



State of New Jersey

Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 2014 Roselle Borough - County of Union Adopted

Municode: 2014 Filename: 2014_fba_2017.xlsm

Website: www.boroughofroselle.com

Phone Number: 908-245-5600

Mailing Address: 210 Chestnut Street

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

Municipality: Roselle State: NJ Zip: 07203

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-Acting		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	12/31/19	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	12/31/19	ratkins@borughofroselle.com
Carla		Walker	12/31/18	cwalker@boroughofroselle.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	4.032	\$31,177,843.61	49.90%	\$5,644.80
Municipal Library	0.057	\$443,669.43	0.71%	\$79.80
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	3.061	\$23,673,188.00	37.89%	\$4,285.40
Regional School District			0.00%	\$0.00
County Purposes	0.902	\$6,978,705.48	11.17%	\$1,262.80
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.026	\$201,073.63	0.32%	\$36.40
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	8.078	\$62,474,480.15	100.00%	\$11,309.20
Total Taxable Valuation as of	October 1, 2016	\$771,341,465.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$140,000.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
4.032		4.152	2.98%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$31,177,843.61		\$32,018,618.00	2.70%	\$840,774.39
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$5,644.80		\$5,812.80	2.98%	\$168.00
Sheet UFB-1				

Current Year 2017 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$32,018,618.00
Municipal Library	ACTUAL	\$452,537.51
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$24,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$7,400,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$64,371,155.51
Revenue Anticipated, Excluding Tax Levy		9,612,681.58
Budget Appropriations, before Reserve for Uncollected Taxes		39,283,837.09
Total Non-Municipal Tax Levy		\$31,900,000.00
Amount to be Raised by Taxes - Before RUT		\$61,571,155.51
Reserve for Uncollected Taxes (RUT)		\$2,793,422.69
Total Amount to be Raised by Taxes		\$64,364,578.20
% of Tax Collections used to Calculate RUT		95.66%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2016		60,325,920.24
Total Tax Levy, CY 2016		62,658,107.04
% of Taxes Collected, CY 2016		96.28%
Delinquent Taxes - December 31, 2016		\$1,993,780.64

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	23.33%	\$350,000.00	\$1,500,000.00	\$1,850,000.00	\$1,850,000.00							
08	Local Revenue	-10.61%	(\$147,017.55)	\$1,385,717.55	\$1,238,700.00	\$1,238,700.00							
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	-13.35%	(\$184,832.38)	\$1,384,832.38	\$1,200,000.00	\$1,200,000.00							
	<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	-62.59%	(\$239,544.51)	\$382,727.09	\$143,182.58	\$143,182.58							
08	Other Special Items	#DIV/0!	\$839,000.00		\$839,000.00	\$839,000.00							
15	Receipts from Delinquent Taxes	-17.57%	(\$404,848.76)	\$2,304,848.76	\$1,900,000.00	\$1,900,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.70%	\$840,774.39	\$31,177,843.61	\$32,018,618.00	\$32,018,618.00							
07	Minimum Library Tax	2.00%	\$8,868.08	\$443,669.43	\$452,537.51	\$452,537.51							
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	2.59%	\$1,062,399.27	\$41,021,619.82	\$42,084,019.09	\$42,084,019.09	\$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	13.00	8.00	5.38%	\$157,860.35	\$2,931,589.65	\$3,089,450.00	\$3,089,450.00								
21	Land-Use Administration		4.00	-20.81%	(\$17,000.00)	\$81,700.00	\$64,700.00	\$64,700.00								
22	Uniform Construction Code	7.00	6.00	23.92%	\$139,330.00	\$582,450.00	\$721,780.00	\$721,780.00								
23	Insurance			2.34%	\$178,665.00	\$7,637,550.00	\$7,816,215.00	\$7,816,215.00								
25	Public Safety	103.00	26.00	2.93%	\$320,371.00	\$10,932,600.00	\$11,252,971.00	\$11,159,103.00	\$93,868.00							
26	Public Works	45.00	20.00	3.60%	\$156,814.58	\$4,356,300.00	\$4,513,114.58	\$4,478,800.00	\$34,314.58							
27	Health and Human Services	3.00		-6.36%	(\$25,850.00)	\$406,500.00	\$380,650.00	\$380,650.00								
28	Parks and Recreation	2.00	110.00	14.85%	\$64,200.00	\$432,300.00	\$496,500.00	\$481,500.00	\$15,000.00							
29	Education (including Library)	3.00	10.00	1.27%	\$5,654.20	\$446,883.31	\$452,537.51	\$452,537.51								
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	Utilities and Bulk Purchases			3.15%	\$125,851.00	\$3,997,400.00	\$4,123,251.00	\$4,123,251.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-8.43%	(\$297,000.00)	\$3,524,000.00	\$3,227,000.00	\$3,227,000.00								
37	Judgements			-100.00%	(\$25,000.00)	\$25,000.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	4.00	6.00	5.51%	\$18,300.00	\$332,050.00	\$350,350.00	\$350,350.00								
44	Capital			-33.33%	(\$100,000.00)	\$300,000.00	\$200,000.00	\$200,000.00								
45	Debt			50.08%	\$836,589.50	\$1,670,410.50	\$2,507,000.00	\$2,507,000.00								
46	Deferred Charges			-58.13%	(\$88,155.73)	\$151,655.73	\$63,500.00	\$63,500.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.04%	(\$1,000.00)	\$2,801,000.00	\$2,800,000.00	\$2,800,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		180.00	190.00	3.57%	\$1,449,629.90	\$40,634,389.19	\$42,084,019.09	\$41,940,836.51	\$143,182.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	90	\$3,608,800.00	0.47%	15A	Public Schools	11	\$26,559,000.00	17.33%
2	Residential	5,180	\$610,679,250.00	79.24%	15B	Other Schools	4	\$19,111,800.00	12.47%
3A/3B	Farm			0.00%	15C	Public Property	194	\$71,545,400.00	46.68%
4A	Commercial	228	\$78,490,000.00	10.18%	15D	Church and Charities	71	\$21,918,800.00	14.30%
4B	Industrial	87	\$34,392,900.00	4.46%	15E	Cemeteries & Graveyards			0.00%
4C	Apartments	49	\$43,482,100.00	5.64%	15F	Other Exempt	27	\$14,142,600.00	9.23%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		5,634	\$770,653,050.00	100.00%	Total		307	\$153,277,600.00	100.00%
Average Ratio (%), Assessed to True Value			56.88%						
Equalized Valuation, Taxable Properties			\$1,354,875,263.71						
Total # of property tax appeals filed in 2016			County Tax Board	127.00					
			State Tax Court	74.00					
Number of 2016 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 2016			\$474,900.95						

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	195,115.38	\$110,001.32			\$76,698.96	\$8,415.10
Supervisory Staff (Department Heads & Managers)	12.00		1,218,163.64	\$854,000.00	\$17,200.00	\$106,408.00	\$175,224.64	\$65,331.00
Police Officers (Including Superior Officers)	57.00		9,245,058.26	\$5,325,614.00	\$976,786.00	\$1,367,085.00	\$1,168,164.26	\$407,409.00
Fire Fighters (Including Superior Officers)	30.00		5,068,906.23	\$2,823,000.00	\$692,000.00	\$724,664.00	\$613,286.23	\$215,956.00
All Other Union Employees not listed above	56.00		5,176,008.77	\$3,470,570.00	\$248,200.00	\$432,433.00	\$759,306.77	\$265,499.00
All Other Non-Union Employees not listed above	52.00	162.00	1,355,869.78	\$1,000,450.00	\$26,500.00	\$124,656.00	\$127,729.78	\$76,534.00
Totals	207.00	169.00	22,259,122.06	\$13,583,635.32	\$1,960,686.00	\$2,755,246.00	\$2,920,410.64	\$1,039,144.10

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	58.00	\$13,759.44	\$798,047.52	51.00	\$12,814.68	\$653,548.68
Parent & Child	20.00	\$19,786.32	\$395,726.40	22.00	\$18,427.80	\$405,411.60
Employee & Spouse (or Partner)	13.00	\$30,851.76	\$401,072.88	12.00	\$28,733.40	\$344,800.80
Family	52.00	\$34,933.92	\$1,816,563.84	56.00	\$32,535.24	\$1,821,973.44
Employee Cost Sharing Contribution (enter as negative -)			(\$491,000.00)			(\$467,502.14)
Subtotal	143.00		\$2,920,410.64	141.00		\$2,758,232.38
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$13,759.44	\$13,759.44	1	\$12,814.68	\$12,814.68
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$30,851.76	\$30,851.76	1	\$28,733.40	\$28,733.40
Family	1	\$34,933.92	\$34,933.92	1	\$32,525.24	\$32,525.24
Employee Cost Sharing Contribution (enter as negative -)			(\$2,846.16)			(\$2,608.20)
Subtotal	3.00		\$76,698.96	3.00		\$71,465.12
Retirees - Health Benefits - Annual Cost						
Single Coverage	51	\$10,992.00	\$560,592.00	51	\$11,011.08	\$561,565.08
Parent & Child	4	\$24,168.00	\$96,672.00	2	\$22,515.00	\$45,030.00
Employee & Spouse (or Partner)	45	\$22,212.00	\$999,540.00	49	\$24,916.74	\$1,220,920.26
Family	27	\$42,384.00	\$1,144,368.00	25	\$39,396.90	\$984,922.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	127.00		\$2,801,172.00	127.00		\$2,812,437.84
GRAND TOTAL	273.00		\$5,798,281.60	271.00		\$5,642,135.34

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

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

[illegible]

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$250,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$340,000.00			
0			\$0.00	Bonds - Principal	\$985,000.00	\$918,400.00	\$605,000.00	\$11,845,000.00
0			\$0.00	Bonds - Interest	\$310,000.00	\$330,000.00	\$323,000.00	\$2,526,167.00
0			\$0.00	Loans & Other Debt - Principal	\$89,255.00	\$44,000.00	\$49,500.00	\$545,000.00
0			\$0.00	Loans & Other Debt - Interest	\$32,745.00	\$34,000.00	\$25,000.00	\$140,000.00
0			\$0.00					
0			\$0.00	Total	\$2,007,000.00	\$1,326,400.00	\$1,002,500.00	\$15,056,167.00
Municipal Purposes				Total Principal	\$1,324,255.00	\$962,400.00	\$654,500.00	\$12,390,000.00
Debt Authorized	\$2,149,390.00		\$2,149,390.00	Total Interest	\$682,745.00	\$364,000.00	\$348,000.00	\$2,666,167.00
Notes Outstanding	\$24,422,877.00	\$751,138.77	\$23,671,738.23	% of Total Current Year Budget	4.77%			
Bonds Outstanding	\$9,677,000.00		\$9,677,000.00					
Loans and Other Debt	\$1,420,652.29		\$1,420,652.29					
Total (Current Year)	\$37,669,919.29	\$751,138.77	\$36,918,780.52	Description	Debt Not Listed Above			
Population (2010 census)	21,274			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,770.70			Total Guarantees - Other				
Per Capita Net Debt	\$1,735.39			Total Capital/Equipment Leases	\$500,000.00	\$1,000,000.00	\$1,600,000.00	Mind & Body
3 Yr. Average Property Valuation		\$1,340,385,034.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.75%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		A+		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

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)
