



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 2015 Roselle Park Borough - County of Union Adopted

Municode: 2015 **Filename:** 2015_fba_2016.xlsm

Website: www.rosellepark.net

Phone Number: 908-245-0819

Mailing Address: 110 East Westfield Avenue

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

Municipality: Roselle Park **State:** NJ **Zip:** 07204

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carl		Hokanson	12/31/2018	chokanson@rosellepark.net

Chief Administrative Officer

N/A				N/A
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Chief Financial Officer

Kenneth	P.	Blum, Jr.		kblum@rosellepark.net
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Municipal Clerk

Doreen		Cali		dcali@rosellepark.net
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Registered Municipal Accountant

Marvin		Lustbader		mlustbader@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Eugene		Meola	12/31/2017	emeola@rosellepark.net
Joseph		Petrosky	12/31/2018	jpetrosky@rosellepark.net
Ryan		Kelly	12/31/2016	rkelly@rosellepark.net
Mohamed	Gino	Elmarassy	12/31/2016	gelmarassy@rosellepark.net
Thos		Shiplely	12/31/2018	tshiplely@rosellepark.net
Charlene		Komar Storey	12/31/2017	cstorey@rosellepark.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	1.157	\$12,201,890.43	31.69%	\$2,927.21	Municipal Purpose Tax	ACTUAL	\$12,569,805.40
Municipal Library	0.033	\$343,875.75	0.89%	\$83.49	Municipal Library	ACTUAL	\$363,328.32
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.938	\$20,434,245.00	53.06%	\$4,903.14	Local School District	ESTIMATED	\$21,762,471.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.525	\$5,528,608.58	14.36%	\$1,328.25	County Purposes	ESTIMATED	\$5,749,753.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.653	\$38,508,619.76	100.00%	\$9,242.09	Total ESTIMATED amount to be raised by taxes		\$40,445,357.72
Total Taxable Valuation as of October 1, 2015		<u>\$1,054,177,601.00</u>			Revenue Anticipated, Excluding Tax Levy		3,843,071.07
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		15,825,738.79
Current Year Average Residential Assessment		<u>\$253,000.00</u>			Total Non-Municipal Tax Levy		\$27,512,224.00
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$39,494,891.72
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$950,465.90
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$40,445,357.62
	1.157	1.192	3.03%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		<u>97.65%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$12,201,890.43	\$12,569,805.40	3.02%	\$367,914.97			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2015		37,839,385.57
	\$2,927.21	\$3,015.76	3.03%	\$88.55	Total Tax Levy, CY 2015		38,536,330.27
					% of Taxes Collected, CY 2015		98.19%
					Delinquent Taxes - December 31, 2015		<u>\$649,703.28</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00							
08	Local Revenue	-25.67%	(\$571,942.46)	\$2,227,846.46	\$1,655,904.00	\$414,000.00		\$1,241,904.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,084,086.00	\$1,084,086.00	\$1,084,086.00							
08	Uniform Construction Code Fees	-55.92%	(\$83,103.00)	\$148,603.00	\$65,500.00	\$65,500.00							
	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	-50.51%	(\$88,572.39)	\$175,342.52	\$86,770.13	\$86,770.13							
08	Other Special Items	-4.27%	(\$14,825.51)	\$347,540.45	\$332,714.94	\$332,714.94							
15	Receipts from Delinquent Taxes	-22.26%	(\$131,748.75)	\$591,748.75	\$460,000.00	\$460,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.97%	\$243,043.63	\$12,326,761.77	\$12,569,805.40	\$12,569,805.40							
07	Minimum Library Tax	5.66%	\$19,452.57	\$343,875.75	\$363,328.32	\$363,328.32							
54	Open Space 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	-3.37%	(\$627,695.91)	\$18,645,804.70	\$18,018,108.79	\$16,776,204.79	\$0.00	\$1,241,904.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20			-2.04%	(\$46,941.00)	\$2,296,789.00	\$2,249,848.00	\$1,012,944.00			\$1,236,904.00					
21			-8.98%	(\$12,953.00)	\$144,180.00	\$131,227.00	\$131,227.00								
22			9.71%	\$16,340.00	\$168,229.00	\$184,569.00	\$184,569.00								
23			10.24%	\$246,400.00	\$2,405,600.00	\$2,652,000.00	\$2,652,000.00								
25			1.58%	\$70,970.51	\$4,497,288.49	\$4,568,259.00	\$4,265,409.00	\$302,850.00							
26			0.27%	\$6,214.88	\$2,274,968.25	\$2,281,183.13	\$2,272,995.00	\$8,188.13							
27			-8.77%	(\$16,414.38)	\$187,095.38	\$170,681.00	\$147,454.00	\$23,227.00							
28			8.22%	\$11,430.00	\$139,035.00	\$150,465.00	\$150,465.00								
29			0.00%	\$0.00	\$390,000.00	\$390,000.00	\$390,000.00								
30			36.79%	\$14,822.00	\$40,290.00	\$55,112.00	\$55,112.00								
31			5.75%	\$39,000.00	\$678,000.00	\$717,000.00	\$717,000.00								
32			#DIV/0!	\$0.00		\$0.00									
35			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36			6.17%	\$79,509.00	\$1,289,165.00	\$1,368,674.00	\$1,368,674.00								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			0.92%	\$2,221.00	\$241,505.00	\$243,726.00	\$243,726.00								
44			0.00%	\$0.00	\$105,000.00	\$105,000.00	\$100,000.00			\$5,000.00					
45			-10.02%	(\$198,087.50)	\$1,975,986.16	\$1,777,898.66	\$1,777,898.66								
46			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
48			#DIV/0!	\$0.00		\$0.00									
50			5.84%	\$52,464.00	\$898,002.00	\$950,466.00	\$950,466.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	1.49%	\$264,975.51	\$17,753,133.28	\$18,018,108.79	\$16,441,939.66	\$334,265.13	\$0.00	\$1,241,904.00	\$0.00	\$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>	Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
<input checked="" type="checkbox"/>				Safe and Secure Communities Program	\$60,000.00	Annual Grant Subject to Funding Approval.
<input checked="" type="checkbox"/>				Municipal Alliance on Drug and Alcohol Abuse Grant	\$18,582.00	Annual Grant Subject to Funding Approval.
<input checked="" type="checkbox"/>				Recycling Tonnage Grant	\$8,188.13	Annual Grant Subject to Funding Approval.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	24	\$1,242,200.00	0.12%	15A Public Schools	7	\$42,493,100.00	60.40%	
2 Residential	3,308	\$837,525,900.00	79.45%	15B Other Schools	0		0.00%	
3A/3B Farm	0		0.00%	15C Public Property	66	\$17,768,000.00	25.25%	
4A Commercial	183	\$90,718,800.00	8.61%	15D Church and Charities	7	\$6,816,300.00	9.69%	
4B Industrial	24	\$19,767,500.00	1.88%	15E Cemeteries & Graveyards	0		0.00%	
4C Apartments	35	\$104,252,300.00	9.89%	15F Other Exempt	12	\$3,280,100.00	4.66%	
5A/5B Railroad	28		0.00%					
6A/6B Business Personal Property	1	\$670,901.00	0.06%					
Total	3,603	\$1,054,177,601.00	100.00%	Total	92	\$70,357,500.00	100.00%	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			6.67%
Equalized Valuation, Taxable Properties				\$1,054,177,601.00				
Total # of property tax appeals filed in 2015		County Tax Board	54.00					
		State Tax Court	3.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				15.00				
Number of pending property tax appeals in State Tax Court				25.00				
Amount paid out by municipality for tax appeals in 2015				\$74,742.43				

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 2015 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
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	66,140.29	\$58,958.79		\$2,671.15		\$4,510.35
Supervisory Staff (Department Heads & Managers)	5.00	3.00	763,388.20	\$563,335.55	\$15,027.28	\$41,417.25	\$107,884.34	\$35,723.78
Police Officers (Including Superior Officers)	33.00		4,114,966.16	\$2,910,900.33	\$378,777.69	\$291,090.03	\$486,497.78	\$47,700.33
Fire Fighters (Including Superior Officers)		19.00	43,466.95	\$39,467.50		\$980.19		\$3,019.26
All Other Union Employees not listed above	22.00	23.00	1,890,425.03	\$1,281,811.19	\$69,906.97	\$75,974.68	\$359,598.22	\$103,133.97
All Other Non-Union Employees not listed above	13.00	36.00	954,463.44	\$652,961.27	\$42,602.58	\$39,207.92	\$166,481.04	\$53,210.63
Totals	73.00	88.00	7,832,850.07	\$5,507,434.63	\$506,314.52	\$451,341.22	\$1,120,461.38	\$247,298.32

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	22.00	\$8,743.69	\$192,361.18	19.00	\$11,346.75	\$215,588.25
Parent & Child	3.00	\$21,423.12	\$64,269.36	5.00	\$19,475.33	\$97,376.65
Employee & Spouse (or Partner)	13.00	\$17,567.27	\$228,374.51	10.00	\$22,782.45	\$227,824.50
Family	32.00	\$27,659.75	\$885,112.00	23.00	\$30,868.96	\$709,986.08
Employee Cost Sharing Contribution (enter as negative -)			(\$304,633.94)			(\$294,500.01)
Subtotal	70.00		\$1,065,483.11	57.00		\$956,275.47
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	16	\$8,428.68	\$134,858.88	16	\$9,386.40	\$150,182.40
Parent & Child	2	\$21,648.96	\$43,297.92	1	\$20,625.96	\$20,625.96
Employee & Spouse (or Partner)	15	\$14,417.83	\$216,267.45	16	\$15,218.83	\$243,501.28
Family	10	\$31,785.79	\$317,857.90	7	\$35,398.17	\$247,787.19
Employee Cost Sharing Contribution (enter as negative -)			(\$6,923.40)			(\$23,844.71)
Subtotal	43.00		\$705,358.75	40.00		\$638,252.12
GRAND TOTAL	113.00		\$1,770,841.86	97.00		\$1,594,527.59

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
Administration	8881.67	\$132,312.38		X	X
Clerical	956.08	\$10,773.68	X		
Municipal Court	519.75	\$8,805.29		X	
Dispatchers	138.88	\$5,381.08	X		
Library	1823.50	\$25,376.85		X	
Police	20891.51	\$481,994.51	X		X
Public Works	1531.00	\$25,409.17	X		
Totals	34742.39	\$690,052.96			
Total Funds Reserved as of end of 2015		\$210,000.00			
Total Funds Appropriated in 2016		\$30,000.00			

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

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,415,000.00	\$5,415,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Sewer			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$3,330,000.00		\$3,330,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$14,087,000.00	\$241,597.91	\$13,845,402.09				
Loans and Other Debt	\$158,977.06		\$158,977.06				
Total (Current Year)	\$22,990,977.06	\$5,656,597.91	\$17,334,379.15				
Population (2010 census)	12,816						
Per Capita Gross Debt	\$1,793.93						
Per Capita Net Debt	\$1,352.56						
3 Yr. Average Property Valuation		\$1,046,997,169.67					
Net Debt as % of 3 Year Avg Property Valuation		1.66%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,315,000.00			\$1,335,000.00	\$1,385,000.00	\$10,052,000.00	
Bonds - Interest	\$471,239.00			\$432,589.00	\$390,001.50	\$2,111,481.75	
Loans & Other Debt - Principal	\$8,522.52			\$8,693.82	\$8,868.57	\$132,892.15	
Loans & Other Debt - Interest	\$3,137.14			\$2,965.84	\$2,791.09	\$18,683.41	
Total	\$1,797,898.66			\$1,779,248.66	\$1,786,661.16	\$12,315,057.31	
Total Principal	\$1,323,522.52			\$1,343,693.82	\$1,393,868.57	\$10,184,892.15	
Total Interest	\$474,376.14			\$435,554.84	\$392,792.59	\$2,130,165.16	
% of Total Current Year Budget	9.98%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	Aa3						
Year of Last Rating	2013						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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The Borough of Roselle Park hired Realty Appraisal Company to perform a Revaluation in 2015 that was completed for the 2016 Tax Duplicate. On Sheet UFB-1 the Borough of Roselle Park recalculated the 2015 Tax Rate to reflect the new Net Valuation Taxable in effect for 2016 to show a truer comparison when comparing 2015 and 2016 Taxes.

Category	2015 Levy Amount	2015 Original Tax Rate	2015 Converted Tax Rate
County Taxes	\$5,373,608.42	\$1.896	\$0.510
County Open Space Taxes	\$155,000.16	\$0.054	\$0.015
School Taxes	\$20,434,245.00	\$7.210	\$1.938
Municipal Taxes	\$12,201,890.43	\$4.305	\$1.157
Municipal Library	\$343,875.75	\$0.122	\$0.033
Total	\$38,508,619.76	\$13.587	\$3.653
Net Valuation Taxable		\$283,426,810	\$1,054,177,601