



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 2014_fba_2018.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	cdanseereau@boroughofroselle.com

Chief Administrative Officer

Bryan		Russell		brussell@boroughofroselle.com
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Chief Financial Officer

Judith	F.	Curran		jcurran@boroughofroselle.com
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Municipal Clerk

Lydia		Massey - Acting		lmassey@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	12/31/19	kshawa@boroughofroselle.com
Samuel		Bishop	12/31/18	sbishop@boroughofroselle.com
Reginald		Atkins	12/31/19	ratkins@boroughofroselle.com
Carla		Walker	12/31/19	cwalker@boroughofroselle.com
Cynthia		Johnson	12/31/20	cjohnson@boroughofroselle.com
Denise		Wilkerson	12/31/20	kwilkerson@boroughofroselle.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>	
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>
Municipal Purpose Tax	4.151	\$32,018,618.00	50.26%	\$6,150.00	Municipal Purpose Tax	ACTUAL
Municipal Library	0.059	\$452,537.51	0.71%	\$87.41	Municipal Library	ACTUAL
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%		Other Special Districts (total levies)	
Local School District	3.108	\$23,967,345.00	37.62%	\$4,604.72	Local School District	ACTUAL
Regional School District			0.00%		Regional School District	
County Purposes	0.916	\$7,064,611.97	11.09%	\$1,357.12	County Purposes	ESTIMATED
County Library			0.00%		County Library	
County Board of Health			0.00%		County Board of Health	
County Open Space	0.026	\$203,795.75	0.32%	\$38.52	County Open Space	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	
Total (Calendar Year 2017 Budget)	8.260	\$63,706,908.23	100.00%	\$12,237.77	Total ESTIMATED amount to be raised by taxes	
Total Taxable Valuation as of October 1, 2017 <u>\$770,272,562.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy	
Current Year Average Residential Assessment <u>\$148,157.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes	
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy	
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT	
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)	
	4.151	4.162	0.26%		Total Amount to be Raised by Taxes	
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used <u> </u>	
	\$32,018,618.00	\$32,057,016.19	0.12%	\$38,398.19		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2017	
	\$6,150.00	\$6,166.29	0.26%	\$16.30	Total Tax Levy, CY 2017	
					% of Taxes Collected, CY 2017	
					Delinquent Taxes - December 31, 2017	

Tax Levy

\$32,057,016.19
\$458,489.67
\$24,147,250.00
\$7,400,000.00
\$64,062,755.86
10,194,809.00
40,013,314.86
\$31,547,250.00
\$61,365,755.86
\$2,690,356.73
\$64,056,112.59
95.80%
61,398,396.49
64,026,277.36
95.90%
\$2,282,533.00

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	27.03%	\$500,000.00	\$1,850,000.00	\$2,350,000.00	\$2,350,000.00							
08	Local Revenue	-1.68%	(\$20,705.56)	\$1,229,205.56	\$1,208,500.00	\$1,208,500.00							
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	-1.75%	(\$19,518.08)	\$1,114,518.08	\$1,095,000.00	\$1,095,000.00							
Special Revenue Items w/ Prior Written Consent													
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	-87.16%	(\$446,992.37)	\$512,860.37	\$65,868.00	\$65,868.00							
08	Other Special Items	16.97%	\$164,473.23	\$968,986.77	\$1,133,460.00	\$1,133,460.00							
15	Receipts from Delinquent Taxes	-1.67%	(\$32,252.66)	\$1,932,252.66	\$1,900,000.00	\$1,900,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.67%	(\$878,170.21)	\$32,938,457.35	\$32,060,287.14	\$32,060,287.14							
07	Minimum Library Tax	1.32%	\$5,952.06	\$452,537.61	\$458,489.67	\$458,489.67							
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	-1.67%	(\$727,213.59)	\$43,440,799.40	\$42,713,585.81	\$42,713,585.81	\$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	11.00		2.30%	\$68,200.00	\$2,968,950.00	\$3,037,150.00	\$3,037,150.00							
21	Land-Use Administration		4.00	-3.15%	(\$2,000.00)	\$63,500.00	\$61,500.00	\$61,500.00							
22	Uniform Construction Code	7.00	6.00	21.36%	\$141,520.00	\$662,480.00	\$804,000.00	\$804,000.00							
23	Insurance			0.22%	\$16,591.00	\$7,655,715.00	\$7,672,306.00	\$7,672,306.00							
25	Public Safety	103.00	26.00	1.95%	\$228,755.00	\$11,758,290.00	\$11,987,045.00	\$11,963,642.00	\$23,403.00						
26	Public Works	45.00	20.00	-0.25%	(\$11,100.00)	\$4,445,600.00	\$4,434,500.00	\$4,402,500.00	\$32,000.00						
27	Health and Human Services	3.00		-0.04%	(\$150.00)	\$405,150.00	\$405,000.00	\$390,000.00	\$15,000.00						
28	Parks and Recreation	2.00	110.00	5.51%	\$26,600.00	\$482,500.00	\$509,100.00	\$509,100.00							
29	Education (including Library)	3.00	10.00	1.32%	\$5,952.16	\$452,537.51	\$458,489.67	\$458,489.67							
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
31	Utilities and Bulk Purchases			2.61%	\$100,067.00	\$3,838,251.00	\$3,938,318.00	\$3,938,318.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			13.27%	\$428,143.19	\$3,227,000.00	\$3,655,143.19	\$3,655,143.19							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-100.00%	(\$30,000.00)	\$30,000.00	\$0.00	\$0.00							
43	Court and Public Defender	4.00	6.00	18.58%	\$65,095.00	\$350,350.00	\$415,445.00	\$415,445.00							
44	Capital			-12.50%	(\$25,000.00)	\$200,000.00	\$175,000.00	\$175,000.00							
45	Debt			-2.97%	(\$74,500.00)	\$2,507,000.00	\$2,432,500.00	\$2,432,500.00							
46	Deferred Charges			-95.07%	(\$59,507.05)	\$62,596.00	\$3,088.95	\$3,088.95							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-3.57%	(\$100,000.00)	\$2,800,000.00	\$2,700,000.00	\$2,700,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	178.00	182.00	1.86%	\$778,666.30	\$41,934,919.51	\$42,713,585.81	\$42,643,182.81	\$70,403.00	\$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>		
				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		X				The Borough did not go forward with the project as it was too expensive.
	X			No longer have a public relations person for Bd of Education	\$30,000.00	

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	90	\$3,652,600.00	0.48%
2 Residential	5,193	\$611,045,381.00	79.50%
3A/3B Farm			0.00%
4A Commercial	227	\$77,323,500.00	10.06%
4B Industrial	87	\$33,167,700.00	4.32%
4C Apartments	48	\$43,390,200.00	5.65%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,645	\$768,579,381.00	100.00%

Average Ratio (%), Assessed to True Value	56.88%
Equalized Valuation, Taxable Properties	\$1,351,229,572.78

Total # of property tax appeals filed in 2017	County Tax Board	170.00
	State Tax Court	

Number of 2017 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	95.00

Amount paid out by municipality for tax appeals in 2017	\$267,223.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value
15A Public Schools	11	\$26,559,000.00
15B Other Schools	4	\$19,111,800.00
15C Public Property	179	\$71,089,300.00
15D Church and Charities	68	\$22,859,400.00
15E Cemeteries & Graveyards		
15F Other Exempt	32	\$13,644,300.00

Total	294	\$153,263,800.00
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Percentage of Exempt vs.
Non-Exempt Properties 19.94%

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	1	\$92,113.87	\$9,858,000.00	\$814,270.80
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	3	\$131,844.00	\$13,682,500.00	\$1,130,174.50
Total 5 Yr Exemptions/Abatements	4	223,957.87	23,540,500.00	1,944,445.30

(e)
% of Total
17.33%
12.47%
46.38%
14.92%
0.00%
8.90%

100.00%

**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
Governing Body		7.00	208,645.08	\$110,001.00			\$90,229.00
Supervisory Staff (Department Heads & Managers)	12.00		1,328,702.98	\$939,787.00	\$13,500.00	\$125,649.52	\$176,840.00
Police Officers (Including Superior Officers)	56.00		8,934,708.84	\$5,315,747.00	\$918,358.00	\$1,453,856.80	\$769,838.00
Fire Fighters (Including Superior Officers)	30.00		5,057,481.84	\$2,918,210.00	\$617,390.00	\$798,130.44	\$453,278.00
All Other Union Employees not listed above	60.00	26.00	5,629,452.67	\$3,190,447.00	\$236,310.00	\$426,562.76	\$1,513,986.00
All Other Non-Union Employees not listed above	50.00	130.00	1,383,597.23	\$1,106,081.00	\$30,000.00	\$147,883.03	\$12,723.00
Totals	208.00	163.00	22,542,588.63	\$13,580,273.00	\$1,815,558.00	\$2,952,082.56	\$3,016,894.00

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.

Employment Taxes and Other Benefits
\$8,415.08
\$72,926.46
\$476,909.03
\$270,473.40
\$262,146.91
\$86,910.20
\$1,177,781.07

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)
Active Employees - Health Benefits - Annual Cost					
Single Coverage	62.00	\$14,100.00	\$874,200.00	58.00	\$13,759.44
Parent & Child	26.00	\$20,280.00	\$527,280.00	20.00	\$19,786.32
Employee & Spouse (or Partner)	11.00	\$31,620.00	\$347,820.00	13.00	\$30,851.76
Family	38.00	\$35,808.00	\$1,360,704.00	52.00	\$34,933.92
Employee Cost Sharing Contribution (enter as negative -)			(\$765,791.00)		
Subtotal	137.00		\$2,344,213.00	143.00	
Elected Officials - Health Benefits - Annual Cost					
Single Coverage			\$0.00	1	\$13,759.44
Parent & Child			\$0.00		\$0.00
Employee & Spouse (or Partner)	1	\$31,620.00	\$31,620.00	1	\$30,851.76
Family	1	\$35,808.00	\$35,808.00	1	\$34,933.92
Employee Cost Sharing Contribution (enter as negative -)			(\$2,244.00)		
Subtotal	2.00		\$65,184.00	3.00	
Retirees - Health Benefits - Annual Cost					
Single Coverage	52	\$12,780.00	\$664,560.00	51	\$10,992.00
Parent & Child	4	\$24,780.00	\$99,120.00	4	\$24,168.00
Employee & Spouse (or Partner)	44	\$27,480.00	\$1,209,120.00	45	\$22,212.00
Family	31	\$43,416.00	\$1,345,896.00	27	\$42,384.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00		
Subtotal	131.00		\$3,318,696.00	127.00	
GRAND TOTAL	270.00		\$5,728,093.00	273.00	

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

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

NO

Total Prior Year Cost
\$798,047.52
\$395,726.40
\$401,072.88
\$1,816,563.84
(\$491,000.00)
\$2,920,410.64
\$13,759.44
\$0.00
\$30,851.76
\$34,933.92
(\$2,846.16)
\$76,698.96
\$560,592.00
\$96,672.00
\$999,540.00
\$1,144,368.00
\$2,801,172.00
\$5,798,281.60

**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
Borough Administrator	47.50	\$20,096.15		X	
CFO	0.00	\$0.00		X	
Deputy Municipal Clerk	12.00	\$2,676.92		X	
Tax Collector	16.50	\$3,173.08		X	
Health Officer	63.50	\$36,268.27		X	
Code Enforcement Division Head	0.00	\$0.00		X	
Court Administrator	57.00	\$15,784.67		X	
Recreation Division Head	51.00	\$13,730.78		X	
Fire Department	175.75	\$94,520.88	X		
Police Department	1835.00	\$1,065,585.54	X		
Administration	23.00	\$2,824.78		X	
Public Works Department	784.00	\$189,939.57	X		
Clerical Workers	389.50	\$72,409.62	X		
Police Department - Dispatch	119.00	\$31,800.29	X		
Police Department - Parking Enforcement	39.75	\$4,896.06	X		
Building Official	16.50	\$6,346.15		X	
Recreation	50.00	\$3,378.43	X		
Payroll Department	22.50	\$4,759.62		X	
Totals	3702.50	\$1,568,190.81			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

			Gross Debt	Deductions	Net Debt				Current Year Budget	2019 Budget
Local School Debt					\$0.00	Utility Fund - Principal				
Regional School Debt					\$0.00	Utility Fund - Interest				
Utility Fund Debt						Bond Anticipation Notes - Principal	\$475,000.00			
0					\$0.00	Bond Anticipation Notes - Interest	\$575,000.00			
0					\$0.00	Bonds - Principal	\$920,000.00		\$605,000.00	
0					\$0.00	Bonds - Interest	\$340,000.00		\$321,090.00	
0					\$0.00	Loans & Other Debt - Principal	\$105,000.00		\$53,329.57	
0					\$0.00	Loans & Other Debt - Interest	\$17,500.00		\$29,040.83	
0					\$0.00	Total	\$2,432,500.00		\$1,008,460.40	
<u>Municipal Purposes</u>						Total Principal	\$1,500,000.00		\$658,329.57	
Debt Authorized			\$4,121,140.00		\$4,121,140.00	Total Interest	\$932,500.00		\$350,130.83	
Notes Outstanding			\$21,319,883.00		\$21,319,883.00	% of Total Current Year Budget	5.69%			
Bonds Outstanding			\$13,368,000.00	\$801,514.40	\$12,566,485.60					
Loans and Other Debt			\$1,234,463.59		\$1,234,463.59					
Total (Current Year)			\$40,043,486.59	\$801,514.40	\$39,241,972.19	Description	Debt Not Li			
						Total Guarantees - Governmental				
						Total Guarantees - Other				
						Total Capital/Equipment Leases				
						Total Other				
						<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>		
						Rating		A+		
						Year of Last Rating		2017		
						Mark "X" if Municipality has no bond rating				
Population (2010 census)			21,274							
Per Capita Gross Debt			\$1,882.27							
Per Capita Net Debt			\$1,844.60							
3 Yr. Average Property Valuation				\$1,352,009,146.33						
Net Debt as % of 3 Year Avg Property Valuation				2.90%						

2020 Budget	All Additional Future Years' Budgets
\$295,000.00	\$11,820,000.00
\$303,340.00	\$742,785.00
\$46,792.77	\$655,385.86
\$27,040.99	\$157,715.19
\$672,173.76	\$13,375,886.05
\$341,792.77	\$12,475,385.86
\$330,380.99	\$900,500.19
sted Above	
<u>Fitch</u>	

USER FRIENDLY BUDGET SECTION - Notes

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

Mind and Body Complex is not going forward.
