



# State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 1434 Rockaway Borough - County of Morris Adopted

Municode: 1434 Filename: 1434\_fba\_2017.xlsm

Website: WWW.ROCKAWAYBOROUGH.ORG

Phone Number: 973.627.2000

Mailing Address: 1 EAST MAIN STREET

ROCKAWAY

Email the UFB if not using Outlook

Municipality: MORRIS State: NJ Zip: 07866

## 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	12/31/2019	COUNCIL3@ROCKAWAYBOROUGH.ORG
THOMAS		MULLIGAN	12/31/2017	COUNCIL4@ROCKAWAYBOROUGH.ORG
JOYCE		KANIGEL	12/31/2017	COUNCIL5@ROCKAWAYBOROUGH.ORG
ROBERT		SMITH	12/31/2019	COUNCIL6@ROCKAWAYBOROUGH.ORG
JOHN		WILLER	12/31/2018	COUNCIL1@ROCKAWAYBOROUGH.ORG
PATRICK		MCDONALD	12/31/2018	COUNCIL2@ROCKAWAYBOROUGH.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.774	\$6,043,618.00	27.26%	\$2,325.00	Municipal Purpose Tax	ACTUAL	\$6,130,061.00				
Municipal Library	0.035	\$277,317.00	1.25%	\$108.00	Municipal Library	ACTUAL	\$299,248.00				
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00				
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00				
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00				
Local School District	1.001	\$7,800,356.00	35.18%	\$3,000.00	Local School District	ESTIMATED	\$7,956,363.12				
Regional School District	0.758	\$5,907,310.00	26.64%	\$2,271.00	Regional School District	ESTIMATED	\$6,025,456.20				
County Purposes	0.266	\$2,073,763.07	9.35%	\$798.00	County Purposes	ESTIMATED	\$2,099,500.43				
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00				
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00				
County Open Space	0.010	\$71,754.68	0.32%	\$27.00	County Open Space	ESTIMATED	\$88,927.68				
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00				
Total (Calendar Year 2016 Budget)					2.844		\$22,174,118.75	100.00%	\$8,529.00	Total ESTIMATED amount to be raised by taxes	\$22,599,556.43
Total Taxable Valuation as of October 1, 2016										\$779,870,147.00	
(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 (+/-)							
0.774		0.786		1.55%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$6,043,618.00		\$6,130,061.00		1.43%		\$86,443.00					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$2,325.00		\$2,358.00		1.42%		\$33.00					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										2,330,905.00	
Budget Appropriations, before Reserve for Uncollected Taxes										8,300,214.00	
Total Non-Municipal Tax Levy										\$16,170,247.43	
Amount to be Raised by Taxes - Before RUT										\$22,139,556.43	
Reserve for Uncollected Taxes (RUT)										\$461,052.42	
Total Amount to be Raised by Taxes										\$22,600,608.85	
% of Tax Collections used to Calculate RUT										97.96%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2016										21,864,814.16	
Total Tax Levy, CY 2016										22,202,233.22	
% of Taxes Collected, CY 2016										98.48%	
Delinquent Taxes - December 31, 2016										\$313,948.76	

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	86.00%	\$301,000.00	\$350,000.00	\$651,000.00	\$350,000.00	\$0.00	\$301,000.00					
08	Local Revenue	579.02%	\$1,653,642.96	\$285,594.04	\$1,939,237.00	\$244,000.00	\$0.00	\$1,695,237.00					
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	-2.48%	(\$2,034.13)	\$82,034.13	\$80,000.00	\$80,000.00	\$0.00						
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	3.33%	\$3,000.00	\$90,000.00	\$93,000.00	\$93,000.00	\$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	63.53%	\$45,096.70	\$70,990.30	\$116,087.00	\$116,087.00	\$0.00						
08	Other Special Items	72.12%	\$251,756.40	\$349,066.60	\$600,823.00	\$600,823.00	\$0.00						
15	Receipts from Delinquent Taxes	-22.73%	(\$88,237.50)	\$388,237.50	\$300,000.00	\$300,000.00	\$0.00						
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.80%	(\$49,274.85)	\$6,179,335.85	\$6,130,061.00	\$6,130,061.00	\$0.00						
07	Minimum Library Tax	7.91%	\$21,931.00	\$277,317.00	\$299,248.00	\$299,248.00	\$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	24.79%	\$2,136,880.58	\$8,619,570.42	\$10,756,451.00	\$8,760,214.00	\$0.00	\$1,996,237.00	\$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	General Government	9.00	7.00	283.07%	\$1,527,875.00	\$539,748.00	\$2,067,623.00	\$571,140.00	\$10,604.00	\$0.00	\$1,485,879.00					
21	Land-Use Administration	0.00	2.00	53.35%	\$18,100.00	\$33,927.00	\$52,027.00	\$52,027.00		\$0.00						
22	Uniform Construction Code	0.00	5.00	-6.55%	(\$4,762.00)	\$72,684.00	\$67,922.00	\$67,922.00		\$0.00						
23	Insurance	0.00	0.00	-0.08%	(\$576.00)	\$710,555.00	\$709,979.00	\$709,979.00		\$0.00						
25	Public Safety	15.00	0.00	9.65%	\$232,258.00	\$2,406,563.00	\$2,638,821.00	\$2,576,944.00	\$61,877.00	\$0.00						
26	Public Works	12.00	2.00	7.70%	\$61,761.00	\$801,906.00	\$863,667.00	\$806,267.00	\$57,400.00	\$0.00						
27	Health and Human Services	0.00	0.00	1.55%	\$2,638.00	\$169,872.00	\$172,510.00	\$172,510.00		\$0.00						
28	Parks and Recreation	0.00	1.00	41.31%	\$41,885.00	\$101,399.00	\$143,284.00	\$143,284.00		\$0.00						
29	Education (including Library)	1.00	10.00	7.91%	\$21,931.00	\$277,317.00	\$299,248.00	\$299,248.00		\$0.00						
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$11,700.00	\$11,700.00	\$11,700.00		\$0.00						
31	Utilities and Bulk Purchases			9.31%	\$34,368.00	\$369,276.00	\$403,644.00	\$403,644.00		\$0.00						
32	Landfill / Solid Waste Disposal			4.86%	\$25,234.00	\$519,550.00	\$544,784.00	\$544,784.00		\$0.00						
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00		\$0.00						
36	Statutory Expenditures			10.89%	\$72,815.00	\$668,757.00	\$741,572.00	\$661,070.00		\$0.00	\$80,502.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
42	Shared Services			2.69%	\$4,991.00	\$185,509.00	\$190,500.00	\$190,500.00		\$0.00						
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
44	Capital			148.63%	\$448,009.00	\$301,428.00	\$749,437.00	\$448,937.00		\$0.00	\$300,500.00					
45	Debt			-9.89%	(\$70,188.00)	\$709,421.00	\$639,233.00	\$509,877.00		\$0.00	\$129,356.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
50	Reserve for Uncollected Taxes			2.86%	\$12,771.00	\$447,229.00	\$460,000.00	\$460,000.00		\$0.00						
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
Total		37.00	27.00	29.17%	\$2,429,110.00	\$8,327,341.00	\$10,756,451.00	\$8,630,333.00	\$129,881.00	\$0.00	\$1,996,237.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$6,308,400.00	0.81%	15A Public Schools	3	\$27,306,200.00	36.84%
2 Residential	1,885	\$567,459,430.00	72.77%	15B Other Schools	3	\$6,555,500.00	8.84%
3A/3B Farm	1	\$1,700.00	0.00%	15C Public Property	55	\$12,708,950.00	17.15%
4A Commercial	181	\$153,269,525.00	19.65%	15D Church and Charities	12	\$19,653,200.00	26.51%
4B Industrial	17	\$29,990,700.00	3.85%	15E Cemeteries & Graveyards	2	\$1,920,000.00	2.59%
4C Apartments	23	\$22,816,100.00	2.93%	15F Other Exempt	13	\$5,981,300.00	8.07%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$92.00	0.00%				
<b>Total</b>	<b>2,170</b>	<b>\$779,845,947.00</b>	<b>100.00%</b>	<b>Total</b>	<b>88</b>	<b>\$74,125,150.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
86.67%				9.51%			
Equalized Valuation, Taxable Properties							
\$899,787,639.32							
Total # of property tax appeals filed in 2016		County Tax Board	23.00				
		State Tax Court	6.00				
Number of 2016 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			6.00				
Amount paid out by municipality for tax appeals in 2016							

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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 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	0.00	7.00	41,653.14	\$38,051.00	\$0.00	\$680.14	\$0.00	\$2,922.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	628,948.17	\$438,644.00	\$0.00	\$56,628.94	\$99,987.23	\$33,688.00
Police Officers (Including Superior Officers)	15.00	0.00	662,060.52	\$1,604,513.00	\$397,250.00	\$409,311.27	\$221,960.69	\$29,025.56
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	7.00	0.00	752,994.82	\$412,407.00	\$130,000.00	\$53,241.74	\$115,689.08	\$41,657.00
All Other Non-Union Employees not listed above	9.00	20.00	1,272,529.11	\$1,079,370.12	\$0.00	\$106,695.99	\$15,080.00	\$71,383.00
Totals	37.00	27.00	5,358,185.76	\$3,572,985.12	\$527,250.00	\$626,558.07	\$452,717.00	\$178,675.56

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$10,680.00	\$42,720.00	3.00	\$10,697.52	\$32,092.56
Parent & Child	3.00	\$20,088.00	\$60,264.00	3.00	\$20,109.24	\$60,327.72
Employee & Spouse (or Partner)	5.00	\$21,372.00	\$106,860.00	5.00	\$22,468.08	\$112,340.40
Family	15.00	\$29,808.00	\$447,120.00	15.00	\$31,343.40	\$470,151.00
Employee Cost Sharing Contribution (enter as negative - )			(\$204,247.00)			(\$194,607.00)
Subtotal	27.00		\$452,717.00	26.00		\$480,304.68
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	27.00		\$452,717.00	26.00		\$480,304.68

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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Police	900.81	\$128,740.59	x	x	
DPW - Union Employees	374.50	\$24,266.50	x	x	
DPW - Non Union Employees	202.00	\$20,290.61		x	
Municipal Employees - Non Union	678.03	\$55,078.42		x	
<b>Totals</b>	2155.34	\$228,376.12			
<b>Total Funds Reserved as of end of 2016</b>		\$97,674.82			
<b>Total Funds Appropriated in 2017</b>		\$0.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt	
Local School Debt	\$0.00	\$0.00	\$0.00			
Regional School Debt	\$2,505,450.88	\$2,505,450.88	\$0.00			
Utility Fund Debt						
Water	\$2,454,000.00	\$2,454,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$0.00	\$0.00	\$0.00			
Notes Outstanding	\$0.00	\$0.00	\$0.00			
Bonds Outstanding	\$5,823,310.00	\$8,000.00	\$5,815,310.00			
Loans and Other Debt	\$0.00	\$0.00	\$0.00			
Total (Current Year)	\$10,782,760.88	\$4,967,450.88	\$5,815,310.00			
Population (2010 census)	6,473					
Per Capita Gross Debt	\$1,665.81					
Per Capita Net Debt	\$898.39					
3 Yr. Average Property Valuation		\$857,141,402.00				
Net Debt as % of 3 Year Avg Property Valuation		0.68%				

Current Year Budget		2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$50,000.00			
Utility Fund - Interest	\$79,356.00			
Bond Anticipation Notes - Principal	\$30,000.00			
Bond Anticipation Notes - Interest	\$46,077.00			
Bonds - Principal	\$350,000.00			
Bonds - Interest	\$83,800.00			
Loans & Other Debt - Principal	\$0.00			
Loans & Other Debt - Interest	\$0.00			
Total	\$639,233.00	\$0.00	\$0.00	\$0.00
Total Principal	\$430,000.00	\$0.00	\$0.00	\$0.00
Total Interest	\$209,233.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	5.94%			
Description	Debt Not Listed Above			
Total Guarantees - Governmental	\$0.00			
Total Guarantees - Other	\$0.00			
Total Capital/Equipment Leases	\$0.00			
Total Other	\$0.00			
Bond Rating	Moody's	Standard & Poors	Fitch	
Rating				
Year of Last Rating				
Mark "X" if Municipality has no bond rating		X		

Sheet UFB-10

**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)
