



# State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 0101 Absecon City - County of Atlantic

Adopted

Municode: 0101

Filename: 0101\_fba\_2021.xlsm

Website: abseconnj.gov

Phone Number:

(609) 641-0663

Mailing Address:

500 Mill Road

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

Municipality:

Absecon

State:

NJ

Zip:

08201

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kimberly	A.	Horton	12/31/2024	khorton@abseconnj.org

## Chief Administrative Officer

Jessica		Thompson		jthompson@abseconnj.org
---------	--	----------	--	-------------------------

## Chief Financial Officer

Jessica		Thompson		<a href="mailto:jthompson@abseconnj.org">jthompson@abseconnj.org</a>
---------	--	----------	--	--

## Municipal Clerk

Carie	A.	Crone		ccrone@abseconnj.org
-------	----	-------	--	----------------------

## Registered Municipal Accountant

Michael	D.	Cesaro		mcesaro@bowmanllp.com
---------	----	--------	--	-----------------------

## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Keith		Bennett	12/31/2022	kbennett@abseconnj.org
Butch		Burroughs	12/31/2023	bburroughs@abseconnj.org
Sandy		Cain	12/31/2021	scain@abseconnj.org
Caleb		Cavileer	12/31/2022	ccavileer@abseconnj.org
Betty		Howell	12/31/2023	bhowell@abseconnj.org
Nick		LaRotonda	12/31/2021	nlarotonda@abseconnj.org
Steve		Light	12/31/2021	slight@abseconnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.004	\$7,130,855.70	30.42%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,299,664.90
Municipal Library	0.034	\$247,964.30	1.06%	\$0.00	Municipal Library	ACTUAL	\$239,235.46
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.739	\$12,351,381.00	52.68%	\$0.00	Local School District	ESTIMATED	\$12,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.499	\$3,538,331.07	15.09%	\$0.00	County Purposes	ESTIMATED	\$3,629,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.024	\$166,113.60	0.71%	\$0.00	County Board of Health	ESTIMATED	\$170,000.00
County Open Space	0.002	\$9,430.68	0.04%	\$0.00	County Open Space	ESTIMATED	\$1,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.302	\$23,444,076.35	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$23,938,900.36
Total Taxable Valuation as of October 1, 2020 <u>\$716,356,000.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$169,161.36</u>					Revenue Anticipated, Excluding Tax Levy		4,510,699.64
					Budget Appropriations, before Reserve for Uncollected Taxes		11,397,893.41
					Total Non-Municipal Tax Levy		\$16,400,000.00
					Amount to be Raised by Taxes - Before RUT		\$23,287,193.77
					Reserve for Uncollected Taxes (RUT)		\$651,122.19
					Total Amount to be Raised by Taxes		\$23,938,315.96
					% of Tax Collections used to Calculate RUT		97.28%
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2020		23,350,835.30
					Total Tax Levy, CY 2020		23,657,812.89
					% of Taxes Collected, CY 2020		98.70%
					Delinquent Taxes - December 31, 2020		\$207,499.06

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	22.51%	\$315,360.00	\$1,401,000.00	\$1,716,360.00	\$1,512,360.00			\$204,000.00				
08	Local Revenue	-3.63%	(\$13,331.84)	\$367,773.53	\$354,441.69	\$354,441.69							
09	State Aid (without offsetting appropriation)	0.00%	\$0.14	\$757,801.86	\$757,802.00	\$757,802.00							
08	Uniform Construction Code Fees	-0.31%	(\$311.00)	\$99,311.00	\$99,000.00	\$99,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
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	202.02%	\$847,554.69	\$419,541.26	\$1,267,095.95	\$1,267,095.95							
08	Other Special Items	-2.11%	(\$6,468.77)	\$306,468.77	\$300,000.00	\$300,000.00							
15	Receipts from Delinquent Taxes	-10.40%	(\$25,542.94)	\$245,542.94	\$220,000.00	\$220,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-4.65%	(\$355,628.67)	\$7,655,293.57	\$7,299,664.90	\$7,299,664.90							
07	Minimum Library Tax	-3.52%	(\$8,728.84)	\$247,964.30	\$239,235.46	\$239,235.46							
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	6.55%	\$752,902.77	\$11,500,697.23	\$12,253,600.00	\$12,049,600.00	\$0.00	\$0.00	\$204,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government	4.00	11.00	6.08%	\$60,834.00	\$1,000,466.00	\$1,061,300.00	\$826,300.00				\$235,000.00				
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	0.00%	\$0.00	\$148,000.00	\$148,000.00	\$148,000.00								
23 Insurance			2.52%	\$32,000.00	\$1,271,000.00	\$1,303,000.00	\$1,111,000.00				\$192,000.00				
25 Public Safety	33.00	27.00	3.08%	\$109,000.00	\$3,541,200.00	\$3,650,200.00	\$3,650,200.00								
26 Public Works	6.00		2.35%	\$24,166.00	\$1,028,834.00	\$1,053,000.00	\$592,000.00				\$461,000.00				
27 Health and Human Services			0.00%	\$0.00	\$8,400.00	\$8,400.00	\$8,400.00								
28 Parks and Recreation		2.00	0.00%	\$0.00	\$88,000.00	\$88,000.00	\$88,000.00								
29 Education (including Library)			-3.52%	(\$8,728.84)	\$247,964.30	\$239,235.46	\$239,235.46								
30 Unclassified			-6.41%	(\$5,000.00)	\$78,000.00	\$73,000.00	\$73,000.00								
31 Utilities and Bulk Purchases			3.57%	\$18,000.00	\$504,000.00	\$522,000.00	\$491,000.00				\$31,000.00				
32 Landfill / Solid Waste Disposal			1.20%	\$20,000.00	\$1,664,000.00	\$1,684,000.00	\$714,000.00				\$970,000.00				
35 Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36 Statutory Expenditures			9.69%	\$112,552.00	\$1,161,384.00	\$1,273,936.00	\$1,198,936.00				\$75,000.00				
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	0.00%	\$0.00	\$133,200.00	\$133,200.00	\$133,200.00								
44 Capital			346.31%	\$211,250.00	\$61,000.00	\$272,250.00	\$262,250.00				\$10,000.00				
45 Debt			-30.72%	(\$249,986.90)	\$813,662.90	\$563,676.00	\$563,676.00								
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			0.08%	\$536.25	\$651,170.34	\$651,706.59	\$651,706.59								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	46.00	46.00	2.61%	\$324,622.51	\$12,431,881.54	\$12,756,504.05	\$10,782,504.05	\$0.00	\$0.00	\$0.00	\$1,974,000.00	\$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, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	292	\$12,839,300.00	1.79%
2 Residential	3,287	\$556,033,400.00	77.62%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	190	\$119,218,300.00	16.64%
4B Industrial	0	\$0.00	0.00%
4C Apartments	16	\$28,265,000.00	3.95%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>3,785</b>	<b>\$716,356,000.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	98.94%
Equalized Valuation, Taxable Properties	\$724,030,725.69

Total # of property tax appeals filed in 2020	County Tax Board	55.00
	State Tax Court	7.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
---	--------

### Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$16,660,100.00	19.34%
15B Other Schools	3	\$13,723,700.00	15.93%
15C Public Property	339	\$31,515,300.00	36.59%
15D Church and Charities	25	\$10,817,400.00	12.56%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	32	\$13,408,000.00	15.57%

<b>Total</b>	<b>403</b>	<b>\$86,124,500.00</b>	<b>100.00%</b>
--------------	------------	------------------------	----------------

Percentage of Exempt vs.  
Non-Exempt Properties 12.02%

### 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 2020 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 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		8.00	87,500.00	\$81,500.00				\$6,000.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,052,491.00	\$648,919.00		\$199,822.00	\$152,750.00	\$51,000.00
Police Officers (Including Superior Officers)	27.00	4.00	3,848,880.00	\$2,402,881.00	\$110,000.00	\$702,114.00	\$425,285.00	\$208,600.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	5.00	1,005,165.00	\$625,200.00	\$10,000.00		\$313,965.00	\$56,000.00
All Other Non-Union Employees not listed above		28.00	411,000.00	\$374,600.00		\$16,000.00		\$20,400.00
<b>Totals</b>	<b>46.00</b>	<b>46.00</b>	<b>6,405,036.00</b>	<b>\$4,133,100.00</b>	<b>\$120,000.00</b>	<b>\$917,936.00</b>	<b>\$892,000.00</b>	<b>\$342,000.00</b>

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9.00	\$12,767.00	\$114,903.00	8.00	\$11,543.00	\$92,344.00
Parent & Child	7.00	\$19,392.00	\$135,744.00	7.00	\$20,662.00	\$144,634.00
Employee & Spouse (or Partner)	5.00	\$22,521.00	\$112,605.00	5.00	\$23,087.00	\$115,435.00
Family	20.00	\$34,266.00	\$685,320.00	20.00	\$32,206.00	\$644,120.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	41.00		\$1,048,572.00	40.00		\$996,533.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></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>GRAND TOTAL</b>	41.00		\$1,048,572.00	40.00		\$996,533.00

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)?**

**YES**

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

**YES**

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

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
PBA Local 77	1754.00	\$532,838.80	X		
Government Workers Union Dispatch	93.00	\$7,398.36	X		
Government Workers Union White Collar	181.00	\$13,248.94	X		
Teamsters	146.00	\$15,639.31	X		
Police Chief	138.00	\$50,000.00			X
Non-Union Employees	679.00	\$109,487.35		X	
Totals	2991.00	\$728,612.76			
Total Funds Reserved as of end of 2020		\$257,094.30			
Total Funds Appropriated in 2021		\$25,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,650,000.00	\$3,650,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest			
0			\$0.00	Bonds - Principal	\$270,000.00	\$270,000.00	\$290,000.00
0			\$0.00	Bonds - Interest	\$293,675.27	\$295,643.76	\$284,843.76
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$563,675.27	\$565,643.76	\$574,843.76
<u>Municipal Purposes</u>				Total Principal	\$270,000.00	\$270,000.00	\$290,000.00
Debt Authorized			\$0.00	Total Interest	\$293,675.27	\$295,643.76	\$284,843.76
Notes Outstanding			\$0.00	% of Total Current Year Budget	4.42%		
Bonds Outstanding	\$12,780,000.00		\$12,780,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$16,430,000.00	\$3,650,000.00	\$12,780,000.00	Description	Debt Not Listed Above		
Population (2010 census)	8,400			Total Guarantees - Governmental			
Per Capita Gross Debt	\$1,955.95			Total Guarantees - Other			
Per Capita Net Debt	\$1,521.43			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$737,058,838.00		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		1.73%		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	Aa3	A+	
				Year of Last Rating	2020	2009	
				Mark "X" if Municipality has no bond rating			

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## 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)
