



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1434 fbi 2016.xlsm

Website: WWW.ROCKAWAYBOROUGH.COM

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
RUSSELL		GREUTER	12/31/2019	MAYOR@ROCKAWAYBOROUGH.ORG

Chief Administrative Officer

RUSSELL		GREUTER		MAYOR@ROCKAWAYBOROUGH.ORG
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Chief Financial Officer

YOLANDA		DYKES		CFO@ROCKAWAYBOROUGH.ORG
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Municipal Clerk

SHEILA		SEIFERT		BOROUGHCLERK@ROCKAWAYBOROUGH.ORG
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Registered Municipal Accountant

KATHRYN		MANTELL		KMANTELL@NISIVOCCIA.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MELISSA		BURNSIDE	12/31/2016	COUNCIL3@ROCKAWAYBOROUGH.ORG
THOMAS		MULLIGAN	12/31/2017	COUNCIL4@ROCKAWAYBOROUGH.ORG
JOYCE		KANIGEL	12/31/2017	COUNCIL5@ROCKAWAYBOROUGH.ORG
ROBERT		SMITH	12/31/2016	COUNCIL6@ROCKAWAYBOROUGH.ORG
JOHN		WILLER	12/31/2018	COUNCIL1@ROCKAWAYBOROUGH.ORG
PATRICK		MCDONALD	12/31/2018	MCDONALDRB@ROCKAWAYBOROUGH.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.762	\$5,935,494.00	27.19%	\$2,286.00
Municipal Library	0.036	\$280,995.00	1.29%	\$108.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.975	\$7,599,684.00	34.82%	\$2,925.00
Regional School District	0.754	\$5,873,227.00	26.91%	\$2,262.00
County Purposes	0.264	\$2,052,503.49	9.40%	\$792.00
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.011	\$85,649.90	0.39%	\$33.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.802	\$21,827,553.39	100.00%	\$8,406.00

Total Taxable Valuation as of October 1, 2015 \$779,097,668.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment 300,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.762	0.775	1.71%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,935,494.00	\$6,043,618.00	1.82%	\$108,124.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,286.00	\$2,325.00	1.71%	\$39.00

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,043,618.00
Municipal Library	ACTUAL	\$277,317.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$7,751,678.00
Regional School District	ESTIMATED	\$5,990,692.00
County Purposes	ESTIMATED	\$2,093,732.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$87,184.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$22,244,221.00
Revenue Anticipated, Excluding Tax Levy		2,110,537.00
Budget Appropriations, before Reserve for Uncollected Taxes		7,984,243.00
Total Non-Municipal Tax Levy		\$15,923,286.00
Amount to be Raised by Taxes - Before RUT		\$21,796,992.00
Reserve for Uncollected Taxes (RUT)		\$447,106.38
Total Amount to be Raised by Taxes		\$22,244,098.38
% of Tax Collections used to Calculate RUT		97.99%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		21,450,743.85
Total Tax Levy, CY 2015		21,866,739.49
% of Taxes Collected, CY 2015		98.10%
Delinquent Taxes - December 31, 2015		\$389,134.42

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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	99.27%	\$330,700.00	\$333,122.00	\$663,822.00	\$350,000.00	\$0.00	\$313,822.00					
08	Local Revenue	-12.89%	(\$278,178.07)	\$2,158,037.07	\$1,879,859.00	\$244,000.00	\$0.00	\$1,635,859.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,995.00	\$546,995.00	\$546,995.00	\$0.00						
08	Uniform Construction Code Fees	-17.42%	(\$18,986.51)	\$108,986.51	\$90,000.00	\$90,000.00	\$0.00						
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	8.25%	\$6,862.00	\$83,138.00	\$90,000.00	\$90,000.00	\$0.00						
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
10	Public and Private Revenue	-15.22%	(\$10,461.08)	\$68,728.08	\$58,267.00	\$58,267.00	\$0.00						
08	Other Special Items	1323.61%	\$326,600.00	\$24,675.00	\$351,275.00	\$351,275.00	\$0.00						
15	Receipts from Delinquent Taxes	4.82%	\$17,475.63	\$362,524.37	\$380,000.00	\$380,000.00	\$0.00						
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.63%	\$37,704.54	\$6,005,913.46	\$6,043,618.00	\$6,043,618.00	\$0.00						
07	Minimum Library Tax	-1.31%	(\$3,678.00)	\$280,995.00	\$277,317.00	\$277,317.00	\$0.00						
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	4.09%	\$408,038.51	\$9,973,114.49	\$10,381,153.00	\$8,431,472.00	\$0.00	\$1,949,681.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	9.00	7.00	1.22%	\$23,393.00	\$1,924,393.00	\$1,947,786.00	\$539,748.00	\$10,604.00	\$0.00	\$1,397,434.00					
21	0.00	1.00	1.43%	\$477.00	\$33,450.00	\$33,927.00	\$33,927.00		\$0.00						
22	0.00	5.00	1.80%	\$1,287.00	\$71,397.00	\$72,684.00	\$72,684.00		\$0.00						
23	0.00	0.00	0.56%	\$3,924.00	\$705,177.00	\$709,101.00	\$709,101.00		\$0.00						
25	15.00	0.00	6.28%	\$145,093.00	\$2,311,447.00	\$2,456,540.00	\$2,406,563.00	\$49,977.00	\$0.00						
26	11.00	2.00	24.84%	\$173,100.00	\$696,999.00	\$870,099.00	\$870,099.00		\$0.00						
27	0.00	0.00	1.50%	\$2,512.00	\$167,360.00	\$169,872.00	\$169,872.00		\$0.00						
28	0.00	1.00	-3.18%	(\$3,330.00)	\$104,729.00	\$101,399.00	\$101,399.00		\$0.00						
29	1.00	7.00	-1.31%	(\$3,678.00)	\$280,995.00	\$277,317.00	\$277,317.00		\$0.00						
30	0.00	0.00	27.17%	\$2,500.00	\$9,200.00	\$11,700.00	\$11,700.00		\$0.00						
31			10.66%	\$35,559.00	\$333,717.00	\$369,276.00	\$369,276.00		\$0.00						
32			1.31%	\$6,717.00	\$512,833.00	\$519,550.00	\$519,550.00		\$0.00						
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00		\$0.00						
36			9.03%	\$60,032.00	\$665,036.00	\$725,068.00	\$645,568.00		\$0.00	\$79,500.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
42			4.94%	\$8,735.00	\$176,774.00	\$185,509.00	\$185,509.00		\$0.00						
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
44			278.02%	\$569,375.00	\$204,800.00	\$774,175.00	\$301,428.00		\$0.00	\$472,747.00					
45			-15.85%	(\$133,630.00)	\$843,051.00	\$709,421.00	\$709,421.00		\$0.00						
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
50			0.00%	\$0.00	\$447,229.00	\$447,229.00	\$447,229.00		\$0.00						
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
Total	36.00	23.00	9.40%	\$892,066.00	\$9,489,087.00	\$10,381,153.00	\$8,370,891.00	\$60,581.00	\$0.00	\$1,949,681.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	65	\$6,698,100.00	0.86%	15A Public Schools	3	\$27,306,200.00	36.84%
2 Residential	1,881	\$565,692,330.00	72.54%	15B Other Schools	3	\$6,555,500.00	8.85%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	55	\$12,708,950.00	17.15%
4A Commercial	182	\$153,560,925.00	19.69%	15D Church and Charities	12	\$19,653,200.00	26.52%
4B Industrial	17	\$31,102,600.00	3.99%	15E Cemeteries & Graveyards	2	\$1,920,000.00	2.59%
4C Apartments	23	\$22,816,100.00	2.93%	15F Other Exempt	13	\$5,969,300.00	8.05%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$92.00	0.00%				
Total	2,169	\$779,870,147.00	100.00%	Total	88	\$74,113,150.00	100.00%
Average Ratio (%), Assessed to True Value				93.55%			
Equalized Valuation, Taxable Properties				\$833,639,921.97			
Total # of property tax appeals filed in 2015				County Tax Board		30.00	
				State Tax Court		8.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				8.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 9.50%			

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	N/A	N/A	N/A	N/A
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	0.00	7.00	40,813.56	\$37,305.00	\$0.00	\$643.56	\$0.00	\$2,865.00
Supervisory Staff (Department Heads & Managers)	3.00	0.00	368,815.59	\$269,013.00	\$0.00	\$33,519.02	\$45,623.57	\$20,660.00
Police Officers (Including Superior Officers)	15.00	0.00	2,475,696.71	\$1,457,509.00	\$374,450.00	\$374,142.56	\$243,032.15	\$26,563.00
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	8.00	0.00	796,763.25	\$388,886.00	\$150,000.00	\$48,455.20	\$168,036.05	\$41,386.00
All Other Non-Union Employees not listed above	10.00	16.00	1,156,951.20	\$911,235.00	\$0.00	\$102,569.97	\$61,876.23	\$81,270.00
Totals	36.00	23.00	4,839,040.31	\$3,063,948.00	\$524,450.00	\$559,330.31	\$518,568.00	\$172,744.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$10,697.52	\$32,092.56	3.00	\$10,300.00	\$30,900.00
Parent & Child	3.00	\$20,109.24	\$60,327.72	2.00	\$18,134.00	\$36,268.00
Employee & Spouse (or Partner)	6.00	\$22,468.08	\$134,808.48	7.00	\$20,600.00	\$144,200.00
Family	19.00	\$31,343.40	\$595,524.60	19.00	\$27,708.00	\$526,452.00
Employee Cost Sharing Contribution (enter as negative -)			(\$159,575.00)			(\$121,805.00)
Subtotal	31.00		\$663,178.36	31.00		\$616,015.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0	\$0.00	\$0.00
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0	\$0.00	\$0.00
Family	0		\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0	\$0.00	\$0.00
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0	\$0.00	\$0.00
Family	0		\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	31.00		\$663,178.36	31.00		\$616,015.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt						
				Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets		
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$50,000.00				
Regional School Debt	\$2,633,192.67	\$2,633,192.67	\$0.00	Utility Fund - Interest	\$66,357.00				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00				
Water	\$1,810,000.00	\$1,810,000.00	\$0.00	Bond Anticipation Notes - Interest	\$12,473.00				
0			\$0.00	Bonds - Principal	\$592,000.00				
0			\$0.00	Bonds - Interest	\$106,838.00				
0			\$0.00	Loans & Other Debt - Principal	\$0.00				
0			\$0.00	Loans & Other Debt - Interest	\$0.00				
0			\$0.00	Total	\$827,668.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$642,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Interest	\$185,668.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	7.97%				
Bonds Outstanding	\$4,171,790.00	\$0.00	\$4,171,790.00	Description	Debt Not Listed Above				
Loans and Other Debt	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental	\$0.00				
Total (Current Year)	\$8,614,982.67	\$4,443,192.67	\$4,171,790.00	Total Guarantees - Other	\$0.00				
Population (2010 census)	6,473			Total Capital/Equipment Leases	\$0.00				
Per Capita Gross Debt	\$1,330.91			Total Other	\$0.00				
Per Capita Net Debt	\$644.49			Bond Rating	Moody's	Standard & Poors	Fitch		
3 Yr. Average Property Valuation		\$844,161,938.00		Rating					
Net Debt as % of 3 Year Avg Property Valuation		0.49%		Year of Last Rating					
				Mark "X" if Municipality has no bond rating		X			

USER FRIENDLY BUDGET SECTION - Notes

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

Effective July 1, 2016, each water customer within the Borough of Rockaway will pay a sewer user charge as follows: flat base quarterly fee of \$50 plus a use charge based on water consumption at \$0.0073 per cubic foot. Ordinance 07-16 introduced on March 24, 2016; public hearing and adoption scheduled for April 14, 2016. Please visit the website (rockawayborough.org) for additional information.
