



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0242 Oakland Borough - County of Bergen

Adopted

Municode: 0242

Filename: 0242_fba_2019.xlsm

Website: www.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

David		Young		cfo@oakland-nj.org
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Municipal Clerk

Lisa	M	Duncan		boroclerk@oakland-nj.org
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Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Biale	12/31/2021	biale@oakland-nj.org
Lewis		Levy	12/31/2021	levy@oakland-nj.org
Robert		Knapp	12/31/2019	knapp@oakland-nj.org
Eric		Kulmala	12/31/2019	kulmala@oakland-nj.org
Pat		Pignatelli	12/31/2020	pignatelli@oakland-nj.org
Russell		Talamini	12/31/2020	talamini@oakland-nj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.638	\$13,877,937.00	22.54%	\$2,635.95	Municipal Purpose Tax	ESTIMATED	\$14,136,613.85
Municipal Library	0.038	\$827,689.00	1.34%	\$157.00	Municipal Library	ACTUAL	\$826,581.00
Municipal Open Space	0.010	\$217,374.56	0.35%	\$41.32	Municipal Open Space	ESTIMATED	\$217,671.00
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	1.313	\$28,533,426.00	46.34%	\$5,424.76	Local School District	ESTIMATED	\$29,146,188.00
Regional School District	0.553	\$12,018,052.00	19.52%	\$2,284.76	Regional School District	ESTIMATED	\$12,276,662.00
County Purposes	0.270	\$5,848,260.28	9.50%	\$1,115.53	County Purposes	ESTIMATED	\$5,985,964.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$249,092.40	0.40%	\$45.45	County Open Space	ESTIMATED	\$239,438.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.833	\$61,571,831.24	100.00%	\$11,704.76	Total ESTIMATED amount to be raised by taxes		\$62,829,117.85
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		4,941,939.50
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		19,438,134.35
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$47,865,923.00
					Amount to be Raised by Taxes - Before RUT		\$62,362,117.85
					Reserve for Uncollected Taxes (RUT)		\$466,999.97
					Total Amount to be Raised by Taxes		\$62,829,117.82
					% of Tax Collections used to Calculate RUT		99.26%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		61,683,509.74
					Total Tax Levy, CY 2018		61,701,584.30
					% of Taxes Collected, CY 2018		99.97%
					Delinquent Taxes - December 31, 2018		\$18,074.56
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	-1.96%	(\$39,000.00)	\$1,994,000.00	\$1,955,000.00	\$1,510,000.00		\$265,000.00	\$180,000.00				
08	Local Revenue	-9.07%	(\$331,259.47)	\$3,651,759.47	\$3,320,500.00	\$1,036,500.00		\$1,884,000.00	\$400,000.00				
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	-7.63%	(\$16,509.00)	\$216,509.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	29.31%	\$11,894.41	\$40,576.09	\$52,470.50	\$52,470.50							
08	Other Special Items	-1.52%	(\$12,766.68)	\$840,066.68	\$827,300.00	\$827,300.00							
15	Receipts from Delinquent Taxes	-89.34%	(\$46,093.91)	\$51,593.91	\$5,500.00	\$5,500.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.67%	(\$240,196.79)	\$14,376,810.64	\$14,136,613.85	\$14,136,613.85							
07	Minimum Library Tax	-0.13%	(\$1,108.00)	\$827,689.00	\$826,581.00	\$826,581.00		\$826,581.00					
54	Open Space Levy Tax	0.00%	\$0.00	\$217,671.00	\$217,671.00		\$217,671.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.87%	(\$675,039.44)	\$23,528,844.79	\$22,853,805.35	\$19,907,134.35	\$217,671.00	\$2,149,000.00	\$580,000.00	\$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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	9.00	10.00	2.23%	\$57,872.57	\$2,600,500.00	\$2,658,372.57	\$1,142,429.24			\$1,024,118.00	\$491,825.33				
21	Land-Use Administration		1.00	1.36%	\$800.00	\$58,800.00	\$59,600.00	\$59,600.00								
22	Uniform Construction Code	1.00	7.00	0.44%	\$1,200.00	\$275,300.00	\$276,500.00	\$276,500.00								
23	Insurance			9.24%	\$253,641.26	\$2,745,650.00	\$2,999,291.26	\$2,838,391.26			\$160,900.00					
25	Public Safety	34.00	76.00	-0.02%	(\$848.00)	\$5,125,548.00	\$5,124,700.00	\$5,124,700.00								
26	Public Works	22.00	5.00	-1.90%	(\$27,650.00)	\$1,454,050.00	\$1,426,400.00	\$1,426,400.00								
27	Health and Human Services	1.00		3.80%	\$9,450.00	\$248,800.00	\$258,250.00	\$258,250.00								
28	Parks and Recreation	1.00	70.00	-6.79%	(\$39,359.00)	\$579,950.00	\$540,591.00	\$522,920.00		\$17,671.00						
29	Education (including Library)	5.00	10.00	-0.13%	(\$1,108.00)	\$872,689.00	\$871,581.00	\$871,581.00								
30	Unclassified			-71.88%	(\$395,361.00)	\$550,000.00	\$154,639.00	\$154,639.00								
31	Utilities and Bulk Purchases			1.40%	\$12,000.00	\$857,000.00	\$869,000.00	\$558,500.00			\$272,000.00	\$38,500.00				
32	Landfill / Solid Waste Disposal	1.00		7.02%	\$94,600.00	\$1,347,000.00	\$1,441,600.00	\$1,441,600.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			4.56%	\$86,009.00	\$1,884,167.00	\$1,970,176.00	\$1,841,476.00			\$119,300.00	\$9,400.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	2.00	2.00	8.95%	\$14,900.00	\$166,400.00	\$181,300.00	\$181,300.00								
44	Capital			4.47%	\$57,958.00	\$1,297,873.00	\$1,355,831.00	\$935,000.00			\$400,431.00	\$20,400.00				
45	Debt			34.95%	\$568,181.52	\$1,625,792.00	\$2,193,973.52	\$1,801,847.85		\$200,000.00	\$172,251.00	\$19,874.67				
46	Deferred Charges			-100.00%	(\$61,135.00)	\$61,135.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.97%	\$9,000.00	\$458,000.00	\$467,000.00	\$467,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		76.00	181.00	2.88%	\$640,151.35	\$22,213,654.00	\$22,853,805.35	\$19,907,134.35	\$0.00	\$217,671.00	\$2,149,000.00	\$580,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	172	\$23,234,600.00	1.07%	15A	Public Schools	8	\$83,149,200.00	38.91%
2	Residential	4,399	\$1,817,481,500.00	83.61%	15B	Other Schools	2	\$9,810,300.00	4.59%
3A/3B	Farm	16	\$2,926,500.00	0.13%	15C	Public Property	193	\$72,577,100.00	33.97%
4A	Commercial	140	\$171,494,300.00	7.89%	15D	Church and Charities	16	\$31,899,000.00	14.93%
4B	Industrial	58	\$158,608,700.00	7.30%	15E	Cemeteries & Graveyards	6	\$2,051,500.00	0.96%
4C	Apartments			0.00%	15F	Other Exempt	21	\$14,185,200.00	6.64%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		4,785	\$2,173,745,600.00	100.00%	Total		246	\$213,672,300.00	100.00%
Average Ratio (%), Assessed to True Value		87.27%							
Equalized Valuation, Taxable Properties		\$2,490,923,953.02							
Total # of property tax appeals filed in 2018		County Tax Board	14.00						
		State Tax Court							
Number of 2018 County Tax Board decisions appealed to Tax Court									
Number of pending property tax appeals in State Tax Court									
Amount paid out by municipality for tax appeals in 2018		\$92,481.00							
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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	53,940.00	\$50,200.00				\$3,740.00
Supervisory Staff (Department Heads & Managers)			1,089,359.00	\$772,768.00	\$38,119.00	\$109,038.00	\$111,629.00	\$57,805.00
Police Officers (Including Superior Officers)			5,760,842.00	\$3,420,500.00	\$690,480.00	\$1,008,021.00	\$412,776.00	\$229,065.00
Fire Fighters (Including Superior Officers)			89,560.00		\$83,350.00			\$6,210.00
All Other Union Employees not listed above			8,711,506.00	\$6,412,208.00	\$322,947.00	\$904,762.00	\$569,820.00	\$501,769.00
All Other Non-Union Employees not listed above			830,154.00	\$610,845.00	\$50,476.00	\$86,190.00	\$33,375.00	\$49,268.00
Totals	0.00	7.00	16,535,361.00	\$11,266,521.00	\$1,185,372.00	\$2,108,011.00	\$1,127,600.00	\$847,857.00

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	25.00	\$10,764.00	\$269,100.00	23.00	\$10,776.00	\$247,848.00
Parent & Child	10.00	\$15,096.00	\$150,960.00	9.00	\$15,108.00	\$135,972.00
Employee & Spouse (or Partner)	14.00	\$24,276.00	\$339,864.00	11.00	\$24,300.00	\$267,300.00
Family	27.00	\$26,988.00	\$728,676.00	27.00	\$27,012.00	\$729,324.00
Employee Cost Sharing Contribution (enter as negative -)			(\$337,600.00)			(\$321,000.00)
Subtotal	76.00		\$1,151,000.00	70.00		\$1,059,444.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	31	\$8,712.00	\$270,072.00	30	\$11,217.00	\$336,510.00
Parent & Child	3	\$22,236.00	\$66,708.00	3	\$24,116.00	\$72,348.00
Employee & Spouse (or Partner)	4	\$34,644.00	\$138,576.00	4	\$35,826.00	\$143,304.00
Family	8	\$39,408.00	\$315,264.00	7	\$39,564.00	\$276,948.00
Employee Cost Sharing Contribution (enter as negative -)			(\$500.00)			
Subtotal	46.00		\$790,120.00	44.00		\$829,110.00
GRAND TOTAL	122.00		\$1,941,120.00	114.00		\$1,888,554.00

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

No

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)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
White Collar Contract	365	\$ 84,160	X		
Blue Collar Contract	443	\$ 120,895	X		
Non-Union Employees	321	\$ 143,370		X	
Oakland Library Contract	148	\$ 27,779	X		
Police Contract	2496	\$ 918,286	X		
Police Civilian Contract	160	\$ 18,721	X		
Totals	3931.72	\$1,313,211.82			
Total Funds Reserved as of end of 2018		\$362,036.30			
Total Funds Appropriated in 2019		\$100,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				2020		2021		All Additional Future			
Deductions				Budget				Budget		Budget		Years' Budgets			
Net Debt															
Local School Debt	\$1,707,000.00	\$1,707,000.00	\$0.00	Utility Fund - Principal											
Regional School Debt	\$3,876,440.00	\$3,876,440.00	\$0.00	Utility Fund - Interest											
				Bond Anticipation Notes - Principal	\$300,000.00										
Utility Fund Debt				Bond Anticipation Notes - Interest	\$170,657.85										
Water	\$1,475,000.00	\$1,475,000.00	\$0.00	Bonds - Principal	\$1,135,000.00	\$1,190,000.00	\$1,236,000.00	\$9,765,000.00							
Sewer	\$170,000.00	\$170,000.00	\$0.00	Bonds - Interest	\$388,315.27	\$364,058.00	\$332,883.00	\$1,350,900.00							
0			\$0.00	Loans & Other Debt - Principal											
0			\$0.00	Loans & Other Debt - Interest											
0			\$0.00												
0			\$0.00	Total	\$1,993,973.12	\$1,554,058.00	\$1,568,883.00	\$11,115,900.00							
<u>Municipal Purposes</u>															
Debt Authorized	\$5,351,247.00		\$5,351,247.00	Total Principal	\$1,435,000.00	\$1,190,000.00	\$1,236,000.00	\$9,765,000.00							
Notes Outstanding	\$5,251,000.00		\$5,251,000.00	Total Interest	\$558,973.12	\$364,058.00	\$332,883.00	\$1,350,900.00							
Bonds Outstanding	\$11,691,000.00		\$11,691,000.00	% of Total Current Year Budget	8.72%										
Loans and Other Debt			\$0.00												
Total (Current Year)	\$29,521,687.00	\$7,228,440.00	\$22,293,247.00												

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)
