



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0718 Roseland Borough - County of Essex

Introduced

Municode:

Filename: 0718_fbi_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: Roseland **State:** NJ **Zip:** 07068

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jamse	R.	Spango	12/31/2022	jspango@roelandnj.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		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	12/31/2020	cbardi@roselandnj.org
Eileen		Fishman	12/31/2021	efishman@roselandnj.org
Roger		Freda	12/31/2021	rfreda@roselandnj.org
Jean		Perrotti	12/31/2022	jperrotti@roselandnj.org
Michele		Tolli	12/31/2020	mtolli@roselandnj.org
Marcielino		Trillo	12/31/2022	mtrillo@roselandnj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.595	\$9,960,290.90	26.18%	\$2,778.10
Municipal Library	0.035	\$598,329.00	1.57%	\$163.42
Municipal Open Space	0.020	\$334,632.26	0.88%	\$93.38
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.531	\$8,881,520.00	23.34%	\$2,479.28
Regional School District	0.567	\$9,494,227.00	24.95%	\$2,647.36
County Purposes	0.509	\$8,504,928.83	22.35%	\$2,376.56
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.017	\$273,006.40	0.72%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.274	\$38,046,934.39	100.00%	\$10,538.09

Total Taxable Valuation as of	October 1, 2019	<u>\$1,661,366,715.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$466,907.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.595	0.598	0.50%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,960,290.90	\$9,943,241.25	-0.17%	(\$17,049.65)

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,778.10	\$2,792.10	0.50%	\$14.01

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$9,943,241.25
Municipal Library	ACTUAL	\$594,421.46
Municipal Open Space	ACTUAL	\$332,273.34
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,881,520.00
Regional School District	ESTIMATED	\$9,494,227.00
County Purposes	ESTIMATED	\$8,504,928.83
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$273,006.40
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$38,023,618.28

Revenue Anticipated, Excluding Tax Levy	5,374,627.04
Budget Appropriations, before Reserve for Uncollected Taxes	15,341,935.48
Total Non-Municipal Tax Levy	\$27,485,955.57
Amount to be Raised by Taxes - Before RUT	\$37,453,264.01
Reserve for Uncollected Taxes (RUT)	\$570,354.27
Total Amount to be Raised by Taxes	\$38,023,618.28

% of Tax Collections used to Calculate RUT	<u>98.50%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	37,797,782.04
Total Tax Levy, CY 2019	38,047,687.72
% of Taxes Collected, CY 2019	<u>99.34%</u>
Delinquent Taxes - December 31, 2019	<u>\$249,905.68</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	26.34%	\$539,082.66	\$2,046,878.00	\$2,585,960.66	\$1,704,210.00	\$158,516.66	\$723,234.00					
08	Local Revenue	-4.94%	(\$165,399.56)	\$3,349,730.86	\$3,184,331.30	\$530,331.30		\$2,654,000.00					
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	\$243,884.00	\$243,884.00	\$243,884.00							
	Special Revenue Items w/ Prior Written Consent												
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	579.63%	\$201,084.50	\$34,691.95	\$235,776.45	\$235,776.45							
08	Other Special Items	56.82%	\$581,420.43	\$1,023,273.86	\$1,604,694.29	\$1,604,694.29							
15	Receipts from Delinquent Taxes	-29.16%	(\$89,728.28)	\$307,728.28	\$218,000.00	\$218,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.88%	(\$400,901.22)	\$10,344,142.47	\$9,943,241.25	\$9,943,241.25							
07	Minimum Library Tax	-0.65%	(\$3,907.54)	\$598,329.00	\$594,421.46	\$594,421.46							
54	Open Space Levy Tax	-0.70%	(\$2,358.92)	\$334,632.26	\$332,273.34		\$332,273.34						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	3.45%	\$659,292.07	\$19,121,021.68	\$19,780,313.75	\$15,912,289.75	\$490,790.00	\$3,377,234.00	\$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	6.00	12.00	-1.69%	(\$21,180.51)	\$1,250,728.13	\$1,229,547.62	\$1,152,158.00	\$1,500.00		\$75,889.62					
21		2.00	-33.03%	(\$39,964.00)	\$121,000.00	\$81,036.00	\$81,036.00								
22		2.00	74.65%	\$44,109.00	\$59,087.00	\$103,196.00	\$103,196.00								
23			7.57%	\$170,371.00	\$2,250,979.00	\$2,421,350.00	\$2,421,350.00								
25	27.00	1.00	1.99%	\$74,641.98	\$3,747,350.22	\$3,821,992.20	\$3,754,952.00	\$67,040.20							
26	17.00		6.21%	\$135,108.17	\$2,176,774.98	\$2,311,883.15	\$1,194,824.00	\$18,346.02		\$1,098,713.13					
27			153.35%	\$17,573.56	\$11,460.00	\$29,033.56	\$20,585.00	\$8,448.56							
28	3.00		64.66%	\$149,235.91	\$230,798.09	\$380,034.00	\$230,034.00	\$150,000.00							
29			-0.65%	(\$3,907.54)	\$598,329.00	\$594,421.46	\$594,421.46								
30			11.74%	\$9,783.00	\$83,352.00	\$93,135.00	\$93,135.00								
31			-14.06%	(\$397,587.78)	\$2,827,067.78	\$2,429,480.00	\$529,480.00			\$1,900,000.00					
32			-2.80%	(\$17,000.00)	\$606,300.00	\$589,300.00	\$589,300.00								
35			#DIV/0!	\$0.00		\$0.00									
36			2.02%	\$27,784.51	\$1,377,383.00	\$1,405,167.51	\$1,374,414.51			\$30,753.00					
37			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
42			-0.84%	(\$2,572.03)	\$304,989.00	\$302,416.97	\$302,416.97								
43	2.00	3.00	-0.65%	(\$1,128.00)	\$174,384.00	\$173,256.00	\$173,256.00								
44			-0.79%	(\$2,000.00)	\$252,000.00	\$250,000.00	\$200,000.00		\$50,000.00						
45			39.33%	\$696,777.58	\$1,771,726.00	\$2,468,503.58	\$1,755,835.33		\$440,790.00	\$271,878.25					
46			#DIV/0!	\$26,206.43		\$26,206.43	\$26,206.43								
48			#DIV/0!	\$0.00		\$0.00									
50			-13.62%	(\$89,944.47)	\$660,298.74	\$570,354.27	\$570,354.27								
55			#DIV/0!	\$0.00		\$0.00									
Total	55.00	20.00	4.08%	\$776,306.81	\$19,004,006.94	\$19,780,313.75	\$15,666,954.97	\$245,334.78	\$490,790.00	\$3,377,234.00	\$0.00	\$0.00	\$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	46,357.23	\$22,779.00		\$429.00	\$21,357.23	\$1,792.00
Supervisory Staff (Department Heads & Managers)	5.00		836,660.00	\$581,446.00		\$55,828.00	\$110,977.00	\$88,409.00
Police Officers (Including Superior Officers)	27.00		4,884,981.00	\$3,102,643.00	\$241,000.00	\$909,914.00	\$484,166.00	\$147,258.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00		1,100,301.00	\$643,455.00	\$84,170.00	\$36,998.00	\$226,053.00	\$109,625.00
All Other Non-Union Employees not listed above	11.00	13.00	1,938,442.00	\$1,599,847.00	\$5,000.00	\$69,793.00	\$181,320.00	\$82,482.00
Totals	55.00	20.00	8,806,741.23	\$5,950,170.00	\$330,170.00	\$1,072,962.00	\$1,023,873.23	\$429,566.00

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	12.00	\$11,066.00	\$132,792.00	10.00	\$11,560.00	\$115,600.00
Parent & Child	5.00	\$19,808.00	\$99,040.00	4.00	\$20,691.00	\$82,764.00
Employee & Spouse (or Partner)	8.00	\$22,132.00	\$177,056.00	7.00	\$23,119.00	\$161,833.00
Family	22.00	\$30,874.00	\$679,228.00	24.00	\$32,251.00	\$774,024.00
Employee Cost Sharing Contribution (enter as negative -)			(\$271,892.00)			(\$296,262.00)
Subtotal	47.00		\$816,224.00	45.00		\$837,959.00
<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	\$22,132.00	\$22,132.00	2	\$23,119.00	\$46,238.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$774.62)			(\$1,621.00)
Subtotal	1.00		\$21,357.38	2.00		\$44,617.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	13	\$6,578.00	\$85,514.00	10	\$6,300.00	\$63,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	17	\$13,823.00	\$234,991.00	19	\$14,697.00	\$279,243.00
Family	15	\$25,560.00	\$383,400.00	11	\$25,304.00	\$278,344.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	45.00		\$703,905.00	40.00		\$620,587.00
GRAND TOTAL	93.00		\$1,541,486.38	87.00		\$1,503,163.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,570,000.00	\$4,570,000.00	\$0.00				
Regional School Debt	\$2,047,519.12	\$2,047,519.12	\$0.00				
Utility Fund Debt							
0	\$3,009,150.00	\$3,009,150.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$1,130,189.32		\$1,130,189.32				
Notes Outstanding	\$5,745,597.00	\$638,617.00	\$5,106,980.00				
Bonds Outstanding	\$2,220,000.00		\$2,220,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$18,722,455.44	\$10,265,286.12	\$8,457,169.32				
Population (2010 census)	5,819						
Per Capita Gross Debt	\$3,217.47						
Per Capita Net Debt	\$1,453.37						
3 Yr. Average Property Valuation		\$1,873,448,811.67					
Net Debt as % of 3 Year Avg Property Valuation		0.45%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$955,377.00						
Bond Anticipation Notes - Interest	\$102,100.00						
Bonds - Principal	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00
Bonds - Interest	\$82,250.00	\$55,500.00	\$33,300.00	\$33,300.00	\$33,300.00	\$33,300.00	\$16,650.00
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$1,694,727.00	\$610,500.00	\$588,300.00	\$588,300.00	\$588,300.00	\$588,300.00	\$571,650.00
Total Principal	\$1,510,377.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00
Total Interest	\$184,350.00	\$55,500.00	\$33,300.00	\$33,300.00	\$33,300.00	\$33,300.00	\$16,650.00
% of Total Current Year Budget	8.57%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases	\$61,108.33	\$61,108.33	\$61,108.33	\$61,108.33	\$61,108.33	\$61,108.33	\$122,216.66
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)
