



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0242 Oakland Borough - County of Bergen

Introduced

Municode: 0242

Filename: 0242_fbi_2017.xlsm

Website: oakland-nj.org

Phone Number:

201-337-8111

Mailing Address:

One 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	12/31/2019	mayorschwager@oakland-nj.org

Chief Administrative Officer

Richard		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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Registered Municipal Accountant

Frank		DiMarla		fdm718@icloud.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Biale	12/31/2018	biale@oakland-nj.org
Sandra		Coira	12/31/2017	coira@oakland-nj.org
Robert		Knapp	12/31/2019	knapp@oakland-nj.org
Eric		Kulmala	12/31/2019	kulmala@oakland-nj.org
Russell		Talamini	12/31/2017	talamini@oakland-nj.org
Christopher		Visconti	12/31/2018	visconti@oakland-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.633	\$13,756,031.00	23.26%	\$2,610.62
Municipal Library	0.036	\$786,889.00	1.33%	\$148.47
Municipal Open Space	0.010	\$217,475.00	0.37%	\$41.24
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.268	\$27,568,679.00	46.62%	\$5,229.50
Regional School District	0.506	\$11,009,129.00	18.62%	\$2,086.85
County Purposes	0.264	\$5,739,615.42	9.71%	\$1,088.79
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$59,217.73	0.10%	\$12.37
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.720	\$59,137,036.15	100.00%	\$11,217.85

Total Taxable Valuation as of October 1, 2016 \$2,171,692,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$412,421.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.633	0.645	1.90%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,756,031.00	\$14,011,204.00	1.85%	\$255,173.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,610.62	\$2,660.12	1.90%	\$49.49

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,011,204.00
Municipal Library	ACTUAL	\$801,900.00
Municipal Open Space	ESTIMATED	\$217,252.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$27,568,679.00
Regional School District	ESTIMATED	\$11,009,129.00
County Purposes	ESTIMATED	\$5,798,833.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$118,435.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$59,525,432.00

Revenue Anticipated, Excluding Tax Levy	6,461,690.49
Budget Appropriations, before Reserve for Uncollected Taxes	21,077,794.49
Total Non-Municipal Tax Levy	\$44,712,328.00
Amount to be Raised by Taxes - Before RUT	\$59,328,432.00
Reserve for Uncollected Taxes (RUT)	\$197,094.97
Total Amount to be Raised by Taxes	\$59,525,526.97

% 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 2016	59,599,037.23
Total Tax Levy, CY 2016	59,748,172.68
% of Taxes Collected, CY 2016	99.75%

Delinquent Taxes - December 31, 2016 \$149,135.45

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	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	-21.39%	(\$200,000.00)	\$935,000.00	\$735,000.00	\$645,000.00	---	\$60,000.00	\$30,000.00	---	---	---	
08	Local Revenue	-8.47%	(\$286,975.52)	\$3,387,825.52	\$3,100,850.00	\$857,500.00	---	\$1,876,000.00	\$367,350.00	---	---	---	
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	-2.47%	(\$5,320.00)	\$215,320.00	\$210,000.00	\$210,000.00	---	---	---	---	---	---	
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	-46.04%	(\$111,005.71)	\$241,102.20	\$130,096.49	\$130,096.49	---	---	---	---	---	---	
08	Other Special Items	326.90%	\$2,528,536.61	\$773,488.39	\$3,302,025.00	\$3,302,025.00	---	---	---	---	---	---	
15	Receipts from Delinquent Taxes	-86.49%	(\$31,356.46)	\$36,256.46	\$4,900.00	\$4,900.00	---	---	---	---	---	---	
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	N/A	\$14,011,204.00	---	\$14,011,204.00	\$14,011,204.00	---	---	---	---	---	---	
07	Minimum Library Tax	1.91%	\$15,011.00	\$786,889.00	\$801,900.00	\$801,900.00	---	---	---	---	---	---	
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	Total	207.08%	\$15,920,093.92	\$7,688,050.57	\$23,608,144.49	\$21,274,794.49	\$0.00	\$1,936,000.00	\$397,350.00	\$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	Water Utility	Sewer Utility	N/A Utility	N/A Utility	N/A Utility	Utility
20 General Government	8.00	14.00	22.82%	\$567,100.00	\$2,485,500.00	\$3,052,600.00	\$1,432,150.00	---	---	\$1,297,400.00	\$323,050.00	---	---	---	
21 Land-Use Administration		1.00	7.01%	\$3,700.00	\$52,750.00	\$56,450.00	\$56,450.00	---	---	---	---	---	---	---	
22 Uniform Construction Code	1.00	7.00	1.70%	\$4,500.00	\$264,300.00	\$268,800.00	\$268,800.00	---	---	---	---	---	---	---	
23 Insurance			-5.78%	(\$158,650.00)	\$2,744,450.00	\$2,585,800.00	\$2,585,800.00	---	---	---	---	---	---	---	
25 Public Safety	27.00	29.00	3.93%	\$189,030.00	\$4,813,320.00	\$5,002,350.00	\$5,002,350.00	---	---	---	---	---	---	---	
26 Public Works	23.00	4.00	1.81%	\$26,550.00	\$1,467,350.00	\$1,493,900.00	\$1,493,900.00	---	---	---	---	---	---	---	
27 Health and Human Services	1.00		2.47%	\$5,400.00	\$218,250.00	\$223,650.00	\$223,650.00	---	---	---	---	---	---	---	
28 Parks and Recreation		1.00	1.66%	\$9,850.00	\$591,900.00	\$601,750.00	\$601,750.00	---	---	---	---	---	---	---	
29 Education (including Library)	5.00	10.00	1.20%	\$10,011.00	\$836,889.00	\$846,900.00	\$846,900.00	---	---	---	---	---	---	---	
30 Unclassified			-56.67%	(\$274,631.98)	\$484,631.98	\$210,000.00	\$210,000.00	---	---	---	---	---	---	---	
31 Utilities and Bulk Purchases			-19.24%	(\$166,434.51)	\$865,000.00	\$698,565.49	\$563,500.00	\$135,065.49	---	---	---	---	---	---	
32 Landfill / Solid Waste Disposal			5.66%	\$60,000.00	\$1,060,000.00	\$1,120,000.00	\$1,120,000.00	---	---	---	---	---	---	---	
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	---	---	---	---	---	---	---	
36 Statutory Expenditures			1.29%	\$22,591.00	\$1,750,188.00	\$1,772,779.00	\$1,655,679.00	---	---	\$100,000.00	\$17,100.00	---	---	---	
37 Judgements			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
42 Shared Services			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
43 Court and Public Defender	1.00	3.00	8.49%	\$13,050.00	\$153,750.00	\$166,800.00	\$166,800.00	---	---	---	---	---	---	---	
44 Capital			11.37%	\$112,087.00	\$985,813.00	\$1,097,900.00	\$700,000.00	---	---	\$360,900.00	\$37,000.00	---	---	---	
45 Debt			107.19%	\$2,122,975.00	\$1,980,625.00	\$4,103,600.00	\$3,903,600.00	---	\$200,000.00	---	---	---	---	---	
46 Deferred Charges			283.37%	\$224,925.00	\$79,375.00	\$304,300.00	\$106,400.00	---	---	\$177,700.00	\$20,200.00	---	---	---	
48 Debt - Type 1 School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
50 Reserve for Uncollected Taxes			2.07%	\$4,000.00	\$193,000.00	\$197,000.00	\$197,000.00	---	---	---	---	---	---	---	
55 Surplus General Budget			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
Total	66.00	69.00	13.20%	\$2,776,052.51	\$21,032,091.98	\$23,808,144.49	\$21,139,729.00	\$135,065.49	\$200,000.00	\$1,936,000.00	\$397,350.00	\$0.00	\$0.00	\$0.00	\$0.00

Revenues at Risk
Non-recurring appropriation reductions
Culture Year Appropriation Increases
Structural Imbalance Offsets

Sheet UF'B-4

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	173	\$23,622,400.00	1.09%	15A	Public Schools	8	\$83,149,200.00	39.45%
2	Residential	4,400	\$1,813,417,100.00	83.50%	15B	Other Schools	2	\$9,810,300.00	4.65%
3A/3B	Farm	16	\$2,925,400.00	0.13%	15C	Public Property	191	\$71,919,300.00	34.12%
4A	Commercial	140	\$170,534,900.00	7.85%	15D	Church and Charities	15	\$29,673,800.00	14.08%
4B	Industrial	59	\$161,192,500.00	7.42%	15E	Cemeteries & Graveyards	6	\$2,051,500.00	0.97%
4C	Apartments	0		0.00%	15F	Other Exempt	22	\$14,150,300.00	6.71%
5A/5B	Railroad	4		0.00%					
6A/6B	Business Personal Property	1		0.00%					
Total		4,793	\$2,171,692,300.00	100.00%	Total		244	\$210,754,400.00	100.00%
Average Ratio (%), Assessed to True Value				90.40%	Percentage of Exempt vs. Non-Exempt Properties 9.70%				
Equalized Valuation, Taxable Properties				\$2,402,314,491.15					
Total # of property tax appeals filed in 2016		County Tax Board		19.00					
		State Tax Court		12.00					
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00					
Number of pending property tax appeals in State Tax Court									
Amount paid out by municipality for tax appeals in 2016				\$76,404.16					
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 2016 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

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	52,766.00	\$48,350.00	\$0.00	\$814.00	\$0.00	\$3,602.00
Supervisory Staff (Department Heads & Managers)	11.00	6.00	1,871,403.00	\$1,377,893.00	\$49,384.00	\$177,886.00	\$162,514.00	\$103,726.00
Police Officers (Including Superior Officers)	24.00	0.00	5,502,993.00	\$3,345,000.00	\$674,480.00	\$853,309.00	\$406,764.00	\$223,440.00
Fire Fighters (Including Superior Officers)	0.00	60.00	84,080.00	\$0.00	\$78,250.00	\$0.00	\$0.00	\$5,830.00
All Other Union Employees not listed above	32.00	3.00	3,180,121.00	\$1,930,187.00	\$287,596.00	\$241,466.00	\$555,647.00	\$165,225.00
All Other Non-Union Employees not listed above	2.00	109.00	742,227.00	\$594,644.00	\$16,019.00	\$55,475.00	\$30,595.00	\$45,494.00
Totals	69.00	185.00	11,433,590.00	\$7,296,074.00	\$1,105,729.00	\$1,328,950.00	\$1,155,520.00	\$547,317.00

Is the Local Government required to comply with NJSA 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	17.00	\$10,788.00	\$183,396.00	16.00	\$10,344.00	\$165,504.00
Parent & Child	8.00	\$15,120.00	\$120,960.00	8.00	\$14,496.00	\$115,968.00
Employee & Spouse (or Partner)	12.00	\$24,324.00	\$291,888.00	16.00	\$23,328.00	\$373,248.00
Family	28.00	\$27,036.00	\$757,008.00	28.00	\$25,932.00	\$726,096.00
Employee Cost Sharing Contribution (enter as negative -)			(\$294,069.00)			(\$355,987.00)
Subtotal	65.00		\$1,059,183.00	68.00		\$1,024,829.00
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	29	\$10,653.00	\$308,937.00	24	\$9,842.00	\$236,208.00
Parent & Child	3	\$24,144.00	\$72,432.00	1	\$24,072.00	\$24,072.00
Employee & Spouse (or Partner)	4	\$33,366.00	\$133,464.00	5	\$35,093.00	\$175,465.00
Family	4	\$39,576.00	\$158,304.00	5	\$37,860.00	\$189,300.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	40.00		\$673,137.00	35.00		\$625,045.00
GRAND TOTAL	105.00		\$1,732,320.00	103.00		\$1,649,874.00

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	Deductions	Net Debt			Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt		\$1,787,000.00	\$1,787,000.00	\$0.00	Utility Fund - Principal		\$145,000.00	\$145,000.00	\$145,000.00	\$1,760,000.00
Regional School Debt		\$19,480,000.00	\$19,480,000.00	\$0.00	Utility Fund - Interest		\$52,900.00	\$50,268.76	\$47,368.76	\$250,062.60
					Bond Anticipation Notes - Principal		\$97,000.00			
Utility Fund Debt					Bond Anticipation Notes - Interest		\$20,800.00			
Water		\$1,735,000.00	\$1,735,000.00	\$0.00	Bonds - Principal		\$880,000.00	\$935,000.00	\$990,000.00	\$9,651,000.00
Sewer		\$200,000.00	\$200,000.00	\$0.00	Bonds - Interest		\$380,800.00	\$361,590.00	\$341,190.00	\$1,747,780.00
N/A				\$0.00	Loans & Other Debt - Principal					
N/A				\$0.00	Loans & Other Debt - Interest					
N/A				\$0.00						
0				\$0.00	Total		\$1,576,500.00	\$1,491,858.76	\$1,523,558.76	\$13,408,842.60
Municipal Purposes										
Debt Authorized		\$3,793,807.28		\$3,793,807.28	Total Principal		\$1,122,000.00	\$1,080,000.00	\$1,135,000.00	\$11,411,000.00
Notes Outstanding		\$2,622,000.00		\$2,622,000.00	Total Interest		\$454,500.00	\$411,858.76	\$388,558.76	\$1,997,842.60
Bonds Outstanding		\$13,506,000.00		\$13,506,000.00	% of Total Current Year Budget		6.62%			
Loans and Other Debt				\$0.00						
Total (Current Year)		\$43,123,807.28	\$23,202,000.00	\$19,921,807.28	Description		Debt Not Listed Above			
					Total Guarantees - Governmental					
					Total Guarantees - Other					
					Total Capital/Equipment Leases					
					Total Other					
					Bond Rating		Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt		\$3,459.31			Rating			AAA		
Per Capita Net Debt		\$1,598.09			Year of Last Rating			2015		
3 Yr. Average Property Valuation			\$2,368,162,540.00							
Net Debt as % of 3 Year Avg Property Valuation			0.84%		Mark "X" if Municipality has no bond rating					
				Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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)
