



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 0718 Roseland Borough - County of Essex

Introduced

Municode: 0718

Filename: 0718_fbi_2018.xlsm

Website: WWW.ROSELANDNJ.ORG

Phone Number:

973-403-6884

Mailing Address:

140 Eagle Rock Avenue

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

Municipality:

Roseland

State:

NJ

Zip:

07068

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Duthie	12/31/2018	jduthie@roselandnj.org

Chief Administrative Officer

Maureen		Chumacas		mchumacas@roselandnj.org
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Chief Financial Officer

Maureen		Chumacas		mchumacas@roselandnj.org
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Municipal Clerk

Jock	H.	Watkins		jwatkins@roselandnj.org
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	N.	Leonard	12/31/2019	rleonard@roselandnj.org
Peter	M.	Smith	12/31/2018	psmith@roselandnj.org
Christopher		Bardi	12/31/2020	cbardi@roselandnj.org
David	B.	Jacobs	12/31/2019	djacobs@roselandnj.org
Thomas		Tsilionis	12/31/2018	tomt@roselandnj.org
Michele		Tolli	12/31/2020	mtolli@roselandnj.org



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>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	0.581	\$9,837,787.97	25.81%	\$2,696.35	Municipal Purpose Tax	ACTUAL	\$9,895,971.11
Municipal Library	0.036	\$609,626.42	1.60%	\$167.07	Municipal Library	ACTUAL	\$590,559.88
Municipal Open Space	0.020	\$338,470.14	0.89%	\$92.82	Municipal Open Space	ACTUAL	\$334,285.28
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.497	\$8,388,386.00	22.01%	\$2,306.51	Local School District	ESTIMATED	\$8,388,386.00
Regional School District	0.558	\$9,446,780.00	24.79%	\$2,589.61	Regional School District	ESTIMATED	\$9,446,780.00
County Purposes	0.545	\$9,215,802.39	24.18%	\$2,529.27	County Purposes	ESTIMATED	\$9,215,802.39
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$277,412.89	0.73%	\$74.25	County Open Space	ESTIMATED	\$277,412.89
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.253	\$38,114,265.81	100.00%	\$10,455.88	Total ESTIMATED amount to be raised by taxes		\$38,149,197.55
Total Taxable Valuation as of October 1, 2017 <u>\$1,671,426,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 4,374,922.99		
Current Year Average Residential Assessment <u>\$464,087.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 14,206,599.02		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$27,662,666.56		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$37,494,342.59		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$667,838.16		
0.581	0.592	1.89%			Total Amount to be Raised by Taxes \$38,162,180.75		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.25%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,837,787.97	\$9,895,971.11	0.59%	\$58,183.14		<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 2017 37,497,290.91		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 38,164,192.28		
\$2,696.35	\$2,747.40	1.89%	\$51.05		% of Taxes Collected, CY 2017 98.25%		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$254,214.85</u>		

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	27.21%	\$255,000.00	\$937,000.00	\$1,192,000.00	\$1,192,000.00							
08	Local Revenue	407.77%	\$2,989,844.66	\$733,221.34	\$3,723,066.00	\$554,405.00		\$3,168,661.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$837,731.00	\$837,731.00	\$837,731.00							
08	Uniform Construction Code Fees	-32.72%	(\$81,383.00)	\$248,728.00	\$167,345.00	\$167,345.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-17.76%	(\$5,989.77)	\$33,717.85	\$27,728.08	\$27,728.08							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	7.22%	\$92,713.91	\$1,285,000.00	\$1,377,713.91	\$1,377,713.91							
15	Receipts from Delinquent Taxes	-14.00%	(\$35,494.47)	\$253,494.47	\$218,000.00	\$218,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.58%	\$153,724.30	\$9,742,246.81	\$9,895,971.11	\$9,895,971.11							
07	Minimum Library Tax	-3.13%	(\$19,066.54)	\$609,626.42	\$590,559.88	\$590,559.88							
54	Open Space Levy Tax	-1.24%	(\$4,184.86)	\$338,470.14	\$334,285.28		\$334,285.28						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	22.27%	\$3,345,164.23	\$15,019,236.03	\$18,364,400.26	\$14,861,453.98	\$334,285.28	\$3,168,661.00	\$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		0.92%	\$10,193.06	\$1,106,527.90	\$1,116,720.96	\$1,050,614.00			\$66,106.96					
21	Land-Use Administration		43.62%	\$42,530.00	\$97,495.00	\$140,025.00	\$140,025.00								
22	Uniform Construction Code		1.17%	\$600.00	\$51,310.00	\$51,910.00	\$51,910.00								
23	Insurance		-0.98%	(\$24,560.00)	\$2,503,968.00	\$2,479,408.00	\$2,479,408.00								
25	Public Safety		3.31%	\$118,470.60	\$3,578,622.37	\$3,697,092.97	\$3,694,504.00	\$2,588.97							
26	Public Works		0.87%	\$18,820.57	\$2,157,601.58	\$2,176,422.15	\$1,253,929.00	\$20,439.11		\$902,054.04					
27	Health and Human Services		-8.67%	(\$1,567.00)	\$18,077.00	\$16,510.00	\$10,635.00	\$5,875.00							
28	Parks and Recreation		5.90%	\$54,105.00	\$917,243.00	\$971,348.00	\$185,415.00		\$785,933.00						
29	Education (including Library)		-3.13%	(\$19,066.54)	\$609,626.42	\$590,559.88	\$590,559.88								
30	Unclassified		17.02%	\$5,200.00	\$30,550.00	\$35,750.00	\$35,750.00								
31	Utilities and Bulk Purchases		-0.06%	(\$1,600.00)	\$2,723,600.00	\$2,722,000.00	\$521,500.00			\$2,200,500.00					
32	Landfill / Solid Waste Disposal		7.15%	\$37,904.00	\$530,370.00	\$568,274.00	\$568,274.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		4.30%	\$50,756.33	\$1,180,816.32	\$1,231,572.65	\$1,231,572.65								
37	Judgements		0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
42	Shared Services		0.86%	\$2,109.50	\$245,920.00	\$248,029.50	\$248,029.50								
43	Court and Public Defender		-5.47%	(\$9,834.00)	\$179,824.00	\$179,824.00	\$169,990.00								
44	Capital		0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
45	Debt		6.61%	\$76,418.91	\$1,156,405.00	\$1,232,823.91	\$1,232,823.91								
46	Deferred Charges		-100.00%	(\$8,500.00)	\$8,500.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		25.94%	\$137,498.31	\$530,112.65	\$667,610.96	\$667,610.96								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	2.67%	\$489,478.74	\$18,326,569.24	\$18,816,047.98	\$14,832,550.90	\$28,903.08	\$785,933.00	\$3,168,661.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					Water Sewer Surplus	\$1,035,000.00	
			X		Accumulated Absenses	\$324,661.00	Off set with Water Sewer Surplus
			X		Surplus	\$25,500.00	Additional Surplus Anticipated to off set Reserve for Uncollected taxes
X			X		Reserve to Pay Debt	\$92,713.91	Revenue Anticipated with off setting appropriation

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	42	\$6,254,700.00	0.37%
2 Residential	2,061	\$959,776,900.00	57.42%
3A/3B Farm			0.00%
4A Commercial	67	\$538,277,200.00	32.20%
4B Industrial	22	\$89,465,800.00	5.35%
4C Apartments	2	\$76,017,700.00	4.55%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,634,100.00	0.10%
Total	2,195	\$1,671,426,400.00	100.00%

Average Ratio (%), Assessed to True Value	95.52%
Equalized Valuation, Taxable Properties	\$1,749,818,257.96

Total # of property tax appeals filed in 2017	County Tax Board	13.00
	State Tax Court	23.00
Number of 2017 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		134.00

Amount paid out by municipality for tax appeals in 2017	\$1,153,470.45
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$9,421,800.00	16.05%
15B Other Schools			0.00%
15C Public Property	40	\$31,157,680.00	53.07%
15D Church and Charities	13	\$14,312,300.00	24.38%
15E Cemeteries & Graveyards	1	\$100,800.00	0.17%
15F Other Exempt	7	\$3,721,200.00	6.34%
Total	64	\$58,713,780.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 3.51%

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				
I Dwelling Exemption				
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	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	112,839.54	\$22,779.00		\$420.00	\$87,841.00	\$1,799.54
Supervisory Staff (Department Heads & Managers)	5.00		698,710.00	\$464,615.00	\$1,850.00	\$69,012.00	\$90,369.00	\$72,864.00
Police Officers (Including Superior Officers)	26.00		4,402,846.00	\$2,940,815.00	\$120,000.00	\$788,396.00	\$434,262.00	\$119,373.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	4.00	1,364,365.00	\$797,240.00	\$84,170.00	\$101,111.00	\$229,352.00	\$152,492.00
All Other Non-Union Employees not listed above	7.00	5.00	744,031.00	\$522,569.00	\$6,620.00	\$43,405.00	\$117,577.00	\$53,860.00
Totals	50.00	16.00	7,322,791.54	\$4,748,018.00	\$212,640.00	\$1,002,344.00	\$959,401.00	\$400,388.54

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

NO

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	7.00	\$10,953.00	\$76,671.00	5.00	\$9,127.00	\$45,635.00
Parent & Child	5.00	\$20,089.00	\$100,445.00	5.00	\$20,089.00	\$100,445.00
Employee & Spouse (or Partner)	8.00	\$22,446.00	\$179,568.00	9.00	\$22,446.00	\$202,014.00
Family	25.00	\$31,266.00	\$781,650.00	26.00	\$31,289.00	\$813,514.00
Employee Cost Sharing Contribution (enter as negative -)			(\$302,497.00)			(\$299,600.79)
Subtotal	45.00		\$835,837.00	45.00		\$862,007.21
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$22,446.00	\$44,892.00	1	\$21,661.00	\$21,661.00
Family	1	\$31,266.00	\$31,266.00	1	\$30,373.00	\$30,373.00
Employee Cost Sharing Contribution (enter as negative -)			-2511			(\$1,724.97)
Subtotal	3.00		\$73,647.00	2.00		\$50,309.03
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	10	\$8,068.00	\$80,680.00	8	\$8,783.00	\$70,264.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	19	\$19,236.00	\$365,484.00	18	\$19,405.00	\$349,290.00
Family	11	\$40,397.00	\$444,367.00	12	\$40,188.00	\$482,256.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	40.00		\$890,531.00	38.00		\$901,810.00
GRAND TOTAL	88.00		\$1,800,015.00	85.00		\$1,814,126.24

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Business Administrator/Chief Financial Officer	177.50	\$15,000.00		x	
Borough Clerk	0.00	\$0.00		x	
Recreation Director	381.00	\$15,000.00		x	
Superintendent of Public Works	89.50	\$15,000.00		x	
Chief of Police	78.00	\$15,000.00			x
FOB 184 Superior Officers	1130.00	\$200,000.00	x		
FOP 184 Patrol Officers	1671.88	\$227,058.00	x		
Teamsters	283.00	\$48,240.00	x		
OPEIU	428.00	\$11,690.00	x		
Non-Union	480.00	\$71,616.00		x	
*Requirement 25 Years in pension 10 with Borough capped at \$25,000.00. In 2017 1 officer meets criteria					
**Requirement 25 Years in Pension 10 with Borough capped at 60/30 days or \$25,000.00. Currently there are no Officers that meet the criteria					
***Gross days for Non-Union and OPEIU are capped as of 12-31-2016. Current policy days are capped at 60 or balance of days as of 12-31-2016 or 15,000.00.					
Totals	4718.88	\$618,604.00			
Total Funds Reserved as of end of 2017		\$227,648.05			
Total Funds Appropriated in 2018		\$324,661.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,850,000.00	\$5,850,000.00	\$0.00				
Regional School Debt	\$4,565,472.97	\$4,565,472.97	\$0.00				
Utility Fund Debt							
0	\$1,025,550.00	\$1,025,550.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$1,941,665.76		\$1,941,665.76				
Notes Outstanding	\$6,284,489.00		\$6,284,489.00				
Bonds Outstanding	\$3,330,000.00		\$3,330,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$22,997,177.73	\$11,441,022.97	\$11,556,154.76				
Population (2010 census)	<u>5,819</u>						
Per Capita Gross Debt	<u>\$3,952.08</u>						
Per Capita Net Debt	<u>\$1,985.93</u>						
3 Yr. Average Property Valuation		<u>\$1,797,258,774.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.64%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$492,713.91						
Bond Anticipation Notes - Interest	\$56,217.00						
Bonds - Principal	\$555,000.00	\$555,000.00	\$555,000.00	\$1,665,000.00			
Bonds - Interest	\$121,100.00	\$104,450.00	\$82,250.00	\$105,450.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$1,225,030.91	\$659,450.00	\$637,250.00	\$1,770,450.00			
Total Principal	\$1,047,713.91	\$555,000.00	\$555,000.00	\$1,665,000.00			
Total Interest	\$177,317.00	\$104,450.00	\$82,250.00	\$105,450.00			
% of Total Current Year Budget	<u>6.51%</u>						
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	Aa2	AA+					
Year of Last Rating	2010	2013					
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)
