



State of New Jersey

Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 1330 Aberdeen Township - County of Monmouth

Municode: 1330

Filename: 1330_fba_2020.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

Adopted

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				
Karen		Ventura		Karen.Ventura@Aberdeennj.org
Registered Municipal Accountant				
Charles		Fallon		
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Tagliarini	12/31/2021	Fred.Tagliarini@Aberdeennj.org
Margaret		Montone	12/31/2021	Margaret.Montone@aberdeennj.org
Joseph		Martucci	12/31/2021	Joe.Martucci@Aberdeennj.org
Greg		Cannon	12/31/2023	Gregory.Cannon@Aberdeennj.org
Robert		Swindle	12/31/2023	Robert.Swindle@Aberdeennj.org
Connie		Kelley	12/31/2023	Concetta.Kelley@Aberdeennj.org
Arthur		Hirsch	12/31/2023	Arthur.Hirsch@Aberdeennj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.547	\$12,212,919.96	19.68%	\$0.00	Municipal Purpose Tax	ACTUAL	\$20,265,148.81
Municipal Library	0.035	\$779,770.00	1.26%	\$0.00	Municipal Library	ACTUAL	\$799,912.77
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$3,789,192.52
Other Special Districts (total levies)	0.257	\$3,752,020.00	6.05%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.744	\$38,930,914.00	62.75%	\$0.00	Regional School District	ESTIMATED	\$40,098,841.42
County Purposes	0.252	\$5,609,626.80	9.04%	\$0.00	County Purposes	ESTIMATED	\$6,529,670.66
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.005	\$112,978.82	0.18%	\$0.00	County Board of Health		
County Open Space	0.029	\$647,804.78	1.04%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)					2.869		\$62,046,034.36
					100.00%		\$0.00
Total Taxable Valuation as of October 1, 2019							\$2,237,578,190.00
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							\$312,700.00
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	51.31%	\$461,767.00	\$900,000.00	\$1,361,767.00	\$1,250,000.00	\$40,350.00	\$71,417.00				
08	Local Revenue	182.67%	\$10,626,031.27	\$5,817,083.19	\$16,443,114.46	\$5,728,020.32	\$3,830,320.32	\$6,861,126.34	\$23,647.48			
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	#DIV/0!	\$0.00		\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>											
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00							
08	Additional Revenue Offset by Appropriations	-15.49%	(\$11,000.00)	\$71,000.00	\$60,000.00	\$60,000.00						
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00							
15	Receipts from Delinquent Taxes	-14.81%	(\$96,000.00)	\$648,000.00	\$552,000.00	\$552,000.00						
	<i>Amount to be raised by taxation</i>											
07	Local Tax for Municipal Purposes	20.83%	\$2,544,378.32	\$12,212,919.96	\$14,757,298.28	\$12,249,524.76			\$2,507,773.52			
07	Minimum Library Tax	2.58%	\$20,142.77	\$779,770.00	\$799,912.77	\$799,912.77						
54	Open Space 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	61.94%	\$13,545,319.36	\$21,869,851.15	\$35,415,170.51	\$22,080,535.85	\$3,870,670.32	\$6,932,543.34	\$2,531,421.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Water	Sewer	Solid Waste	Utility	Utility	Utility
		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	Utility	Utility	Utility			
20	General Government			481.24%	\$6,883,279.58	\$1,430,331.00	\$8,313,610.58	\$1,473,522.50	\$2,439,254.00	\$3,752,613.08	\$648,221.00			
21	Land-Use Administration			-0.17%	(\$230.00)	\$136,011.00	\$135,781.00	\$135,781.00						
22	Uniform Construction Code			6.96%	\$32,853.00	\$471,704.00	\$504,557.00	\$504,557.00						
23	Insurance			-6.41%	(\$183,600.00)	\$2,866,350.00	\$2,682,750.00	\$2,682,750.00						
25	Public Safety			1.23%	\$61,209.00	\$4,974,495.00	\$5,035,704.00	\$5,035,704.00						
26	Public Works			-4.97%	(\$75,941.00)	\$1,527,052.00	\$1,451,111.00	\$1,451,111.00						
27	Health and Human Services			15.85%	\$13,940.00	\$87,971.00	\$101,911.00	\$101,911.00						
28	Parks and Recreation			-0.96%	(\$7,816.00)	\$815,030.00	\$807,214.00	\$807,214.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00							
30	Unclassified			57.12%	\$22,907.00	\$40,100.00	\$63,007.00	\$63,007.00						
31	Utilities and Bulk Purchases			2.59%	\$11,876.00	\$458,050.00	\$469,926.00	\$469,926.00						
32	Landfill / Solid Waste Disposal			#DIV/0!	\$1,491,800.00		\$1,491,800.00				\$1,491,800.00			
35	Contingency			#DIV/0!	\$0.00		\$0.00							
36	Statutory Expenditures			9.39%	\$189,002.00	\$2,012,029.00	\$2,201,031.00	\$1,967,275.00	\$89,334.00	\$144,422.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00							
42	Shared Services			-7.35%	(\$93,856.36)	\$1,276,901.36	\$1,183,045.00	\$1,183,045.00						
43	Court and Public Defender			4.59%	\$8,813.00	\$192,020.00	\$200,833.00	\$200,833.00						
44	Capital			121.43%	\$850,000.00	\$700,000.00	\$1,550,000.00	\$700,000.00	\$350,000.00	\$500,000.00				
45	Debt			64.71%	\$2,028,205.85	\$3,134,434.00	\$5,162,639.85	\$3,405,049.53	\$572,082.33	\$1,185,507.99				
46	Deferred Charges			160.53%	\$248,597.52	\$154,865.26	\$403,462.78	\$83,462.78			\$320,000.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00							
50	Reserve for Uncollected Taxes			17.57%	\$151,763.38	\$863,710.89	\$1,015,474.27	\$1,015,474.27						
55	Surplus General Budget			#DIV/0!	\$1,841,400.00		\$1,841,400.00		\$420,000.00	\$1,350,000.00	\$71,400.00			
Total		0.00	0.00	63.73%	\$13,474,202.97	\$21,141,054.51	\$34,615,257.48	\$21,280,623.08	\$3,870,670.33	\$6,932,543.07	\$2,531,421.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	340	\$43,958,500.00	1.89%
2 Residential	6,342	\$1,983,140,790.00	85.14%
3A/3B Farm	14	\$1,731,800.00	0.07%
4A Commercial	179	\$219,937,600.00	9.44%
4B Industrial	3	\$3,431,000.00	0.15%
4C Apartments	10	\$77,184,400.00	3.31%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,888	\$2,329,384,090.00	100.00%
Average Ratio (%), Assessed to True Value		94.83%	
Equalized Valuation, Taxable Properties		\$2,456,378,877.99	
Total # of property tax appeals filed in 2019		County Tax Board	121.00
		State Tax Court	11.00
Number of 2019 County Tax Board decisions appealed to Tax Court		13.00	
Number of pending property tax appeals in State Tax Court		15.00	
Amount paid out by municipality for tax appeals in 2019		\$7,709.10	

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$70,383,500.00	24.83%
15B Other Schools	1	\$267,600.00	0.09%
15C Public Property	307	\$51,404,500.00	18.14%
15D Church and Charities	62	\$27,893,500.00	9.84%
15E Cemeteries & Graveyards	3	\$1,330,000.00	0.47%
15F Other Exempt	60	\$132,135,400.00	46.62%
Total	452	\$283,414,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		12.17%	

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption	25	\$1,258,753.85	\$120,030,000.00	\$3,207,557.00
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	25	1,258,753.85	120,030,000.00	3,207,557.00

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		69,120.00	\$64,000.00	\$0.00	\$0.00		\$5,120.00
Supervisory Staff (Department Heads & Managers)	16.00		741,799.20	\$337,016.00	\$286,000.00	\$40,441.92	\$28,500.00	\$49,841.28
Police Officers (Including Superior Officers)	42.00		6,372,249.23	\$4,736,653.56		\$1,184,163.39	\$72,500.00	\$378,932.28
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00				\$0.00
All Other Union Employees not listed above	34.00		9,810,116.79	\$8,196,736.80		\$901,641.05	\$56,000.00	\$655,738.94
All Other Non-Union Employees not listed above			0.00					
Totals	99.00	0.00	16,993,285.23	\$13,334,406.36	\$286,000.00	\$2,126,246.36	\$157,000.00	\$1,089,632.51

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

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	29.00	\$12,528.00	\$363,312.00	26.00	\$13,368.00	\$347,568.00
Parent & Child	10.00	\$18,324.00	\$183,240.00	8.00	\$19,452.00	\$155,616.00
Employee & Spouse (or Partner)	19.00	\$27,396.00	\$520,524.00	19.00	\$29,676.00	\$563,844.00
Family	46.00	\$32,040.00	\$1,473,840.00	45.00	\$33,996.00	\$1,529,820.00
Employee Cost Sharing Contribution (enter as negative -)			(\$139,000.00)			
Subtotal	104.00		\$2,401,916.00	98.00		\$2,596,848.00
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	15	\$8,400.00	\$126,000.00	15	\$16,800.00	\$252,000.00
Parent & Child	1	\$16,368.00	\$16,368.00	1	\$21,984.00	\$21,984.00
Employee & Spouse (or Partner)	23	\$25,020.00	\$575,460.00	23	\$24,120.00	\$554,760.00
Family	1	\$28,596.00	\$28,596.00	3	\$42,960.00	\$128,880.00
Employee Cost Sharing Contribution (enter as negative -)			(\$40,000.00)			
Subtotal	40.00		\$706,424.00	42.00		\$957,624.00
GRAND TOTAL	144.00		\$3,108,340.00	140.00		\$3,554,472.00

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

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT, FUTURE							
	Gross Debt	Deductions	Net Debt	Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$1,217,210.06		
Regional School Debt	\$21,424,089.75	\$21,424,089.75	\$0.00	Utility Fund - Interest	\$540,380.00		
Utility Fund Debt				Bond Anticipation Notes - Principal			
Water	\$10,360,033.00	\$10,360,033.00	\$0.00	Bond Anticipation Notes - Interest	\$650,897.00		
Sewer	\$8,550,502.00	\$8,550,502.00	\$0.00	Bonds - Principal	\$1,735,000.00		
Solid Waste			\$0.00	Bonds - Interest	\$1,019,152.00		
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$5,162,639.06	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$2,952,210.06	\$0.00	\$0.00
Debt Authorized	\$4,186,700.00		\$4,186,700.00	Total Interest	\$2,210,429.00	\$0.00	\$0.00
Notes Outstanding	\$21,757,004.00	\$21,757,006.65	-\$2.65	% of Total Current Year Budget	14.91%		
Bonds Outstanding	\$26,735,000.00		\$26,735,000.00	Description	Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
Total (Current Year)	\$93,013,328.75	\$62,091,631.40	\$30,921,697.35	Total Guarantees - Other			
Population (2010 census)	<u>18,210</u>			Total Capital/Equipment Leases			
Per Capita Gross Debt	<u>\$5,107.82</u>			Total Other			
Per Capita Net Debt	<u>\$1,698.06</u>			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation		<u>\$2,322,385,402.33</u>		Rating		AA-	
Net Debt as % of 3 Year Avg Property Valuation		<u>1.33%</u>		Year of Last Rating		2017	
				Mark "X" if Municipality has no bond rating			
				Sheet UFB-10			

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]