

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY		•		1			
Municode				2014 fbi 2021.xlsm			
	Website:	www. Boroughofroselle.com	m				
	Phone Number:		908-245-5600				
	Mailing Address:		210 Chestnut St				
Email the UFB if n	not using Outlook	Municipality:	Roselle	State: NJ Zip: 07203			
	Mayor						
First Name	Middle Name	Last Name	Term Expires	Business Email			
Donald		Shaw	12/31/2023	dshaw@boroughofroselle.com			
	Chief Administr	ative Officer	_				
Rick		Smiley		efalt@boroughofroselle.com			
-	Chief Financial	Officer					
Anders		Hasseler		ahasseler@boroughofroselle.com			
	Municipal Clerk	<u> </u>					
Lydia		Massey - Acting		Imassey@boroughofroselle.com			
	Registered Mun	icipal Accountant	_				
Warren		Korecky		WMKorecky@aol.com			
First Name	Governing Boo	dy Members Last Name	Term Expires	Business Email			
Denise		Wilkerson	12/31/2022	dwilkerson@boroughofroselle.com			
Richard		Velleda	12/31/2023	rvilleda@boroughofroselle.com			
Brandon		Bernier	12/31/2021	bbernier@boroughofroselle.com			
Cynthia		Johnson	12/31/2023	cjohnson@boroughofroselle.com			
Cindy		Thomas	12/31/2022	cthomas@boroughofroselle.com			
John		Fortuna	12/31/2021	jfortuna@boroughofroseile.com			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	entities levying prop- Calendar Year	% of	Assa Danidas (C.)	Current Year 2021		
	Tax Rate	Tax Levy		Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
Municipal Purpose Tax	4.172	\$32,689,518.24	<u>Total Levy</u> 49.33%	Taxpayer Impact	Modeletalness	A COUNTY A V	*** *** ***
Municipal Library	0.066	\$518,689.60		\$5,061.05	Municipal Purpose Tax	ACTUAL	\$33,056,279.1
Municipal Open Space	0.000	\$318,089.00		\$80.06	Municipal Library	ACTUAL	\$560,216.4
Municipal Arts and Culture	-		0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Municipal Arts and Culture		
			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	*******	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	3.207	\$25,122,799.00	37.91%	\$3,890.41	Local School District	ACTUAL	\$25,265,872.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.983	\$7,697,598.57	11.62%	\$1,192.48	County Purposes	ESTIMATED	\$8,050,000.0
County Library		12 20 7	0.00%	\$0.00	County Library		
County Board of Health	FILTURE EVE		0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$236,657.08	0.36%	\$36.39	County Open Space	ESTIMATED	\$255,703.6
Other County Levies (total)	Little Committee		0.00%	\$0.00	Other County Levies (total)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Total (Calendar Year 2020 Budget)	8.458	\$66,265,262.49	100.00%	\$10,260.39	Total ESTIMATED amount to be raised	by taxes	\$67,188,071.15
Total Taxable Valuation as of	October 1, 2020	\$792,338,846.00			Berranya Anticipated Englading Tay La		16 000 447 0
		4112,000,010.00			Revenue Anticipated, Excluding Tax Lev		16,293,447.20
(To be used to calculate the current year tax ra	ite)				Decident Annuage Setting Later Decident C	TT 11 100	
		\$121 310 02		- 1	Budget Appropriations, before Reserve f	or Uncollected Taxes	47,809,088.82
		\$121,310.02			Total Non-Municipal Tax Levy		47,809,088.82 \$33,571,575.63
(10 be used to calculate the current year tax ra Current Year Average Residential As:	ssessment				Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I		47,809,088.82 \$33,571,575.63 \$65,087,217.19
	ssessment	\$121,310.02 Year to Current Year	· Comparison		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT)		47,809,088.82 \$33,571,575.63 \$65,087,217.19 \$2,096,120.12
	ssessmentPrior_	Year to Current Year			Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I		47,809,088.82 \$33,571,575.63 \$65,087,217.19 \$2,096,120.12 \$67,183,337.31
	Prior Comparison	Year to Current Year	es Tax Rate		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	RUT	47,809,088.82 \$33,571,575.63 \$65,087,217.19 \$2,096,120.12 \$67,183,337.31
	Prior Comparison Prior Year	Year to Current Year - Municipal Purpos Current Year	es Tax Rate % Change (+/-)]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT)	RUT	47,809,088.82 \$33,571,575.63 \$65,087,217.19 \$2,096,120.12
	Prior Comparison	Year to Current Year	es Tax Rate]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	UT	47,809,088.82 \$33,571,575.63 \$65,087,217.19 \$2,096,120.12 \$67,183,337.31
	Prior Comparison Prior Year 4.172	Year to Current Year - Municipal Purpos Current Year 4.172	% Change (+/-) 0.00%		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection %	UT	47,809,088.8: \$33,571,575.6: \$65,087,217.1! \$2,096,120.1: \$67,183,337.3
Current Year Average Residential Ass	Prior Comparison Prior Year 4.172 Comparison	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos	% Change (+/-) 0.00%	\$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	UT	47,809,088.8: \$33,571,575.6: \$65,087,217.1! \$2,096,120.1: \$67,183,337.3
Current Year Average Residential Ass	Prior Comparison Prior Year 4.172 Comparison Prior Year	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos Current Year	% Change (+/-) 0.00% ex Tax Levy % Change (+/-)	\$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used	UT	47,809,088.8: \$33,571,575.6: \$65,087,217.1! \$2,096,120.1: \$67,183,337.3
Current Year Average Residential Ass	Prior Comparison Prior Year 4.172 Comparison	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos	% Change (+/-) 0.00%		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior	UT	47,809,088.82 \$33,571,575.62 \$65,087,217.19 \$2,096,120.12 \$67,183,337.31
Current Year Average Residential As	Prior Year 4.172 Comparison Prior Year 4.172 Comparison Prior Year \$32,689,518.24	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos Current Year \$33,056,279.10	% Change (+/-) 0.00% es Tax Levy % Change (+/-) 1.12%	\$366,760.86	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2020	UT	47,809,088.8: \$33,571,575.6: \$65,087,217.1: \$2,096,120.1: \$67,183,337.3 96.88'
Current Year Average Residential As	Prior Year 4.172 Comparison Prior Year 4.172 Comparison Prior Year \$32,689,518.24 Comparison - Imparison	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos Current Year \$33,056,279.10	% Change (+/-) 0.00% es Tax Levy % Change (+/-) 1.12% al Tax Payment (N	\$366,760.86 Iunicipal Purposes	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2020 Total Tax Levy, CY 2020	UT	47,809,088.8: \$33,571,575.6: \$65,087,217.1! \$2,096,120.1! \$67,183,337.3: 96.889 64,975,492.6 67,052,410.5
Current Year Average Residential As	Prior Year Comparison Prior Year 4.172 Comparison Prior Year \$32,689,518.24 Comparison - Imperior Year	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos Current Year \$33,056,279.10 act on Avg. Residenti Current Year	% Change (+/-) 0.00% es Tax Levy % Change (+/-) 1.12% al Tax Payment (N % Change (+/-)	\$366,760.86 Iunicipal Purposes \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2020	UT	47,809,088.8; \$33,571,575.63 \$65,087,217.19 \$2,096,120.12 \$67,183,337.33
Current Year Average Residential As	Prior Year 4.172 Comparison Prior Year 4.172 Comparison Prior Year \$32,689,518.24 Comparison - Imparison	Year to Current Year - Municipal Purpos Current Year 4.172 - Municipal Purpos Current Year \$33,056,279.10	% Change (+/-) 0.00% es Tax Levy % Change (+/-) 1.12% al Tax Payment (N	\$366,760.86 Iunicipal Purposes	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2020 Total Tax Levy, CY 2020	UT	47,809,088.8 \$33,571,575.6 \$65,087,217.1 \$2,096,120.1 \$67,183,337.3 96.88 64,975,492.6 67,052,410.5

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. ior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget
08	Surplus	12.15%	\$325,000.00	\$2,675,000.00	\$3,000,000.00	\$3,000,000.00	p vi
08	Local Revenue	-14.67%	(\$200,937.40)	\$1,369,737.40	\$1,168,800.00	\$1,168,800.00	
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	-22.48%	(\$124,695.00)	\$554,695.00	\$430,000.00	\$430,000.00	
	Special Revenue Items w/ Prior Written Consent						447
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	LIFE L
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	375.41%	\$4,369,961.55	\$1,164,037.27	\$5,533,998.82	\$5,533,998.82	
08	Other Special Items	18.68%	\$302,044.60	\$1,616,622.85	\$1,918,667.45	\$1,918,667.45	The second
15	Receipts from Delinquent Taxes	-2.93%	(\$54,279.57)	\$1,854,279.57	\$1,800,000.00	\$1,800,000.00	
	Amount to be raised by taxation	Jr. 10 10 10 10 10		TO PER THE U.S.	AND MAKE LINE		
07	Local Tax for Municipal Purposes	1.12%	\$366,760.86	\$32,689,518.24	\$33,056,279.10	\$33,056,279.10	The same
07	Minimum Library Tax	7.84%	\$40,672.85	\$518,689.60	\$559,362.45	\$559,362.45	
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	THE RESERVE
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0,00	
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	11.19%	\$5,024,527.89	\$44,884,560.93	\$49,909,088.82	\$49,909,088.82	\$0.00

Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
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	VENU NEWS	THE PARTY	LEGISERY.		TOP IN
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA			Positions Part-Time	% Difference	\$ Difference	Total Modified Appropriation	Total Appropriation	General Budget	Public&Private Offsets	Open Space Budget
				Current v. r Year	Current v. Prior Year	for Service Type (Prior Year)	for Service Type (Current Year)			
20	General Government	17.00	13.00	3.14%	\$94,718.57	\$3,018,381.43	\$3,113,100.00	\$3,113,100.00		
21	Land-Use Administration			105.01%	\$18,952.33	\$18,047.67	\$37,000.00	\$37,000.00		
22	Uniform Construction Code	11.00	8.00	5.35%	\$40,219.47	\$752,080.53	\$792,300.00	\$792,300.00		2 5
23	Insurance			-17.05%	(\$1,286,324.45)	\$7,542,324.45	\$6,256,000.00	\$6,256,000.00		
25	Public Safety	104.00	27.00	7.05%	\$797,115.74	\$11,299,605.08	\$12,096,720.82	\$12,092,722.00	\$3,998.82	
26	Public Works	45.00	15.00	5.72%	\$246,033.82	\$4,303,966.18	\$4,550,000.00	\$4,550,000.00		
27	Health and Human Services	3.00	1.00	-20.20%	(\$106,840.58)	\$528,840.58	\$422,000.00	\$392,000.00	\$30,000.00	
28	Parks and Recreation	2.00	3.00	142.51%	\$239,760.61	\$168,239.39	\$408,000.00	\$408,000.00		
29	Education (including Library)	4.00	8.00	1065.58%	\$5,541,000.00	\$520,000.00	\$6,061,000.00	\$561,000.00	\$5,500,000.00	
30	Unclassified			-16.67%	(\$25,000.00)	\$150,000.00	\$125,000.00	\$125,000.00		i ji i Viji T
31	Utilities and Bulk Purchases			6.31%	\$255,076.66	\$4,041,241.34	\$4,296,318.00	\$4,296,318.00		
32	Landfill / Solid Waste Disposa			#DIV/0!	\$0.00		\$0.00		7 1 1 3 2 1	
35	Contingency			#DIV/0!	\$0.00		\$0.00			ALL E
36	Statutory Expenditures			10.80%	\$422,988.66	\$3,916,011.34	\$4,339,000.00	\$4,339,000.00		VI_ V S
37	Judgements	N ex II		325.00%	\$325,000.00	\$100,000.00	\$425,000.00	\$425,000.00		
42	Shared Services			71.17%	\$39,500.00	\$55,500.00	\$95,000.00	\$95,000.00		
43	Court and Public Defender	6.00	2.00	5.95%	\$25,557.51	\$429,492.49	\$455,050.00	\$455,050.00		
44	Capital			69.64%	\$195,000.00	\$280,000.00	\$475,000.00	\$475,000.00		
45	Debt			68.86%	\$1,575,085.50	\$2,287,514.50	\$3,862,600.00	\$3,862,600.00		
46	Deferred Charges			-100.00%	(\$389,561.30)	\$389,561.30	\$0.00	\$0.00		
48	Debt - Type 1 School District			#DIV/0!	\$0.00	THE PLANE	\$0.00			
50	Reserve for Uncollected Taxes			-16.00%	(\$400,000.00)	\$2,500,000.00	\$2,100,000.00	\$2,100,000.00		
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00			
	Total	192.00	77.00	17.99%	\$7,608,282.54	\$42,300,806.28	\$49,909,088.82	\$44,375,090.00	\$5,533,998.82	\$0.0

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

STRUCTURAL BUDGET IMBALANCES									
	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation						
	The State does make its share of the pension contribution.								
		I SHIP TO BE AND IN							
	THE RESIDENCE OF STREET								

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asse	essments - Taxable Prope	rties (October 1, 2020 Valu	ie)	Property Tax Assessn	nents - Exempt Prop	erties (October 1, 2020 V	alue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$7,285,100.00	0.92%	15A Public Schools	11	\$26,559,000.00	13.32%
2 Residential	5,206	\$631,539,955.00	79.69%	15B Other Schools	4	\$19,111,800.00	9.58%
3A/3B Farm			0.00%	15C Public Property	160	\$70,020,600.00	35.11%
4A Commercial	220	\$74,089,700.00	9.35%	15D Church and Charities	59	\$22,901,800.00	11.48%
4B Industrial	87	\$32,040,200.00	4.04%	15E Cemeteries & Graveyards			0.00%
4C Apartments	49	\$44,808,700.00	5.65%	15F Other Exempt	34	\$60,815,900.00	30.50%
5A/5B Railroad	12	\$161,900.00	0.02%				
6A/6B Business Personal Property	16	\$2,575,191.00	0.32%				
Total	5,658	\$792,500,746.00	100.00%	Total	268	\$199,409,100.00	100.00%
				-			
Average Ratio (%), Assessed to	True Value	46.54%					
Equalized Valuation, Taxable Pr	operties	\$1,702,837,872.80		Percentage of Exempt vs.			
				Non-Exempt Properties	25.16%		
Total # of property tax appe	eals filed in 2020	County Tax Board	169.00	II.			
26		State Tax Court	47.00				
Number of 2020 County Tax Bo	ard decisions appealed to	Tax Court	65.00				
Number of pending property tax	appeals in State Tax Cour		33.00				
Amount paid out by municipalit	y for tax appeals in 2020		(\$150,799.75)				
				11			

	Prior Budget Year's Paymen	ts in Lieu of Tax (P	ILOT) - 5 Year Exemption	ons/Abatements	
		# of	PILOT		Taxes if Billed in Full
	<u></u>	Parcels	Billing/Revenue	Assessed Value	2020 Total Tax Rate
G	Commercial/Industrial Exemption				
I	Dwelling Exemption	37		\$2,227,410.00	\$188,394.34
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement		5" and the court		
N	Multiple Dwelling Exemption				
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	37	0.00	2,227,410.00	188,394.34

Sheet UFB-5

USER FRIENDLY BUDGET SECTIO Long Term Tax Exemptions

Prior Budget Year's	Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year's P	ayments in Lie	u of Tax (PILO)	T) - Long Term T	ax Exemptions	Prior Budget Year
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project (Type of Project use drop-down	DII OT Billing	A greeged Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name
NJ DOT	Other	\$8,280.00	\$12,400.00	\$1,048,79	Name	ioi data citiy)	FILOT BILLING	Assessed value	ZUZU TUIAI TAX KAIE	Name
ICCL URBAN RENEWAL	Comm./Indust.	\$78,373.92		\$896,920.15						
400 GRAND STREET HOUSING	Aff. Housing	\$35,550.00	\$799,800.00	\$67,647.08						
WAWA	Comm./Indust.	\$760.11	\$1,795,000.00	\$151,821.10						
ROSELLE SENIOR HOUSING	Aff. Housing	\$104,294.72	\$11,923,200.00	\$1,008,464.26						
ROSELLE GOLF COURSE	Aff. Housing	\$535,998.76	\$3,060,500.00	\$258,857.09						
ROSELLE GOLF COURSE	All. Housing	\$333,336.70	\$3,000,300.00	\$230,037.07						

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otal Long Term Exemptions -	Column Total	763,257.51	20 105 200 00	2 204 750 47	Total Long Term Exemptions	- Column Total	60.00	00.00		Total I and Torre Francis
Mark "X" if Grand Total	Column total	/63,237.51	28,195,300.00	2,384,758.47	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption

				I TOWN DOING TOTH EXCH	Therein - Ottorin IOIU	η ψ103,231.31	Ψ20,172,300.00	Ψ2,307,730.77				
- Column Total	\$0.00	\$0.00	\$0.00		ptions - GRAND TOTA	\$0.00 \$763,257.51	\$0.00 \$28,195,300.00	\$2,384,758.47				
- Column Total	\$0.00	£0.00	60.00	Total Long Term Exemp	ntions - Column Total	\$0.00	£0.00	60.00				
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for data entry)	PILOT Billing	Assessed Value	2020 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2020 Total Tax Rat				
(use drop-down			In Full	Project	(use drop-down			In Full				
Type of Project			Taxes if Billed		Type of Project			Taxes if Billed				
WYMONY IN EXC	VI III III III III III III III III III	Zong Torini In	2 2 a compression	The Dage	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exe							
	Of Tax (PH.OT)	- Long Term Tax	x Exemptions	Prior Budget	Year's Payments in Lie	n of Tax (PH.OT)	- Long Term Tax F	venintions				

Sheet UFB-6C

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		8.00	186,160.52	\$107,488.10	\$35,989.46	\$3,900.00	\$33,587.94	\$5,195.02
Supervisory Staff (Department Heads & Managers)	15.00		1,216,273.80	\$884,991.73	\$104,674.18	\$94,496.78	\$107,759.58	\$24,351.53
Police Officers (Including Superior Officers)	59.00		9,323,175.47	\$5,671,496.81	\$1,276,979.13	\$1,642,614.00	\$703,144.73	\$28,940.80
Fire Fighters (Including Superior Officers)	38.00		5,196,836.17	\$3,371,323.69	\$331,504.81	\$1,057,956.00	\$413.436.81	\$22,614.86
All Other Union Employees not listed above	70.00	29.00	5,252,927.24	\$3,173,061.78	\$549,790.78	\$440,984.98	\$976,932.00	\$112,157.70
All Other Non-Union Employees not listed above	10.00	40.00	2,077,584.47	\$1,642,720.55	\$162,664.15	\$62,997.85	\$161,058.73	\$48,143.19
Totals	192.00	77.00	23,252,957.67	\$14,851,082.66	\$2,461,602.51	\$3,302,949.61	\$2,395,919.79	\$241,403.10

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO Yes

Note - <u>Base Pay</u> 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

CSERTRIENDEL BUDGET SI				TO 1 TT 11 C	75.1 37	
	Current Year # of	Current Year Annual Cost		Prior Year # of Covered	Prior Year	
	Covered Members	Estimate per	Total Current	Members	Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost			Le De LIVE	(intention of this)	(TVerage)	
Single Coverage	69.00	\$9,516.36	\$656,628.84	65.00	\$15,543.19	\$1,010,307.35
Parent & Child	26.00	\$20,002.47	\$520,064.22	28.00	\$22,231.48	\$622,481.44
Employee & Spouse (or Partner)	13.00	\$22,563.45	\$293,324.85	10.00	\$34,835.21	\$348,352.10
Family	33,00	\$31,411.29	\$1,036,572.57	33.00	\$44,551.71	\$1,470,206.43
Employee Cost Sharing Contribution (enter as negative -)			(\$744,220.10)			(\$758,664.48)
Subtotal	141.00		\$1,762,370.38	136.00		\$2,692,682.84
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		\$8,900.16	\$8,900.16	1	\$15,906.12	\$15,906.12
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1	\$34,627.44	\$34,627.44
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$518.44)			(\$1,901.28)
Subtotal	1.00		\$8,381.72	2.00		\$48,632.28
Retirees - Health Benefits - Annual Cost	The second		3 2 4 3 4			
Single Coverage	54	\$8,956.04	\$483,626.16	54	\$14,174.41	\$765,418.14
Parent & Child	6	\$17,372.18	\$104,233.08	4	\$26,412.36	\$105,649.44
Employee & Spouse (or Partner)	47	\$19,092.43	\$897,344.21	48	\$30,727.32	\$1,474,911.36
Family	30	\$31,225.83	\$936,774.90	31	\$47,547.65	\$1,473,977.15
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			(\$1,778.04)
Subtotal	137.00		\$2,421,978.35	137.00		\$3,818,178.05
GRAND TOTAL	279.00		\$4,192,730.45	275.00		\$6,559,493.17

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Borough Administration	0.00	\$0.00		Х	8V
CFO	20.00	\$7,692.31		X	
Municipal Clerk	19.00	\$5,786.28		X	
Tax Collector	36.00	\$10,064.52		Х	
Code Enforcement Division Head	1.00	\$230.77		X	
Court Administrator	16.00	\$5,021.54	10 II - V.,	Х	
Recreation Division Head	0.00	\$0.00		X	
Fire Department	57.00	\$42,020.43	X		
Police Department	2287.82	\$1,538,043.67	X	U / WY	
Administration	27.00	\$12,000.00		X	
Public Works Department	332.50	\$79,599.01	X		A 75
Clerical Workers	346.00	\$64,569.81	Х		
Police Department - Dispatchers	22.50	\$6,327.93	X		
Police Department - Parking Enforcement	6.50	\$999.94	X		
Building Official	5.00	\$1,826.92		X	
Recreation	22.00	\$2,301.01	X		
Payroll Department	3.00	\$6,791.10		X	
Economic Development	19.50	\$5,250.00		X	
Totals	3220.82	\$1,788,525,24			

Total Funds Appropriated in 2021 \$125,000.00
UFB-9 Accumulated Absence Liability

\$210,000.00

Total Funds Reserved as of end of 2020

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

	Gross		Net		Current Year	2022 Budget	2023 Budget	All Additional Future Years' Budgets
	Debt	Deductions	Debt		Budget			
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
_			-	Bond Anticipation Notes - Principal	\$1,360,000.00		THE RESERVE	
Utility Fund Debt				Bond Anticipation Notes - Interest	\$159,500.00			
Arts and Culture			\$0.00	Bonds - Principal	\$1,390,000.00		\$1,615,000.00	\$25,205,000.00
			\$0.00	Bonds - Interest	\$850,000.00	\$805,000,00	\$760,000.00	4
		F & F R L X L X L X L	\$0.00	Loans & Other Debt - Principal	\$103,100.00		\$102,600.00	
			\$0.00	Loans & Other Debt - Interest		0102,000,00	4102,000.00	\$150,000,00
			\$0.00	_				
			\$0.00	Total	\$3,862,600.00	\$2,487,600.00	\$2,477,600.00	\$31,635,000.00
Municipal Purposes								
Debt Authorized	\$3,694,424.00		\$3,694,424.00	Total Principal	\$2,853,100.00	\$1,682,600.00	\$1,717,600.00	\$25,995,000.00
Notes Outstanding	\$12,733,259.19	\$3,144,125.19	\$9,589,134.00	Total Interest	\$1,009,500.00		\$760,000.00	
Bonds Outstanding	\$29,790,000.00		\$29,790,000.00	% of Total Current Year Budget	7.74%		,	
Loans and Other Debt	\$1,081,789.03		\$1,081,789.03			=		
				Description	Debt Not Listed Above			
Total (Current Year)	\$47,299,472.22	\$3,144,125.19	\$44,155,347.03	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	A. E. S. SHA			
Population (2010 census)	21,274			Total Other				
Per Capita Gross Debt	\$2,223.35			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$2,075.55			Rating		A+		
·-				Year of Last Rating	L LONG TO	2020	TIV III	
3 Yr. Average Property Valuation		\$1,540,436,959.33						t:
	-			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Propert	y Valuation	2.87%						
5 1	-							

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 Elizabeth	Health contract		1/1/2021	12/31/2021	\$5,000.00
Receiving	County of Union	Health Supervisor		1/1/2021	12/31/2021	\$90,000.00
					E-181	
						Tres All Ser