



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0101_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kimberly		Horton	12/31/2020	khorton@abseconnj.org

Chief Administrative Officer

Jessica Thompson				jthompson@abseconnj.org
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Chief Financial Officer

Jessica Thompson				jthompson@abseconnj.org
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Municipal Clerk

Carie	A	Crone		ccrone@abseconnj.org
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Registered Municipal Accountant

Michael	D	Cesaro		mcesaro@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Keith		Bennett	12/31/2022	kbennett@abseconnj.org
Butch		Burroughs	12/31/2020	bburroughs@abseconnj.org
Sandy		Cain	12/31/2021	scain@abseconnj.org
Caleb		Cavileer	12/31/2022	ccavileer@abseconnj.org
Betty		Howell	12/31/2020	bhowell@abseconnj.org
Steve		Light	12/31/2021	sight@abseconnj.org
Frank		Phillips	12/31/2021	fphillips@abseconnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.987	\$6,993,045.49	30.14%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,130,855.70
Municipal Library	0.350	\$249,858.34	1.08%	\$0.00	Municipal Library	ACTUAL	\$247,964.30
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.720	\$12,177,089.00	52.49%	\$0.00	Local School District	ACTUAL	\$12,351,381.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.510	\$3,603,265.99	15.53%	\$0.00	County Purposes	ESTIMATED	\$3,708,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.024	\$167,910.03	0.72%	\$0.00	County Board of Health	ESTIMATED	\$180,000.00
County Open Space	0.002	\$9,459.81	0.04%	\$0.00	County Open Space	ESTIMATED	\$12,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.593	\$23,200,628.66	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$23,630,201.00
Total Taxable Valuation as of October 1, 2019 <u>\$707,814,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,520,105.00</u>		
Current Year Average Residential Assessment <u>\$170,324.53</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>10,247,754.66</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$16,251,381.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$22,979,030.66</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$644,934.24</u>		
0.987	1.004	1.72%			Total Amount to be Raised by Taxes <u>\$23,623,964.90</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.27%</u> 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		
\$6,993,045.49	\$7,130,855.70	1.97%	\$137,810.21		Total Tax Revenue, Collections CY 2019 <u>22,956,365.58</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Levy, CY 2019 <u>23,328,263.82</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2019 <u>98.41%</u>		
\$0.00	\$1,710.06	#DIV/0!	\$1,710.06		Delinquent Taxes - December 31, 2019 <u>\$249,804.34</u>		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	77.34%	\$611,000.00	\$790,000.00	\$1,401,000.00	\$1,220,000.00		\$181,000.00					
08	Local Revenue	-2.28%	(\$10,313.60)	\$451,573.14	\$441,259.54	\$441,259.54							
09	State Aid (without offsetting appropriation)	0.00%	\$0.06	\$757,801.94	\$757,802.00	\$757,802.00							
08	Uniform Construction Code Fees	-10.89%	(\$17,107.00)	\$157,107.00	\$140,000.00	\$140,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-7.48%	(\$31,698.48)	\$423,741.94	\$392,043.46	\$392,043.46							
08	Other Special Items	-65.86%	(\$673,328.17)	\$1,022,328.17	\$349,000.00	\$349,000.00							
15	Receipts from Delinquent Taxes	-5.59%	(\$13,038.16)	\$233,038.16	\$220,000.00	\$220,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.37%	(\$248,485.42)	\$7,379,341.12	\$7,130,855.70	\$7,130,855.70							
07	Minimum Library Tax	-0.76%	(\$1,894.04)	\$249,858.34	\$247,964.30	\$247,964.30							
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	-3.36%	(\$384,864.81)	\$11,464,789.81	\$11,079,925.00	\$10,898,925.00	\$0.00	\$181,000.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	4.00	11.00	9.92%	\$94,166.00	\$949,300.00	\$1,043,466.00	\$810,300.00		\$233,166.00						
21	Land-Use Administration		1.00	0.00%	\$0.00	\$29,600.00	\$29,600.00	\$29,600.00								
22	Uniform Construction Code	2.00	3.00	-5.13%	(\$8,000.00)	\$156,000.00	\$148,000.00	\$148,000.00								
23	Insurance			3.53%	\$45,000.00	\$1,276,000.00	\$1,321,000.00	\$1,131,000.00		\$190,000.00						
25	Public Safety	33.00	27.00	2.82%	\$96,600.00	\$3,419,600.00	\$3,516,200.00	\$3,516,200.00								
26	Public Works	6.00		-0.60%	(\$6,166.00)	\$1,026,500.00	\$1,020,334.00	\$592,000.00		\$428,334.00						
27	Health and Human Services			0.00%	\$0.00	\$8,400.00	\$8,400.00	\$8,400.00								
28	Parks and Recreation		2.00	-2.22%	(\$2,000.00)	\$90,000.00	\$88,000.00	\$88,000.00								
29	Education (including Library)			-0.76%	(\$1,894.04)	\$249,858.34	\$247,964.30	\$247,964.30								
30	Unclassified			-37.50%	(\$30,000.00)	\$80,000.00	\$50,000.00	\$50,000.00								
31	Utilities and Bulk Purchases			0.39%	\$2,000.00	\$512,000.00	\$514,000.00	\$475,000.00		\$39,000.00						
32	Landfill / Solid Waste Disposal			5.29%	\$82,000.00	\$1,550,000.00	\$1,632,000.00	\$672,000.00		\$960,000.00						
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures			5.09%	\$56,245.00	\$1,105,639.00	\$1,161,884.00	\$1,087,384.00		\$74,500.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	1.00	2.00	4.96%	\$6,300.00	\$126,900.00	\$133,200.00	\$133,200.00								
44	Capital			-74.58%	(\$179,000.00)	\$240,000.00	\$61,000.00	\$51,000.00		\$10,000.00						
45	Debt			0.22%	\$1,771.43	\$811,891.47	\$813,662.90	\$813,662.90								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.56	\$651,169.78	\$651,170.34	\$651,170.34								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	46.00	46.00	1.28%	\$157,022.95	\$12,284,858.59	\$12,441,881.54	\$10,506,881.54	\$0.00	\$0.00	\$1,935,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	300	\$16,169,600.00	2.28%	15A Public Schools	4	\$16,660,100.00	19.44%
2 Residential	3,285	\$555,207,700.00	78.19%	15B Other Schools	3	\$13,723,700.00	16.01%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	339	\$31,515,300.00	36.77%
4A Commercial	189	\$119,127,200.00	16.78%	15D Church and Charities	25	\$10,817,400.00	12.62%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	11	\$19,594,900.00	2.76%	15F Other Exempt	30	\$12,995,300.00	15.16%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	3,786	\$710,099,400.00	100.00%	Total	401	\$85,711,800.00	100.00%
Average Ratio (%), Assessed to True Value				95.15%			
Equalized Valuation, Taxable Properties				\$746,294,692.59			
Total # of property tax appeals filed in 2019				County Tax Board		106.00	
				State Tax Court		2.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				8.00			
Amount paid out by municipality for tax appeals in 2019				\$3,621.20			
				Percentage of Exempt vs. Non-Exempt Properties			
				12.07%			

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				
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
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		8.00	87,500.00	\$81,500.00				\$6,000.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	950,063.00	\$636,195.00		\$110,639.00	\$154,229.00	\$49,000.00
Police Officers (Including Superior Officers)	27.00	4.00	3,589,459.00	\$2,339,313.00	\$110,000.00	\$521,788.00	\$419,358.00	\$199,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	5.00	1,055,262.00	\$612,892.00	\$10,000.00	\$61,957.00	\$316,413.00	\$54,000.00
All Other Non-Union Employees not listed above		28.00	403,200.00	\$367,200.00		\$16,000.00		\$20,000.00
Totals	46.00	46.00	6,085,484.00	\$4,037,100.00	\$120,000.00	\$710,384.00	\$890,000.00	\$328,000.00

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

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	8.00	\$11,543.00	\$92,344.00	11.00	\$12,086.04	\$132,946.44
Parent & Child	7.00	\$20,662.00	\$144,634.00	6.00	\$21,633.96	\$129,803.76
Employee & Spouse (or Partner)	5.00	\$23,087.00	\$115,435.00	3.00	\$24,172.08	\$72,516.24
Family	20.00	\$32,206.00	\$644,120.00	19.00	\$33,720.00	\$640,680.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	40.00		\$996,533.00	39.00		\$975,946.44
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			\$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
GRAND TOTAL	40.00		\$996,533.00	39.00		\$975,946.44

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)?

YES

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

YES

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

	Gross Debt		Net Debt	Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$3,945,000.00	\$3,945,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$6,650,000.00		\$6,650,000.00				
Notes Outstanding	\$6,683,145.00		\$6,683,145.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$17,278,145.00	\$3,945,000.00	\$13,333,145.00	\$813,662.90	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>8,400</u>						
Per Capita Gross Debt	<u>\$2,056.92</u>						
Per Capita Net Debt	<u>\$1,587.28</u>						
3 Yr. Average Property Valuation		<u>\$740,436,776.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.80%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$650,000.00			
Bond Anticipation Notes - Interest				\$163,662.90			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$813,662.90	\$0.00	\$0.00	\$0.00
Total Principal				\$650,000.00	\$0.00	\$0.00	\$0.00
Total Interest				\$163,662.90	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				6.54%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>				<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating				Aa3	A+		
Year of Last Rating				2020	2009		
Mark "X" if Municipality has no bond rating							

