

State of New Jersey Local Government Services

		<u>-</u>			
Year:	2020	Municipal User	Friendly B	udget	
MUNICIPALITY:	0718 Roseland Borough -	County of Essex		•	Introduced T
Municode:	0718		Filename:	0718_fbi_2020.:	xlsm
		www.roselandnj.org			
	Phone Number:		973-226-8080		
	Mailing Address:		140 Eagle Rock Ave	enue	
	_				
Email the UFB if no	t using Outlook	Municipality	: Roseland	State: NJ Z	2ip: 07068
	Mayor				•
First Name	Middle Name	Last Name	Term Expires	Business Email	
Jamse	R.	Spango	12/31/2022	jspango@rsoelandnj.org	
	Chief Administr	ative Officer			
Maureen		Chumacas		mchumacas@roselandnj.	org
	Chief Financial	Officer	_		
Maureen		Chumacas		mchumacas@roselandr	nj.org
	Municipal Clerk		_		
Jock		Watkins		jwatkins@roselandnj.org	
	Registered Mun	icipal Accountant			
David		Gannon		dgannon@pkfod.com	
•	Governing Body	y Members	_	•	
First Name	Middle Name	Last Name	Term Expires	Business Email	
Chirstopher	J.	Bardi	12/31/2020	cbardi@roselandnj.org	
Eileen		Fishman	12/31/2021	efishman@roselandnj.org	ł
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

	Calendar Year	entities levying proper Calendar Year	% of	Avg Residential	<u>Current Year 2020 Bu</u> Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>I dats</u>	Actual/Estimateu	<u> Tax Levy</u>
Municipal Dumosa Tov	0.595	\$9,960,290.90	26.18%	\$2,778.10	Municipal Purpose Tax	ACTUAL	\$0.042.241.2
Municipal Purpose Tax Municipal Library	0.035	\$598,329.00	1.57%	\$163.42	Municipal Library	ACTUAL	\$9,943,241.2 \$594,421.4
Municipal Open Space	0.033	\$334,632.26	0.88%	\$93.38	Municipal Open Space	ACTUAL	\$332,273.3
Fire Districts (avg. rate/total levies)	0.020	\$334,032.20	0.00%	\$93.38	Fire Districts (total levies)	ACTUAL	\$332,213.3
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.531	\$8,881,520.00	23.34%	\$2,479.28	Local School District	ESTIMATED	\$8,881,520.0
Regional School District	0.567	\$9,494,227.00	24.95%	\$2,647.36	Regional School District	ESTIMATED	\$9,494,227.0
County Purposes	0.509	\$8,504,928.83	22.35%	\$2,376.56	County Purposes	ESTIMATED	\$8,504,928.8
County Library	0.307	Ψ0,50π,720.05	0.00%	\$0.00	County Library	LOTIMATED	Ψ0,504,720.0
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$273,006.40	0.72%	\$0.00	County Open Space	ESTIMATED	\$273,006.4
Other County Levies (total)	0.017	Ψ273,000.40	0.00%	\$0.00	Other County Levies (total)	LOTHWITLD	Ψ213,000.¬
other County Ecvics (total)			0.0070	ψ0:00	Other County Devices (total)		
Total (Calendar Year 2019 Budget)	2.274	\$38,046,934.39	100.00%	\$10,538.09	Total ESTIMATED amount to be raised by ta	Yes	\$38,023,618.28
<u> </u>					Ţ.		
Total Tayahla Valuation as of	October 1, 2010	\$1 661 366 715 00			Payanua Anticipated Evaluding Tay Law		5 274 627 0
	October 1, 2019	\$1,661,366,715.00			Revenue Anticipated, Excluding Tax Levy	and Instant Torres	
To be used to calculate the current year tax rat	e)				Budget Appropriations, before Reserve for Un	acollected Taxes	15,341,935.48
To be used to calculate the current year tax rat	e)	\$1,661,366,715.00 \$466,907.00			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy	acollected Taxes	15,341,935.48 \$27,485,955.57
(To be used to calculate the current year tax rat	sessment	\$466,907.00			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	15,341,935.48 \$27,485,955.57 \$37,453,264.01
(To be used to calculate the current year tax rat	sessment		<u>Comparison</u>		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27
(To be used to calculate the current year tax rat	sessment	\$466,907.00	<u>Comparison</u>		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27
To be used to calculate the current year tax rat	e) sessment Prior Y Comparison	\$466,907.00 Year to Current Year Con - Municipal Purposes			Budget Appropriations, before Reserve for Un 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	acollected Taxes	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28
To be used to calculate the current year tax rat	e) sessment Prior Y	\$466,907.00 Year to Current Year C			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28
(To be used to calculate the current year tax rat	e) sessment Prior Y Comparison	\$466,907.00 Year to Current Year Con - Municipal Purposes	s Tax Rate		Budget Appropriations, before Reserve for Un 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	acollected Taxes	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	e) sessment Prior Y Comparison Prior Year	\$466,907.00 Year to Current Year Control Purposes Current Year	s Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for Un 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		15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28
(To be used to calculate the current year tax rat	Prior Y Comparison Prior Year 0.595	\$466,907.00 Year to Current Year Control Purposes Current Year	s Tax Rate % Change (+/-) 0.50%		Budget Appropriations, before Reserve for Un 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		15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28
(To be used to calculate the current year tax rat	Prior Y Comparison Prior Year 0.595 Comparison	\$466,907.00 Year to Current Year Construction Ourrent Year O.598 Ourrent Purposes Ourrent Purposes	s Tax Rate % Change (+/-) 0.50% s Tax Levy	\$ Change (±/)	Budget Appropriations, before Reserve for Un 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		15,341,935.46 \$27,485,955.5° \$37,453,264.0 \$570,354.2° \$38,023,618.26
To be used to calculate the current year tax rat	Prior Year Comparison O.595 Comparison Prior Year O.595	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year	s Tax Rate % Change (+/-) 0.50% s Tax Levy % Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Un 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 % their reference the statutory exception used	_	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28
To be used to calculate the current year tax rat	Prior Y Comparison Prior Year 0.595 Comparison	\$466,907.00 Year to Current Year Construction Ourrent Year O.598 Ourrent Purposes Ourrent Purposes	s Tax Rate % Change (+/-) 0.50% s Tax Levy	\$ Change (+/-) (\$17,049.65)	Budget Appropriations, before Reserve for Un 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 % their reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye	_	15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year Comparison Prior Year 0.595 Comparison Prior Year \$9,960,290.90	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year \$9,943,241.25	s Tax Rate % Change (+/-) 0.50% s Tax Levy % Change (+/-) -0.17%	(\$17,049.65)	Budget Appropriations, before Reserve for Un 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 % their reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2019	_	15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28 98.509
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Y Comparison Prior Year 0.595 Comparison Prior Year \$9,960,290.90 Comparison - Impace	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year \$9,943,241.25 t on Avg. Residential T	s Tax Rate % Change (+/-) 0.50% s Tax Levy % Change (+/-) -0.17% Cax Payment (Muni	(\$17,049.65) icipal Purposes Onl	Budget Appropriations, before Reserve for Unter 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 % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019	_	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28 98.509
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year O.595 Comparison Prior Year 0.595 Comparison Prior Year \$9,960,290.90 Comparison - Impace Prior Year	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year \$9,943,241.25 t on Avg. Residential T Current Year	**S Tax Rate % Change (+/-) 0.50% S Tax Levy % Change (+/-) -0.17% **Cax Payment (Munical Manage (+/-) % Change (+/-)	(\$17,049.65) icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Un 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 % their reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2019	_	15,341,935.48 \$27,485,955.5° \$37,453,264.0° \$570,354.2° \$38,023,618.28 98.509
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Y Comparison Prior Year 0.595 Comparison Prior Year \$9,960,290.90 Comparison - Impace	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year \$9,943,241.25 t on Avg. Residential T	s Tax Rate % Change (+/-) 0.50% s Tax Levy % Change (+/-) -0.17% Cax Payment (Muni	(\$17,049.65) icipal Purposes Onl	Budget Appropriations, before Reserve for Un 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 % their reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019 % of Taxes Collected, CY 2019	_	5,374,627.04 15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28 98.509 37,797,782.0 38,047,687.7 99.349
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year O.595 Comparison Prior Year 0.595 Comparison Prior Year \$9,960,290.90 Comparison - Impace Prior Year	\$466,907.00 Year to Current Year Con - Municipal Purposes Current Year 0.598 n - Municipal Purposes Current Year \$9,943,241.25 t on Avg. Residential T Current Year	**S Tax Rate % Change (+/-) 0.50% S Tax Levy % Change (+/-) -0.17% **Cax Payment (Munical Manage (+/-) % Change (+/-)	(\$17,049.65) icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Unter 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 % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019	_	15,341,935.48 \$27,485,955.57 \$37,453,264.01 \$570,354.27 \$38,023,618.28 98.509

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

Sheet UFB-2

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

FCOA		Budgeted Full-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	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	Land-Use Administration		2.00	-33.03%	(\$39,964.00)	\$121,000.00	\$81,036.00	\$81,036.00								
22	Uniform Construction Code		2.00	74.65%	\$44,109.00	\$59,087.00	\$103,196.00	\$103,196.00								
23	Insurance			7.57%	\$170,371.00	\$2,250,979.00	\$2,421,350.00	\$2,421,350.00								
25	Public Safety	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	Public Works	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	Health and Human Services			153.35%	\$17,573.56	\$11,460.00	\$29,033.56	\$20,585.00	\$8,448.56							
28	Parks and Recreation	3.00		64.66%	\$149,235.91	\$230,798.09	\$380,034.00	\$230,034.00	\$150,000.00							
29	Education (including Library)			-0.65%	(\$3,907.54)	\$598,329.00	\$594,421.46	\$594,421.46								
30	Unclassified			11.74%	\$9,783.00	\$83,352.00	\$93,135.00	\$93,135.00								
31	Utilities and Bulk Purchases			-14.06%	(\$397,587.78)	\$2,827,067.78	\$2,429,480.00	\$529,480.00			\$1,900,000.00					
32	Landfill / Solid Waste Disposal			-2.80%	(\$17,000.00)	\$606,300.00	\$589,300.00	\$589,300.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.02%	\$27,784.51	\$1,377,383.00	\$1,405,167.51	\$1,374,414.51			\$30,753.00					
37	Judgements			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
42	Shared Services			-0.84%	(\$2,572.03)	\$304,989.00	\$302,416.97	\$302,416.97								
43	Court and Public Defender	2.00	3.00	-0.65%	(\$1,128.00)	\$174,384.00	\$173,256.00	\$173,256.00								
44	Capital			-0.79%	(\$2,000.00)	\$252,000.00	\$250,000.00	\$200,000.00		\$50,000.00						
45	Debt			39.33%	\$696,777.58	\$1,771,726.00	\$2,468,503.58	\$1,755,835.33		\$440,790.00	\$271,878.25					
46	Deferred Charges			#DIV/0!	\$26,206.43		\$26,206.43	\$26,206.43								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-13.62%	(\$89,944.47)	\$660,298.74	\$570,354.27	\$570,354.27								
55	Surplus General Budget			#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	\$0.0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Mon-recon	Finance V.	Str.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Water Sewer Surpus	\$785,000.00	
			X	Reserve to Pay Debt	\$711,694.29	Revenue Antipated with Off Settiang Appropriation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessn	nents - Taxable Prop	erties (October 1, 2019 Valu	<u>e)</u>	Property Tax Asses	sments - Exempt Prop	oerties (October 1, 2019 Va	lue)
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1	Vacant Land	55	\$6,297,700.00	0.38%	15A Public Schools	3	\$9,421,800.00	15.65%
2	Residential	2,060	\$961,828,800.00	57.89%	15B Other Schools			0.00%
3A/3E	Farm			0.00%	15C Public Property	44	\$32,400,180.00	53.80%
4A	Commercial	67	\$527,316,800.00	31.74%	15D Church and Charities	13	\$14,312,300.00	23.77%
4B	Industrial	22	\$88,269,400.00	5.31%	15E Cemeteries & Graveyards	1	\$100,800.00	0.17%
4C	Apartments	2	\$76,017,700.00	4.58%	15F Other Exempt	8	\$3,984,900.00	6.62%
5A/5E	Railroad			0.00%				
6A/6E	Business Personal Property	1	\$1,636,315.00	0.10%				
	Total	2,207	\$1,661,366,715.00	100.00%	Total	69	\$60,219,980.00	100.00%
	Average Ratio (%), Assessed to True V	⁷ alue	93.82%					
	Equalized Valuation, Taxable Properties	es	\$1,770,802,296.95		Percentage of Exempt vs.			
		=			Non-Exempt Properties	3.62%		
	Total # of property tax appeals file	ed in 2019	County Tax Board	10.00	r r r			
			State Tax Court	34.00				
	Number of 2019 County Tax Board de	cisions appealed to Ta	x Court	5.00				
	Number of pending property tax appear	ls in State Tax Court		16.00				
		·						
	Amount paid out by municipality for ta	x appeals in 2019		\$378,638.50				
			_					

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2019 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Sheet UFB-5

USER FRIENDLY BUDGET SECTIO	N
Long Term Tax Exemptions	

D! D14 V	/		. I T T	F4:	Dodan Dodan V	-!- D	£T (DII O	. I T T-	-	Delan Berlant Van) I T T	E	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemp			41	
Project Name	Type of Project (use drop-down for data entry)			Taxes if Billed In Full 2019 Total Tax Rate	Prior Budget Yea Project Name	Type of Project (use drop-down			Taxes if Billed In Full 2019 Total Tax Rate	<u>Prior Budget Yea</u> Project Name	Type of Project (use drop-down			Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down			Taxes if Billed In Full 2019 Total Tax Rate
Total Long Term Exemptions	s - Column Total	0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		,,,,,												•	Total Long Term Exempt				

Sheet UFB-6 Sheet UFB-6C

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 - <u>Base Pay</u> 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

	G 177 11 0	Current Year		D . 77 // 0	D	
	Current Year # of	Annual Cost	T-4-1 C4	Prior Year # of	Prior Year Annual	T-4-1 D-1 V
	Covered Members (Medical & Rx)	Estimate per	Total Current Year Cost	Covered Members (Medical & Rx)	Cost per Employee	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost	(Medical & Rx)	Employee	i ear Cost	(Medical & RX)	(Average)	Cost
	12.00	Φ11 0cc 00	Ф122 702 00	10.00	Φ11 5 6 0 00	Φ117 C00 00
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
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of	T	(check applica					
	Accumulated	Dollar Value of Compensated	Labor	Local	Individual Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
Business Administrator/Chief Financial Officer	710001100	\$15,000.00	, tg. comon	X	, ig. comoni			
Borough Clerk		\$0.00		Х				
Recreation Director		\$15,000.00		Х				
Superintendent of Publci Works		\$15,000.00		Х				
Chief of Police		\$15,000.00			Х			
FOB 184 Superior Officers		\$125,000.00	Х					
FOP 184 Patrol Officers		\$277,266.00	Х					
Teamsters		\$59,845.00	Х					
OPEIU								
Non-Union		\$35,118.00		Х				
*Requirement 25 Years in pension 10 with Borough								
capped at \$25,000.0. In 2017 1 officicer meets criteira								
**Requirement 25 Years in Pension 10 with Borough								
capped at 60/30 days or \$25,000.00. Currently thter 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	0.00	\$557,229.00						
Total Funds Reserved								
I otal Funds App	propriated in 2020	\$361,820.18						

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

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$4,570,000.00	\$4,570,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,047,519.12	\$2,047,519.12	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$955,377.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$102,100.00			
0	\$3,009,150.00	\$3,009,150.00	\$0.00	Bonds - Principal	\$555,000.00	\$555,000.00	\$555,000.00	\$555,000.00
0			\$0.00	Bonds - Interest	\$82,250.00	\$55,500.00	\$33,300.00	\$16,650.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_				
0			\$0.00	Total	\$1,694,727.00	\$610,500.00	\$588,300.00	\$571,650.00
Municipal Purposes				_				
Debt Authorized	\$1,130,189.32		\$1,130,189.32	Total Principal	\$1,510,377.00	\$555,000.00	\$555,000.00	\$555,000.00
Notes Outstanding	\$5,745,597.00	\$638,617.00	\$5,106,980.00	Total Interest	\$184,350.00	\$55,500.00	\$33,300.00	\$16,650.00
Bonds Outstanding	\$2,220,000.00		\$2,220,000.00	% of Total Current Year Budget	8.57%			
Loans and Other Debt			\$0.00	1		•		
		•		Description		Debt Not List	ed Above	
Total (Current Year)	\$18,722,455.44	\$10,265,286.12	\$8,457,169.32	Total Guarantees - Governmental				
	•			Total Guarantees - Other				
				Total Capital/Equipment Leases	\$61,108.33	\$61,108.33	\$61,108.33	\$122,216.66
Population (2010 census)	5,819			Total Other				
_						-	_	
Per Capita Gross Debt	\$3,217.47			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,453.37			Rating	Aa2	AA+		
=				Year of Last Rating	2010	2013		
3 Yr. Average Property Valuation		\$1,873,448,811.67				_525		
	=	. ,		Mark "X" if Municipality has i	no hond rating			
Net Debt as % of 3 Year Avg Property Valuation 0.45%		in Municipality has i	no bond rading					
10.4570 1.4570 1.4570			Sheet UFB-10					
				Sheet Ord-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Verona	Construciton Code		1/1/2020	12/31/2022	\$180,612.00
Receiving	East Hanover	Health Services		1/1/2020	12/31/2024	\$82,319.00
Receiving	West Orange	Animal Control		1/1/2020	12/31/2022	\$14,764.50
Receiving	Caldwell	Senior Citizen Transportation		1/1/2019	12/31/2021	\$24,721.47
						·

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		

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)	