



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2014_fba_2016.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Dansereau	12/31/19	cdansereau@boroughofroselle.com

Chief Administrative Officer

David		Brown		dbrown@boroughofroselle.com
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Chief Financial Officer

Kimberley		Browne		kbrowne@boroughofroselle.com
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Municipal Clerk

Lydia		Agbejimi		lagbejimi@boroughofroselle.com
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Registered Municipal Accountant

Warren		Korecky		WMKorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kim		Shaw	12/31/16	kshaw@boroughofroselle.com
Yves		Aubourg	12/31/17	yaubourg@boroughofroselle.com
Andrea		Staten	12/31/17	astaten@boroughofroselle.com
Samuel		Bishop	12/31/18	sbishop@boroughofroselle.com
Reginald		Atkins	12/31/16	ratkins@boroughofroselle.com
Carla		Walker	12/31/18	cwalker@boroughofroselle.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	3.985	\$30,703,968.71	49.34%	\$5,579.00	Municipal Purpose Tax	ACTUAL	\$31,177,843.61
Municipal Library	0.058	\$446,883.31	0.72%	\$81.20	Municipal Library	ACTUAL	\$443,669.43
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	3.103	\$23,907,576.00	38.42%	\$4,344.20	Local School District	ACTUAL	\$23,673,188.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.905	\$6,973,059.98	11.20%	\$1,267.00	County Purposes	ESTIMATED	\$6,973,059.98
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$201,906.64	0.32%	\$36.40	County Open Space	ESTIMATED	\$201,906.64
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	8.077	\$62,233,394.64	100.00%	\$11,307.80	Total ESTIMATED amount to be raised by taxes		\$62,469,667.66
Total Taxable Valuation as of October 1, 2015 <u>\$767,973,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,081,016.56</u>		
Current Year Average Residential Assessment <u>\$140,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>37,901,529.60</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$30,848,154.62</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$59,668,667.66</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,778,917.54</u>		
3.985	4.046	1.53%			Total Amount to be Raised by Taxes <u>\$62,447,585.20</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.55%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$30,703,968.71	\$31,177,843.61	1.54%	\$473,874.90				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>59,603,557.30</u>		
\$5,579.00	\$5,664.40	1.53%	\$85.40		Total Tax Levy, CY 2015 <u>62,376,138.22</u>		
					% of Taxes Collected, CY 2015 <u>95.56%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$2,327,636.73</u>		

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	166.00%	\$936,085.00	\$563,915.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-13.39%	(\$196,956.23)	\$1,470,956.23	\$1,274,000.00	\$1,274,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,441,981.00	\$2,441,981.00	\$2,441,981.00							
08	Uniform Construction Code Fees	-0.40%	(\$3,435.16)	\$853,435.16	\$850,000.00	\$850,000.00							
<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	-85.25%	(\$367,710.68)	\$431,316.24	\$63,605.56	\$63,605.56							
08	Other Special Items	-61.36%	(\$806,561.17)	\$1,314,561.17	\$508,000.00	\$508,000.00							
15	Receipts from Delinquent Taxes	-1.06%	(\$26,110.94)	\$2,469,540.94	\$2,443,430.00	\$2,443,430.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	1.54%	\$473,874.90	\$30,703,968.71	\$31,177,843.61	\$31,177,843.61							
07	Minimum Library Tax	-0.72%	(\$3,213.88)	\$446,883.31	\$443,669.43	\$443,669.43							
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	0.01%	\$5,971.84	\$40,696,557.76	\$40,702,529.60	\$40,702,529.60	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	12.00	9.00	1.36%	\$39,752.40	\$2,918,247.60	\$2,958,000.00	\$2,958,000.00							
21	Land-Use Administration		4.00	-8.92%	(\$8,000.04)	\$89,700.04	\$81,700.00	\$81,700.00							
22	Uniform Construction Code	8.00	5.00	46.45%	\$215,318.36	\$463,531.64	\$678,850.00	\$678,850.00							
23	Insurance			17.14%	\$1,140,054.00	\$6,651,196.00	\$7,791,250.00	\$7,791,250.00							
25	Public Safety	92.00	26.00	-3.28%	(\$366,959.17)	\$11,197,862.17	\$10,830,903.00	\$10,807,500.00	\$23,403.00						
26	Public Works	47.00	1.00	2.29%	\$96,683.73	\$4,219,353.83	\$4,316,037.56	\$4,271,300.00	\$44,737.56						
27	Health and Human Services	3.00		-5.26%	(\$19,574.72)	\$372,074.72	\$352,500.00	\$352,500.00							
28	Parks and Recreation	1.00	108.00	3.12%	\$13,094.36	\$419,205.64	\$432,300.00	\$432,300.00							
29	Education (including Library)	10.00		0.00%	\$0.00	\$446,883.31	\$446,883.31	\$446,883.31							
30	Unclassified			#DIV/0!	\$25,000.00		\$25,000.00	\$25,000.00							
31	Utilities and Bulk Purchases			0.83%	\$33,637.45	\$4,057,762.55	\$4,091,400.00	\$4,091,400.00							
32	Landfill / Solid Waste Disposal			#VALUE!	#VALUE!		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.89%	\$64,922.05	\$3,444,077.95	\$3,509,000.00	\$3,509,000.00							
37	Judgements			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
42	Shared Services			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
43	Court and Public Defender	4.00	6.00	-12.34%	(\$46,747.32)	\$378,797.32	\$332,050.00	\$332,050.00							
44	Capital			49.11%	\$98,800.00	\$201,200.00	\$300,000.00	\$300,000.00							
45	Debt			3.05%	\$45,786.49	\$1,503,213.51	\$1,549,000.00	\$1,549,000.00							
46	Deferred Charges			-35.91%	(\$84,964.13)	\$236,619.86	\$151,655.73	\$151,655.73							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			3.52%	\$95,187.18	\$2,705,812.82	\$2,801,000.00	\$2,801,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	177.00	159.00	3.41%	\$1,341,990.64	\$39,360,538.96	\$40,702,529.60	\$40,634,389.04	\$68,140.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				N/A			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$2,939,900.00	0.38%	15A Public Schools	11	\$26,559,000.00	17.21%
2 Residential	5,184	\$611,767,400.00	79.39%	15B Other Schools	4	\$19,111,800.00	12.39%
3A/3B Farm			0.00%	15C Public Property	199	\$72,650,300.00	47.09%
4A Commercial	229	\$75,576,200.00	9.81%	15D Church and Charities	71	\$21,918,800.00	14.21%
4B Industrial	87	\$33,996,900.00	4.41%	15E Cemeteries & Graveyards			0.00%
4C Apartments	49	\$43,693,000.00	5.67%	15F Other Exempt	32	\$14,055,500.00	9.11%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,565,760.00	0.33%				
Total	5,615	\$770,539,160.00	100.00%	Total	317	\$154,295,400.00	100.00%

Average Ratio (%), Assessed to True Value	57.49%
Equalized Valuation, Taxable Properties	\$1,340,301,200.21

Total # of property tax appeals filed in 2015	County Tax Board	282.00
	State Tax Court	76.00

Number of 2015 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 2015	\$515,637.85
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Percentage of Exempt vs. Non-Exempt Properties	20.02%
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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 2015 Total Tax Rate
G Commercial/Industrial Exemption	1	\$93,573.00	\$9,858,000.00	\$774,050.16
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	2	\$107,473.00	\$12,723,000.00	\$999,009.96
Total 5 Yr Exemptions/Abatements	3	201,046.00	22,581,000.00	1,773,060.12

**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	200,441.82	\$110,001.32		\$10,550.28	\$71,475.12	\$8,415.10
Supervisory Staff (Department Heads & Managers)	9.00	3.00	1,253,629.74	\$899,953.60		\$112,134.21	\$172,695.48	\$68,846.45
Police Officers (Including Superior Officers)	57.00		8,353,174.35	\$5,183,484.37	\$356,620.27	\$1,330,600.43	\$1,058,651.28	\$423,818.00
Fire Fighters (Including Superior Officers)	30.00		2,747,193.74	\$1,588,086.13	\$116,158.48	\$407,661.70	\$504,912.72	\$130,374.71
All Other Union Employees not listed above	59.00		4,562,607.70	\$2,828,394.10	\$172,739.36	\$352,417.90	\$979,469.64	\$229,586.70
All Other Non-Union Employees not listed above	50.00	167.00	1,608,735.65	\$1,321,976.76	\$1,648.07	\$109,036.72	\$74,942.88	\$101,131.22
Totals	205.00	177.00	18,725,783.00	\$11,931,896.28	\$647,166.18	\$2,322,401.24	\$2,862,147.12	\$962,172.18

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	51.00	\$12,814.68	\$653,548.68	54.00	\$11,829.36	\$638,785.44
Parent & Child	22.00	\$18,427.80	\$405,411.60	22.00	\$17,014.08	\$374,309.76
Employee & Spouse (or Partner)	12.00	\$28,733.40	\$344,800.80	11.00	\$26,522.76	\$291,750.36
Family	56.00	\$32,535.24	\$1,821,973.44	57.00	\$30,037.86	\$1,712,158.02
Employee Cost Sharing Contribution (enter as negative -)			(\$467,502.14)			(\$457,663.79)
Subtotal	141.00		\$2,758,232.38	144.00		\$2,559,339.79
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$12,814.68	\$12,814.68	1	\$13,157.88	\$13,157.88
Parent & Child		\$18,427.80	\$0.00		\$18,999.96	\$0.00
Employee & Spouse (or Partner)	1	\$28,733.40	\$28,733.40	1	\$29,395.00	\$29,395.00
Family	1	\$32,525.24	\$32,525.24	1	\$33,360.60	\$33,360.60
Employee Cost Sharing Contribution (enter as negative -)			(\$2,608.20)			(\$2,641.00)
Subtotal	3.00		\$71,465.12	3.00		\$73,272.48
Retirees - Health Benefits - Annual Cost						
Single Coverage	51	\$11,011.08	\$561,565.08	51	\$13,157.88	\$671,051.88
Parent & Child	2	\$22,515.00	\$45,030.00	2	\$18,999.96	\$37,999.92
Employee & Spouse (or Partner)	49	\$24,916.74	\$1,220,920.26	50	\$29,395.00	\$1,469,750.00
Family	25	\$39,396.90	\$984,922.50	27	\$33,360.60	\$900,736.20
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	127.00		\$2,812,437.84	130.00		\$3,079,538.00
GRAND TOTAL	271.00		\$5,642,135.34	277.00		\$5,712,150.27

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**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Fire Department	772.00	\$752,476.12	x		
Police Department	797.00	\$755,914.65	x		
Administration	46.00	\$3,592.60			x
Clerical Workers	537.00	\$16,292.58	x		
Public Works Department	320.00	\$11,500.80	x		
Totals	2472.00	\$1,539,776.75			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016		\$25,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt				
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$269,890.00		\$269,890.00				
Notes Outstanding	\$31,091,618.10	\$4,618,526.52	\$26,473,091.58				
Bonds Outstanding	\$1,893,000.00		\$1,893,000.00				
Loans and Other Debt	\$1,435,524.71		\$1,435,524.71				
Total (Current Year)	\$34,690,032.81	\$4,618,526.52	\$30,071,506.29				
Population (2010 census)	21,274						
Per Capita Gross Debt	\$1,630.63						
Per Capita Net Debt	\$1,413.53						
3 Yr. Average Property Valuation		\$1,318,608,623.67					
Net Debt as % of 3 Year Avg Property Valuation		2.28%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$335,000.00						
Bond Anticipation Notes - Interest	\$322,000.00						
Bonds - Principal	\$715,000.00			\$985,000.00	\$743,000.00	\$8,000,000.00	
Bonds - Interest	\$55,000.00			\$70,000.00	\$50,000.00	\$320,000.00	
Loans & Other Debt - Principal	\$92,000.00			\$89,255.00	\$89,203.00	\$1,314,422.00	
Loans & Other Debt - Interest	\$30,000.00			\$28,496.00	\$26,811.00	\$285,241.00	
Total	\$1,549,000.00			\$1,172,751.00	\$909,014.00	\$9,919,663.00	
Total Principal	\$1,142,000.00			\$1,074,255.00	\$832,203.00	\$9,314,422.00	
Total Interest	\$407,000.00			\$98,496.00	\$76,811.00	\$605,241.00	
% of Total Current Year Budget	3.81%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating		A+					
Year of Last Rating		2016					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	City of Linden	Animal Control		1/1/2016	12/31/2016	\$30,000.00

USER FRIENDLY BUDGET SECTION - Notes

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