



Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 557

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Municode: 2014

Filename: 2014 fbi 2021.xlsm

Website: www.Boroughofroselle.com

Phone Number:

908-245-5600

Mailing Address:

210 Chestnut St

Email the UFB if 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 Administrative Officer

Rick		Smiley		efalt@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
Denise		Wilkerson	12/31/2022	dwwilkerson@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@boroughofroselle.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	4.172	\$32,689,518.24	49.33%	\$5,061.05
Municipal Library	0.066	\$518,689.60	0.78%	\$80.06
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	3.207	\$25,122,799.00	37.91%	\$3,890.41
Regional School District			0.00%	\$0.00
County Purposes	0.983	\$7,697,598.57	11.62%	\$1,192.48
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$236,657.08	0.36%	\$36.39
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	8.458	\$66,265,262.49	100.00%	\$10,260.39
Total Taxable Valuation as of October 1, 2020 \$792,338,846.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$121,310.02				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
4.172	4.172	0.00%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$32,689,518.24	\$33,056,279.10	1.12%	\$366,760.86	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$5,061.05	\$5,061.05	0.00%	\$0.00	

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$33,056,279.10
Municipal Library	ACTUAL	\$560,216.42
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$25,265,872.00
Regional School District		
County Purposes	ESTIMATED	\$8,050,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$255,703.63
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$67,188,071.15
Revenue Anticipated, Excluding Tax Levy		16,293,447.26
Budget Appropriations, before Reserve for Uncollected Taxes		47,809,088.82
Total Non-Municipal Tax Levy		\$33,571,575.63
Amount to be Raised by Taxes - Before RUT		\$65,087,217.19
Reserve for Uncollected Taxes (RUT)		\$2,096,120.12
Total Amount to be Raised by Taxes		\$67,183,337.31
% of Tax Collections used to Calculate RUT		96.88%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		64,975,492.66
Total Tax Levy, CY 2020		67,052,410.51
% of Taxes Collected, CY 2020		96.90%
Delinquent Taxes - December 31, 2020		\$2,026,247.55

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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
08	Surplus	12.15%	\$325,000.00	\$2,675,000.00	\$3,000,000.00	\$3,000,000.00	
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	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
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	
15	Receipts from Delinquent Taxes	-2.93%	(\$54,279.57)	\$1,854,279.57	\$1,800,000.00	\$1,800,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	1.12%	\$366,760.86	\$32,689,518.24	\$33,056,279.10	\$33,056,279.10	
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	
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

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Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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
	Full-Time	Part-Time							
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		
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		
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 Disposal			#DIV/0!	\$0.00		\$0.00			
35 Contingency			#DIV/0!	\$0.00		\$0.00			
36 Statutory Expenditures			10.80%	\$422,988.66	\$3,916,011.34	\$4,339,000.00	\$4,339,000.00		
37 Judgements			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		\$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	\$0.00

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USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$7,285,100.00	0.92%
2 Residential	5,206	\$631,539,955.00	79.69%
3A/3B Farm			0.00%
4A Commercial	220	\$74,089,700.00	9.35%
4B Industrial	87	\$32,040,200.00	4.04%
4C Apartments	49	\$44,808,700.00	5.65%
5A/5B Railroad	12	\$161,900.00	0.02%
6A/6B Business Personal Property	1	\$2,575,191.00	0.32%
Total	5,658	\$792,500,746.00	100.00%
Average Ratio (%), Assessed to True Value		46.54%	
Equalized Valuation, Taxable Properties		\$1,702,837,872.80	
Total # of property tax appeals filed in 2020		County Tax Board	169.00
		State Tax Court	47.00
Number of 2020 County Tax Board decisions appealed to Tax Court		65.00	
Number of pending property tax appeals in State Tax Court		33.00	
Amount paid out by municipality for tax appeals in 2020		(\$150,799.75)	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$26,559,000.00	13.32%
15B Other Schools	4	\$19,111,800.00	9.58%
15C Public Property	160	\$70,020,600.00	35.11%
15D Church and Charities	59	\$22,901,800.00	11.48%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	34	\$60,815,900.00	30.50%
Total	268	\$199,409,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		25.16%	

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 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				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	37	0.00	2,227,410.00	188,394.34

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

N

[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		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 - **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	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	1	\$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						
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)?

YES

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

YES

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	2022 Budget	2023 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	\$1,360,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$159,500.00			
			\$0.00	Bonds - Principal	\$1,390,000.00	\$1,580,000.00	\$1,615,000.00	\$25,205,000.00
			\$0.00	Bonds - Interest	\$850,000.00	\$805,000.00	\$760,000.00	\$5,640,000.00
			\$0.00	Loans & Other Debt - Principal	\$103,100.00	\$102,600.00	\$102,600.00	\$790,000.00
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00					
			\$0.00					
Municipal Purposes				Total	\$3,862,600.00	\$2,487,600.00	\$2,477,600.00	\$31,635,000.00
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	\$805,000.00	\$760,000.00	\$5,640,000.00
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					
Total (Current Year)	\$47,299,472.22	\$3,144,125.19	\$44,155,347.03	Description	Debt Not Listed Above			
Population (2010 census)	21,274			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,223.35			Total Guarantees - Other				
Per Capita Net Debt	\$2,075.55			Total Capital/Equipment Leases				
				Total Other				
3 Yr. Average Property Valuation		\$1,540,436,959.33		Bond Rating	Moody's	Standard & Poors	Fitch	
Net Debt as % of 3 Year Avg Property Valuation		2.87%		Rating		A+		
				Year of Last Rating		2020		
				Mark "X" if Municipality has no bond rating				

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]