



State of New Jersey Local Government Services

Year:

2023 Municipal User Friendly Budget

MUNICIPALITY:

1330 Aberdeen Township - County of Monmouth



Introduced



Municipode:

1330

Filename: 1330_fbi_2023.xls

Website: Aberdeennj.org

Phone Number:

732-584-4200

Mailing Address:

1 Aberdeen Sq

Municipality:

Aberdeen

State:

NJ

Zip: 07747

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Fred

Tagliarini

fred.tagliarini@aberdeennj.org

Chief Administrative Officer

Bryan

Russell

Bryan.russell@aberdeennj.org

Chief Financial Officer

Angela

Morin

angela.morin@aberdeennj.org

Municipal Clerk

Melissa

Pfeiffer

melissa.Pfeiffer@aberdeennj.org

Registered Municipal Accountant

Robert

Swisher

rswish@acnco.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Margaret

Montone

12/31/2025

Margaret.Montone@Aberdeennj.org

Joseph

Martucci

12/31/2025

Joseph.Martucci@Aberdeennj.org

Greg

Cannon

12/31/2023

Greg.Cannon@Aberdeennj.org

Robert

Swindle

12/31/2023

Robert.Swindle@Aberdeennj.org

Connie

Kelley

12/31/2023

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Arthur

Hirsch

12/31/2023

Arthur.Hirsch@Aberdeennj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.453	\$11,931,633.18	18.76%	\$521.46
Municipal Library	0.033	\$861,994.58	1.36%	\$37.99
Municipal Open Space	0.027	\$716,294.02	1.13%	\$31.08
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.058	\$709,265.06	1.12%	\$66.76
Other Special Districts (total levies)	0.121	\$2,629,401.01	4.14%	\$139.29
Local School District			0.00%	\$0.00
Regional School District	1.559	\$41,097,237.00	64.63%	\$1,794.60
County Purposes	0.210	\$5,528,197.86	8.69%	\$241.74
County Library			0.00%	\$0.00
County Board of Health	0.004	\$113,904.28	0.18%	\$4.60
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.465	\$63,587,926.99	100.00%	\$2,837.51

Current Year 2023 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$22,533,563.52
Municipal Library	ESTIMATED	\$950,000.00
Municipal Open Space	ESTIMATED	
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$1,490,439.00
Other Special Districts (total levies)	ESTIMATED	\$2,661,269.00
Local School District		
Regional School District	ESTIMATED	\$42,000,000.00
County Purposes	ESTIMATED	\$6,700,000.00
County Library	ESTIMATED	
County Board of Health	ESTIMATED	
County Open Space	ESTIMATED	
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$76,335,271.52

Total Taxable Valuation as of **October 1, 2022** **\$2,635,977,990.00**
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$115,112.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.453		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,931,633.18	\$22,533,563.52	88.86%	\$10,601,930.34

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$521.46	\$0.00	-100.00%	(\$521.46)

Revenue Anticipated, Excluding Tax Levy	11,557,700.76
Budget Appropriations, before Reserve for Uncollected Taxes	23,483,563.52
Total Non-Municipal Tax Levy	\$52,851,708.00
Amount to be Raised by Taxes - Before RUT	\$64,777,570.76
Reserve for Uncollected Taxes (RUT)	\$833,606.62
Total Amount to be Raised by Taxes	\$65,611,177.38

% of Tax Collections used to Calculate RUT **98.72%**

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	64,103,749.93
Total Tax Levy, CY 2022	64,632,999.79
% of Taxes Collected, CY 2022	99.18%
Delinquent Taxes - December 31, 2022	\$470,973.87

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	Sewer Utility	Sanitation Utility	Utility	Utility
08	Surplus	19.98%	\$523,819.86	\$2,622,296.90	\$3,146,116.76	\$1,985,000.00			\$474,878.76	\$549,194.00	\$137,044.00		
08	Local Revenue	12.56%	\$1,630,601.04	\$12,978,155.00	\$14,608,756.04	\$3,500,281.00			4,293,676	\$6,814,799.16			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,441,078.00	\$1,441,078.00	\$1,441,078.00							
08	Uniform Construction Code Fees	71.72%	\$208,000.00	\$290,000.00	\$498,000.00	\$498,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	24.40%	\$108,513.24	\$444,699.98	\$553,213.22	\$553,213.22							
08	Additional Revenue Offset by Appropriations	60.93%	\$53,008.00	\$86,992.00	\$140,000.00	\$140,000.00							
10	Public and Private Revenue	-76.60%	(\$106,079.92)	\$138,479.92	\$32,400.00	\$32,400.00							
08	Other Special Items	41.07%	\$831,699.39	\$2,025,029.15	\$2,856,728.54	\$2,856,728.54							
15	Receipts from Delinquent Taxes	-9.26%	(\$56,227.12)	\$607,227.12	\$551,000.00	\$551,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	21.28%	\$2,539,105.20	\$11,931,633.18	\$14,470,738.38	\$11,809,469.38					\$2,661,269.00		
07	Minimum Library Tax	10.21%	\$88,005.42	\$861,994.58	\$950,000.00	\$950,000.00							
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		17.41%	\$5,820,445.11	\$33,427,585.83	\$39,248,030.94	\$24,317,170.14	\$0.00	\$0.00	\$4,768,554.64	\$7,363,993.16	\$2,798,313.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Positions Full-Time	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	Sewer Utility	Sanitation Utility	Utility	Utility
20 General Government	10.00		69.52%	\$4,954,529.08	\$7,126,589.12	\$12,081,118.20	\$3,153,937.82				\$2,469,456.00	\$3,789,083.38	\$2,668,641.00		
21 Land-Use Administration	3.00		#DIV/0!	\$0.00		\$0.00									
22 Uniform Construction Code	5.00		15.25%	\$36,429.00	\$238,806.00	\$275,235.00	\$275,235.00								
23 Insurance			14.98%	\$346,000.00	\$2,310,000.00	\$2,656,000.00	\$2,656,000.00								
25 Public Safety	34.00		5.50%	\$304,356.34	\$5,530,878.00	\$5,835,234.34	\$5,835,234.34								
26 Public Works	24.00		-12.37%	(\$183,114.00)	\$1,480,026.00	\$1,296,912.00	\$1,296,912.00								
27 Health and Human Services	1.00		6.14%	\$5,985.00	\$97,518.00	\$103,503.00	\$103,503.00								
28 Parks and Recreation	8.00		1.54%	\$16,081.38	\$1,043,630.62	\$1,059,712.00	\$1,059,712.00								
29 Education (including Library)			10.21%	\$88,005.42	\$861,994.58	\$950,000.00	\$950,000.00								
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			6.94%	\$34,750.00	\$501,076.00	\$535,826.00	\$535,826.00								
32 Landfill / Solid Waste Disposal	10.00		#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			11.13%	\$274,928.48	\$2,470,808.70	\$2,745,737.18	\$2,493,801.18					\$162,264.00	\$89,672.00		
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services	4.00		7.14%	\$33,341.01	\$467,219.99	\$500,561.00	\$500,561.00								
43 Court and Public Defender	4.00		3.78%	\$5,450.76	\$144,189.24	\$149,640.00	\$149,640.00								
44 Capital			166.10%	\$980,000.00	\$590,000.00	\$1,570,000.00	\$845,000.00					\$425,000.00	\$300,000.00		
45 Debt			58.88%	\$1,593,299.64	\$2,706,203.00	\$4,299,502.64	\$3,622,940.00					\$676,562.64			
46 Deferred Charges			223.00%	\$654,364.38	\$293,432.80	\$947,797.18	\$5,261.18					\$832,536.00	\$110,000.00		
48 Debt - Type 1 School District			-15.28%	(\$189,889.22)	\$1,242,535.00	\$1,052,645.78							\$1,052,645.78		
50 Reserve for Uncollected Taxes			-5.76%	(\$50,963.04)	\$884,569.66	\$833,606.62	\$833,606.62								
55 Surplus General Budget			20.61%	\$340,000.00	\$1,650,000.00	\$1,990,000.00							\$1,950,000.00	\$40,000.00	
Total	103.00	0.00	31.19%	\$9,243,554.23	\$29,639,476.71	\$38,883,030.94	\$24,317,170.14	\$0.00	\$0.00	\$0.00	\$4,403,554.64	\$7,363,993.16	\$2,798,313.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	398	\$8,928,700.00	0.29%	15A Public Schools	10	\$72,876,700.00	19.26%
2 Residential	6,407	\$2,629,230,000.00	86.82%	15B Other Schools	14	\$4,460,300.00	1.18%
3A/3B Farm	11	\$1,719,800.00	0.06%	15C Public Property	306	\$59,757,900.00	15.79%
4A Commercial	175	\$277,493,700.00	9.16%	15D Church and Charities	59	\$31,209,000.00	8.25%
4B Industrial	3	\$4,430,100.00	0.15%	15E Cemeteries & Graveyards	3	\$1,485,100.00	0.39%
4C Apartments	10	\$106,718,900.00	3.52%	15F Other Exempt	79	\$208,616,900.00	55.13%
5A/5B Railroad	7	\$0.00	0.00%				
6A/6B Business Personal Property	1		0.00%				
Total	7,012	\$3,028,521,200.00	100.00%	Total	471	\$378,405,900.00	100.00%
Average Ratio (%), Assessed to True Value		101.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$2,998,535,841.58		Non-Exempt Properties			12.49%
Total # of property tax appeals filed in 2022	County Tax Board	51.00					
	State Tax Court	7.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		14.00					
Amount paid out by municipality for tax appeals in 2022							

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				
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

Sheet UFB-6

Sheet UFB-6C

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		62,989.20	\$58,786.00			\$0.00	\$4,203.20
Supervisory Staff (Department Heads & Managers)	17.00		2,892,380.63	\$1,763,075.00		\$572,075.00	\$425,000.00	\$132,230.63
Police Officers (Including Superior Officers)	46.00	2.00	7,922,085.10	\$4,888,948.00		\$1,516,466.00	\$1,150,000.00	\$366,671.10
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	37.00		3,656,398.13	\$2,441,055.00		\$107,264.00	\$925,000.00	\$183,079.13
All Other Non-Union Employees not listed above	7.00	2.00	694,558.45	\$420,486.00		\$67,536.00	\$175,000.00	\$31,536.45
Totals	114.00	4.00	15,228,411.50	\$9,572,350.00	\$0.00	\$2,263,341.00	\$2,675,000.00	\$717,720.50

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	40.00	\$12,660.00	\$506,400.00			\$0.00
Parent & Child	17.00	\$18,132.00	\$308,244.00			\$0.00
Employee & Spouse (or Partner)	21.00	\$27,048.00	\$568,008.00			\$0.00
Family	38.00	\$32,160.00	\$1,222,080.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	116.00		\$2,604,732.00	0.00		\$0.00
<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	45	\$12,444.00	\$559,980.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$25,596.00	\$153,576.00			\$0.00
Family	2	\$29,964.00	\$59,928.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	53.00		\$773,484.00	0.00		\$0.00
GRAND TOTAL	169.00		\$3,378,216.00	0.00		\$0.00

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)?

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
