



State of New Jersey
Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1330 Aberdeen Township - County of Monmouth Adopted

Municode: 1330 Filename: 1330_fba_2016.xlsm

Website: www.aberdeennj.org

Phone Number: 732-583-4200

Mailing Address: 1 Aberdeen Sq

[Email the UFB if not using Outlook](#)

Municipality: Aberdeen State: NJ Zip: 08816

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Tagliarini		

Chief Administrative Officer

Holly		Reycraft		
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Chief Financial Officer

Angela		Morin		
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Municipal Clerk

Karen		Ventura		
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Registered Municipal Accountant

Charles		Fallon		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Margaret		Montone	12/31/2017	
Joseph		Martucci	12/31/2017	
Greg		Cannon	12/31/2019	
Robert		Swindle	12/31/2019	
Connie		Kelley	12/31/2019	
Arthur		Hirsch	12/31/2019	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget								
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy						
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact									
Municipal Purpose Tax	0.517	\$10,371,135.30	18.92%	\$1,447.60	Municipal Purpose Tax	ACTUAL	\$10,868,199.14						
Municipal Library	0.033	\$666,558.85	1.22%	\$92.40	Municipal Library	ACTUAL	\$692,235.40						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space								
Fire Districts (avg. rate/total levies)	2.759	\$1,209,811.00	2.21%	\$7,725.20	Fire Districts (total levies)	ESTIMATED	\$1,209,811.00						
Other Special Districts (total levies)	0.052	\$2,271,368.00	4.14%	\$145.60	Other Special Districts (total levies)	ESTIMATED	\$2,316,795.36						
Local School District			0.00%	\$0.00	Local School District								
Regional School District	1.714	\$34,380,361.00	62.72%	\$4,799.20	Regional School District	ESTIMATED	\$34,966,406.00						
County Purposes	0.275	\$5,501,873.39	10.04%	\$770.00	County Purposes	ESTIMATED	\$6,091,424.12						
County Library			0.00%	\$0.00	County Library								
County Board of Health	0.006	\$108,917.81	0.20%	\$16.80	County Board of Health	ESTIMATED							
County Open Space	0.015	\$303,214.44	0.55%	\$42.00	County Open Space	ESTIMATED							
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2015 Budget)					5.371		\$54,813,239.79	100.00%	\$15,038.80	Total ESTIMATED amount to be raised by taxes	\$56,144,871.02		
Total Taxable Valuation as of					October 1, 2015		\$2,033,107,300.00		Revenue Anticipated, Excluding Tax Levy			7,043,946.02	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes			17,813,779.89	
Current Year Average Residential Assessment							\$280,000.00		Total Non-Municipal Tax Levy			\$44,584,436.48	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT			\$55,354,270.35	
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)			\$871,499.43	
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes			\$56,225,769.78	
0.517					0.539		4.26%		% of Tax Collections used to Calculate RUT			98.45%	
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$10,371,135.30					\$10,868,199.14		4.79%		\$497,063.84		Total Tax Revenue, Collections CY 2015		54,367,620.30
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Total Tax Levy, CY 2015		55,072,392.38
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2015		98.72%
\$1,447.60					\$1,509.20		4.26%		\$61.60		Delinquent Taxes - December 31, 2015		\$1,027,105.32
Sheet UFB-1													

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	Water Utility	Sewer Utility	N/A	N/A	N/A	Utility
08	Surplus	7.92%	\$104,797.90	\$1,322,635.10	\$1,427,433.00	\$900,000.00	\$0.00	\$100,237.00	\$427,196.00	\$0.00	\$0.00	\$0.00	
08	Local Revenue	-0.42%	(\$43,658.41)	\$10,463,197.94	\$10,419,539.53	\$2,215,539.53	\$0.00	\$2,649,000.00	\$5,555,000.00	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,441,078.00	\$1,441,078.00	\$1,441,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	-0.08%	(\$228.00)	\$271,228.00	\$271,000.00	\$271,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-8.63%	(\$12,064.00)	\$139,784.00	\$127,720.00	\$127,720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	-0.44%	(\$1,946.94)	\$446,946.94	\$445,000.00	\$445,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-81.13%	(\$321,061.76)	\$395,720.12	\$74,658.36	\$74,658.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	-4.52%	(\$39,566.08)	\$875,168.08	\$835,602.00	\$828,602.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	-21.82%	(\$203,939.04)	\$934,621.04	\$730,682.00	\$730,682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	5.08%	\$525,489.55	\$10,342,709.59	\$10,868,199.14	\$10,868,199.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	3.85%	\$25,676.55	\$666,558.85	\$692,235.40	\$692,235.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	0.12%	\$33,499.77	\$27,299,647.66	\$27,333,147.43	\$18,594,714.43	\$0.00	\$2,756,237.00	\$5,982,196.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	S Difference	Total Modified	Total	General	Public&Private	Open Space	Water Utility	Sewer Utility	N/A	N/A	N/A	
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government			-2.68%	(\$188,817.00)	\$7,034,566.50	\$6,845,749.50	\$1,431,710.00	\$0.00	\$0.00	\$1,852,225.50	\$3,561,814.00	\$0.00	\$0.00	\$0.00	
21	Land-Use Administration			4.95%	\$5,734.60	\$115,867.40	\$121,602.00	\$121,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
22	Uniform Construction Code			7.07%	\$25,923.55	\$366,642.45	\$392,566.00	\$392,566.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
23	Insurance			8.95%	\$238,631.00	\$2,665,246.00	\$2,903,877.00	\$2,903,877.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
25	Public Safety			2.42%	\$113,218.00	\$4,683,662.00	\$4,796,880.00	\$4,796,880.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26	Public Works			-25.26%	(\$352,640.00)	\$1,396,146.00	\$1,043,506.00	\$1,043,506.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
27	Health and Human Services			-9.33%	(\$4,239.00)	\$45,415.00	\$41,176.00	\$41,176.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Parks and Recreation			8.99%	\$52,560.00	\$584,749.00	\$637,309.00	\$637,309.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29	Education (including Library)			3.85%	\$25,676.55	\$666,558.85	\$692,235.40	\$692,235.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30	Unclassified			0.00%	\$0.00	\$36,522.00	\$36,522.00	\$36,522.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31	Utilities and Bulk Purchases			1.34%	\$5,020.00	\$373,920.00	\$378,940.00	\$378,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32	Landfill / Solid Waste Disposal			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
35	Contingency			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36	Statutory Expenditures			35.56%	\$538,447.50	\$1,514,080.00	\$2,052,527.50	\$1,585,927.00	\$0.00	\$0.00	\$362,487.50	\$104,113.00	\$0.00	\$0.00	\$0.00	
37	Judgements			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42	Shared Services			49.26%	\$322,163.24	\$654,057.12	\$976,220.36	\$976,220.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
43	Court and Public Defender			6.69%	\$12,037.45	\$179,888.55	\$191,926.00	\$191,926.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44	Capital			101.70%	\$508,500.00	\$500,000.00	\$1,008,500.00	\$328,500.00	\$0.00	\$0.00	\$80,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00	
45	Debt			-39.75%	(\$1,424,096.85)	\$3,582,765.85	\$2,158,669.00	\$2,158,669.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46	Deferred Charges			n/a	\$1,657,793.00	\$0.00	\$1,657,793.00	\$0.00	\$0.00	\$0.00	\$401,524.00	\$1,256,269.00	\$0.00	\$0.00	\$0.00	
48	Debt - Type 1 School District			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50	Reserve for Uncollected Taxes			-20.79%	(\$230,271.70)	\$1,107,420.37	\$877,148.67	\$877,148.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
55	Surplus General Budget			n/a	\$520,000.00	\$0.00	\$520,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$460,000.00	\$0.00	\$0.00	\$0.00	
Total		0.00	0.00	7.16%	\$1,825,640.34	\$25,507,507.09	\$27,333,147.43	\$18,594,714.43	\$0.00	\$0.00	\$2,756,237.00	\$5,982,196.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	339	\$28,712,900.00	1.41%
2 Residential	6,360	\$1,736,923,700.00	85.43%
3A/3B Farm	18	\$1,673,100.00	0.08%
4A Commercial	187	\$218,641,400.00	10.75%
4B Industrial	4	\$9,178,200.00	0.45%
4C Apartments	8	\$37,978,000.00	1.87%
5A/5B Railroad	7		0.00%
6A/6B Business Personal Property	1		0.00%
Total	6,924	\$2,033,107,300.00	100.00%

Average Ratio (%), Assessed to True Value	96.60%
Equalized Valuation, Taxable Properties	\$2,104,665,942.03

Total # of property tax appeals filed in 2015	County Tax Board	55.00
	State Tax Court	17.00
Number of 2015 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		21.00

Amount paid out by municipality for tax appeals in 2015	\$14,000.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$68,490,300.00	38.14%
15B Other Schools	0		0.00%
15C Public Property	304	\$43,179,600.00	24.05%
15D Church and Charities	69	\$31,222,800.00	17.39%
15E Cemeteries & Graveyards	3	\$1,308,100.00	0.73%
15F Other Exempt	22	\$35,362,500.00	19.69%
Total	417	\$179,563,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 8.83%			

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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		58,859.14	\$54,854.80		\$0.00	\$0.00	\$4,004.34
Supervisory Staff (Department Heads & Managers)	16.00		1,937,722.04	\$1,306,112.00		\$156,345.52	376000	\$99,264.51
Police Officers (Including Superior Officers)	35.00		8,147,613.98	\$5,540,808.00	\$444,500.00	\$987,827.00	\$770,000.00	\$404,478.98
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	43.00		3,364,518.04	\$2,057,945.87	\$50,000.00	\$246,342.19	\$860,000.00	\$150,229.99
All Other Non-Union Employees not listed above		5.00	253,553.53	\$123,741.36		\$14,812.17	\$115,000.00	
Totals	101.00	5.00	13,762,266.73	\$9,083,462.03	\$494,500.00	\$1,405,326.88	\$2,121,000.00	\$657,977.82

Is the Local Government required to comply with NJSA 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	\$16,800.00	\$403,200.00	18.00	\$12,542.00	\$225,756.00
Parent & Child	10.00	\$22,800.00	\$228,000.00	10.00	\$17,340.00	\$173,400.00
Employee & Spouse (or Partner)	13.00	\$34,800.00	\$452,400.00	13.00	\$25,153.00	\$326,989.00
Family	42.00	\$36,000.00	\$1,512,000.00	46.00	\$27,004.25	\$1,242,195.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	89.00		\$2,595,600.00	87.00		\$1,968,340.50
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$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	57	\$14,400.00	\$820,800.00	54	\$11,563.00	\$624,402.00
Parent & Child	2	\$25,200.00	\$50,400.00	2	\$19,230.75	\$38,461.50
Employee & Spouse (or Partner)	3	\$36,180.00	\$108,540.00	4	\$31,200.00	\$124,800.00
Family	1	\$39,960.00	\$39,960.00	2	\$36,199.00	\$72,398.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	63.00		\$1,019,700.00	62.00		\$860,061.50
GRAND TOTAL	152.00		\$3,615,300.00	149.00		\$2,828,402.00

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)?

NO
NO

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

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

[illegible]

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

Gross Debt			Net Debt	Current Year Budget		2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$854,279.32	\$878,179.32	\$873,179.32	\$5,540,331.60
Regional School Debt	\$18,275,000.00	\$18,275,000.00	\$0.00	Utility Fund - Interest	\$244,733.75	\$210,402.50	\$177,202.50	\$653,593.75
				Bond Anticipation Notes - Principal	\$402,180.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$92,328.00			
Water Utility	\$4,139,270.49	\$4,139,270.49	\$0.00	Bonds - Principal	\$1,280,000.00			
Sewer Utility	\$6,629,800.00	\$6,629,800.00	\$0.00	Bonds - Interest	\$401,489.00			
N/A			\$0.00	Loans & Other Debt - Principal				
N/A			\$0.00	Loans & Other Debt - Interest				
N/A			\$0.00					
0			\$0.00	Total	\$3,275,010.07	\$1,088,581.82	\$1,050,381.82	\$6,193,925.35
<u>Municipal Purposes</u>								
Debt Authorized	\$20,013,298.00		\$20,013,298.00	Total Principal	\$2,536,459.32	\$878,179.32	\$873,179.32	\$5,540,331.60
Notes Outstanding	\$6,196,517.00		\$6,196,517.00	Total Interest	\$738,550.75	\$210,402.50	\$177,202.50	\$653,593.75
Bonds Outstanding			\$0.00	% of Total Current Year Budget	11.98%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$55,253,885.49	\$29,044,070.49	\$26,209,815.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa3			
				Year of Last Rating	2012			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				
Population (2010 census)				18,210				
Per Capita Gross Debt				\$3,034.26				
Per Capita Net Debt				\$1,439.31				
3 Yr. Average Property Valuation				\$2,034,927,371.00				
Net Debt as % of 3 Year Avg Property Valuation				1.29%				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]