



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0718 Roseland Borough - County of Essex Introduced

Municode: 0718 Filename: 0718_fbi_2023.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	12/31/2026	jspango@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

David		Gannon	dgannon@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		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	12/31/2025	mtrillo@roselandnj.org
Jean		Perrotti	12/31/2025	jperrotti@roselandnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.613	\$10,118,450.39	26.26%	\$2,883.36	Municipal Purpose Tax	ACTUAL	\$10,288,852.94
Municipal Library	0.038	\$616,026.00	1.60%	\$178.74	Municipal Library	ACTUAL	\$621,990.00
Municipal Open Space	0.020	\$330,513.88	0.86%	\$94.07	Municipal Open Space	ACTUAL	\$330,828.14
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	0.577	\$9,529,791.00	24.73%	\$2,714.02	Local School District	ESTIMATED	\$9,529,791.00
Regional School District	0.568	\$9,376,330.00	24.33%	\$2,671.69	Regional School District	ESTIMATED	\$9,376,330.00
County Purposes	0.502	\$8,283,064.59	21.50%	\$2,361.25	County Purposes	ESTIMATED	\$8,283,064.59
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$280,326.15	0.73%	\$79.96	County Open Space	ESTIMATED	\$280,326.15
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.335	\$38,534,502.01	100.00%	\$10,983.09	Total ESTIMATED amount to be raised by taxes		\$38,711,182.82
Total Taxable Valuation as of		October 1, 2022	\$1,654,140,700.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment		\$470,368.00		Budget Appropriations, before Reserve for Uncollected Taxes			
				Total Non-Municipal Tax Levy			
				\$27,800,339.88			
				Amount to be Raised by Taxes - Before RUT			
				\$27,800,339.88			
				Reserve for Uncollected Taxes (RUT)			
				\$349,052.47			
				Total Amount to be Raised by Taxes			
				\$28,149,392.35			
					% of Tax Collections used to Calculate RUT		
					98.76%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		
					38,383,861.09		
					Total Tax Levy, CY 2022		
					38,597,774.20		
					% of Taxes Collected, CY 2022		
					99.45%		
					Delinquent Taxes - December 31, 2022		
					\$167,686.18		

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	9.91%	\$295,889.46	\$2,984,820.54	\$3,280,710.00	\$2,735,100.00			\$545,610.00				
08	Local Revenue	-6.96%	(\$261,204.02)	\$3,754,385.02	\$3,493,181.00	\$493,919.00			\$2,999,262.00				
09	State Aid (without offsetting appropriation)	0.69%	\$5,791.00	\$837,731.00	\$843,522.00	\$843,522.00							
08	Uniform Construction Code Fees	-47.39%	(\$315,281.00)	\$665,281.00	\$350,000.00	\$350,000.00							
	<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	165.57%	\$50,769.71	\$30,663.51	\$81,433.22	\$81,433.22							
08	Other Special Items	-22.39%	(\$164,460.55)	\$734,616.96	\$570,156.41	\$570,156.41							
15	Receipts from Delinquent Taxes	-67.42%	(\$310,359.64)	\$460,359.64	\$150,000.00	\$150,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.52%	(\$159,262.97)	\$10,448,115.91	\$10,288,852.94	\$10,288,852.94							
07	Minimum Library Tax	0.00%	\$0.00	\$621,990.00	\$621,990.00	\$621,990.00							
54	Open Space Levy Tax	-0.04%	(\$125.12)	\$330,953.26	\$330,828.14		\$330,828.14						
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	-4.11%	(\$858,243.13)	\$20,868,916.84	\$20,010,673.71	\$16,134,973.57	\$330,828.14	\$0.00	\$3,544,872.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government	6.00	13.00	6.79%	\$85,449.00	\$1,258,619.00	\$1,344,068.00	\$1,219,103.00				\$124,965.00				
21 Land-Use Administration		1.00	-3.97%	(\$2,971.00)	\$74,788.00	\$71,817.00	\$71,817.00								
22 Uniform Construction Code	2.00		2.13%	\$7,720.00	\$362,117.00	\$369,837.00	\$369,837.00								
23 Insurance			11.88%	\$312,808.54	\$2,632,812.00	\$2,945,620.54	\$2,837,709.54				\$107,911.00				
25 Public Safety	32.00	1.00	-2.76%	(\$108,385.52)	\$3,932,491.89	\$3,824,106.37	\$3,822,263.44	\$1,842.93							
26 Public Works	18.00	1.00	5.47%	\$163,229.57	\$2,985,917.32	\$3,149,146.89	\$2,052,385.00	\$19,590.29			\$1,077,171.60				
27 Health and Human Services			-0.86%	(\$1,341.09)	\$156,820.09	\$155,479.00	\$155,479.00								
28 Parks and Recreation	2.00	2.00	42.98%	\$110,544.00	\$257,227.00	\$367,771.00	\$307,771.00	\$60,000.00							
29 Education (including Library)			0.97%	\$5,964.00	\$616,026.00	\$621,990.00	\$621,990.00								
30 Unclassified			1.24%	\$7,575.00	\$611,155.00	\$618,730.00	\$618,730.00								
31 Utilities and Bulk Purchases			-0.32%	(\$8,000.00)	\$2,469,260.00	\$2,461,260.00	\$561,260.00				\$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			3.79%	\$54,230.00	\$1,429,721.10	\$1,483,951.10	\$1,450,424.70				\$33,526.40				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	1.00	4.00	-9.11%	(\$16,189.00)	\$177,650.00	\$161,461.00	\$161,461.00								
44 Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
45 Debt			2.36%	\$39,957.08	\$1,690,466.06	\$1,730,423.14	\$1,098,297.00		\$330,828.14		\$301,298.00				
46 Deferred Charges			-63.08%	(\$42,700.00)	\$67,694.00	\$24,994.00	\$24,994.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-2.37%	(\$11,640.95)	\$491,659.62	\$480,018.67	\$480,018.67								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	61.00	22.00	3.07%	\$596,249.63	\$19,414,424.08	\$20,010,673.71	\$16,053,540.35	\$81,433.22	\$330,828.14	\$0.00	\$3,544,872.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	47	\$11,234,900.00	0.68%
2 Residential	2,068	\$972,721,900.00	58.81%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	66	\$505,733,500.00	30.57%
4B Industrial	25	\$86,859,100.00	5.25%
4C Apartments	2	\$76,017,700.00	4.60%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,573,600.00	0.10%
Total	2,209	\$1,654,140,700.00	100.00%

Average Ratio (%), Assessed to True Value	88.46%
Equalized Valuation, Taxable Properties	\$1,869,930,703.14

Total # of property tax appeals filed in 2022	County Tax Board	4.00
	State Tax Court	
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		17.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$9,421,800.00	12.92%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	44	\$32,400,200.00	44.43%
15D Church and Charities	13	\$14,312,300.00	19.62%
15E Cemeteries & Graveyards	1	\$100,800.00	0.14%
15F Other Exempt	7	\$16,695,600.00	22.89%
Total	68	\$72,930,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 4.41%			

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[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		7.00	69,713.00	\$38,500.00		\$537.00	\$27,647.00	\$3,029.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	1,042,189.00	\$694,557.00	\$15,000.00	\$78,335.00	\$168,668.00	\$85,629.00
Police Officers (Including Superior Officers)	30.00		4,610,031.00	\$2,764,946.00	\$120,000.00	\$952,359.00	\$642,884.00	\$129,842.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	13.00		1,244,641.00	\$712,868.00	\$77,827.00	\$45,587.00	\$258,965.00	\$149,394.00
All Other Non-Union Employees not listed above	10.00	14.00	1,375,234.00	\$895,042.00	\$7,000.00	\$75,460.00	\$310,760.00	\$86,972.00
Totals	59.00	22.00	8,341,808.00	\$5,105,913.00	\$219,827.00	\$1,152,278.00	\$1,408,924.00	\$454,866.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	20.00	\$14,325.00	\$286,500.00	12.00	\$8,988.00	\$107,856.00
Parent & Child	5.00	\$25,642.00	\$128,210.00	5.00	\$20,988.00	\$104,940.00
Employee & Spouse (or Partner)	6.00	\$28,650.00	\$171,900.00	4.00	\$23,448.00	\$93,792.00
Family	20.00	\$39,966.00	\$799,320.00	27.00	\$32,712.00	\$883,224.00
Employee Cost Sharing Contribution (enter as negative -)			(\$360,528.00)			(\$293,793.00)
Subtotal	51.00		\$1,025,402.00	48.00		\$896,019.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,650.00	\$28,650.00	1	\$23,448.00	\$23,448.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,003.00)			(\$789.00)
Subtotal	1.00		\$27,647.00	1.00		\$22,659.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	13	\$17,124.00	\$222,612.00	14	\$4,668.00	\$65,352.00
Parent & Child	0		\$0.00	1	\$7,248.00	\$7,248.00
Employee & Spouse (or Partner)	17	\$26,136.00	\$444,312.00	15	\$9,204.00	\$138,060.00
Family	19	\$42,492.00	\$807,348.00	16	\$37,584.00	\$601,344.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	49.00		\$1,474,272.00	46.00		\$812,004.00
GRAND TOTAL	101.00		\$2,527,321.00	95.00		\$1,730,682.00

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

YES

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

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	42.00	\$15,000.00		X	
FOB 184 Superior Officers	503.50	\$150,261.00	X		
FOP 184 Patrol Officers	1188.00	\$177,207.63	X		
Teamsters	158.00	\$42,663.00	X		
Non-Union	399.00	\$46,939.00		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					
Totals	2849.00	\$462,070.63			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

Gross Debt			Deductions		Net Debt		Current Year Budget		2024 Budget		2025 Budget		All Additional Future Years' Budgets	
Local School Debt			\$2,420,000.00		\$0.00		Utility Fund - Principal							
Regional School Debt			\$2,855,000.00		\$0.00		Utility Fund - Interest							
Utility Fund Debt							Bond Anticipation Notes - Principal		\$77,100.00					
							Bond Anticipation Notes - Interest		\$124,800.00					
			\$5,242,489.90		\$0.00		Bonds - Principal		\$555,000.00					
					\$0.00		Bonds - Interest		\$279,697.00					
					\$0.00		Loans & Other Debt - Principal							
					\$0.00		Loans & Other Debt - Interest							
					\$0.00									
							Total		\$1,036,597.00		\$0.00		\$0.00	
Municipal Purposes							Total Principal		\$632,100.00		\$0.00		\$0.00	
Debt Authorized (BNI)			\$15,164,986.16		\$15,164,986.16		Total Interest		\$404,497.00		\$0.00		\$0.00	
Notes Outstanding			\$4,538,011.00		\$4,460,924.42		% of Total Current Year Budget		5.18%					
Bonds Outstanding			\$555,000.00		\$555,000.00									
Loans and Other Debt					\$0.00									
Total (Current Year)			\$30,775,487.06		\$20,180,910.58		Description		Debt Not Listed Above					
Population (2020 census)			6,299				Total Guarantees - Governmental							
Per Capita Gross Debt			\$4,885.77				Total Guarantees - Other							
Per Capita Net Debt			\$3,203.83				Total Capital/Equipment Leases							
3 Year Average Property Valuation					\$1,835,057,576.00		Total Other		\$61,900.00		\$60,900.00			
Net Debt as % of 3 Year Average Property Valuation					1.10%		Bond Rating		Moody's		Standard & Poors		Fitch	
							Rating		Aa2		AA+			
							Year of Last Rating		2010		2013			
							Mark "X" if Municipality has no bond rating							
							Sheet UFB-10							

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)
