



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0508_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

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

Chief Administrative Officer

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

First Name	Middle Name	Last Name	Cert. Number	Business Email
Frank		Donoato III		fdonato@ocnj.us

Municipal Clerk

Melissa	G.	Rasner		mraser@ocnj.us
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Registered Municipal Accountant

Leon		Costello		lconstello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Terrence		Crowley	6/30/2028	tcrowley@ocnj.us
Jody	J.	Levchuk	6/30/2028	jlevchuk@ocnj.us
Peter	V.	Madden	6/30/2026	pmadden@ocnj.us
John	A.	Polcini	6/30/2026	jpalcini@ocnj.us
David		Winslow	6/30/2028	dwinslow@ocnj.us
Keith		Hartzell	6/30/2028	khartzell@ocnj.us
Sean		Barnes	6/30/2026	sbarnes@ocnj.us

Government Type:	<input type="text" value="City"/>	<input type="button" value="4"/>
Election Type:	<input type="text" value="Non-Partisan (May)"/>	<input type="button" value="3"/>

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	-8.33%	(\$500,000.00)	\$6,000,000.00	\$5,500,000.00	\$5,500,000.00							
08	Local Revenue	0.10%	\$21,024.00	\$22,046,981.00	\$22,068,005.00	\$22,068,005.00							
09	State Aid (without offsetting appropriation)	-9.34%	(\$223,844.54)	\$2,395,482.54	\$2,171,638.00	\$2,171,638.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-97.39%	(\$12,407,121.39)	\$12,739,393.15	\$332,271.76	\$332,271.76							
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	0.00%	\$0.00	\$700,000.00	\$700,000.00	\$700,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	8.49%	\$5,794,131.23	\$68,223,000.60	\$74,017,131.83	\$74,017,131.83							
07	Minimum Library Tax	9.98%	\$699,438.00	\$7,007,662.00	\$7,707,100.00	\$7,707,100.00							
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	-5.55%	(\$6,616,372.70)	\$119,112,519.29	\$112,496,146.59	\$112,496,146.59	\$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		13.30%	\$1,287,842.41	\$9,682,449.59	\$10,970,292.00	\$10,970,292.00									
21	Land-Use Administration		#DIV/0!	\$0.00	\$0.00	\$0.00										
22	Uniform Construction Code		-2.90%	(\$24,550.00)	\$847,650.00	\$823,100.00	\$823,100.00									
23	Insurance		8.59%	\$975,493.00	\$11,352,525.00	\$12,328,018.00	\$12,328,018.00									
25	Public Safety		3.07%	\$709,950.00	\$23,104,250.00	\$23,814,200.00	\$23,814,200.00									
26	Public Works		5.78%	\$716,200.00	\$12,389,200.00	\$13,105,400.00	\$13,105,400.00									
27	Health and Human Services		#DIV/0!	\$0.00		\$0.00										
28	Parks and Recreation		4.54%	\$159,365.00	\$3,509,985.00	\$3,669,350.00	\$3,669,350.00									
29	Education (including Library)		9.98%	\$699,438.00	\$7,007,662.00	\$7,707,100.00	\$7,707,100.00									
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		3.19%	\$116,000.00	\$3,634,000.00	\$3,750,000.00	\$3,750,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		-95.27%	(\$7,547,946.39)	\$7,923,052.25	\$375,105.86		\$375,105.86								
36	Statutory Expenditures		2.97%	\$278,009.59	\$9,366,023.41	\$9,644,033.00	\$9,644,033.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		-5.57%	(\$33,600.00)	\$602,900.00	\$569,300.00	\$569,300.00									
44	Capital		-40.00%	(\$480,000.00)	\$1,200,000.00	\$720,000.00	\$720,000.00									
45	Debt		5.28%	\$1,182,860.69	\$22,383,647.04	\$23,566,507.73	\$23,566,507.73									
46	Deferred Charges		203.74%	\$203,740.00	\$100,000.00	\$303,740.00	\$303,740.00									
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	-1.54%	(\$1,757,197.70)	\$114,253,344.29	\$112,496,146.59	\$112,121,040.73	\$375,105.86	\$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, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	548	\$113,569,000.00	0.88%	15A Public Schools	6	\$73,997,300.00	15.75%
2 Residential	18,830	\$12,284,272,400.00	94.86%	15B Other Schools	2	\$2,385,600.00	0.51%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	937	\$271,558,700.00	57.79%
4A Commercial	590	\$519,277,300.00	4.01%	15D Church and Charities	37	\$106,959,100.00	22.76%
4B Industrial	2	\$733,300.00	0.01%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	30	\$31,370,000.00	0.24%	15F Other Exempt	43	\$15,026,500.00	3.20%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	20,000	\$12,949,222,000.00	100.00%	Total	1,025	\$469,927,200.00	100.00%
Average Ratio (%), Assessed to True Value		55.25%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$23,437,505,882.35		3.63%			
Total # of property tax appeals filed in 2024		County Tax Board	8.00				
		State Tax Court	8.00				
Number of 2024 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				24.00			
Amount paid out by municipality for tax appeals in 2024							

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 2024 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	2		\$986,300.00	
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	0.00	986,300.00	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	0.00	8.00	185,400.00	\$185,400.00	\$0.00	N/A	\$0.00	N/A
Supervisory Staff (Department Heads & Managers)	27.00	0.00	4,463,663.92	\$3,564,033.72	\$0.00	\$60,980.62	\$566,001.00	\$272,648.58
Police Officers (Including Superior Officers)	68.00	0.00	10,736,429.00	\$8,070,000.00	\$325,000.00	\$298,590.00	\$1,425,484.00	\$617,355.00
Fire Fighters (Including Superior Officers)	66.00	0.00	10,920,380.00	\$7,972,000.00	\$660,000.00	\$294,964.00	\$1,383,558.00	\$609,858.00
All Other Union Employees not listed above	118.00	90.00	15,387,206.13	\$10,953,918.48	\$934,257.34	\$187,421.55	\$2,473,634.00	\$837,974.76
All Other Non-Union Employees not listed above	7.00	2.00	1,641,204.56	\$1,293,377.80	\$80,012.66	\$22,129.69	\$146,741.00	\$98,943.40
Totals	286.00	100.00	43,334,283.60	\$32,038,730.00	\$1,999,270.00	\$864,085.86	\$5,995,418.00	\$2,436,779.75

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	74.00	\$13,908.48	\$1,029,227.52	67.00	\$12,095.16	\$810,375.72
Parent & Child	32.00	\$25,591.56	\$818,929.92	35.00	\$22,254.96	\$778,923.60
Employee & Spouse (or Partner)	37.00	\$27,817.08	\$1,029,231.96	35.00	\$24,190.32	\$846,661.20
Family	92.00	\$39,569.64	\$3,640,406.88	95.00	\$34,410.60	\$3,269,007.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	235.00		\$6,517,796.28	232.00		\$5,704,967.52
<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	228	\$6,987.14	\$1,593,067.92	221	\$8,020.68	\$1,772,570.28
Parent & Child	8	\$31,079.10	\$248,632.80	7	\$17,747.34	\$124,231.38
Employee & Spouse (or Partner)	19	\$35,122.68	\$667,330.92	17	\$24,467.54	\$415,948.10
Family	33	\$49,962.15	\$1,648,751.04	31	\$37,374.60	\$1,158,612.65
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	288.00		\$4,157,782.68	276.00		\$3,471,362.40
GRAND TOTAL	523.00		\$10,675,578.96	508.00		\$9,176,329.92

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Local 61	5,070.22	\$742,070.00	49.19	\$14,942.50	787.93	\$356,001.74	-	\$0.00	1,262.46	\$943,121.49	x		
CWA Local 1078	6,676.60	\$625,521.01	927.08	\$280,212.24	1,665.35	\$501,863.60	-	\$0.00	-	\$0.00	x		
FMBA Local 27	8,044.26	\$841,357.10	-	\$0.00	913.00	\$410,537.58	-	\$0.00	-	\$0.00	x		
CWA Local 1032	1,650.62	\$490,164.09	953.10	\$444,497.03	-	\$0.00	-	\$0.00	-	\$0.00	x		
Non- Union	832.98	\$78,860.96	161.28	\$53,402.49	82.39	\$27,765.11	-	\$0.00	-	\$0.00			x
EMT's & Paramedics Local R3/347	594.21	\$63,420.70	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	x		
Frank Donato III - CFO	180.00	\$100,124.96	194.50	\$149,802.34	-	\$0.00	-	\$0.00	-	\$0.00			x
William Campbell - Police Chief	246.75	\$31,175.00	0.63	\$521.42	-	\$0.00	-	\$0.00	-	\$0.00			x
Bernard Walker - Fire Chief	233.15	\$29,814.50	437.50	\$352,810.06	-	\$0.00	-	\$0.00	-	\$0.00			x
Daniel Kelchner - Director of Community Services	71.00	\$0.00	55.19	\$28,422.85	-	\$0.00	-	\$0.00	-	\$0.00		x	
Elizabeth Woods - Human Resource Director	104.00	\$52,314.39	145.00	\$72,938.34	-	\$0.00	-	\$0.00	-	\$0.00			x
Melissa Rasner - City Clerk	134.00	\$0.00	39.00	\$15,955.95	-	\$0.00	-	\$0.00	-	\$0.00			x
Michael Allegretto - Director of Community Services	115.13	\$0.00	111.50	\$64,048.16	-	\$0.00	-	\$0.00	-	\$0.00		x	
Vincent Bekier - Director of Community Operations	98.20	\$0.00	93.47	\$64,799.85	-	\$0.00	-	\$0.00	-	\$0.00		x	
TOTALS (THIS PAGE ONLY)	24,051.11	\$3,054,822.71	3,167.44	\$1,542,353.23	3,448.67	\$1,296,168.03	-	\$0.00	1,262.46	\$943,121.49			

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

	Gross Debt	Deductions	Net Debt	Current Year																													
				Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets																										
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal																													
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00																												
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$0.00																												
			\$0.00	Bond Anticipation Notes - Interest	\$1,844,761.19																												
			\$0.00	Bonds - Principal	\$16,705,000.00	\$17,645,000.00	\$16,310,000.00																										
			\$0.00	Bonds - Interest	\$4,978,037.50	\$4,445,700.00	\$3,831,400.00																										
			\$0.00	Loans & Other Debt - Principal	\$38,709.04	\$38,709.04	\$38,709.04																										
			\$0.00	Loans & Other Debt - Interest																													
			\$0.00	Total	\$23,566,507.73	\$22,129,409.04	\$20,180,109.04	\$0.00																									
<u>Municipal Purposes</u>				Total Principal	\$16,743,709.04	\$17,683,709.04	\$16,348,709.04	\$0.00																									
Debt Authorized (BNI)	\$34,638,692.99		\$34,638,692.99	Total Interest	\$6,822,798.69	\$4,445,700.00	\$3,831,400.00	\$0.00																									
Notes Outstanding	\$39,490,500.00		\$39,490,500.00	% of Total Current Year Budget	20.95%																												
Bonds Outstanding	\$168,480,000.00	\$1,415,813.05	\$167,064,186.95	<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Description	Debt Not Listed Above				Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other				
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Total Guarantees - Governmental																																	
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Total Other																																	
Loans and Other Debt	\$207,749.20		\$207,749.20	<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td></td> <td>AA</td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td>2025</td> <td></td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating		AA		Year of Last Rating		2025														
Bond Rating	Moody's	Standard & Poors	Fitch																														
Rating		AA																															
Year of Last Rating		2025																															
Total (Current Year)	\$242,816,942.19	\$1,415,813.05	\$241,401,129.14	Mark "X" if Municipality has no bond rating <table border="1"> <tr> <td></td> </tr> </table>																													
Population (2020 census)	11,701																																
Per Capita Gross Debt	\$20,751.81																																
Per Capita Net Debt	\$20,630.81																																
3 Year Average Property Valuation		\$20,857,180,628.00																															
Net Debt as % of 3 Year Average Property Valuation		1.16%																															

USER FRIENDLY BUDGET SECTION - Notes

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