



State of New Jersey  
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY:

0426 Oaklyn Borough - County of Camden

Introduced

Municode: 0426

Filename: 0426\_fbi\_2018.xlsm

Website: www.oaklyn-nj.net

Phone Number:

856-858-2457

Mailing Address:

500 White Horse Pike

Email the UFB if not using Outlook

Municipality:

Oaklyn

State: NJ

Zip:

08107

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



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	

Current Year 2018 Budget	Actual/Estimated	Tax Levy
Taxes		

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							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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							
	<b>Amount to be raised by taxation</b>												
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 Offices	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	\$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									
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									
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									
48	Debt - Type 1 School District		#DIV/0!	\$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									
	Total	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





ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	23	\$1,143,600.00	0.45%	15A Public Schools	1	\$6,711,100.00	27.52%
2 Residential	1,327	\$215,765,600.00	85.46%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	18	\$7,019,200.00	28.78%
4A Commercial	70	\$22,115,000.00	8.76%	15D Church and Charities	7	\$7,661,800.00	31.42%
4B Industrial	1	\$262,600.00	0.10%	15E Cemeteries & Graveyards			0.00%
4C Apartments	23	\$13,203,500.00	5.23%	15F Other Exempt	16	\$2,995,800.00	12.28%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,444	\$252,490,300.00	100.00%	Total	42	\$24,387,900.00	100.00%
Average Ratio (%), Assessed to True Value		92.56%		Percentage of Exempt vs. Non-Exempt Properties  9.66%			
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				
<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				Taxes if Billed in Full 2017 Total Tax Rate			
	# of Parcels	PILOT Billing/Revenue	Assessed Value				
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		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 ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

[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]

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

### USER FRIENDLY BUDGET SECTION - Notes

[illegible]