



State of New Jersey  
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0242 Oakland Borough - County of Bergen

Introduced

Municode: 0242

Filename: 0242\_fbi\_2023.xlsm

Website: www.oakland-nj.org

Phone Number: 201-337-8111

Mailing Address: 1 Municipal Plaza

Municipality: Oakland

State: NJ

Zip: 07436

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda	H	Schwager	12/31/2023	mayorschwager@oakland-nj.org

Chief Administrative Officer

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

David		Young		cfo@oakland-nj.org
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Municipal Clerk

Michael		Carelli		boroclerk@oakland-nj.org
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Registered Municipal Accountant

Gary		Vinci		gvinci@lphcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Steve		Salliani	12/31/2024	salliani@oakland-nj.org
Eric		Kulmala	12/31/2024	kulmala@oakland-nj.org
Kevin		Slasinski	12/31/2025	kslasinski@oakland-nj.org
John		McCann	12/31/2025	mccann@oakland-nj.org
Pat		Pignatelli	12/31/2023	pignatelli@oakland-nj.org
Russell		Talamini	12/31/2023	talamini@oakland-nj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.538	\$15,720,530.73	22.92%	\$2,969.65
Municipal Library	0.032	\$920,718.00	1.34%	\$176.63
Municipal Open Space	0.010	\$289,539.26	0.42%	\$55.20
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.087	\$31,706,066.00	46.23%	\$6,000.02
Regional School District	0.449	\$13,091,514.00	19.09%	\$2,478.39
County Purposes	0.226	\$6,588,258.33	9.61%	\$1,247.47
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$272,131.86	0.40%	\$55.20
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.352	\$68,588,758.18	100.00%	\$12,982.56

Total Taxable Valuation as of	October 1, 2022	\$3,024,622,643.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$551,979.66

### Prior Year to Current Year Comparison

Prior Year	Current Year	% Change (+/-)
0.538	0.545	1.30%

### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,720,530.73	\$16,465,930.00	4.74%	\$745,399.27

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,969.65	\$3,008.29	1.30%	\$38.64

**Sheet UFB-1**

<u>Current Year 2023 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$16,465,930.00
Municipal Library	ACTUAL	\$1,116,722.00
Municipal Open Space	ACTUAL	\$302,754.81
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$32,815,778.31
Regional School District	ESTIMATED	\$13,549,716.99
County Purposes	ESTIMATED	\$6,289,658.83
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$302,462.26
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$70,843,023.20

Revenue Anticipated, Excluding Tax Levy	6,145,348.00
Budget Appropriations, before Reserve for Uncollected Taxes	23,253,000.00
Total Non-Municipal Tax Levy	\$53,260,371.20
Amount to be Raised by Taxes - Before RUT	\$70,368,023.20
Reserve for Uncollected Taxes (RUT)	\$475,000.00
Total Amount to be Raised by Taxes	\$70,843,023.20

% of Tax Collections used to Calculate RUT	99.32%
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If % used exceeds the actual collection % then  
reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2022	68,602,309.14
Total Tax Levy, CY 2022	68,613,410.12
% of Taxes Collected, CY 2022	99.98%

Delinquent Taxes - December 31, 2022	\$10,489.00
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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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	0.53%	\$13,175.28	\$2,463,602.72	\$2,476,778.00	\$1,940,000.00			\$435,000.00	\$101,778.00			
08	Local Revenue	-7.41%	(\$293,598.16)	\$3,960,598.16	\$3,667,000.00	\$1,107,000.00			\$2,145,000.00	\$415,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$77,517.82	\$1,312,169.00	\$1,389,686.82	\$1,389,686.82							
08	Uniform Construction Code Fees	-6.54%	(\$12,604.00)	\$192,604.00	\$180,000.00	\$180,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-72.69%	(\$334,179.90)	\$459,707.66	\$125,527.76	\$125,527.76							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-26.33%	(\$579,817.37)	\$2,201,950.79	\$1,622,133.42	\$1,393,133.42			\$200,000.00	\$29,000.00			
15	Receipts from Delinquent Taxes	-92.13%	(\$116,998.62)	\$126,998.62	\$10,000.00	\$10,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.47%	\$397,284.13	\$16,068,645.87	\$16,465,930.00	\$16,465,930.00							
07	Minimum Library Tax	21.29%	\$196,004.00	\$920,718.00	\$1,116,722.00	\$1,116,722.00							
54	Open Space Levy Tax	4.56%	\$13,214.95	\$289,539.86	\$302,754.81		\$302,754.81						
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	0.00%	\$0.00	\$84,222.00	\$84,222.00					\$84,222.00			
	Total	-2.28%	(\$640,001.87)	\$28,080,756.68	\$27,440,754.81	\$23,728,000.00	\$302,754.81	\$0.00	\$2,780,000.00	\$630,000.00	\$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	Arts and Culture	Water	Sewer	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	Trust Fund	Utility	Utility			
20	General Government	9.00	10.00	0.31%	\$5,566.00	\$1,797,374.00	\$1,802,940.00	\$1,802,940.00								
21	Land-Use Administration		1.00	0.00%	\$0.00	\$58,900.00	\$58,900.00	\$58,900.00								
22	Uniform Construction Code	2.00	10.00	10.00%	\$30,300.00	\$302,900.00	\$333,200.00	\$333,200.00								
23	Insurance			5.49%	\$143,389.00	\$2,611,000.00	\$2,754,389.00	\$2,754,389.00								
25	Public Safety	33.00	76.00	3.59%	\$180,980.00	\$5,038,820.00	\$5,219,800.00	\$5,219,800.00								
26	Public Works	24.00	8.00	11.38%	\$631,641.20	\$5,548,150.00	\$6,179,791.20	\$3,829,450.00				\$1,776,300.20	\$574,041.00			
27	Health and Human Services	1.00		4.19%	\$10,388.00	\$248,100.00	\$258,488.00	\$258,488.00								
28	Parks and Recreation	1.00	65.00	4.96%	\$33,200.00	\$669,400.00	\$702,600.00	\$702,600.00								
29	Education (including Library)	5.00	8.00	21.29%	\$196,004.00	\$920,718.00	\$1,116,722.00	\$1,116,722.00								
30	Unclassified			-22.53%	(\$251,524.84)	\$1,116,605.65	\$865,080.81	\$434,222.00	\$128,104.00	\$302,754.81						
31	Utilities and Bulk Purchases			9.40%	\$56,000.00	\$596,000.00	\$652,000.00	\$652,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			12.11%	\$266,394.00	\$2,199,000.00	\$2,465,394.00	\$2,305,394.00				\$160,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	4.64%	\$8,200.00	\$176,600.00	\$184,800.00	\$184,800.00								
44	Capital			-18.27%	(\$428,327.13)	\$2,343,861.27	\$1,915,534.14	\$1,233,446.00				\$680,181.04	\$1,907.10			
45	Debt			0.10%	\$2,420.93	\$2,448,694.73	\$2,451,115.66	\$2,233,545.00				\$163,518.76	\$54,051.90			
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			2.15%	\$10,000.00	\$465,000.00	\$475,000.00	\$475,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		77.00	180.00	3.37%	\$894,631.16	\$26,546,123.65	\$27,440,754.81	\$23,599,896.00	\$128,104.00	\$302,754.81	\$0.00	\$2,780,000.00	\$630,000.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	165	\$27,273,900.00	0.93%	15A Public Schools	8	\$95,039,000.00	34.03%
2 Residential	4,392	\$2,357,046,300.00	80.80%	15B Other Schools	2	\$12,051,600.00	4.32%
3A/3B Farm	16	\$3,692,200.00	0.13%	15C Public Property	200	\$104,072,700.00	37.26%
4A Commercial	139	\$219,023,643.00	7.51%	15D Church and Charities	16	\$45,074,500.00	16.14%
4B Industrial	69	\$307,275,700.00	10.53%	15E Cemeteries & Graveyards	6	\$2,282,400.00	0.82%
4C Apartments	2	\$2,812,200.00	0.10%	15F Other Exempt	23	\$20,764,200.00	7.43%
5A/5B Railroad	4	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
<b>Total</b>	<b>4,788</b>	<b>\$2,917,123,943.00</b>	<b>100.00%</b>	<b>Total</b>	<b>255</b>	<b>\$279,284,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
102.66%				9.57%			
Equalized Valuation, Taxable Properties							
\$2,841,539,005.45							
Total # of property tax appeals filed in 2022		County Tax Board	139.00				
		State Tax Court	35.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			17.00				
Number of pending property tax appeals in State Tax Court			12.00				
Amount paid out by municipality for tax appeals in 2022			\$26,143.13				

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 2022 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 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	62,040.52	\$56,610.00	\$0.00	\$1,213.07	\$0.00	\$4,217.45
Supervisory Staff (Department Heads & Managers)	12.00	2.00	1,967,283.49	\$1,502,351.61	\$20,855.71	\$193,953.59	\$136,643.64	\$113,478.94
Police Officers (Including Superior Officers)	27.00	0.00	5,811,555.53	\$3,123,395.26	\$866,204.74	\$1,141,276.00	\$383,454.33	\$297,225.20
Fire Fighters (Including Superior Officers)	0.00	76.00	89,183.50	\$0.00	\$83,000.00	\$0.00	\$0.00	\$6,183.50
All Other Union Employees not listed above	35.00	0.00	3,778,210.62	\$2,510,380.31	\$237,885.00	\$344,154.81	\$481,044.75	\$204,745.77
All Other Non-Union Employees not listed above	3.00	95.00	1,081,743.81	\$703,733.58	\$6,500.00	\$68,596.53	\$250,001.30	\$52,912.40
<b>Totals</b>	<b>77.00</b>	<b>180.00</b>	<b>12,790,017.46</b>	<b>\$7,896,470.75</b>	<b>\$1,214,445.44</b>	<b>\$1,749,194.00</b>	<b>\$1,251,144.01</b>	<b>\$678,763.26</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	27.00	\$11,995.71	\$323,884.24	26.00	\$11,357.61	\$295,297.93
Parent & Child	3.00	\$17,195.47	\$51,586.41	3.00	\$16,295.29	\$48,885.88
Employee & Spouse (or Partner)	14.00	\$26,757.48	\$374,604.66	16.00	\$25,310.36	\$404,965.69
Family	33.00	\$28,534.96	\$941,653.69	31.00	\$26,057.17	\$807,772.16
Employee Cost Sharing Contribution (enter as negative - )			(\$410,435.99)			(\$386,363.85)
Subtotal	77.00		\$1,281,293.01	76.00		\$1,170,557.80
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	35	\$10,133.56	\$354,674.63	32	\$8,785.16	\$281,125.23
Parent & Child	7	\$24,566.86	\$171,967.99	5	\$23,371.37	\$116,856.83
Employee & Spouse (or Partner)	2	\$37,810.28	\$75,620.56	2	\$35,243.64	\$70,487.28
Family	10	\$43,750.69	\$437,506.90	11	\$41,221.08	\$453,431.86
Employee Cost Sharing Contribution (enter as negative - )			(\$16,489.38)			(\$13,417.00)
Subtotal	54.00		\$1,023,280.70	50.00		\$908,484.20
<b>GRAND TOTAL</b>	<b>131.00</b>		<b>\$2,304,573.71</b>	<b>126.00</b>		<b>\$2,079,042.00</b>

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)?**

<b>NO</b>
<b>NO</b>

**Is prescription drug coverage provided by the SHBP (Yes or 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

[illegible]

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

**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)
