



State of New Jersey Local Government Services

Year: 2015 Municipal User Friendly Budget

MUNICIPALITY:

Municode: 242 Filename: 242_fba_2015.xlsm

Website: oakland-nj.org

Phone Number: 201-337-8111

Mailing Address: 1 Municipal Plaza

[Email the UFB if not using Outlook](#)

Municipality: Oakland State: NJ Zip: 07436

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda	H	Schwager	12/31/2015	mayorschwager@oakland-nj.org

Chief Administrative Officer

Richard	S	Kunze		boroadmin@oakland-nj.org
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Chief Financial Officer

Donna	M	Mollineaux		cfo@oakland-nj.org
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Municipal Clerk

Lisa	M	Duncan		boroclerk@oakland-nj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sandra		Coira	12/31/2017	coira@oakland-nj.org
Timothy		Jensen	12/31/2016	jensen@oakland-nj.org
Eric		Kumala	12/31/2016	kumala@oakland-nj.org
Pasquale		Pignatelli	12/31/2015	pignatelli@oakland-nj.org
Russell		Talamini	12/31/2017	talamini@oakland-nj.org
Christopher		Visconti	12/31/2015	visconti@oakland-nj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget	
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Tax Levy
Municipal Purpose Tax	0.610	\$13,280,789.11	23.42%	\$2,499.78	Municipal Purpose Tax	\$13,509,333.00
Municipal Library	0.036	\$773,200.00	1.36%	\$147.53	Municipal Library	\$779,371.00
Municipal Open Space	0.010	\$217,398.00	0.38%	\$40.98	Municipal Open Space	\$217,398.00
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	1.220	\$26,514,591.00	46.76%	\$4,999.56	Local School District	\$26,514,591.00
Regional School District	0.485	\$10,546,591.00	18.60%	\$1,987.53	Regional School District	\$10,546,184.00
County Purposes	0.247	\$5,366,033.16	9.46%	\$1,012.21	County Purposes	\$5,366,033.16
County Library			0.00%	\$0.00	County Library	
County Board of Health			0.00%	\$0.00	County Board of Health	
County Open Space			0.00%	\$0.00	County Open Space	\$58,233.70
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	
Total (Calendar Year 2014 Budget)	2.608	\$56,698,602.27	100.00%	\$10,687.58	Total ESTIMATED amount to be raised by taxes	\$56,991,143.86
Total Taxable Valuation as of October 1, 2014					Revenue Anticipated, Excluding Tax Levy	3,927,915.43
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes	18,027,619.43
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy	\$42,702,439.86
					Amount to be Raised by Taxes - Before RUT	\$56,802,143.86
					Reserve for Uncollected Taxes (RUT)	\$188,067.70
					Total Amount to be Raised by Taxes	\$56,990,211.56
					% of Tax Collections used to Calculate RUT	99.67%
					If % used exceeds the actual collection % then reference the statutory exception used	
					Tax Collections - ACTUAL as of Prior Year	
					Total Tax Revenue, Collections CY 2014	56,824,380.69
					Total Tax Levy, CY 2014	56,826,230.25
					% of Taxes Collected, CY 2014	100.00%
					Delinquent Taxes - December 31, 2014	\$1,849.56
Sheet UFB-1						

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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	6.01%	\$41,700.00	\$693,300.00	\$735,000.00	\$660,000.00		\$50,000.00	\$25,000.00				
08	Local Revenue	0.43%	\$13,201.00	\$3,037,099.00	\$3,050,300.00	\$816,000.00		\$1,869,000.00	\$365,300.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,312,169.00	\$1,312,169.00	\$1,312,169.00							
08	Uniform Construction Code Fees	-0.64%	(\$1,215.00)	\$191,215.00	\$190,000.00	\$190,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-13.47%	(\$23,931.77)	\$177,661.20	\$153,729.43	\$153,729.43							
08	Other Special Items	36.52%	\$208,411.00	\$570,606.00	\$779,017.00	\$779,017.00							
15	Receipts from Delinquent Taxes	-23.72%	(\$5,285.00)	\$22,285.00	\$17,000.00	\$17,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.40%	\$316,310.95	\$13,193,022.05	\$13,509,333.00	\$13,509,333.00							
07	Minimum Library Tax	0.80%	\$6,171.00	\$773,200.00	\$779,371.00	\$779,371.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	2.78%	\$555,362.18	\$19,970,557.25	\$20,525,919.43	\$18,216,619.43	\$0.00	\$1,919,000.00	\$390,300.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Water	Sewer	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility	Utility				
20	General Government	11.00	10.00	90.70%	\$924,200.00	\$1,018,950.00	\$1,943,150.00	\$1,295,100.00			\$538,000.00	\$110,050.00				
21	Land-Use Administration		1.00	1.94%	\$1,400.00	\$72,350.00	\$73,750.00	\$73,750.00								
22	Uniform Construction Code	1.00	5.00	2.50%	\$6,300.00	\$252,500.00	\$258,800.00	\$258,800.00								
23	Insurance			11.68%	\$284,150.00	\$2,432,500.00	\$2,716,650.00	\$2,520,700.00			\$161,500.00	\$34,450.00				
25	Public Safety	29.00	23.00	1.85%	\$84,450.00	\$4,565,775.00	\$4,650,225.00	\$4,650,225.00								
26	Public Works	15.00	3.00	2.14%	\$30,175.00	\$1,412,175.00	\$1,442,350.00	\$1,442,350.00								
27	Health and Human Services	1.00		0.85%	\$1,800.00	\$210,700.00	\$212,500.00	\$212,500.00								
28	Parks and Recreation	3.00		-1.46%	(\$8,410.00)	\$574,710.00	\$566,300.00	\$566,300.00								
29	Education (including Library)	7.00	10.00	0.76%	\$6,171.00	\$808,200.00	\$814,371.00	\$814,371.00								
30	Unclassified			114.59%	\$447,068.23	\$390,130.20	\$837,198.43	\$456,698.43			\$246,000.00	\$134,500.00				
31	Utilities and Bulk Purchases	2.00		53.48%	\$303,167.94	\$566,832.06	\$870,000.00	\$565,000.00			\$273,000.00	\$32,000.00				
32	Landfill / Solid Waste Disposal	1.00		4.43%	\$45,000.00	\$1,015,000.00	\$1,060,000.00	\$1,060,000.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			11.75%	\$180,846.00	\$1,539,716.00	\$1,720,562.00	\$1,601,575.00			\$101,715.00	\$17,272.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	1.00	2.00	2.30%	\$3,650.00	\$158,400.00	\$162,050.00	\$162,050.00								
44	Capital			96.45%	\$385,813.00	\$400,000.00	\$785,813.00	\$700,000.00			\$73,785.00	\$12,028.00				
45	Debt			34.02%	\$488,664.95	\$1,436,335.05	\$1,925,000.00	\$1,350,000.00			\$525,000.00	\$50,000.00				
46	Deferred Charges			-66.03%	(\$570,000.00)	\$863,200.00	\$293,200.00	\$293,200.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.16%	\$4,000.00	\$185,000.00	\$189,000.00	\$189,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		71.00	54.00	14.62%	\$2,618,446.12	\$17,907,473.31	\$20,525,919.43	\$18,216,619.43	\$0.00	\$0.00	\$1,919,000.00	\$390,300.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div>	<div>Non-recurring appropriation reductions</div>	<div>Fund Year Appropriation Increases</div>	<div>Structural Imbalance Offsets</div>	<div>Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</div>	<div>Amount</div>	<div>Comment/Explanation</div>
X				One time use of Surplus	\$100,000.00	Tax Appeal Reserve
X				One time use of Surplus	\$100,000.00	Accumulated Absenses
X				One time use of Surplus	\$35,000.00	Master Plan Update
X				One time use of Surplus	\$35,000.00	Library Supplemental Funding

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	172	\$23,633,700.00	1.09%	15A	Public Schools	8	\$83,149,200.00	41.56%
2	Residential	4,412	\$1,808,154,900.00	83.17%	15B	Other Schools	3	\$17,100,200.00	8.55%
3A/3B	Farm	16	\$2,925,400.00	0.13%	15C	Public Property	164	\$61,988,500.00	30.98%
4A	Commercial	139	\$170,811,100.00	7.86%	15D	Church and Charities	13	\$15,510,700.00	7.75%
4B	Industrial	60	\$168,454,500.00	7.75%	15E	Cemeteries & Graveyards	6	\$2,051,500.00	1.03%
4C	Apartments	0	\$0.00	0.00%	15F	Other Exempt	41	\$20,280,200.00	10.14%
5A/5B	Railroad	4	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$94.00	0.00%					
Total		4,804	\$2,173,979,694.00	100.00%	Total		235	\$200,080,300.00	100.00%
Average Ratio (%), Assessed to True Value		92.98%		Percentage of Exempt vs. Non-Exempt Properties 4.66%					
Equalized Valuation, Taxable Properties		\$2,338,115,394.71							
Total # of property tax appeals filed in 2014		County Tax Board	36.00						
		State Tax Court	25.00						
Number of 2014 County Tax Board decisions appealed to Tax Court		4.00							
Number of pending property tax appeals in State Tax Court		27.00							
Amount paid out by municipality for tax appeals in 2014		\$24,636.68							
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 2014 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				

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	0.00	7.00	51,995.00	\$47,000.00	\$0.00	\$1,494.00	\$0.00	\$3,501.00
Supervisory Staff (Department Heads & Managers)	13.00	2.00	1,769,587.00	\$1,262,804.00	\$57,090.00	\$150,526.00	\$202,846.00	\$96,321.00
Police Officers (Including Superior Officers)	24.00	0.00	5,243,438.00	\$3,304,600.00	\$513,000.00	\$803,679.00	\$413,907.00	\$208,252.00
Fire Fighters (Including Superior Officers)	0.00	60.00	82,441.00	\$0.00	\$76,725.00	\$0.00	\$0.00	\$5,716.00
All Other Union Employees not listed above	34.00	7.00	3,131,445.00	\$1,888,310.00	\$320,859.00	\$225,087.00	\$532,606.00	\$164,583.00
All Other Non-Union Employees not listed above	2.00	109.00	735,884.00	\$587,277.00	\$6,587.00	\$70,003.00	\$27,774.00	\$44,243.00
Totals	73.00	185.00	11,014,790.00	\$7,089,991.00	\$974,261.00	\$1,250,789.00	\$1,177,133.00	\$522,616.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NOIs t

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	17.00	\$9,672.00	\$164,424.00
Parent & Child	10.00	\$13,560.00	\$135,600.00
Employee & Spouse (or Partner)	19.00	\$21,816.00	\$414,504.00
Family	25.00	\$24,240.00	\$606,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$302,577.00)
Subtotal	71.00	\$69,288.00	\$1,017,951.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	23	\$19,536.00	\$449,328.00
Parent & Child	1	\$22,440.00	\$22,440.00
Employee & Spouse (or Partner)	7	\$33,869.00	\$237,083.00
Family	4	\$36,549.00	\$146,196.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	35.00	\$112,394.00	\$855,047.00
GRAND TOTAL	106.00	\$181,682.00	\$1,872,998.00

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)?

No

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

No

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				
Deductions				2016				
Net Debt				2017				
				All Additional Future				
				Years' Budgets				
Local School Debt	\$2,450,000.00	\$2,450,000.00	\$0.00	Utility Fund - Principal	\$440,000.00	\$267,000.00	\$145,000.00	\$1,790,000.00
Regional School Debt	\$21,215,000.00	\$21,215,000.00	\$0.00	Utility Fund - Interest	\$135,000.00	\$55,625.00	\$52,000.00	\$341,625.00
				Bond Anticipation Notes - Principal	\$115,121.00	\$0.00	\$0.00	\$2,718,000.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$150,000.00	\$15,000.00	\$15,000.00	\$120,000.00
Water	\$2,647,195.00	\$2,647,195.00	\$0.00	Bonds - Principal	\$840,000.00	\$965,000.00	\$960,000.00	\$13,802,000.00
Sewer	\$824,760.00	\$824,760.00	\$0.00	Bonds - Interest	\$244,879.00	\$395,005.00	\$362,180.00	\$2,147,345.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$1,925,000.00	\$1,697,630.00	\$1,534,180.00	\$20,918,970.00
Municipal Purposes				Total Principal	\$1,395,121.00	\$1,232,000.00	\$1,105,000.00	\$18,310,000.00
Debt Authorized	\$7,632.28		\$7,632.28	Total Interest	\$529,879.00	\$465,630.00	\$429,180.00	\$2,608,970.00
Notes Outstanding	\$17,100,121.00		\$17,100,121.00	% of Total Current Year Budget	9.38%			
Bonds Outstanding	\$1,011,000.00		\$1,011,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$45,255,708.28	\$27,136,955.00	\$18,118,753.28					
Population (2010 census)	12,754							
Per Capita Gross Debt	\$3,548.35							
Per Capita Net Debt	\$1,420.63							
3 Yr. Average Property Valuation		\$2,350,052,760.67						
Net Debt as % of 3 Year Avg Property Valuation		0.77%						

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
Receiving	Bergen County	Health Services		1/1/2014	12/31/2015	\$108,915.00
Receiving	Bergen County	Stream Cleaning	Through Mosquito Comm			\$0.00
Receiving	Bergen County	Street Sweeper/Vac Truck	Pro rata share of maint costs			
Receiving	Bergen County	Reverse 9-1-1/Swift Reach				\$0.00
Providing	Bergen County	Snowplowing	Plow/salt county roads within Oakland	10/1/2014	9/30/2016	\$95/hr plus salt
Receiving	Ridgewood/Glen Rock	9-1-1 PSAP	Central Dispatch	1/1/2014	1/1/2015	\$12466/yr
Providing	Oakland BOE	Provide/Sell Fuel	Provide first \$15K for free			cost above \$15K
Providing	Oakland BOE	Crossing Guard Services	BOE pays for 1 post			\$5,500/yr
Receiving	Walwick	Well Baby Clinic		1/1/2015	12/31/2015	\$20-\$35 per child
Receiving	NBCUA	Sewer-TV Insp/Jetting		1/1/2015	12/31/2016	Varies/per service
Providing	Franklin Lakes/Wyckoff	Sharing DPW Equipment	Formal rules/procedures as needed basis			\$0.00
Providing	Franklin Lakes	Provide Brine		1/1/2014	12/31/2015	30 cents/gallon
Providing	RIH School District	Provide Rock Salt	Amt charged is our cost			Varies
Receiving	Franklin Lakes	Recreation Programs	Residents utilize FL Lacrosse Program			
Receiving	Multiple	Joint Insurance Fund	Property, Liability, WC	1/1/2014	12/31/2016	\$539,076.00
Receiving	Multiple	Health Insurance	Use for Med/Rx Benefits	1/1/2015	12/31/2017	Approx \$2M for '15
Receiving	NJ Sustainable Eng Jt Mtg	Use Purchase of Nat Gas/elec	Co-op Purchase	N/A	N/A	Nat Gas\$.57459/therm
Receiving	Bergen County	Bergen County Co-OP	Co-op Purchase	N/A	N/A	Various
Receiving	Cranford	Cranford Co-OP	Co-op Purchase	N/A	N/A	Various
Receiving	New Jersey	State Contracts	Co-op Purchase	N/A	N/A	Various
Receiving	Franklin Lakes/Wyckoff	Recreation Equip	Co-op Purchase/Wyckoff lead agcy	1/1/2015	12/31/2015	Various
Receiving	Franklin Lakes/Wyckoff	Fire Dept Equip	Co-op Purchase/Wyckoff lead agcy			
Receiving	Franklin Lakes/Wyckoff	Fire Dept Physicals	Co-op Purchase/Wyckoff lead agcy	5/1/2015	4/30/2017	Varies by scope
Receiving	Franklin Lakes/Wyckoff	Garbage Disposal	Co-op Purchase/Wyckoff lead agcy	1/1/2013	12/31/2017	\$63.50/ton for '15
Receiving	NW Bergen Shared Serv Grp	Road Paving Program	Co-op Purchase/Ramsey lead agcy	N/A	N/A	

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]

USER FRIENDLY BUDGET SECTION - Notes

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