



State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 1330 Aberdeen Township - County of Monmouth Introduced

Municode: 1330 Filename: 1330_fbi_2017.xlsm

Website: Aberdeennj.org

Phone Number: 732-583-4200

Mailing Address: 1 Aberdeen Sq

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

Municipality: Aberdeen State: NJ Zip: 07747

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Tagliarini	12/31/2017	

Chief Administrative Officer

Holly		Reycraft		N/A
-------	--	----------	--	-----

Chief Financial Officer

Angela		Morin		N/A
--------	--	-------	--	-----

Municipal Clerk

Karen		Ventura		N/A
-------	--	---------	--	-----

Registered Municipal Accountant

Charles		Fallon		N/A
---------	--	--------	--	-----

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	

1. 2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
--------------	-----------	-----------	-----------	-----------

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.536	\$10,868,199.14	19.43%	\$1,464.05	Municipal Purpose Tax	ESTIMATED	\$11,106,687.58					
Municipal Library		\$692,235.40	1.24%	\$0.00	Municipal Library	ACTUAL	\$691,599.78					
Municipal Open Space			0.00%	\$0.00	Municipal Open Space							
Fire Districts (avg. rate/total levies)		\$1,209,811.00	2.16%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$1,209,811.00					
Other Special Districts (total levies)		\$2,316,795.00	4.14%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$2,363,131.00					
Local School District			0.00%	\$0.00	Local School District							
Regional School District		\$34,966,106.00	62.52%	\$0.00	Regional School District	ESTIMATED	\$36,000,000.00					
County Purposes		\$5,453,591.35	9.75%	\$0.00	County Purposes	ESTIMATED	\$5,601,000.00					
County Library			0.00%	\$0.00	County Library							
County Board of Health		\$109,903.88	0.20%	\$0.00	County Board of Health	ESTIMATED	\$110,000.00					
County Open Space		\$313,305.91	0.56%	\$0.00	County Open Space	ESTIMATED	\$315,000.00					
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2016 Budget)					0.536		\$55,929,947.68	100.00%	\$1,464.05	Total ESTIMATED amount to be raised by taxes	\$57,397,229.36	
Total Taxable Valuation as of October 1, 2016					\$2,026,285,839.00						Revenue Anticipated, Excluding Tax Levy	7,730,646.00
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	18,570,399.68
Current Year Average Residential Assessment					\$273,144.00						Total Non-Municipal Tax Levy	\$45,598,942.00
Prior Year to Current Year Comparison											Amount to be Raised by Taxes - Before RUT	\$56,438,695.68
Comparison - Municipal Purposes Tax Rate											Reserve for Uncollected Taxes (RUT)	\$958,533.73
Prior Year					Current Year		% Change (+/-)			Total Amount to be Raised by Taxes	\$57,397,229.41	
0.536					0.536		0.00%			% of Tax Collections used to Calculate RUT	98.33%	
Comparison - Municipal Purposes Tax Levy											If % used exceeds the actual collection % then reference the statutory exception used	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)			
\$10,868,199.14					\$11,106,687.58		2.19%		\$238,488.44			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Tax Collections - ACTUAL as of Prior Year	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)	Total Tax Revenue, Collections CY 2016	55,376,394.93	
\$1,464.05					\$1,464.05		0.00%		\$0.00	Total Tax Levy, CY 2016	56,139,677.82	
										% of Taxes Collected, CY 2016	98.64%	
										Delinquent Taxes - December 31, 2016	\$1,174,744.17	

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	Utility	Utility	Utility	Utility
08	Surplus	-70.73%	(\$1,009,574.18)	\$1,427,433.00	\$417,858.82	\$67,332.39		\$308,999.36	\$41,527.07				
08	Local Revenue	-18.95%	(\$2,480,506.89)	\$13,089,328.89	\$10,608,822.00	\$2,286,975.00		\$2,604,000.00	\$5,717,847.00				
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	-0.01%	(\$109.00)	\$767,109.00	\$767,000.00	\$767,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-2.04%	(\$2,610.00)	\$128,110.00	\$125,500.00	\$125,500.00							
08	Additional Revenue Offset by Appropriations	0.63%	\$2,501.58	\$397,498.42	\$400,000.00	\$400,000.00							
10	Public and Private Revenue	-50.76%	(\$63,088.33)	\$124,296.96	\$61,208.63	\$61,208.63							
08	Other Special Items	-6.89%	(\$159,446.53)	\$2,312,963.24	\$2,153,516.71	\$1,881,552.03		\$250,000.00	\$21,964.68				
15	Receipts from Delinquent Taxes	13.01%	\$80,611.34	\$619,388.66	\$700,000.00	\$700,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.59%	(\$66,395.91)	\$11,173,083.49	\$11,106,687.58	\$11,106,687.58							
07	Minimum Library Tax	-0.09%	(\$635.62)	\$692,235.40	\$691,599.78	\$691,599.78							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$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	-11.50%	(\$3,699,253.54)	\$32,172,525.06	\$28,473,271.52	\$19,528,933.41	\$0.00	\$3,162,999.36	\$5,781,338.75	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government			-0.67%	(\$45,949.50)	\$6,835,769.50	\$6,789,820.00	\$1,413,149.00			\$1,973,560.00	\$3,403,111.00				
21	Land-Use Administration			36.05%	\$43,408.00	\$120,402.00	\$163,810.00	\$163,810.00								
22	Uniform Construction Code			7.35%	\$29,002.00	\$394,351.00	\$423,353.00	\$423,353.00								
23	Insurance			2.40%	\$70,323.00	\$2,935,777.00	\$3,006,100.00	\$3,006,100.00								
25	Public Safety			3.00%	\$143,746.00	\$4,790,380.00	\$4,934,126.00	\$4,934,126.00								
26	Public Works			13.53%	\$154,364.43	\$1,140,656.50	\$1,295,020.93	\$1,166,934.00			\$51,760.86	\$76,326.07				
27	Health and Human Services			20.75%	\$8,563.00	\$41,276.00	\$49,839.00	\$49,839.00								
28	Parks and Recreation			1.88%	\$11,436.00	\$608,309.00	\$619,745.00	\$619,745.00								
29	Education (including Library)			-0.09%	(\$635.62)	\$692,235.40	\$691,599.78	\$691,599.78								
30	Unclassified			55.20%	\$304,426.67	\$551,456.96	\$855,883.63	\$855,883.63								
31	Utilities and Bulk Purchases			-0.96%	(\$3,590.00)	\$375,690.00	\$372,100.00	\$372,100.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.74%	\$93,553.99	\$1,974,222.00	\$2,067,775.99	\$1,670,711.31			\$353,100.00	\$43,964.68				
37	Judgements			-100.00%	(\$512,724.00)		\$0.00									
42	Shared Services			-19.85%	(\$37,206.00)	\$512,724.00	\$150,220.00	\$150,220.00								
43	Court and Public Defender			-80.62%	(\$813,049.00)	\$187,426.00	\$195,451.00	\$195,451.00								
44	Capital			-42.09%	(\$908,669.00)	\$1,008,500.00	\$1,250,000.00	\$450,000.00			\$200,000.00	\$600,000.00				
45	Debt			42.67%	\$707,391.00	\$2,158,669.00	\$2,365,184.00	\$2,365,184.00								
46	Deferred Charges			#DIV/0!	\$1,543,709.46	\$1,657,793.00	\$1,543,709.46	\$42,193.96			\$324,578.50	\$1,176,937.00				
48	Debt - Type 1 School District			9.28%	\$81,385.06		\$958,533.73	\$958,533.73								
50	Reserve for Uncollected Taxes			-100.00%	(\$520,000.00)	\$877,148.67	\$0.00									
55	Surplus General Budget			#REF!	#REF!	\$520,000.00	\$741,000.00				\$260,000.00	\$481,000.00				
Total		0.00	0.00	3.98%	\$1,090,485.49	\$27,382,786.03	\$28,473,271.52	\$19,528,933.41	\$0.00	\$0.00	\$3,162,999.36	\$5,781,338.75	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	351	\$28,970,300.00	1.43%
2 Residential	6,345	\$1,733,589,639.00	85.43%
3A/3B Farm	18	\$1,673,100.00	0.08%
4A Commercial	187	\$217,924,900.00	10.74%
4B Industrial	4	\$9,178,200.00	0.45%
4C Apartments	8	\$37,978,000.00	1.87%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,913	\$2,029,314,139.00	100.00%
Average Ratio (%), Assessed to True Value		97.94%	
Equalized Valuation, Taxable Properties		\$2,071,997,283.03	
Total # of property tax appeals filed in 2016		County Tax Board	108.00
		State Tax Court	11.00
Number of 2016 County Tax Board decisions appealed to Tax Court		5.00	
Number of pending property tax appeals in State Tax Court		0.00	
Amount paid out by municipality for tax appeals in 2016		\$628,606.80	

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$68,490,300.00	37.96%
15B Other Schools			0.00%
15C Public Property	304	\$42,198,500.00	23.39%
15D Church and Charities	66	\$30,364,400.00	16.83%
15E Cemeteries & Graveyards	3	\$1,308,100.00	0.72%
15F Other Exempt	28	\$38,078,400.00	21.10%
Total	420	\$180,439,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		8.89%	

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		58,854.00	\$54,854.00				\$4,000.00
Supervisory Staff (Department Heads & Managers)	16.00		1,989,029.36	\$1,345,295.36		\$133,234.00	\$403,000.00	\$107,500.00
Police Officers (Including Superior Officers)	35.00		3,279,204.00	\$543,600.00	\$466,132.00	\$1,034,472.00	\$790,000.00	\$445,000.00
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	43.00		1,500,068.00		\$60,000.00	\$358,068.00	\$925,000.00	\$157,000.00
All Other Non-Union Employees not listed above		5.00	0.00					
Totals	101.00	5.00	6,827,155.36	\$1,943,749.36	\$526,132.00	\$1,525,774.00	\$2,118,000.00	\$713,500.00

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	19.00	\$14,088.00	\$267,672.00			\$0.00
Parent & Child	11.00	\$19,980.00	\$219,780.00			\$0.00
Employee & Spouse (or Partner)	15.00	\$29,868.00	\$448,020.00			\$0.00
Family	47.00	\$34,920.00	\$1,641,240.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	92.00		\$2,576,712.00	0.00		\$0.00
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	56	\$11,556.00	\$647,136.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$31,212.00	\$62,424.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	58.00		\$709,560.00	0.00		\$0.00
GRAND TOTAL	150.00		\$3,286,272.00	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)?

NO
NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget 2018 Budget 2019 Budget All Additional Future Years' Budgets					
Local School Debt			\$0.00	Utility Fund - Principal	\$878,179.32	\$873,179.32	\$863,179.32	\$4,501,616.21
Regional School Debt	\$11,210,384.87	\$11,210,384.87	\$0.00	Utility Fund - Interest	\$210,402.50	\$177,202.50	\$147,772.50	\$505,821.25
				Bond Anticipation Notes - Principal	\$379,930.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$25,000.00			
Water	\$6,913,271.17	\$6,913,271.17	\$0.00	Bonds - Principal	\$1,295,000.00	\$1,280,000.00	\$1,270,000.00	\$8,931,000.00
Sewer	\$13,942,000.00	\$13,942,000.00	\$0.00	Bonds - Interest	\$348,889.00	\$326,289.00	\$288,689.00	\$1,489,453.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$3,137,400.82	\$2,656,670.82	\$2,569,640.82	\$15,427,890.46
Municipal Purposes				Total Principal	\$2,553,109.32	\$2,153,179.32	\$2,133,179.32	\$13,432,616.21
Debt Authorized	\$5,196,834.39		\$5,196,834.39	Total Interest	\$584,291.50	\$503,491.50	\$436,461.50	\$1,995,274.25
Notes Outstanding			\$0.00	% of Total Current Year Budget	11.02%			
Bonds Outstanding	\$12,776,000.00		\$12,776,000.00					
Loans and Other Debt	\$8,958,737.00		\$8,958,737.00					
Total (Current Year)	\$58,997,227.43	\$32,065,656.04	\$26,931,571.39					
Population (2010 census)	18,467							
Per Capita Gross Debt	\$3,194.74							
Per Capita Net Debt	\$1,458.36							
3 Yr. Average Property Valuation		\$2,050,396,057.67						
Net Debt as % of 3 Year Avg Property Valuation		1.31%						

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]

USER FRIENDLY BUDGET SECTION - Notes

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