



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2014_fba_2019.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	12/31/2019	cdansereau@boroughofroselle.com

Chief Administrative Officer

Jack		Layne		jlayne@boroughofroselle.com
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Chief Financial Officer

Anders		Hasseler		ahasseler@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
Reginald		Atkins	12/31/2019	ratkins@boroughofroselle.com
Brandon		Bernier	12/31/2021	bbernier@boroughofroselle.com
John		Fortuna	12/31/2021	jfortuna@boroughofroselle.com
Cynthia		Johnson	12/31/2020	cjohnson@boroughofroselle.com
Kim		Shaw	12/31/2019	kshaw@boroughofroselle.com
Denise		Wilkerson	12/31/2020	dwilkerson@boroughofroselle.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	4.163	\$32,060,287.14	50.13%	\$6,167.78	Municipal Purpose Tax	ACTUAL	\$32,343,162.00
Municipal Library	0.060	\$456,489.67	0.71%	\$88.89	Municipal Library	ACTUAL	\$464,226.52
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	3.135	\$24,147,250.00	37.76%	\$4,644.72	Local School District	ACTUAL	\$24,630,195.00
Regional School District			0.00%		Regional School District		
County Purposes	0.920	\$7,086,772.26	11.08%	\$1,363.04	County Purposes	ACTUAL	\$7,082,594.73
County Library			0.00%		County Library		
County Board of Health			0.00%		County Board of Health		
County Open Space	0.026	\$206,727.70	0.32%	\$38.52	County Open Space		\$210,946.17
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	8.304	\$63,957,526.77	100.00%	\$12,302.95	Total ESTIMATED amount to be raised by taxes		\$64,731,124.42
Total Taxable Valuation as of October 1, 2018 \$775,227,124.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 9,971,014.94		
Current Year Average Residential Assessment \$148,157.00					Budget Appropriations, before Reserve for Uncollected Taxes 40,078,403.46		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$31,923,735.90		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$62,031,124.42		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$2,700,000.00		
4.163	4.172	0.22%			Total Amount to be Raised by Taxes \$64,731,124.42		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 95.83%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$32,060,287.14	\$32,343,162.00	0.88%	\$282,874.86		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 61,731,748.17		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 64,371,695.59		
\$6,167.78	\$6,181.11	0.22%	\$13.33		% of Taxes Collected, CY 2018 95.90%		
					Delinquent Taxes - December 31, 2018 \$2,340,740.57		

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	1.06%	\$25,000.00	\$2,350,000.00	\$2,375,000.00	\$2,375,000.00							
08	Local Revenue	-3.18%	(\$39,957.05)	\$1,258,407.05	\$1,218,450.00	\$1,218,450.00							
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	-30.68%	(\$398,350.11)	\$1,298,350.11	\$900,000.00	\$900,000.00							
	<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	-75.51%	(\$443,603.25)	\$587,471.25	\$143,868.00	\$143,868.00							
08	Other Special Items	1.10%	\$10,639.98	\$971,075.96	\$981,715.94	\$981,715.94							
15	Receipts from Delinquent Taxes	-0.67%	(\$12,942.77)	\$1,922,942.77	\$1,910,000.00	\$1,910,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.88%	\$282,874.86	\$32,060,287.14	\$32,343,162.00	\$32,343,162.00							
07	Minimum Library Tax	1.25%	\$5,736.52	\$458,490.00	\$464,226.52	\$464,226.52							
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	-1.32%	(\$570,601.82)	\$43,349,005.28	\$42,778,403.46	\$42,778,403.46	\$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	50.00		-4.21%	(\$120,550.00)	\$2,863,367.00	\$2,742,817.00	\$2,742,817.00							
21	Land-Use Administration		4.00	-20.16%	(\$12,400.00)	\$61,500.00	\$49,100.00	\$49,100.00							
22	Uniform Construction Code	7.00	6.00	-0.70%	(\$5,500.00)	\$789,000.00	\$783,500.00	\$783,500.00							
23	Insurance			-2.77%	(\$220,718.00)	\$7,957,306.00	\$7,736,588.00	\$7,736,588.00							
25	Public Safety	103.00	25.00	2.04%	\$241,157.35	\$11,807,282.65	\$12,048,440.00	\$11,904,572.00	\$143,868.00						
26	Public Works	35.00	12.00	-6.42%	(\$290,433.11)	\$4,522,433.11	\$4,232,000.00	\$4,232,000.00							
27	Health and Human Services	3.00		1.49%	\$6,000.00	\$402,500.00	\$408,500.00	\$408,500.00							
28	Parks and Recreation	2.00	110.00	-26.46%	(\$181,727.82)	\$686,727.82	\$505,000.00	\$505,000.00							
29	Education (including Library)	4.00	9.00	1.25%	\$5,740.33	\$458,489.67	\$464,230.00	\$464,230.00							
30	Unclassified			-60.00%	(\$15,000.00)	\$25,000.00	\$10,000.00	\$10,000.00							
31	Utilities and Bulk Purchases			-1.22%	(\$52,000.00)	\$4,273,318.00	\$4,221,318.00	\$4,221,318.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.36%	\$305,391.81	\$3,655,143.19	\$3,960,535.00	\$3,960,535.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	4.00	6.00	-15.40%	(\$63,995.00)	\$415,445.00	\$351,450.00	\$351,450.00							
44	Capital			-42.86%	(\$75,000.00)	\$175,000.00	\$100,000.00	\$100,000.00							
45	Debt			-4.39%	(\$106,868.00)	\$2,432,500.00	\$2,325,632.00	\$2,325,632.00							
46	Deferred Charges			4409.41%	\$136,204.51	\$3,088.95	\$139,293.46	\$139,293.46							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,700,000.00	\$2,700,000.00	\$2,700,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	208.00	172.00	-1.04%	(\$449,697.93)	\$43,228,101.39	\$42,778,403.46	\$42,634,535.46	\$143,868.00	\$0.00	\$0.00	\$0.00	\$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	208,644.00	\$110,000.00			\$90,229.00	\$8,415.00
Supervisory Staff (Department Heads & Managers)	12.00		1,397,337.61	\$996,500.46	\$13,500.00	\$133,232.11	\$176,840.00	\$77,265.04
Police Officers (Including Superior Officers)	56.00		9,569,921.33	\$5,786,274.77	\$918,358.00	\$1,582,546.15	\$769,838.00	\$512,904.41
Fire Fighters (Including Superior Officers)	30.00		5,650,848.96	\$3,357,741.20	\$617,390.00	\$918,342.22	\$453,278.00	\$304,097.54
All Other Union Employees not listed above	60.00		5,923,745.66	\$3,433,624.15	\$236,310.00	\$459,075.55	\$1,513,986.00	\$280,749.96
All Other Non-Union Employees not listed above	50.00	165.00	1,383,597.23	\$1,106,081.00	\$30,000.00	\$147,883.03	\$12,723.00	\$86,910.20
Totals	208.00	172.00	24,134,094.78	\$14,790,221.58	\$1,815,558.00	\$3,241,079.06	\$3,016,894.00	\$1,270,342.14

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	67.00	\$14,100.00	\$944,700.00	62.00	\$14,100.00	\$874,200.00
Parent & Child	26.00	\$20,280.00	\$527,280.00	26.00	\$20,280.00	\$527,280.00
Employee & Spouse (or Partner)	11.00	\$31,620.00	\$347,820.00	11.00	\$31,620.00	\$347,820.00
Family	33.00	\$35,808.00	\$1,181,664.00	38.00	\$35,808.00	\$1,360,704.00
Employee Cost Sharing Contribution (enter as negative -)			(\$758,846.40)			(\$765,791.00)
Subtotal	137.00		\$2,242,617.60	137.00		\$2,344,213.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$15,020.52	\$15,020.52			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$32,698.20	\$32,698.20	1	\$31,620.00	\$31,620.00
Family	1	\$37,024.68	\$37,024.68	1	\$35,808.00	\$35,808.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,010.32)			(\$2,244.00)
Subtotal	3.00		\$81,733.08	2.00		\$65,184.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	51	\$13,546.71	\$690,882.21	52	\$12,780.00	\$664,560.00
Parent & Child	5	\$25,077.05	\$125,385.25	4	\$24,780.00	\$99,120.00
Employee & Spouse (or Partner)	47	\$28,811.94	\$1,354,161.18	44	\$27,480.00	\$1,209,120.00
Family	30	\$44,897.83	\$1,346,934.90	31	\$43,416.00	\$1,345,896.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	133.00		\$3,517,363.54	131.00		\$3,318,696.00
GRAND TOTAL	273.00		\$5,841,714.22	270.00		\$5,728,093.00

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

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
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				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$24,553,321.00	\$24,553,321.00				
Bonds Outstanding	\$12,450,000.00	\$11,196,807.35				
Loans and Other Debt	\$1,146,053.59	\$1,146,053.59				
Total (Current Year)	\$38,149,374.59	\$36,896,181.94				
Population (2010 census)	21,274					
Per Capita Gross Debt	\$1,793.24					
Per Capita Net Debt	\$1,734.33					
3 Yr. Average Property Valuation		\$1,372,502,828.67				
Net Debt as % of 3 Year Avg Property Valuation		2.69%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$580,000.00			
Bond Anticipation Notes - Interest			\$705,000.00			
Bonds - Principal			\$605,000.00	\$1,095,000.00	\$1,481,000.00	\$28,689,000.00
Bonds - Interest			\$320,000.00	\$930,438.00	\$1,594,280.00	\$25,342,425.00
Loans & Other Debt - Principal			\$89,272.00	\$80,171.84	\$80,171.84	\$901,075.65
Loans & Other Debt - Interest			\$26,360.00	\$24,610.00	\$22,860.00	\$121,215.00
Total			\$2,325,632.00	\$2,130,219.84	\$3,178,311.84	\$55,053,715.65
Total Principal			\$1,274,272.00	\$1,175,171.84	\$1,561,171.84	\$29,590,075.65
Total Interest			\$1,051,360.00	\$955,048.00	\$1,617,140.00	\$25,463,640.00
% of Total Current Year Budget			5.44%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		A+				
Year of Last Rating		2017				
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)
