



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Phone Number:

Mailing Address:

Filename:

Municipality:

State:

Zip:

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Robert		Forbes	12/31/2019	r.forbes@oaklyn-nj.net
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Chief Administrative Officer

Bonnie		Taft		b.taft@oaklyn-nj.net
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Chief Financial Officer

Bonnie		Taft		b.taft@oaklyn-nj.net
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Municipal Clerk

Bonnie		Taft		b.taft@oaklyn-nj.net
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Registered Municipal Accountant

Kirk		Applegate		kaplegate@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gregory		Brandley	12/31/2018	g.brandley@oaklyn-nj.net
Michael		Enos	12/31/2018	m.enos@oaklyn-nj.net
Krista		Egan	12/31/2019	k.egan@oaklyn-nj.net
Robert		Skowronek	12/31/2019	r.skowronek@oaklyn-nj.net
Charles		Lehman	12/31/2020	c.lehman@oaklyn-nj.net
Dorothy		Valianti	12/31/2020	d.valianti@oaklyn-nj.net

Introduced



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	1.441	\$3,657,800.00	33.09%	\$2,347.39
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	1.963	\$4,980,089.00	45.06%	\$3,197.73
Regional School District			0.00%	\$0.00
County Purposes	0.876	\$2,220,185.68	20.09%	\$1,427.00
County Library	0.056	\$140,312.91	1.27%	\$91.22
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$54,210.00	0.49%	\$34.21
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	4.357	\$11,052,597.59	100.00%	\$7,097.55

Total Taxable Valuation as of October 1, 2017 \$252,490,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$162,900.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.441	1.470	2.04%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,657,800.00	\$3,712,600.00	1.50%	\$54,800.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,347.39	\$2,395.28	2.04%	\$47.89

Sheet UFB-1

	Current Year 2018 Budget	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ESTIMATED	\$3,712,600.00
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$5,028,900.00
Regional School District			
County Purposes		ESTIMATED	\$2,339,950.94
County Library		ESTIMATED	\$147,328.56
County Board of Health			
County Open Space		ESTIMATED	\$56,920.50
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$11,285,700.00

Revenue Anticipated, Excluding Tax Levy	2,266,150.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,645,700.00
Total Non-Municipal Tax Levy	\$7,573,100.00
Amount to be Raised by Taxes - Before RUT	\$10,952,650.00
Reserve for Uncollected Taxes (RUT)	\$333,050.00
Total Amount to be Raised by Taxes	\$11,285,700.00

% of Tax Collections used to Calculate RUT 97.05%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2017	10,785,706.54
Total Tax Levy, CY 2017	11,057,184.68
% of Taxes Collected, CY 2017	97.54%
Delinquent Taxes - December 31, 2017	\$280,474.55

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	3.03%	\$21,000.00	\$694,000.00	\$715,000.00	\$715,000.00							
08	Local Revenue	-7.22%	(\$38,339.09)	\$531,251.30	\$492,912.21	\$492,912.21							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$341,929.00	\$341,929.00	\$341,929.00							
08	Uniform Construction Code Fees	-4.47%	(\$1,639.00)	\$36,639.00	\$35,000.00	\$35,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-9.30%	(\$37,677.77)	\$405,054.02	\$367,376.25	\$367,376.25							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-23.15%	(\$13,233.70)	\$57,166.24	\$43,932.54	\$43,932.54							
08	Other Special Items	-33.33%	(\$30,000.00)	\$90,000.00	\$60,000.00	\$60,000.00							
15	Receipts from Delinquent Taxes	4.75%	\$9,521.39	\$200,478.61	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.15%	\$5,450.49	\$3,707,149.51	\$3,712,600.00	\$3,712,600.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	#DIV/0!	\$0.00		\$0.00								
	Total	-1.40%	(\$84,917.68)	\$6,063,667.68	\$5,978,750.00	\$5,978,750.00	\$0.00	\$0.00	\$0.00	\$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 Officers	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
		Full-Time	Part-Time														
20	General Government			3.59%	\$16,120.47	\$449,103.00	\$465,223.47	\$465,223.47									
21	Land-Use Administration			-50.88%	(\$4,350.00)	\$8,550.00	\$4,200.00	\$4,200.00									
22	Uniform Construction Code			1.20%	\$654.79	\$54,587.00	\$55,241.79	\$55,241.79									
23	Insurance			-4.84%	(\$41,717.63)	\$861,966.00	\$820,248.37	\$820,248.37									
25	Public Safety			3.68%	\$47,297.59	\$1,286,943.91	\$1,334,241.50	\$1,242,927.87	\$91,313.63								
26	Public Works			3.92%	\$26,284.74	\$670,675.19	\$696,959.93	\$696,959.93									
27	Health and Human Services			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
28	Parks and Recreation			0.00%	\$0.00	\$11,119.00	\$11,119.00	\$11,119.00									
29	Education (Including Library)			-3.56%	(\$2,009.03)	\$56,414.00	\$54,404.97	\$54,404.97									
30	Unclassified			8.04%	\$1,277.70	\$15,885.00	\$17,162.70	\$17,162.70									
31	Utilities and Bulk Purchases			3.61%	\$6,279.32	\$174,089.00	\$180,368.32	\$180,368.32									
32	Landfill / Solid Waste Disposal			1.93%	\$2,943.46	\$152,710.54	\$155,654.00	\$150,116.46	\$5,537.54								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			3.93%	\$19,447.89	\$494,747.00	\$514,194.89	\$514,194.89									
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services			-16.50%	(\$72,192.75)	\$437,572.00	\$365,379.25	\$365,379.25									
43	Court and Public Defender			-19.41%	(\$26,551.15)	\$136,768.60	\$110,217.45	\$110,217.45									
44	Capital			-38.45%	(\$35,375.00)	\$92,000.00	\$56,625.00	\$56,625.00									
45	Debt			9.66%	\$70,746.90	\$732,712.46	\$803,459.36	\$803,459.36									
46	Deferred Charges			-100.00%	(\$28,296.00)	\$28,296.00	\$0.00	\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.51%	\$1,690.00	\$331,360.00	\$333,050.00	\$333,050.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	-0.30%	(\$17,748.70)	\$5,996,498.70	\$5,978,750.00	\$5,870,779.83	\$107,970.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	23	\$1,143,600.00	0.45%
2 Residential	1,327	\$215,765,600.00	85.46%
3A/3B Farm			0.00%
4A Commercial	70	\$22,115,000.00	8.76%
4B Industrial	1	\$262,600.00	0.10%
4C Apartments	23	\$13,203,500.00	5.23%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,444	\$252,490,300.00	100.00%

Average Ratio (%), Assessed to True Value 92.56%

Equalized Valuation, Taxable Properties \$272,785,544.51

Total # of property tax appeals filed in 2017 County Tax Board 0.00

State Tax Court 0.00

Number of 2017 County Tax Board decisions appealed to Tax Court 0.00

Number of pending property tax appeals in State Tax Court 0.00

Amount paid out by municipality for tax appeals in 2017 \$0.00

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$6,711,100.00	27.52%
15B Other Schools			0.00%
15C Public Property	18	\$7,019,200.00	28.78%
15D Church and Charities	7	\$7,661,800.00	31.42%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	16	\$2,995,800.00	12.28%
Total	42	\$24,387,900.00	100.00%

Percentage of Exempt vs.

Non-Exempt Properties 9.66%

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 2017 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
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		7.00	8,777.00	\$8,152.00				\$625.00
Supervisory Staff (Department Heads & Managers)	5.00	4.00	652,500.00	\$463,050.00	\$3,000.00	\$72,950.00	\$86,000.00	\$27,500.00
Police Officers (Including Superior Officers)	14.00	3.00	1,360,445.00	\$857,800.00	\$116,130.00	\$238,365.00	\$144,650.00	\$3,500.00
Fire Fighters (Including Superior Officers)		1.00	585.00	\$543.00				\$42.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	12.00	16.00	1,144,625.00	\$846,375.00	\$15,300.00	\$63,180.00	\$155,020.00	\$64,750.00
Totals	31.00	31.00	3,166,932.00	\$2,175,920.00	\$134,430.00	\$374,495.00	\$385,670.00	\$96,417.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		6.00	\$11,861.16	\$71,166.96	4.00	\$11,503.92	\$46,015.68
Parent & Child		3.00	\$18,666.00	\$55,998.00	3.00	\$19,758.28	\$59,274.84
Employee & Spouse (or Partner)		2.00	\$22,472.04	\$44,944.08	1.00	\$22,936.20	\$22,936.20
Family		9.00	\$33,092.76	\$297,834.84	9.00	\$32,499.68	\$292,497.12
Employee Cost Sharing Contribution (enter as negative -)				(\$93,909.33)			(\$88,263.18)
Subtotal		20.00		\$376,034.55	17.00		\$332,460.66
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		1	\$6,304.08	\$6,304.08	1	\$7,002.96	\$7,002.96
Parent & Child				\$0.00			\$0.00
Employee & Spouse (or Partner)		2	\$12,608.28	\$25,216.56	2	\$14,060.52	\$28,121.04
Family		5	\$40,571.76	\$202,858.80	5	\$38,063.81	\$190,319.05
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		8.00		\$234,379.44	8.00		\$225,443.05
GRAND TOTAL		28.00		\$610,413.99	25.00		\$557,903.71

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)?

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

YES
YES

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

	Gross Debt		Deductions		Net Debt		Current Year				2019				2020				All Additional Future Years' Budgets			
	Debt				Debt		Budget		Budget		Budget		Budget		Budget		Budget		Budget			
Local School Debt						\$0.00																
Regional School Debt						\$0.00																
Utility Fund Debt						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
Municipal Purposes						\$0.00																
Debt Authorized						\$0.00																
Notes Outstanding						\$1,943,450.00																
Bonds Outstanding						\$1,706,000.00																
Loans and Other Debt						\$263,750.34																
Total (Current Year)						\$3,913,200.34																
						\$102,930.40																
						\$3,810,269.94																
Population (2010 census)						4,038																
Per Capita Gross Debt						\$969.09																
Per Capita Net Debt						\$943.60																
3 Yr. Average Property Valuation						\$275,033,742.33																
Net Debt as % of 3 Year Avg Property Valuation						1.39%																

Description	Total Principal		Total Interest		% of Total Current Year Budget	Debt Not Listed Above			
Total Guarantees - Governmental	\$710,545.95	\$203,845.00	\$92,913.41	\$55,000.00	13.44%				
Total Guarantees - Other									
Total Capital/Equipment Leases									
Total Other									
Total	\$803,459.36	\$258,845.00				\$207,130.00			\$1,241,700.00

Bond Rating	Moody's	Standard & Poors	Fitch	Year of Last Rating	
				2008	
Aaa		N/A	N/A		
		N/A	N/A		

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - Notes

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