**489400**	**315450**	**342250**	**332250**	**332250**
REVENUE DA						
Local Sources						
Prop. Tax	DA1001					
Sales Tax	DA1120	125000	125000	125000	100000	100000
Other Gov	DA2302	95000	99000	102000	102000	102000
Interest	DA2401	1500	2500	2500	2500	2500
Misc. income	DA2701	250	250	250	250	250
Approp. Reserves	DA5730					
Approp. Reserves	DA511	180000			25000	25000
Total		**401750**	**226750**	**229750**	**229750**	**229750**
not including property tax						
HIGHWAY TOWN DB OUTSIDE APPROPRIATIONS						
Appropriations DB						
Maint-Strs.						
P/S	DB5110.1	42025	65000	68000	68000	68000
C/Exp	DB5110.4	18000	21045	21045	21045	21045
Total		**60025**	**86045**	**89045**	**89045**	**89045**
Capitol improvements						

Hammond Adopted Town Budget 2026

Equip & Cap.	DB5112.2	102000	102000	150000	150000	150000
Total		**102000**	**102000**	**150000**	**150000**	**150000**
Undistributed/Employee Benefits						
Retirement	DB9010.8	6000	5200	6000	6000	6000
FICA	DB9030.8	3200	5000	5000	5000	5000
Unempl.	DB9050.8	250	250	250	250	250
Disability	DB9055.8	0	0	30000	30000	30000
Hosptl	DB9060.8	23000	30000			
Total		**32450**	**40450**	**41250**	**41250**	**41250**
TOTAL HIGHWAY DB APPROPRIATIONS		**194475**	**228495**	**280295**	**280295**	**280295**
Revenue DB						
Local Sources						
Sales Tax	DB1120	58000	95000	95000	95000	95000
Interest	DB2401		20			
Total		**58000**	**95020**	**95000**	**95000**	**95000**
State Aid						
Chips	DB3501	105000	102000	150000	150000	150000
Total		**105000**	**102000**	**150000**	**150000**	**150000**
TOTAL ESTIMATED REVENUES		**163000**	**197020**	**245000**	**245000**	**245000**
VILLAGE FIRE CONTRACT						
APPROPRIATIONS	SF3410.4					
Fire Contract						

Hammond Adopted Town Budget 2026

TOTAL APPROPRIATIONS		**0**	**0**	**0**	**0**	**0**
REVENUES						
	SF3410	0	0	0	0	0
Prop Tax						
		0	**0**	**0**	**0**	**0**
Total Revenues						
SUMMARY OF TOWN OF HAMMOND BUDGET						
Code	FUND	Est Approp	Est Revenue	Unexp. Balance		Tax Levy
A	**General**	**527942**	**355073**	**80000**		**92869**
B	**General**	**42800**	**29830**	**12970**		**0**
DA	**Highway**	**332250**	**229750**	**40000**		**62500**
DB	**Highway**	**280295**	**245000**	**35295**		**0**
TOTALS		**1183287**	**859653**	**168265**		**155369**
SPECIAL FIRE DIST.		**0**	**0**	**0**		**0**
TOTAL RAISED BY TAX						

HAMMOND FIRE DISTRICT ADOPTED 2026 BUDGET

		Adopted 2026
A3410.1	Personal Services	$3,300.00
A3410.2	Equipment and Capital Outlay	$18,500.00
A3410.4	Contractual Expenditures	$86,267.00
A4540.2	Ambulance Equipment and Capital Outlay	$1,000.00
A4540.4	Ambulance Contractual Expenditures	$46,700.00
	Debt for Equipment	
A9736.6	Principle	$12,000.00
A9736.7	Interest	$2,607.00
A9045.8	Life Insurance	$2,945.00
A9901.9	Capital Reserves	$77,350.00
	Budget Amount	$250,669.00

I, Leslie Bass, Treasurer of the Hammond Fire District, hereby certify on 10/29/2025 that the Board of Fire Commissioners of the Hammond Fire District approved a final budget in the amount of $250,669.00 for the fiscal year of 2026. The amount of revenues from taxes raised shall be $250,669.00. The anticipated expenditures for 2026 are $250,669.00. The itemized list of anticipated expenses as listed above are correct.

Hammond FIRE DISTRICT
2026 BUDGET SUMMARY

Total Appropriations (from page 13) $ 250,669.00

Less:

Estimated Revenues (from page 14) $________

Estimated Assigned Appropriated Fund Balance ________ ________

Amount to be Raised by Real Property Taxes $ 250,669.00

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equilization Rate (ER)	Full Valuation (AV÷ER)	Total Full Valuation Percentage (1)÷(2)	Apportioned Tax = (3) x Real Property Tax to be Raised
		%	(1)	%(3)	$
		%	(1)	%(3)	
		%	(1)	%(3)	
Total			(2)	100%	$ *

* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

Town **Apportioned Tax**

________ $________

________ ________

________ ________

________ ________

Total Apportioned $________

I certify that the estimates were approved by the fire commissioners on 10/22/25.

(Date)

RECEIVED
OCT 27 2025
BY: PB

Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by November 7.

RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 11/13/2025

Taxing Jurisdiction: Hammond

Fiscal Year Begining: January 1, 2026

Total equalized value in taxing jurisdiction: $ ____________________

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
	N/A			
		Totals		

Final

STATE OF NEW YORK
COUNTY - St Lawrence
TOWN - Hammond
VILLAGE - Hammond
SWIS - 404201

2025 FINAL ASSESSMENT ROLL

THESE ASSESSMENTS ARE ALSO USED FOR VILLAGE PURPOSES
S W I S T O T A L S
UNIFORM PERCENT OF VALUE IS 074.00

VALUATION DATE-JUL 01, 2024
TAXABLE STATUS DATE-MAR 01, 2025
RPS150/V04/L015
CURRENT DATE 10/29/2025

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
AG001	Ag Dist #1	15	MOVTAX				
FD017	Hammond Fire D	177	TOTAL M		14357,686	4414,216	9943,470

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
404201	Hammond 1	178	1483,800	14371,486	4731,316	9640,170	1127,100	8513,070
	S U B - T O T A L	178	1483,800	14371,486	4731,316	9640,170	1127,100	8513,070
	T O T A L	178	1483,800	14371,486	4731,316	9640,170	1127,100	8513,070

*** SYSTEM CODES SUMMARY ***

NO SYSTEM EXEMPTIONS AT THIS LEVEL

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	VILLAGE	COUNTY	TOWN	SCHOOL
13500	Town Owned	4	793,300	799,300	799,300	799,300
13650	Village Ow	10	390,400	390,400	390,400	390,400
13800	SCHOOL 408	2	1346,300	1346,300	1346,300	1346,300
14100	US Governm	1	132,200	132,200	132,200	132,200
21600	Parsonage	1	74,100	74,100	74,100	74,100
25110	Religious	3	533,000	533,000	533,000	533,000
25300	Other Non	1	120,000	120,000	120,000	120,000
26050	Agricultur	2	129,800	129,800	129,800	129,800
26250	Historical	1	220,000	220,000	220,000	220,000
26400	Vol Fire D	2	256,400	256,400	256,400	256,400
27350	NALL CEM	1	9,600	9,600	9,600	9,600
28110	Housing De	1	670,000	670,000	670,000	670,000
41121	VET WAR CT	3		24,030	26,250	

2025 FINAL ASSESSMENT ROLL

THESE ASSESSMENTS ARE ALSO USED FOR VILLAGE PURPOSES
S W I S T O T A L S
UNIFORM PERCENT OF VALUE IS 074.00

*** E X E M P T I O N S U M M A R Y ***

CODE	DESCRIPTION	TOTAL PARCELS	VILLAGE	COUNTY	TOWN	SCHOOL
41127	VET WAR V	3	24,030			
41131	VET COM CT	3		43,350	48,250	
41137	VET COM V	3	43,350			
41141	VET DIS CT	1		29,600	32,000	
41147	VET DIS V	1	29,600			
41162	CW_15_VET/	1		8,880		
41163	CW_15_VET/	1			8,880	
41171	CW_DISBLD	1		20,250	20,250	
41720	Ag_Distric	5	27,585	27,585	27,585	27,585
41834	ENH STAR	9				526,500
41854	BAS STAR	26				600,600
42100	Silo	2	9,000	9,000	9,000	9,000
47100	Mass Telec	2	4,431	4,431	4,431	4,431
47610	Business I	1		1,200	1,200	1,200
47617	Business I	1	1,200			
49500	Solar Ener	1	8,000	8,000	8,000	8,000
	T O T A L	93	4822,296	4857,426	4866,946	5858,416

*** G R A N D T O T A L S ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE VILLAGE	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	139	1203,800	8343,100	8200,335	8171,205	8161,685	8297,315	7170,215
5	SPECIAL FRANCHISE	3		499,753	499,753	499,753	499,753	499,753	499,753
6	UTILITIES & N.C.	7	28,300	847,533	843,102	843,102	843,102	843,102	843,102
8	WHOLLY EXEMPT	29	251,700	4681,100					
*	SUB TOTAL	178	1483,800	14371,486	9543,190	9514,060	9504,540	9640,170	8513,070
**	GRAND TOTAL	178	1483,800	14371,486	9543,190	$\boxed{9514,060}$	$\boxed{9504,540}$	9640,170	8513,070