



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay	A.	Gillian	6/30/2026	mayor@ocnj.us

**Chief Administrative Officer**

George	J	Savastano		gsavastano@ocnj.us
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**Chief Financial Officer**

Frank		Donato III		<a href="mailto:fdonato@ocnj.us">fdonato@ocnj.us</a>
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**Municipal Clerk**

Melissa	G	Rasner		mrasner@ocnj.us
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**Registered Municipal Accountant**

Leon		Costello		lcostello@ford-scott.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Barr	6/30/2024	rbarr@ocnj.us
Karen		Bergman	6/30/2026	mbergman@ocnj.us
Terrence		Crowley	6/30/2024	tcrowley@ocnj.us
Jody	J.	Levchuk	6/30/2024	jlevchuk@ocnj.us
Peter	V.	Madden	6/30/2026	pmadden@ocnj.us
John	A.	Polcini	6/30/2026	jpolcini@ocnj.us
Tomaso	J.	Rotondi	6/30/2024	trotondi@ocnj.us

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax		\$58,891,449.64	46.63%	\$0.00	Municipal Purpose Tax	ACTUAL	\$62,377,370.44
Municipal Library		\$5,079,010.00	4.02%	\$0.00	Municipal Library	ACTUAL	\$6,093,619.00
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		\$24,456,039.00	19.37%	\$0.00	Local School District	ESTIMATED	\$23,455,039.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes		\$36,310,926.11	28.75%	\$0.00	County Purposes	ESTIMATED	\$38,352,881.32
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$1,549,105.45	1.23%	\$0.00	County Open Space	ESTIMATED	\$1,904,998.10
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2022 Budget)</b>	0.000	\$126,286,530.20	100.00%	\$0.00	<b>Total ESTIMATED amount to be raised by taxes</b>		\$132,183,907.86
Total Taxable Valuation as of October 1, 2022 <span style="float: right; border: 1px solid black; padding: 2px;">\$12,297,544,300.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; border: 1px solid black; padding: 2px;">30,442,787.01</span>		
Current Year Average Residential Assessment <span style="float: right; border: 1px solid black; padding: 2px;">\$636,045.48</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; border: 1px solid black; padding: 2px;">97,763,776.45</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right; border: 1px solid black; padding: 2px;">\$63,712,918.42</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; border: 1px solid black; padding: 2px;">\$131,033,907.86</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right; border: 1px solid black; padding: 2px;">\$1,150,000.00</span>		
0.000	0.497	#DIV/0!			Total Amount to be Raised by Taxes <span style="float: right; border: 1px solid black; padding: 2px;">\$132,183,907.86</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right; border: 1px solid black; padding: 2px;">99.13%</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right; border: 1px solid black; padding: 2px;"> </span>		
\$58,891,449.64	\$62,377,370.44	5.92%	\$3,485,920.80		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">127,732,639.20</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">128,393,889.51</span>		
\$0.00	\$3,161.15	#DIV/0!	\$3,161.15		% of Taxes Collected, CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">99.48%</span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2022 <span style="float: right; border: 1px solid black; padding: 2px;">\$661,250.31</span>		

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	5.56%	\$300,000.00	\$5,400,000.00	\$5,700,000.00	\$5,700,000.00							
08	Local Revenue	20.20%	\$3,292,422.00	\$16,299,620.00	\$19,592,042.00	\$19,592,042.00							
09	State Aid (without offsetting appropriation)	5.91%	\$126,780.20	\$2,146,048.00	\$2,272,828.20	\$2,272,828.20							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<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	5.33%	\$115,323.39	\$2,162,593.42	\$2,277,916.81	\$2,277,916.81							
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	9.09%	\$50,000.00	\$550,000.00	\$600,000.00	\$600,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	5.92%	\$3,485,920.80	\$58,891,449.64	\$62,377,370.44	\$62,377,370.44							
07	Minimum Library Tax	19.98%	\$1,014,609.00	\$5,079,010.00	\$6,093,619.00	\$6,093,619.00							
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	9.26%	\$8,385,055.39	\$90,528,721.06	\$98,913,776.45	\$98,913,776.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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		20.69%	\$1,731,778.00	\$8,370,450.00	\$10,102,228.00	\$10,102,228.00								
21	Land-Use Administration		#DIV/0!	\$0.00		\$0.00									
22	Uniform Construction Code		3.80%	\$29,000.00	\$764,000.00	\$793,000.00	\$793,000.00								
23	Insurance		-14.83%	(\$1,457,283.00)	\$9,826,000.00	\$8,368,717.00	\$8,368,717.00								
25	Public Safety		8.82%	\$1,764,900.00	\$20,003,400.00	\$21,768,300.00	\$21,768,300.00								
26	Public Works		-2.58%	(\$284,900.00)	\$11,042,300.00	\$10,757,400.00	\$10,757,400.00								
27	Health and Human Services		#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation		8.09%	\$234,150.00	\$2,893,600.00	\$3,127,750.00	\$3,127,750.00								
29	Education (including Library)		19.98%	\$1,014,609.00	\$5,079,010.00	\$6,093,619.00	\$6,093,619.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		48.24%	\$1,360,300.00	\$2,820,000.00	\$4,180,300.00	\$4,180,300.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		5.23%	\$115,323.39	\$2,205,427.52	\$2,320,750.91		\$2,320,750.91							
36	Statutory Expenditures		15.59%	\$1,231,128.00	\$7,899,357.00	\$9,130,485.00	\$9,130,485.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		-2.97%	(\$19,500.00)	\$656,100.00	\$636,600.00	\$636,600.00								
44	Capital		86.67%	\$650,000.00	\$750,000.00	\$1,400,000.00	\$1,400,000.00								
45	Debt		11.81%	\$2,015,550.00	\$17,069,076.54	\$19,084,626.54	\$19,084,626.54								
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%	\$0.00	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	0.00	0.00	9.26%	\$8,385,055.39	\$90,528,721.06	\$98,913,776.45	\$96,593,025.54	\$2,320,750.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	628	\$143,371,600.00	1.14%
2 Residential	18,658	\$11,865,566,100.00	94.49%
3A/3B Farm			0.00%
4A Commercial	587	\$514,492,100.00	4.10%
4B Industrial	2	\$733,300.00	0.01%
4C Apartments	32	\$33,491,500.00	0.27%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>19,907</b>	<b>\$12,557,654,600.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		67.27%	
Equalized Valuation, Taxable Properties		\$18,667,540,657.05	
Total # of property tax appeals filed in 2022		County Tax Board	8.00
		State Tax Court	4.00
Number of 2022 County Tax Board decisions appealed to Tax Court			3.00
Number of pending property tax appeals in State Tax Court			25(Years 2015-2022)
Amount paid out by municipality for tax appeals in 2022			\$0.00

<b>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$73,997,300.00	16.32%
15B Other Schools	2	\$2,385,600.00	0.53%
15C Public Property	925	\$253,635,600.00	55.94%
15D Church and Charities	41	\$109,965,000.00	24.25%
15E Cemeteries & Graveyards	41		0.00%
15F Other Exempt		\$13,425,800.00	2.96%
<b>Total</b>	<b>1,015</b>	<b>\$453,409,300.00</b>	<b>100.00%</b>
Percentage of Exempt vs. Non-Exempt Properties <u>3.61%</u>			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	2		\$986,300.00	\$10,149.03
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>2</b>	<b>0.00</b>	<b>986,300.00</b>	<b>10,149.03</b>



**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	0.00	8.00	94,200.00	\$94,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	28.00	0.00	3,681,297.38	\$2,976,370.80	\$0.00	\$50,925.70	\$474,908.00	\$179,092.87
Police Officers (Including Superior Officers)	68.00	0.00	9,214,440.35	\$7,096,000.00	\$350,000.00	\$188,114.96	\$1,153,348.00	\$426,977.39
Fire Fighters (Including Superior Officers)	67.00	0.00	9,105,954.79	\$6,790,000.00	\$591,000.00	\$180,002.90	\$1,136,387.00	\$408,564.89
All Other Union Employees not listed above	106.00	87.00	20,511,008.03	\$16,783,487.90	\$632,600.00	\$287,165.48	\$1,797,866.00	\$1,009,888.65
All Other Non-Union Employees not listed above	7.00	2.00	645,023.53	\$488,541.30	\$0.00	\$8,358.94	\$118,727.00	\$29,396.29
<b>Totals</b>	<b>276.00</b>	<b>97.00</b>	<b>43,251,924.08</b>	<b>\$34,228,600.00</b>	<b>\$1,573,600.00</b>	<b>\$714,567.98</b>	<b>\$4,681,236.00</b>	<b>\$2,053,920.10</b>

Is the Local Government required to comply with N.J.S.A. 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	70.00	\$10,801.20	\$756,084.00	76.00	\$11,484.00	\$872,784.00
Parent & Child	30.00	\$19,874.16	\$596,224.80	27.00	\$20,556.36	\$555,021.72
Employee & Spouse (or Partner)	37.00	\$21,602.40	\$799,288.80	32.00	\$22,968.00	\$734,976.00
Family	96.00	\$30,729.36	\$2,950,018.56	99.00	\$32,040.36	\$3,171,995.64
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>233.00</b>		<b>\$5,101,616.16</b>	<b>234.00</b>		<b>\$5,334,777.36</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	80	\$8,215.43	\$657,234.48	78	\$6,896.16	\$537,900.48
Parent & Child	7	\$20,761.46	\$145,330.19	8	\$18,785.31	\$150,282.48
Employee & Spouse (or Partner)	77	\$17,389.35	\$1,338,979.95	74	\$16,700.10	\$1,235,807.40
Family	34	\$29,595.19	\$1,006,236.46	38	\$29,383.85	\$1,116,586.30
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>198.00</b>		<b>\$3,147,781.08</b>	<b>198.00</b>		<b>\$3,040,576.66</b>
<b>GRAND TOTAL</b>	<b>431.00</b>		<b>\$8,249,397.24</b>	<b>432.00</b>		<b>\$8,375,354.02</b>

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)?**

<b>NO</b>
<b>NO</b>

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



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

Gross Debt			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
	Deductions						
Local School Debt	\$652,000.00	\$652,000.00	\$0.00				
Regional School Debt			\$0.00				
<b>Utility Fund Debt</b>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized (BNI)	\$18,780,990.00		\$18,780,990.00				
Notes Outstanding	\$21,820,000.00		\$21,820,000.00				
Bonds Outstanding	\$148,220,000.00	\$2,196,733.13	\$146,023,266.87				
Loans and Other Debt	\$275,163.56		\$275,163.56				
<b>Total (Current Year)</b>	<b>\$189,748,153.56</b>	<b>\$2,848,733.13</b>	<b>\$186,899,420.43</b>				
Population (2020 census)	11,701						
Per Capita Gross Debt	\$16,216.40						
Per Capita Net Debt	\$15,972.94						
3 Year Average Property Valuation		\$15,701,010,560.00					
Net Debt as % of 3 Year Average Property Valuation		1.19%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$130,000.00			
Bond Anticipation Notes - Interest				\$980,080.00			
Bonds - Principal				\$13,790,000.00	\$14,635,000.00	\$14,515,000.00	
Bonds - Interest				\$4,145,837.50	\$3,689,238.00	\$3,205,838.00	
Loans & Other Debt - Principal				\$38,709.04			
Loans & Other Debt - Interest							
<b>Total</b>				\$19,084,626.54	\$18,324,238.00	\$17,720,838.00	\$0.00
Total Principal				\$13,958,709.04	\$14,635,000.00	\$14,515,000.00	\$0.00
Total Interest				\$5,125,917.50	\$3,689,238.00	\$3,205,838.00	\$0.00
% of Total Current Year Budget				19.29%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>				<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Rating					AA		
Year of Last Rating					2022		
<b>Mark "X" if Municipality has no bond rating</b>							







**USER FRIENDLY BUDGET SECTION - Notes**

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