



State of New Jersey

Local Government Services

Year: **2026** Municipal User Friendly Budget

MUNICIPALITY:

0101 Absecon City - County of Atlantic

Adopted

Municode: 0101

Filename: 0101_fba_2026.xlsm

Website: abseconnj.gov

Phone Number:

609-641-0663

Mailing Address:

500 Mill Road

Municipality: Absecon

State: NJ Zip: 08201

Mayor

Middle Name

Last Name

Term Expires

Business Email

Thomas

Marrone

12/31/2028

tmarrone@abseconnj.org

Chief Administrative Officer

Jessica

Snyder

admin@abseconnj.org

Chief Financial Officer

Kristen

Manning

Cert. Number N-1554

cto@abseconnj.org

Municipal Clerk

Carie

Crone

C-1511

ccrone@abseconnj.org

Registered Municipal Accountant

Leon

Costello

RMA #393

lcostello@ford-scott.com

Governing Body Members

Middle Name

Last Name

Term Expires

Business Email

Alex

Clark

12/31/2026

aclark@abseconnj.org

Richard

DeRose

12/31/2028

rderose@abseconnj.org

Linda

Evans

12/31/2027

levans@abseconnj.org

Nicholas

LaRotonda

12/31/2027

nlarotonda@abseconnj.org

Stephen

Light

12/31/2029

slight@abseconnj.org

Christine

Parker

12/31/2026

cparker@abseconnj.org

Michael

Sykes

12/31/2028

msykes@abseconnj.org

Government Type:

City

Election Type:

Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - All entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.169	\$8,516,293.56	33.23%	\$2,010.52	Municipal Purpose Tax	ACTUAL	\$9,140,921.38
Municipal Library			0.00%	\$0.00	Municipal Library		
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	1.737	\$12,658,187.00	49.40%	\$2,987.41	Local School District	ESTIMATED	\$12,700,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.536	\$3,903,436.20	15.23%	\$921.85	County Purposes	ESTIMATED	\$4,700,000.00
County Library	0.038	\$277,891.39	1.08%	\$65.35	County Library		
County Board of Health	0.022	\$163,204.75	0.64%	\$37.84	County Board of Health		
County Open Space	0.015	\$106,297.11	0.41%	\$25.80	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	3.517	\$25,625,310.01	100.00%	\$6,048.77	Total ESTIMATED amount to be raised by taxes		\$26,540,921.38
Total Taxable Valuation as of October 1, 2025 \$726,249,200.00 (To be used to calculate the current year tax rate)							
Current Year (2026) Average Residential Assessment		\$172,390.95			Revenue Anticipated, Including Tax Levy		4,375,703.48
Prior Year (2025) Average Residential Assessment		\$171,986.55			Budget Appropriations, before Reserve for Uncollected Taxes		13,038,888.28
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$17,400,000.00
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$26,063,184.80
Prior Year	1.169	1.259	7.70%		Reserve for Uncollected Taxes (RUT)		\$477,736.58
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$26,540,921.38
Prior Year	\$8,516,293.56	\$9,140,921.38	7.33%	\$624,627.82	% of Tax Collections used to Calculate RUT		98.20%
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	\$2,010.52	\$2,170.40	7.95%	\$159.88			
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025		25,547,649.93
					Total Tax Levy, CY 2025		25,682,895.70
					% of Taxes Collected, CY 2025		99.47%
					Delinquent Taxes - December 31, 2025		\$90,004.60

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	Sewer Utility
08	Surplus	-9.86%	(\$165,000.00)	\$1,673,000.00	\$1,508,000.00	\$1,335,000.00			\$173,000.00
08	Local Revenue	-0.28%	(\$7,111.86)	\$2,506,427.92	\$2,499,316.06	\$449,316.06			\$2,050,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$766,798.00	\$766,798.00	\$766,798.00			
08	Uniform Construction Code Fees	-19.35%	(\$30,000.00)	\$155,000.00	\$125,000.00	\$125,000.00			
	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	310.13%	\$683,838.24	\$220,501.18	\$904,339.42	\$904,339.42			
08	Other Special Items	25.42%	\$131,000.00	\$515,250.00	\$646,250.00	\$646,250.00			
15	Receipts from Delinquent Taxes	-6.88%	(\$11,000.00)	\$160,000.00	\$149,000.00	\$149,000.00			
	Amount to be raised by taxation								
07	Local Tax for Municipal Purposes	7.33%	\$624,627.82	\$8,516,293.56	\$9,140,921.38	\$9,140,921.38			
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00				
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	8.45%	\$1,226,354.20	\$14,513,270.66	\$15,739,624.86	\$13,516,624.86	\$0.00	\$0.00	\$2,223,000.00

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

ICCOA	Budgeted Positions Full-Time	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	Sewer Utility
20	General Government		-0.03%	(\$1,475.00)	\$2,909,500.00	\$2,908,025.00	\$920,025.00				\$1,988,000.00
21	Land-Use Administration		-3.79%	(\$1,700.00)	\$44,800.00	\$43,100.00	\$43,100.00				
22	Uniform Construction Code		-37.50%	(\$76,500.00)	\$204,000.00	\$127,500.00	\$127,500.00				
23	Insurance		10.71%	\$124,268.00	\$1,160,550.00	\$1,284,818.00	\$1,284,818.00				
25	Public Safety		6.27%	\$238,137.00	\$3,797,250.00	\$4,035,387.00	\$4,035,387.00				
26	Public Works		3.42%	\$17,000.00	\$497,000.00	\$514,000.00	\$514,000.00				
27	Health and Human Services		#DIV/0!	\$0.00	\$0.00	\$0.00					
28	Parks and Recreation		0.00%	\$0.00	\$91,600.00	\$91,600.00	\$91,600.00				
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00					
30	Unclassified		321.47%	\$708,838.24	\$220,501.18	\$929,339.42	\$10,000.00	\$919,339.42			
31	Utilities and Bulk Purchases		7.03%	\$45,000.00	\$640,000.00	\$685,000.00	\$685,000.00				
32	Landfill / Solid Waste Disposal		1.79%	\$16,000.00	\$894,000.00	\$910,000.00	\$910,000.00				
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures		1.54%	\$23,125.00	\$1,504,360.00	\$1,527,485.00	\$1,447,485.00				\$80,000.00
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00					
42	Shared Services		3.65%	\$19,097.00	\$523,558.00	\$542,655.00	\$542,655.00				
43	Court and Public Defender		-2.24%	(\$3,350.00)	\$149,700.00	\$146,350.00	\$146,350.00				
44	Capital		-15.00%	(\$15,000.00)	\$100,000.00	\$85,000.00	\$10,000.00				\$75,000.00
45	Debt		8.42%	\$104,985.08	\$1,246,643.78	\$1,351,628.86	\$1,351,628.86				
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00					
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes		7.16%	\$31,928.88	\$445,807.70	\$477,736.58	\$477,736.58				
55	Surplus General Budget		-4.76%	(\$4,000.00)	\$84,000.00	\$80,000.00					\$80,000.00
	Total	0.00	8.45%	\$1,226,354.20	\$14,513,270.66	\$15,739,624.86	\$12,597,285.44	\$919,339.42	\$0.00	\$0.00	\$2,223,000.00

Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	278	\$13,533,000.00	1.86%	15A Public Schools	4	\$16,660,100.00	16.98%
2 Residential	3,283	\$565,959,500.00	77.93%	15B Other Schools	3	\$13,723,700.00	13.98%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	336	\$30,895,100.00	31.48%
4A Commercial	182	\$114,323,400.00	15.74%	15D Church and Charities	24	\$10,632,200.00	10.83%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	18	\$32,433,300.00	4.47%	15F Other Exempt	56	\$26,227,900.00	26.73%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,761	\$726,249,200.00	100.00%	Total	423	\$98,139,000.00	100.00%

Average Ratio (%) Assessed to True Value	62.77%
Liquidized Valuation, Taxable Properties	\$1,157,000,477.94
Total # of property tax appeals filed in 2025	County Tax Board State Tax Court 4.00 2.00 0.00
Number of 2025 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	0.00
Amount paid out by municipality for tax appeals in 2025	\$0.00

Percentage of Exempt vs.
Non-Exempt Properties

13.51%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Fall 2025 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
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	

Prior Budget Year's Payments in Lieu of Tax (P.L. 86-617) - 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	85,592.15	\$77,500.00		\$1,388.40		\$6,703.75
Supervisory Staff (Department Heads & Managers)	5.00	1.00	445,661.21	\$289,136.00		\$42,028.19	\$89,486.76	\$25,010.26
Police Officers (Including Superior Officers)	32.00	2.00	5,036,806.15	\$3,100,555.00	\$207,000.00	\$893,956.00	\$567,097.14	\$268,198.01
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00	1.00	517,487.66	\$295,362.00		\$42,516.53	\$154,060.32	\$25,548.81
All Other Non-Union Employees not listed above	4.00	21.00	737,946.20	\$441,547.00		\$139,595.88	\$118,609.50	\$38,193.82
Totals	47.00	33.00	6,823,493.37	\$4,204,100.00	\$207,000.00	\$1,119,485.00	\$929,253.72	\$363,654.65

Is the Local Government required to comply with N.J.S.A. 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	7.00	15,208.00	\$106,456.00	8.00	\$13,220.00	\$105,760.00
Parent & Child	7.00	\$28,740.00	\$201,180.00	4.00	\$26,196.00	\$104,784.00
Employee & Spouse (or Partner)	4.00	\$30,310.00	\$121,240.00	6.00	\$26,316.00	\$157,896.00
Family	17.00	\$43,650.00	\$742,050.00	15.00	\$37,176.00	\$557,640.00
Employee Cost Sharing Contribution (enter as negative -)			(\$376,532.28)			\$557,640.00
Subtotal	35.00		\$794,393.72	33.00		(\$306,000.00)
Selected 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						
	35.00		\$794,393.72	33.00		\$620,080.00

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

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year Budget		2027 Budget		2028 Budget		All Additional Future Years' Budgets	

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]