



# 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		DiMaria		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

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## 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
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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

Sheet UFB-1

### 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
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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%
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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 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
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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	Water Utility	Sewer Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	37.75%	\$353,000.00	\$935,000.00	\$1,288,000.00	\$1,198,000.00	---	\$60,000.00	\$30,000.00	---	---	---	
08	Local Revenue	-8.52%	(\$288,675.52)	\$3,387,825.52	\$3,099,150.00	\$855,800.00	---	\$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	\$13,878,024.00	---	\$13,878,024.00	\$13,878,024.00	---	---	---	---	---	---	
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	212.51%	\$16,338,213.92	\$7,688,050.57	\$24,026,264.49	\$21,692,914.49	\$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 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	Water Utility	Sewer Utility	N/A Utility	N/A Utility	N/A Utility	Utility
		Full-Time	Part-Time													
20	General Government	8.00	14.00	22.68%	\$563,600.00	\$2,485,500.00	\$3,049,100.00	\$1,432,650.00	---	---	\$1,295,400.00	\$321,050.00	---	---	---	
21	Land-Use Administration		1.00	6.16%	\$3,250.00	\$52,750.00	\$56,000.00	\$56,000.00	---	---	---	---	---	---	---	
22	Uniform Construction Code	1.00	7.00	1.55%	\$4,100.00	\$264,300.00	\$268,400.00	\$268,400.00	---	---	---	---	---	---	---	
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	1.96%	\$94,500.00	\$4,813,320.00	\$4,907,820.00	\$4,907,820.00	---	---	---	---	---	---	---	
26	Public Works	23.00	4.00	1.33%	\$19,550.00	\$1,467,350.00	\$1,486,900.00	\$1,486,900.00	---	---	---	---	---	---	---	
27	Health and Human Services	1.00		1.56%	\$3,400.00	\$218,250.00	\$221,650.00	\$221,650.00	---	---	---	---	---	---	---	
28	Parks and Recreation		1.00	1.24%	\$7,350.00	\$591,900.00	\$599,250.00	\$599,250.00	---	---	---	---	---	---	---	
29	Education (including Library)	5.00	10.00	1.20%	\$10,011.00	\$836,889.00	\$846,900.00	\$846,900.00	---	---	---	---	---	---	---	
30	Unclassified			-58.73%	(\$284,631.98)	\$484,631.98	\$200,000.00	\$200,000.00	---	---	---	---	---	---	---	
31	Utilities and Bulk Purchases			-19.82%	(\$171,434.51)	\$865,000.00	\$693,565.49	\$558,500.00	\$135,065.49	---	---	---	---	---	---	
32	Landfill / Solid Waste Disposal			14.15%	\$150,000.00	\$1,060,000.00	\$1,210,000.00	\$1,210,000.00	---	---	---	---	---	---	---	
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	6.21%	\$9,550.00	\$153,750.00	\$163,300.00	\$163,300.00	---	---	---	---	---	---	---	
44	Capital			31.66%	\$312,059.91	\$985,813.00	\$1,297,872.91	\$900,000.00	---	---	\$361,147.91	\$36,725.00	---	---	---	
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			288.44%	\$228,952.09	\$79,375.00	\$308,327.09	\$106,400.00	---	---	\$179,452.09	\$22,475.00	---	---	---	
48	Debt - Type 1 School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
50	Reserve for Uncollected Taxes			133.16%	\$257,000.00	\$193,000.00	\$450,000.00	\$450,000.00	---	---	---	---	---	---	---	
55	Surplus General Budget			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	
Total		66.00	69.00	15.19%	\$3,194,172.51	\$21,032,091.98	\$24,226,264.49	\$21,557,849.00	\$135,065.49	\$200,000.00	\$1,936,000.00	\$397,350.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	173	\$23,622,400.00	1.09%
2 Residential	4,400	\$1,813,417,100.00	83.50%
3A/3B Farm	16	\$2,925,400.00	0.13%
4A Commercial	140	\$170,534,900.00	7.85%
4B Industrial	59	\$161,192,500.00	7.42%
4C Apartments	0		0.00%
5A/5B Railroad	4		0.00%
6A/6B Business Personal Property	1		0.00%
Total	4,793	\$2,171,692,300.00	100.00%

Average Ratio (%), Assessed to True Value	90.40%
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
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$83,149,200.00	39.45%
15B Other Schools	2	\$9,810,300.00	4.65%
15C Public Property	191	\$71,919,300.00	34.12%
15D Church and Charities	15	\$29,673,800.00	14.08%
15E Cemeteries & Graveyards	6	\$2,051,500.00	0.97%
15F Other Exempt	22	\$14,150,300.00	6.71%
Total	244	\$210,754,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	9.70%
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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				
<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	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>	<b>105.00</b>		<b>\$1,732,320.00</b>	<b>103.00</b>		<b>\$1,649,874.00</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)?**

**NO**

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

**NO**

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	<b>Legal basis for benefit (check applicable items)</b>				
<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
White Collar Employees	486.00	\$53,891.00	X		
Blue Collar Employees	1015.00	\$165,850.00	X		
PBA	1608.00	\$660,266.00	X		
Non Union	553.00	\$206,706.00		X	
Local 108/Oakland Public Library Employees	68.00	\$20,737.00	X		
Totals	3730.00	\$1,107,450.00			
Total Funds Reserved as of end of 2016		\$551,057.87			
Total Funds Appropriated in 2017		\$110,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions			Net Debt		
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
Utility Fund Debt				Bond Anticipation Notes - Principal	\$97,000.00			
Water	\$1,735,000.00	\$1,735,000.00	\$0.00	Bond Anticipation Notes - Interest	\$20,800.00			
Sewer	\$200,000.00	\$200,000.00	\$0.00	Bonds - Principal	\$880,000.00	\$935,000.00	\$990,000.00	\$9,651,000.00
N/A			\$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				
0			\$0.00	Total	\$1,576,500.00	\$1,491,858.76	\$1,523,558.76	\$13,408,842.60
Municipal Purposes				Total Principal	\$1,122,000.00	\$1,080,000.00	\$1,135,000.00	\$11,411,000.00
Debt Authorized	\$3,793,807.28		\$3,793,807.28	Total Interest	\$454,500.00	\$411,858.76	\$388,558.76	\$1,997,842.60
Notes Outstanding	\$2,622,000.00		\$2,622,000.00	% of Total Current Year Budget	6.51%			
Bonds Outstanding	\$13,506,000.00		\$13,506,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$43,123,807.28	\$23,202,000.00	\$19,921,807.28					
Population (2010 census)				Debt Not Listed Above				
Per Capita Gross Debt				Total Guarantees - Governmental				
Per Capita Net Debt				Total Guarantees - Other				
3 Yr. Average Property Valuation				Total Capital/Equipment Leases				
Net Debt as % of 3 Year Avg Property Valuation				Total Other				
				Bond Rating				
				Rating				
				Year of Last Rating				
				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)
