



# State of New Jersey Local Government Services

Year: **2024 Municipal User Friendly Budget**

**MUNICIPALITY:** 1330 Aberdeen Township - County of Monmouth

Introduced

**Municode:** 1330

**Filename:** 1330\_fbi\_2024.xls

**Website:** Aberdeennj.org

**Phone Number:**

732-583-4200

**Mailing Address:**

1 Aberdeen Square

**Municipality:**

Aberdeen

**State:** NJ

**Zip:** 07747

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Tagliarini	12/31/2025	Fred.tagliarini@Aberdeennj.org

## Chief Administrative Officer

Bryan		Russell		<a href="mailto:Bryan.Russell@Aberdeennj.org">Bryan.Russell@Aberdeennj.org</a>
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## Chief Financial Officer

Angela		Morin		<a href="mailto:Angela.Morin@Aberdeennj.org">Angela.Morin@Aberdeennj.org</a>
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## Municipal Clerk

Melissa		Pfeifer		<a href="mailto:Melissa.Pfeifer@Aberdeennj.org">Melissa.Pfeifer@Aberdeennj.org</a>
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## Registered Municipal Accountant

Robert		Swisher		<a href="mailto:Rswisher@scnco.org">Rswisher@scnco.org</a>
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	J.	Martucci	12/31/2025	
Margaret		Montone	12/31/2025	
Greg		Cannon	12/31/2027	
Robert	L.	Swindle	12/31/2027	
Arthur		Hirsh	12/31/2027	
Concetta	B.	Kelley	12/31/2027	

**Government Type:**

Council-Manager (1923)

**Election Type:**

Non-Partisan (November)

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2023 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	0.386	\$11,879,176.84	19.56%	\$1,730.11
Municipal Library	0.031	\$950,106.46	1.56%	\$138.95
Municipal Open Space	0.026	\$791,279.23	1.30%	\$116.54
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.107	\$1,490,439.00	2.45%	\$479.59
Other Special Districts (total levies)	0.105	\$2,661,269.00	4.38%	\$470.63
Local School District			0.00%	\$0.00
Regional School District	1.367	\$42,051,970.00	69.25%	\$6,127.10
County Purposes			0.00%	\$0.00
County Library			0.00%	\$0.00
County Board of Health	0.004	\$111,240.28	0.18%	\$17.93
County Open Space	0.026	\$791,279.23	1.30%	\$116.54
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2023 Budget)</b>	<b>2.052</b>	<b>\$60,726,760.04</b>	<b>100.00%</b>	<b>\$9,197.37</b>

Total Taxable Valuation as of October 1, 2023 \$3,076,814,300.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$448,215.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.386	0.375	-2.85%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,879,176.84	\$12,787,841.51	7.65%	\$908,664.67

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,730.11	\$1,680.81	-2.85%	(\$49.30)

### Current Year 2024 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$12,787,841.51	
Municipal Library	ACTUAL	\$1,041,962.55	
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)	ESTIMATED	\$1,687,564.00	
Other Special Districts (total levies)	ESTIMATED	\$2,714,494.38	
Local School District			
Regional School District	ESTIMATED	\$42,893,009.00	
County Purposes	ESTIMATED	\$6,617,165.27	
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$67,742,036.71</b>	

Revenue Anticipated, Excluding Tax Levy 11,454,643.33

Budget Appropriations, before Reserve for Uncollected Taxes 24,512,188.17

Total Non-Municipal Tax Levy \$53,912,232.65

Amount to be Raised by Taxes - Before RUT \$66,969,777.49

Reserve for Uncollected Taxes (RUT) \$772,259.22

Total Amount to be Raised by Taxes \$67,742,036.71

% of Tax Collections used to Calculate RUT 98.86%

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

### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023 65,279,822.03

Total Tax Levy, CY 2023 65,753,633.10

% of Taxes Collected, CY 2023 99.28%

Delinquent Taxes - December 31, 2023 \$663,719.08

## 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
08	Surplus	-6.92%	(\$220,098.80)	3,179,073.19	\$2,958,974.39	\$693,645.08	
08	Local Revenue	20.50%	\$3,005,503.31	14,658,824.05	\$17,664,327.36	4,593,805.62	
09	State Aid (without offsetting appropriation)	5.40%	\$82,362.66	\$1,526,211.22	\$1,608,573.88	\$1,608,573.88	
08	Uniform Construction Code Fees	0.00%	\$0.00	\$455,626.00	\$455,626.00	\$455,626.00	
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>							
11	Shared Services Agreements	-2.13%	(\$10,743.06)	\$504,567.52	\$493,824.46	\$493,824.46	
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$162,457.16	\$162,457.16	\$162,457.16	
10	Public and Private Revenue	-81.49%	(\$374,840.64)	\$459,990.64	\$85,150.00	\$85,150.00	
08	Other Special Items	9.26%	\$255,350.81	\$2,756,210.32	\$3,011,561.13	\$3,011,561.13	
15	Receipts from Delinquent Taxes	-28.23%	(\$137,635.05)	\$487,635.05	\$350,000.00	\$350,000.00	
<b><i>Amount to be raised by taxation</i></b>							
07	Local Tax for Municipal Purposes	4.49%	\$549,083.43	\$12,238,758.08	\$12,787,841.51	\$12,787,841.51	
07	Minimum Library Tax	9.67%	\$91,856.09	\$950,106.46	\$1,041,962.55	\$1,041,962.55	
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	8.67%	\$3,240,838.75	\$37,379,459.69	\$40,620,298.44	\$25,284,447.39	\$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)
	Full-Time	Part-Time				
20 General Government			2.26%	\$221,073.47	9,774,314.29	\$9,995,387.76
21 Land-Use Administration			46.43%	\$23,929.07	51,537.63	\$75,466.70
22 Uniform Construction Code			51.41%	\$144,068.59	280,235.00	\$424,303.59
23 Insurance			3.92%	\$145,352.75	3,712,000.15	\$3,857,352.90
25 Public Safety			7.45%	\$427,847.71	5,740,472.00	\$6,168,319.71
26 Public Works			31.87%	\$367,791.02	1,154,202.00	\$1,521,993.02
27 Health and Human Services			8.46%	\$8,847.55	104,596.75	\$113,444.30
28 Parks and Recreation			7.13%	\$72,967.12	1,023,313.00	\$1,096,280.12
29 Education (including Library)			9.67%	\$91,856.09	950,106.46	\$1,041,962.55
30 Unclassified			-49.06%	(\$13,000.00)	26,500.00	\$13,500.00
31 Utilities and Bulk Purchases			-1.64%	(\$9,426.00)	573,826.00	\$564,400.00
32 Landfill / Solid Waste Disposal			-3.98%	(\$72,506.01)	\$1,821,875.00	\$1,749,368.99
35 Contingency			#DIV/0!	\$0.00		\$0.00
36 Statutory Expenditures			-1.39%	(\$41,934.55)	\$3,016,085.47	\$2,974,150.92
37 Judgements			#DIV/0!	\$0.00		\$0.00
42 Shared Services			5.96%	\$30,903.63	518,563.25	\$549,466.88
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00
44 Capital			-54.40%	(\$495,000.00)	\$910,000.00	\$415,000.00
45 Debt			5.37%	\$290,879.86	5,411,999.77	\$5,702,879.63
46 Deferred Charges			0.84%	\$3,595.80	\$430,030.50	\$433,626.30
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00
50 Reserve for Uncollected Taxes			-0.21%	(\$1,640.63)	\$775,035.70	\$773,395.07
55 Surplus General Budget			-10.00%	(\$350,000.00)	\$3,500,000.00	\$3,150,000.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2.13%</b>	<b>\$845,605.47</b>	<b>\$39,774,692.97</b>	<b>\$40,620,298.44</b>

General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Water Utility	Solid Waste Utility	Utility	Utility
\$3,076,934.65				\$3,616,937.46	\$2,481,460.00	\$820,055.65		
\$75,466.70								
\$424,303.59								
\$2,994,111.71				\$532,241.19	\$291,000.00	\$40,000.00		
\$6,168,319.71								
\$1,521,993.02								
\$113,444.30								
\$1,096,280.12								
\$1,041,962.55								
\$13,500.00								
\$564,400.00						\$1,749,368.99		
\$2,606,833.03				\$170,065.23	\$103,334.78	\$93,917.88		
\$549,466.88								
\$350,000.00				\$25,000.00	\$40,000.00			
\$3,852,483.40				\$1,113,982.24	\$736,413.99			
\$61,552.66				\$32,534.10	\$252,271.96	\$87,267.58		
\$773,395.07				\$3,150,000.00				
\$25,284,447.39	\$0.00	\$0.00	\$0.00	\$8,640,760.22	\$3,904,480.73	\$2,790,610.10	\$0.00	\$0.00

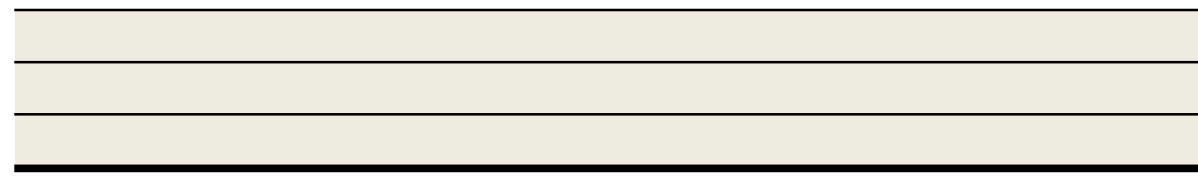
## USER FRIENDLY BUDGET STRUCTURAL BUDGET IMP

Line Item.	Amount
Put "X" in cell to the left that corresponds to the type of imbalance.	
Revenues at Risk	
Non-recurring appropriation reductions	
Future Year Appropriation Increases	
Structural Imbalance Offsets	


**Sheet UFB-4**

## **Γ SECTION IBALANCES**

## Comment/Explanation



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	408	\$58,915,300.00	1.73%	15A Public Schools	18	\$79,445,500.00	18.17%
2 Residential	6,469	\$2,899,506,300.00	85.09%	15B Other Schools	14	\$4,770,800.00	1.09%
3A/3B Farm	13	\$1,745,900.00	0.05%	15C Public Property	320	\$64,083,700.00	14.66%
4A Commercial	173	\$271,429,600.00	7.97%	15D Church and Charities	60	\$32,171,100.00	7.36%
4B Industrial	3	\$4,012,600.00	0.12%	15E Cemeteries & Graveyards	3	\$1,397,200.00	0.32%
4C Apartments	10	\$171,953,600.00	5.05%	15F Other Exempt	195	\$255,262,000.00	58.39%
5A/5B Railroad	7	\$0.00	0.00%	Total	610	\$437,130,300.00	100.00%
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	7,084	\$3,407,563,300.00	100.00%				
Average Ratio (%), Assessed to True Value		100.00%					
Equalized Valuation, Taxable Properties		\$3,407,563,300.00					
Total # of property tax appeals filed in 2023		County Tax Board	87.00	Percentage of Exempt vs.			
		State Tax Court	12.00	Non-Exempt Properties		12.83%	
Number of 2023 County Tax Board decisions appealed to Tax Court			4.00				
Number of pending property tax appeals in State Tax Court			12.00				
Amount paid out by municipality for tax appeals in 2023							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>					
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full	2023 Total Tax Rate
G Commercial/Industrial Exemption					
I Dwelling Exemption	3		\$75,000.00		\$1,626.00
J Dwelling Abatement					
K New Dwelling/Conversion Exemption	17		\$1,562,100.00		\$33,866.32
L New Dwelling/Conversion Abatement					
N Multiple Dwelling Exemption					
O Multiple Dwelling Abatement					
Total 5 Yr Exemptions/Abatements	20	0.00	1,637,100.00		35,492.32

## USER FRIENDLY Long Term T

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## BUDGET SECTION

## 'ax Exemptions

**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		102,800.00	\$58,800.00				\$44,000.00
Supervisory Staff (Department Heads & Managers)	17.00		2,960,000.00	\$1,795,000.00		\$595,000.00	\$435,000.00	\$135,000.00
Police Officers (Including Superior Officers)	47.00	3.00	8,185,000.00	\$5,110,000.00		\$1,525,000.00	\$1,175,000.00	\$375,000.00
Fire Fighters (Including Superior Officers)			125,000.00			\$125,000.00		
All Other Union Employees not listed above	37.00		3,732,000.00	\$2,513,000.00		\$72,000.00	\$955,000.00	\$192,000.00
All Other Non-Union Employees not listed above	7.00	4.00	680,750.00	\$455,000.00			\$192,000.00	\$33,750.00
<b>Totals</b>	<b>115.00</b>	<b>7.00</b>	<b>15,785,550.00</b>	<b>\$9,931,800.00</b>	<b>\$0.00</b>	<b>\$2,317,000.00</b>	<b>\$2,757,000.00</b>	<b>\$779,750.00</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

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	42.00	\$12,660.00	\$531,720.00	33.00	\$12,024.00	\$396,792.00
Parent & Child	18.00	\$18,132.00	\$326,376.00	11.00	\$17,496.00	\$192,456.00
Employee & Spouse (or Partner)	23.00	\$27,048.00	\$622,104.00	13.00	\$26,148.00	\$339,924.00
Family	40.00	\$32,160.00	\$1,286,400.00	35.00	\$30,576.00	\$1,070,160.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	123.00		\$2,766,600.00	92.00		\$1,999,332.00
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	75	\$12,456.00	\$934,200.00	75	\$12,444.00	\$933,300.00
Parent & Child	1	\$18,120.00	\$18,120.00			\$0.00
Employee & Spouse (or Partner)	9	\$28,272.00	\$254,448.00	9	\$25,596.00	\$230,364.00
Family	11	\$31,668.00	\$348,348.00	11	\$29,964.00	\$329,604.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	96.00		\$1,555,116.00	95.00		\$1,493,268.00
<b>GRAND TOTAL</b>	219.00		\$4,321,716.00	187.00		\$3,492,600.00

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)?**

**NO**

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

**NO**

## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00
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**UFB-9 Accumulated Absence Liability**



- | \$0.00 - | \$0.00



## **USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY**

<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00
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**UFB-9 Accumulated Absence Liability (2)**



- | \$0.00 - | \$0.00



## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00
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**UFB-9 Accumulated Absence Liability (3)**



- | \$0.00 - | \$0.00



## **USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY**

<b>TOTALS (ALL PAGES)</b>	-	\$0.00	-	\$0.00	-	\$0.00
<b>Total Funds Reserved as of end of 2023:</b>		<b>Total Employees subject to accumulated absence restrictions of P.L. 20</b>				
<b>Total Funds Appropriated in 2024:</b>		<b>Total Employees subject to accumulated absence restrictions of P.L. 20</b>				

**UFB-9 Accumulated Absence Liability (4)**



-		\$0.00	-		\$0.00
<b>07, c. 92:</b>					
<b>10, c. 3:</b>					

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AN**

	<b>Amount Received Page Total</b>			
	<b>Amount Paid Page Total</b>			
	<b>Page Total</b>			

**Sheet UFB-11**

JD RECEIVED

			\$561,790.04
			\$0.00
			\$561,790.04

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDE**

	<b>Amount Received Total</b>			
	<b>Amount Paid Total</b>			
	<b>Total</b>			

Sheet UFB-11

## D AND RECEIVED

			\$561,790.04
			\$0.00
			\$561,790.04

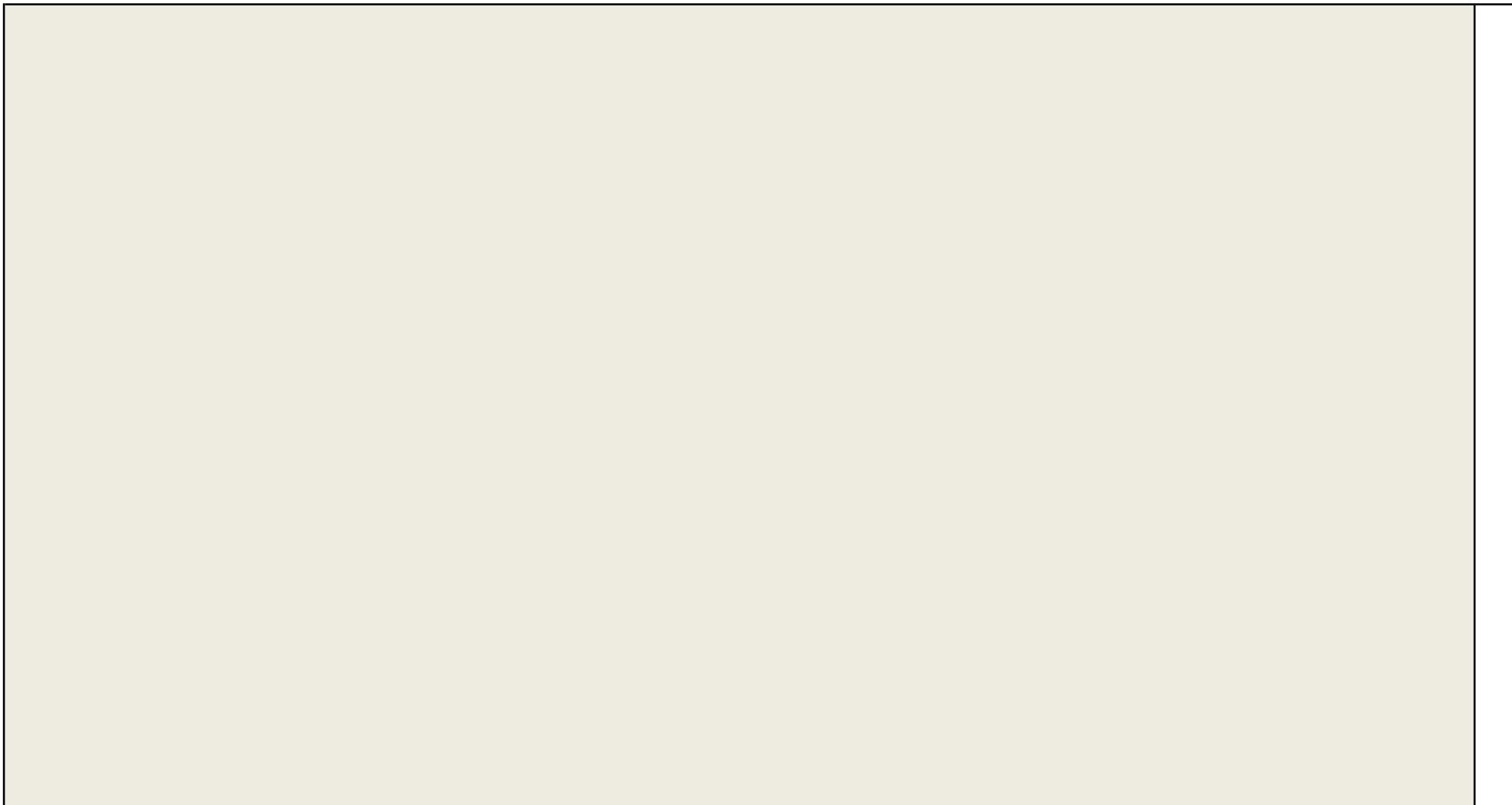
## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

## **USER FRIENDLY BUDG**

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

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## **ET SECTION - Notes**

