



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0508_fba_2022.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay	A.	Gillian	6/30/2022	mayor@ocnj.us

Chief Administrative Officer

George	J	Savastano		gsavastano@ocnj.us
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Chief Financial Officer

Frank		Donato III		fdonato@ocnj.us
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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	S.	Barr	6/30/2024	rbarr@ocnj.us
Karen		Bergman	6/30/2022	mbergman@ocnj.us
Keith	P.	Hartzell	6/30/2022	khartzell@ocnj.us
Peter	V.	Madden	6/30/2022	pmadden@ocnj.us
Jody	J.	Levchuk	6/30/2024	jlevchuk@ocnj.us
Tomaso	J.	Rotondi	6/30/2024	trotondi@ocnj.us
Crowley		Terrance	6/30/2024	tcrowley@ocnj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.472	\$57,099,347.25	47.02%	\$2,945.09	Municipal Purpose Tax	ACTUAL	\$58,121,446.64
Municipal Library	0.038	\$4,528,366.00	3.73%	\$237.10	Municipal Library	ACTUAL	\$5,079,010.00
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	0.215	\$25,964,323.00	21.38%	\$1,341.51	Local School District	ESTIMATED	\$27,960,159.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes			0.00%	\$0.00	County Purposes	ESTIMATED	\$32,456,126.12
County Library	0.268	\$32,456,126.13	26.73%	\$1,672.21	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$1,383,255.24	1.14%	\$74.88	County Open Space	ESTIMATED	\$1,383,255.24
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	1.005	\$121,431,417.62	100.00%	\$6,270.79	Total ESTIMATED amount to be raised by taxes		\$124,999,997.00
Total Taxable Valuation as of October 1, 2021 <u>\$12,297,154,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 25,655,378.96		
Current Year Average Residential Assessment <u>\$623,959.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 88,475,838.60		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$61,799,540.36		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$124,620,000.00		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) \$626,231.16		
	0.472	0.473	0.13%		Total Amount to be Raised by Taxes \$125,246,231.16		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.50%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$57,099,347.25	\$58,121,446.64	1.79%	\$1,022,099.39	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2021 122,531,405.38		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2021 123,083,691.52		
	\$2,945.09	\$2,948.83	0.13%	\$3.74	% of Taxes Collected, CY 2021 <u>99.55%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$549,158.05</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	71.43%	\$2,250,000.00	\$3,150,000.00	\$5,400,000.00	\$5,400,000.00							
08	Local Revenue	-14.77%	(\$2,824,052.00)	\$19,123,672.00	\$16,299,620.00	\$16,299,620.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,146,048.00	\$2,146,048.00	\$2,146,048.00							
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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	26.17%	\$261,275.65	\$998,435.31	\$1,259,710.96	\$1,259,710.96							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-24.14%	(\$175,000.00)	\$725,000.00	\$550,000.00	\$550,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.14%	\$1,792,102.39	\$57,099,347.25	\$58,891,449.64	\$58,891,449.64							
07	Minimum Library Tax	12.16%	\$550,644.00	\$4,528,366.00	\$5,079,010.00	\$5,079,010.00							
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	2.11%	\$1,854,970.04	\$87,770,868.56	\$89,625,838.60	\$89,625,838.60	\$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 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-1.53%	(\$130,155.00)	\$8,500,605.00	\$8,370,450.00	\$8,370,450.00									
21	Land-Use Administration		#DIV/0!	\$0.00		\$0.00										
22	Uniform Construction Code		2.06%	\$15,400.00	\$748,600.00	\$764,000.00	\$764,000.00									
23	Insurance		12.25%	\$1,072,000.00	\$8,754,000.00	\$9,826,000.00	\$9,826,000.00									
25	Public Safety		4.28%	\$821,242.67	\$19,192,950.00	\$20,014,192.67	\$20,003,400.00	\$10,792.67								
26	Public Works		7.61%	\$780,505.00	\$10,261,795.00	\$11,042,300.00	\$11,042,300.00									
27	Health and Human Services		#DIV/0!	\$2,834.10		\$2,834.10		\$2,834.10								
28	Parks and Recreation		4.35%	\$120,700.00	\$2,772,900.00	\$2,893,600.00	\$2,893,600.00									
29	Education (including Library)		12.16%	\$550,644.00	\$4,528,366.00	\$5,079,010.00	\$5,079,010.00									
30	Unclassified		20.81%	\$216,730.39	\$1,041,269.61	\$1,258,000.00		\$1,258,000.00								
31	Utilities and Bulk Purchases		-1.26%	(\$36,000.00)	\$2,856,000.00	\$2,820,000.00	\$2,820,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$30,918.29		\$30,918.29		\$30,918.29								
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		3.89%	\$295,519.00	\$7,603,838.00	\$7,899,357.00	\$7,899,357.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		2.02%	\$13,000.00	\$643,100.00	\$656,100.00	\$656,100.00									
44	Capital		-100.00%	(\$3,000,000.00)	\$3,000,000.00	\$0.00										
45	Debt		6.59%	\$1,101,631.39	\$16,717,445.15	\$17,819,076.54	\$17,819,076.54									
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										
	Total	0.00	0.00	2.11%	\$1,854,969.84	\$87,770,868.76	\$89,625,838.60	\$88,323,293.54	\$1,302,545.06	\$0.00	\$0.00	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	663	\$166,815,600.00	1.36%
2 Residential	18,567	\$11,585,046,700.00	94.21%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	581	\$510,707,000.00	4.15%
4B Industrial	2	\$733,300.00	0.01%
4C Apartments	32	\$33,851,500.00	0.28%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	19,845	\$12,297,154,100.00	100.00%
Average Ratio (%), Assessed to True Value		79.56%	
Equalized Valuation, Taxable Properties		\$15,456,453,117.14	
Total # of property tax appeals filed in 2021		County Tax Board	5.00
		State Tax Court	13.00
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00
Number of pending property tax appeals in State Tax Court			58.00
Amount paid out by municipality for tax appeals in 2021			\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$73,997,300.00	17.50%
15B Other Schools	2	\$2,385,600.00	0.56%
15C Public Property	922	\$224,594,800.00	53.13%
15D Church and Charities	42	\$110,457,200.00	26.13%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	36	\$11,292,200.00	2.67%
Total	1,008	\$422,727,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		3.44%	

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 2021 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	94,200.00	\$94,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	27.00		3,583,558.28	\$2,714,640.34	\$0.00	\$43,379.95	\$617,868.00	\$207,669.99
Police Officers (Including Superior Officers)	68.00		10,378,851.29	\$7,652,840.09	\$330,000.00	\$254,456.93	\$1,556,112.00	\$585,442.27
Fire Fighters (Including Superior Officers)	65.00		10,119,335.72	\$7,251,070.71	\$585,000.00	\$241,098.10	\$1,487,460.00	\$554,706.91
All Other Union Employees not listed above	102.00	88.00	12,150,766.08	\$8,639,607.21	\$378,000.00	\$138,060.92	\$2,334,168.00	\$660,929.95
All Other Non-Union Employees not listed above	7.00	2.00	1,134,343.29	\$891,691.65	\$0.00	\$14,249.23	\$160,188.00	\$68,214.41
Totals	269.00	98.00	37,461,054.67	\$27,244,050.00	\$1,293,000.00	\$691,245.14	\$6,155,796.00	\$2,076,963.53

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	76.00	\$11,484.00	\$872,784.00	67.00	\$11,266.80	\$754,875.60
Parent & Child	27.00	\$20,556.36	\$555,021.72	30.00	\$20,167.56	\$605,026.80
Employee & Spouse (or Partner)	32.00	\$22,968.00	\$734,976.00	37.00	\$22,533.60	\$833,743.20
Family	99.00	\$32,040.36	\$3,171,995.64	91.00	\$31,434.36	\$2,860,526.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	234.00		\$5,334,777.36	225.00		\$5,054,172.36
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	78	\$6,896.16	\$537,900.48	77	\$5,635.30	\$433,918.10
Parent & Child	8	\$18,785.31	\$150,282.48	6	\$13,839.16	\$83,034.96
Employee & Spouse (or Partner)	74	\$16,700.10	\$1,235,807.40	69	\$14,142.37	\$975,823.53
Family	38	\$29,383.85	\$1,116,586.30	37	\$26,214.32	\$969,929.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	198.00		\$3,040,576.66	189.00		\$2,462,706.43
GRAND TOTAL	432.00		\$8,375,354.02	414.00		\$7,516,878.79

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 - Notes

(Press ALT-Enter to go to a new line in each cell)
