



# State of New Jersey

## Local Government Services

Year: **2022** Municipal User Friendly Budget

MUNICIPALITY: 0718 Roseland Borough - County of Essex

Introduced

Municode: 0718

Filename: 0718\_fbi\_2022.xlsm

Website: www.roselandnj.org

Phone Number:

973-226-8080

Mailing Address:

Borough of Roseland

140 Eagle Rock Avenue

Municipality: Roseland

State:

NJ

Zip:

07068

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	R.	Spango	12/31/2022	jspango@roselandnj.org

### Chief Administrative Officer

Maureen		Chumacas		mchumacas@roselandnj.org
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### Chief Financial Officer

Maureen		Chumacas		<a href="mailto:mchumacas@roselandnj.org">mchumacas@roselandnj.org</a>
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### Municipal Clerk

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

David		Gannon		dgannon@pkfod.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher	J	Bardi	12/31/2023	cbardi@roselandnj.org
Eileen		Fishman	12/31/2024	efishman@roselandnj.org
Roger		Freda	12/31/2024	rfreda@roselandnj.org
Michele		Tolli	12/31/2023	mtolli@roselandnj.org
Marcellino		Trillo	12/31/2022	mtrillo@roselandnj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.604	\$9,955,755.48	26.25%	\$2,831.91	Municipal Purpose Tax	ACTUAL	\$10,118,450.39
Municipal Library	0.037	\$598,645.88	1.58%	\$173.48	Municipal Library	ACTUAL	\$616,026.00
Municipal Open Space	0.020	\$329,511.06	0.87%	\$93.77	Municipal Open Space	ACTUAL	\$330,513.88
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.568	\$9,354,601.00	24.66%	\$2,663.12	Local School District	ESTIMATED	\$9,354,601.00
Regional School District	0.566	\$9,319,955.00	24.57%	\$2,653.75	Regional School District	ESTIMATED	\$9,319,955.00
County Purposes	0.492	\$8,110,178.58	21.38%	\$2,306.79	County Purposes	ESTIMATED	\$8,110,178.58
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	\$263,423.93	0.69%	\$75.02	County Open Space	ESTIMATED	\$263,423.93
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2021	\$1,650,818,559.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$468,860.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		
Sheet UFB-1							

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	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$2,984,820.54	\$2,984,820.54	\$2,439,210.00			\$545,610.54				
08	Local Revenue	-0.06%	(\$1,912.54)	\$3,323,479.54	\$3,321,567.00	\$473,567.00			\$2,848,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$837,731.00	\$837,731.00	\$837,731.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$230,732.00	\$230,732.00	\$230,732.00							
	<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	103.11%	\$374,608.13	\$363,314.45	\$737,922.58	\$737,922.58							
10	Public and Private Revenue	-68.24%	(\$58,897.73)	\$86,304.15	\$27,406.42	\$27,406.42							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-5.24%	(\$9,951.69)	\$189,951.69	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.26%	\$126,112.41	\$9,992,337.98	\$10,118,450.39	\$10,118,450.39							
07	Minimum Library Tax	2.90%	\$17,380.12	\$598,645.88	\$616,026.00	\$616,026.00							
54	Open Space Levy Tax	0.30%	\$1,002.82	\$329,511.06	\$330,513.88		\$330,513.88						
56	Arts and Cultural 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	2.37%	\$448,341.52	\$18,936,828.29	\$19,385,169.81	\$15,661,045.39	\$330,513.88	\$0.00	\$3,393,610.54	\$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	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility
20 General Government	6.00	13.00	6.05%	\$72,757.89	\$1,202,446.50	\$1,275,204.39	\$1,157,880.00				\$117,324.39				
21 Land-Use Administration		1.00	-7.84%	(\$6,362.00)	\$81,150.00	\$74,788.00	\$74,788.00								
22 Uniform Construction Code	2.00		4.59%	\$7,959.00	\$173,546.00	\$181,505.00	\$181,505.00								
23 Insurance			2.60%	\$64,123.00	\$2,464,927.00	\$2,529,050.00	\$2,529,050.00								
25 Public Safety	28.00	1.00	8.27%	\$300,662.47	\$3,634,829.42	\$3,935,491.89	\$3,924,683.50	\$10,808.39							
26 Public Works	18.00		4.78%	\$139,925.55	\$2,928,223.39	\$3,068,148.94	\$1,986,414.00	\$18,764.78			\$1,062,970.16				
27 Health and Human Services			22.61%	\$5,203.00	\$23,015.00	\$28,218.00	\$24,985.00	\$3,233.00							
28 Parks and Recreation	2.00	1.00	2.51%	\$6,299.00	\$250,928.00	\$257,227.00	\$257,227.00								
29 Education (including Library)			2.90%	\$17,380.12	\$598,645.88	\$616,026.00	\$616,026.00								
30 Unclassified			1.33%	\$7,993.43	\$599,337.82	\$607,331.25	\$607,331.25								
31 Utilities and Bulk Purchases			0.13%	\$3,180.00	\$2,447,080.00	\$2,450,260.00	\$550,260.00				\$1,900,000.00				
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			-7.43%	(\$114,607.19)	\$1,542,727.04	\$1,428,119.85	\$1,396,751.85				\$31,368.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.97%	\$2,963.80	\$305,363.20	\$308,327.00	\$308,327.00								
43 Court and Public Defender	2.00	3.00	1.43%	\$2,466.00	\$172,184.00	\$174,650.00	\$174,650.00								
44 Capital			100.00%	\$200,000.00	\$200,000.00	\$400,000.00	\$200,000.00		\$200,000.00						
45 Debt			-0.54%	(\$9,413.00)	\$1,749,243.00	\$1,739,830.00	\$1,079,007.00		\$378,875.00		\$281,948.00				
46 Deferred Charges			170.84%	\$42,700.00	\$24,994.00	\$67,694.00	\$67,694.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			3.16%	\$15,056.70	\$476,602.92	\$491,659.62	\$491,659.62								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	58.00	19.00	4.02%	\$758,287.76	\$18,875,243.17	\$19,633,530.93	\$15,628,239.22	\$32,806.17	\$578,875.00	\$0.00	\$3,393,610.54	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$13,262,659.00	0.80%	15A Public Schools	3	\$9,421,800.00	12.83%
2 Residential	2,065	\$968,195,600.00	58.65%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	44	\$32,400,200.00	44.12%
4A Commercial	66	\$506,483,500.00	30.68%	15D Church and Charities	13	\$14,312,300.00	19.49%
4B Industrial	25	\$86,859,100.00	5.26%	15E Cemeteries & Graveyards	1	\$100,800.00	0.14%
4C Apartments	2	\$76,017,700.00	4.60%	15F Other Exempt	7	\$17,204,800.00	23.43%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,210	\$1,650,818,559.00	100.00%	Total	68	\$73,439,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				4.45%			
Total # of property tax appeals filed in 2021							
County Tax Board							
State Tax Court							
Number of 2021 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 2021							

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 2021 Total Tax Rate
G Commercial/Industrial Exemption	1	\$9,777.02	\$5,166,000.00	\$118,972.98
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	1	9,777.02	5,166,000.00	118,972.98

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[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	0.00	7.00	63,613.00	\$38,500.00	\$0.00	\$474.00	\$21,752.00	\$2,887.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	789,811.00	\$517,251.00	\$15,000.00	\$69,179.00	\$97,614.00	\$90,767.00
Police Officers (Including Superior Officers)	27.00	0.00	4,941,322.00	\$3,137,833.00	\$202,350.00	\$907,543.00	\$524,932.00	\$168,664.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	13.00	0.00	1,169,772.00	\$709,026.00	\$77,827.00	\$40,258.00	\$193,268.00	\$149,393.00
All Other Non-Union Employees not listed above	12.00	12.00	1,301,989.00	\$909,405.00	\$7,000.00	\$76,168.00	\$228,277.00	\$81,139.00
Totals	58.00	20.00	8,266,507.00	\$5,312,015.00	\$302,177.00	\$1,093,622.00	\$1,065,843.00	\$492,850.00

Is the Local Government required to comply with N.J.S.A. 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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	12.00	\$8,988.00	\$107,856.00	13.00	\$11,271.00	\$146,523.00
Parent & Child	5.00	\$20,988.00	\$104,940.00	6.00	\$20,174.00	\$121,044.00
Employee & Spouse (or Partner)	4.00	\$23,448.00	\$93,792.00	6.00	\$22,541.00	\$135,246.00
Family	27.00	\$32,712.00	\$883,224.00	20.00	\$31,445.00	\$628,900.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	48.00		\$1,189,812.00	45.00		\$1,031,713.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,448.00	\$23,448.00	1	\$22,541.00	\$22,541.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	1.00		\$23,448.00	1.00		\$22,541.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	14	\$4,668.00	\$65,352.00	13	\$6,578.00	\$85,514.00
Parent & Child	1	\$7,248.00	\$7,248.00			\$0.00
Employee & Spouse (or Partner)	15	\$9,204.00	\$138,060.00	17	\$13,823.00	\$234,991.00
Family	16	\$37,584.00	\$601,344.00	15	\$25,560.00	\$383,400.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	46.00		\$812,004.00	45.00		\$703,905.00
<b>GRAND TOTAL</b>	95.00		\$2,025,264.00	91.00		\$1,758,159.00

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)?
 

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	209.00	\$15,000.00		x	
Borough Clerk	0.00	\$0.00		x	
Recreation Director	396.00	\$15,000.00		x	
Superintendent of Public Works	72.00	\$15,000.00		X	
Chief of Police	0.00	\$0.00			
FOB 184 Superior Officers	1128.00	\$194,082.00	x		
FOP 184 Patrol Officers	1240.00	\$175,985.00	x		
Teamsters	177.00	\$35,353.00	x		
Non-Union	1107.00	\$70,495.00		x	
*Requirement 25 Years in pension 10 with Borough capped at \$25,000.0. 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 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.					
Teamsters:- Employees hired before January , 2016 paid up to 60 days of unused sick time. Employees hired after January 1, 2016 may be paid for one half (1/2) of accrued sick days up to a max of 60 unused sick days					
<b>Totals</b>	4329.00	\$520,915.00			
<b>Total Funds Reserved as of end of 2021</b>					
<b>Total Funds Appropriated in 2022</b>					

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				
Deductions				2023 Budget				
Net Debt				2024 Budget				
				All Additional Future Years' Budgets				
Local School Debt	\$3,170,000.00	\$3,170,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$1,070,953.41	\$1,070,953.41	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$336,922.00			
				Bond Anticipation Notes - Interest	\$92,185.00			
Utility Fund Debt				Bonds - Principal	\$555,000.00	\$555,000.00		
Water/Sewer	\$3,978,709.90	\$3,978,709.90	\$0.00	Bonds - Interest	\$33,300.00	\$16,650.00		
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00	Total	\$1,017,407.00	\$571,650.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$891,922.00	\$555,000.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$3,116,508.00		\$3,116,508.00	Total Interest	\$125,485.00	\$16,650.00	\$0.00	\$0.00
Notes Outstanding	\$5,223,808.00	\$197,238.07	\$5,026,569.93	% of Total Current Year Budget	5.18%			
Bonds Outstanding	\$1,110,000.00		\$1,110,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$17,669,979.31	\$8,416,901.38	\$9,253,077.93					
Population (2010 census)	5,819							
Per Capita Gross Debt	\$3,036.60							
Per Capita Net Debt	\$1,590.15							
3 Year Average Property Valuation		\$1,807,461,646.00						
Net Debt as % of 3 Year Average Property Valuation		0.51%						

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

**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)
