State of New Jersey
Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1337 Ocean Township - County of Monmouth 372 Adopted 2

Municode: 1337 **Filename:** 1337_fba_2016.xlsm

Website: www.oceantwp.org

Phone Number: 732-531-5000

Mailing Address: 399 Monmouth Road
Oakhurst, NJ

Email the UFB if not using Outlook

Municipality: Ocean Township **State:** NJ **Zip:** 07755

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Siciliano	6/30/2019	csicliano@oceantwp.org

Chief Administrative Officer

Andrew	G.	Brannen		abrannen@oceantwp.org

Chief Financial Officer

Stephen	O.	Gallagher		sgallagher@oceantwp.org

Municipal Clerk

Vincent		Buttiglieri		vbuttiglieri@oceantwp.org

Registered Municipal Accountant

Robert	W.	Swisher		rswish@scnco.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Garofalo	6/30/2019	wgarofalo@oceantwp.org
Robert	V.	Accera, Sr.	6/30/2019	raccera@oceantwp.org
Donna		Schepiga	6/30/2019	dschepiga@oceantwp.org
Richard		Long	6/30/2019	rlong@oceantwp.org
Christopher		Siciliano	6/30/2019	csicliano@oceantwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.493	$20,668,097.54	21.21%	$1,958.20
Municipal Library			0.00%	$0.00
Municipal Open Space			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.160	$3,042,926.00	3.12%	$635.52
Other Special Districts (total levies)			0.00%	$0.00
Local School District			0.00%	$0.00
Regional School District	1.431	$60,040,620.00	61.62%	$5,683.95
County Purposes	0.291	$12,202,474.45	12.52%	$1,155.85
County Library	0.019	$804,997.53	0.83%	$75.47
County Board of Health			0.00%	$0.00
County Open Space	0.016	$672,160.47	0.69%	$63.55
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2015 Budget)	2.410	$97,431,275.99	100.00%	$9,572.54

Total Taxable Valuation as of	October 1, 2015	$4,196,450,981.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$397,201.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.493	0.493	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$20,668,097.54	$20,823,732.51	0.75%	$155,634.97

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,958.20	$1,958.20	0.00%	$0.00

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$20,823,732.51
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	$3,103,785.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	$61,241,432.00
Regional School District		
County Purposes	ESTIMATED	$12,446,523.94
County Library	ESTIMATED	$821,097.48
County Board of Health		
County Open Space	ESTIMATED	$685,603.68
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$99,122,174.61

Revenue Anticipated, Excluding Tax Levy	14,304,332.93
Budget Appropriations, before Reserve for Uncollected Taxes	31,107,132.93
Total Non-Municipal Tax Levy	$78,298,442.10
Amount to be Raised by Taxes - Before RUT	$95,101,242.10
Reserve for Uncollected Taxes (RUT)	$4,020,932.51
Total Amount to be Raised by Taxes	$99,122,174.60
% of Tax Collections used to Calculate RUT	95.94%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	96,627,192.93
Total Tax Levy, CY 2015	97,944,118.59
% of Taxes Collected, CY 2015	98.66%
Delinquent Taxes - December 31, 2015	$1,927,929.01

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.15%	($75,000.00	$6,550,000.00	$6,475,000.00	$6,475,000.00							
08	Local Revenue	-14.88%	($451,179.66	$3,031,253.66	$2,580,074.00	$2,580,074.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$2,528,544.00	$2,528,544.00	$2,528,544.00							
08	Uniform Construction Code Fees	-26.00%	($158,126.00	$608,126.00	$450,000.00	$450,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	102.50%	$221,616.00	$216,215.00	$437,831.00	$437,831.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00	$0.00	$0.00								
10	Public and Private Revenue	-45.58%	($163,306.97	$358,324.41	$195,017.44	$195,017.44							
08	Other Special Items	35.22%	$186,121.00	$528,415.00	$714,536.00	$714,536.00							
15	Receipts from Delinquent Taxes	-29.16%	($411,553.08	$1,411,553.08	$1,000,000.00	$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.75%	$155,634.57	$20,668,097.94	$20,823,732.51	$20,823,732.51							
07	Minimum Library Tax	#DIV/0!	$0.00		$0.00								
54	Open Space 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	-1.94%	($695,794.14	$35,900,529.09	$35,204,734.95	$35,204,734.95	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND

FCOA		Budgeted Positions Full-Time	Budgeted 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	12.00	7.00	-27.03%	($664,628.00)	$2,458,699.00	$1,794,071.00	$1,769,071.00	$25,000.00							
21	Land-Use Administration	4.00	1.00	22.14%	$66,951.00	$302,465.00	$369,416.00	$369,416.00								
22	Uniform Construction Code	5.00	1.00	4.84%	$20,325.00	$419,776.00	$440,101.00	$440,101.00								
23	Insurance			-1.29%	($49,520.00)	$3,827,848.00	$3,778,328.00	$3,778,328.00								
25	Public Safety	77.00	9.00	2.97%	$239,234.94	$8,065,724.03	$8,304,958.97	$8,015,034.00	$289,924.97							
26	Public Works	44.00	2.00	-4.25%	($196,449.91)	$4,617,949.38	$4,421,499.47	$4,368,619.00	$52,880.47							
27	Health and Human Services	11.00	12.00	-2.08%	($29,264.00)	$1,410,182.00	$1,380,918.00	$1,310,918.00	$70,000.00							
28	Parks and Recreation	4.00	213.00	8.26%	$93,744.00	$1,134,786.00	$1,228,530.00	$1,228,530.00								
29	Education (including Library)			0.00%	$0.00	$32,500.00	$32,500.00	$32,500.00								
30	Unclassified			-15.69%	($84,900.00)	$541,075.00	$456,175.00	$456,175.00								
31	Utilities and Bulk Purchases			-11.75%	($155,000.00)	$1,318,900.00	$1,163,900.00	$1,163,900.00								
32	Landfill / Solid Waste Disposal			-3.51%	($30,000.00)	$855,175.00	$825,175.00	$825,175.00								
35	Contingency			0.00%	$0.00	$5,000.00	$5,000.00	$5,000.00								
36	Statutory Expenditures			5.63%	$157,908.00	$2,806,341.00	$2,964,249.00	$2,964,249.00								
37	Judgements			#DIV/0!	$0.00	$0.00	$0.00	$0.00								
42	Shared Services			308.90%	$250,413.00	$81,065.00	$331,478.00	$331,478.00								
43	Court and Public Defender	3.00	4.00	-6.50%	($20,491.00)	$315,389.00	$294,898.00	$294,898.00								
44	Capital			25.00%	$40,000.00	$160,000.00	$200,000.00	$200,000.00								
45	Debt			0.59%	$18,200.00	$3,062,405.00	$3,080,605.00	$3,080,605.00								
46	Deferred Charges			#DIV/0!	$112,000.00	$0.00	$112,000.00	$112,000.00								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			2.78%	$108,850.57	$3,912,081.94	$4,020,932.51	$4,020,932.51								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	160.00	249.00	-0.35%	($122,626.40)	$35,327,361.35	$35,204,734.95	$34,766,929.51	$437,805.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
				None		None

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	425	$71,749,000.00	1.70%
2	Residential	8,545	$3,398,678,600.00	80.46%
3A/3B	Farm	5	$1,078,700.00	0.03%
4A	Commercial	406	$585,932,000.00	13.87%
4B	Industrial	0		0.00%
4C	Apartments	14	$163,311,500.00	3.87%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	2	$3,272,320.00	0.08%
	Total	9,397	$4,224,022,120.00	100.00%

Average Ratio (%), Assessed to True Value	90.18%
Equalized Valuation, Taxable Properties	$4,683,989,931.25

Total # of property tax appeals filed in 2015	County Tax Board	199.00
	State Tax Court	54.00
Number of 2015 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		115.00
Amount paid out by municipality for tax appeals in 2015		$646,699.92

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	10	$71,761,000.00	21.39%
15B	Other Schools	4	$19,200,500.00	5.72%
15C	Public Property	220	$166,599,900.00	49.65%
15D	Church and Charities	33	$66,005,000.00	19.67%
15E	Cemeteries & Graveyards	2	$574,900.00	0.17%
15F	Other Exempt	33	$11,377,900.00	3.39%
	Total	302	$335,519,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.94%

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 2015 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	2	$63,929.07	$10,154,500.00	$234,467.41
O	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	2	63,929.07	10,154,500.00	234,467.41

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
an Sr Cit Housing Corp (Poplar Village	Aff. Housing	$17,946.36	$5,675,000.00	$131,035.75
Heritage Village at Ocean	Aff. Housing	$45,982.71	$4,479,500.00	$103,431.66
Total Long Term Exemptions - Column Total		63,929.07	10,154,500.00	234,467.41
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTA		$63,929.07	$10,154,500.00	$234,467.41

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		5.00	67,581.83	$27,550.00		$0.00	$35,858.00	$4,173.83
Supervisory Staff (Department Heads & Managers)	19.00	1.00	2,695,389.71	$1,933,994.00	$21,050.00	$188,177.62	$259,168.00	$293,000.09
Police Officers (Including Superior Officers)	62.00		9,872,039.32	$6,769,492.00	$324,356.06	$1,456,117.73	$716,204.00	$605,869.53
Fire Fighters (Including Superior Officers)			0.00			$0.00		
All Other Union Employees not listed above	35.00		3,460,722.34	$2,122,843.00	$181,000.00	$206,552.62	$628,716.00	$321,610.71
All Other Non-Union Employees not listed above	44.00	243.00	4,779,449.73	$3,408,633.94	$32,216.67	$331,660.08	$490,531.00	$516,408.04
Totals	160.00	249.00	20,875,182.93	$14,262,512.94	$558,622.73	$2,182,508.05	$2,130,477.00	$1,741,062.21

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	37.00	$12,034.23	$445,266.66	44.00	$9,722.11	$427,772.76
Parent & Child	16.00	$20,855.62	$333,689.89	19.00	$15,941.94	$302,896.80
Employee & Spouse (or Partner)	19.00	$21,457.66	$407,695.58	24.00	$17,919.12	$430,058.88
Family	46.00	$30,661.93	$1,410,448.99	54.00	$24,619.48	$1,329,451.68
Employee Cost Sharing Contribution (enter as negative -)			($502,482.28)			($460,323.20)
Subtotal	118.00		$2,094,618.84	141.00		$2,029,856.92
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	$6,281.91	$6,281.91			$0.00
Parent & Child			$0.00	1	$17,407.32	$17,407.32
Employee & Spouse (or Partner)			$0.00			$0.00
Family	1	$30,741.42	$30,741.42	1	$27,707.52	$27,707.52
Employee Cost Sharing Contribution (enter as negative -)			($1,165.89)			($1,440.49)
Subtotal	2.00		$35,857.44	2.00		$43,674.35
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	$3,870.90	$38,709.00	9	$4,344.44	$39,100.00
Parent & Child			$0.00			$0.00
Employee & Spouse (or Partner)	11	$13,276.36	$146,040.00	9	$12,844.44	$115,600.00
Family			$0.00	1	$15,300.00	$15,300.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	21.00		$184,749.00	19.00		$170,000.00
GRAND TOTAL	141.00		$2,315,225.28	162.00		$2,243,531.27

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Office Clerical Staff	2752.95	$189,606.27		X	
Office Clerical Staff - Hired after 11/1/2013	144.76	$3,862.08		X	
Department Heads	2628.29	$665,720.21		X	
Buildings & Grounds	1239.32	$120,542.87	X		
Maintenance of Equipment	111.14	$15,384.87	X		
Streets & Roads	1083.36	$123,277.20	X		
Sanitation	1204.50	$142,553.09	X		
PBA (Police Officers)	1783.71	$716,342.80	X		
SOA (Supervisory Police Officers)	812.03	$301,709.51	X		
Totals	11760.06	$2,278,998.90			
Total Funds Reserved as of end of 2015		$667,904.56			
Total Funds Appropriated in 2016		$300,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$9,215,000.00		$9,215,000.00
Regional School Debt			$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$9,998,368.36	$2,077,440.15	$7,920,928.21
Notes Outstanding	$648,000.00		$648,000.00
Bonds Outstanding	$25,089,000.00		$25,089,000.00
Loans and Other Debt			$0.00
Total (Current Year)	$44,950,368.36	$2,077,440.15	$42,872,928.21
Population (2010 census)	26,959		
Per Capita Gross Debt	$1,667.36		
Per Capita Net Debt	$1,590.30		
3 Yr. Average Property Valuation		$4,558,350,937.33	
Net Debt as % of 3 Year Avg Property Valuation		0.94%	

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$324,000.00			
Bond Anticipation Notes - Interest	$7,128.00			
Bonds - Principal	$1,743,000.00	$1,781,000.00	$1,849,000.00	$19,716,000.00
Bonds - Interest	$1,006,105.00	$937,955.00	$867,905.00	$3,961,060.00
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$3,080,233.00	$2,718,955.00	$2,716,905.00	$23,677,060.00
Total Principal	$2,067,000.00	$1,781,000.00	$1,849,000.00	$19,716,000.00
Total Interest	$1,013,233.00	$937,955.00	$867,905.00	$3,961,060.00
% of Total Current Year Budget	8.75%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	Aa2	AA+	
Year of Last Rating	2002	2014	

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Surrounding Municipalities	Regional Recycling Center		9/1/2014	Continuous	Grant Funded
Providing	Borough of Eatontown	911 Services		7/1/2010	6/30/2017	$21,000.00
Providing	Twp of Ocean Sewerage Auth	Bill & Collect, Acc't, Vehicle Maint, GIS Mapping, Data Proc	Combined Tax & Sewer Collection 2005	1/1/2005	Continuous	$299,978.00
Providing	Borough of West Long Branch	Municipal Court Services	Can Terminate with 6 months notice	4/1/2014	Continuous	$135,150.00
Receiving	Seacoast Chevrolet	Vehicle Maintenance	State Contract Provider-Annual Renewal	1/1/2010	Annual	$30,000.00
Receiving	NJ SEM - Sustainable Energy	Electric and Natural Gas	Coop of 186 Municipalities	11/1/2009	Continuous	Energy Cost Savings
Receiving	City of Long Branch	Animal Control Services	Annual Renewal - Since 1990	1/1/2015	Annual	$58,000.00
Receiving	Mon Co. Regional Health Comm	Health Services	Member of Commission since 1997	1/1/1997	Continuous	$215,878.00
Receiving	Mid Jersey Municipal JIF	Liability & Workers Comp Ins.	Member of JIF since 1990	1/1/1990	Continuous	Ins Cost Savings

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

Township of Ocean Sewerage Authority
Township of Ocean Fire District # 1
Township of Ocean Fire District # 2

USER FRIENDLY BUDGET SECTION - Notes

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