



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

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	12/31/2019	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

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.774	\$6,043,618.00	27.26%	\$2,325.00
Municipal Library	0.035	\$277,317.00	1.25%	\$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	1.001	\$7,800,356.00	35.18%	\$3,000.00
Regional School District	0.758	\$5,907,310.00	26.64%	\$2,271.00
County Purposes	0.266	\$2,073,763.07	9.35%	\$798.00
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	0.010	\$71,754.68	0.32%	\$27.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.844	\$22,174,118.75	100.00%	\$8,529.00

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

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,130,061.00
Municipal Library	ACTUAL	\$299,248.00
Municipal Open Space		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$7,956,363.12
Regional School District	ESTIMATED	\$6,025,456.20
County Purposes	ESTIMATED	\$2,099,500.43
County Library		\$0.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$88,927.68
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes \$22,599,556.43

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	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	0.00	2.00	53.35%	\$18,100.00	\$33,927.00	\$52,027.00	\$52,027.00		\$0.00						
22	0.00	5.00	-6.55%	(\$4,762.00)	\$72,684.00	\$67,922.00	\$67,922.00		\$0.00						
23	0.00	0.00	-0.08%	(\$576.00)	\$710,555.00	\$709,979.00	\$709,979.00		\$0.00						
25	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	12.00	2.00	7.70%	\$61,761.00	\$801,906.00	\$863,667.00	\$806,267.00	\$57,400.00	\$0.00						
27	0.00	0.00	1.55%	\$2,638.00	\$169,872.00	\$172,510.00	\$172,510.00		\$0.00						
28	0.00	1.00	41.31%	\$41,885.00	\$101,399.00	\$143,284.00	\$143,284.00		\$0.00						
29	1.00	10.00	7.91%	\$21,931.00	\$277,317.00	\$299,248.00	\$299,248.00		\$0.00						
30	0.00	0.00	0.00%	\$0.00	\$11,700.00	\$11,700.00	\$11,700.00		\$0.00						
31			9.31%	\$34,368.00	\$369,276.00	\$403,644.00	\$403,644.00		\$0.00						
32			4.86%	\$25,234.00	\$519,550.00	\$544,784.00	\$544,784.00		\$0.00						
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00		\$0.00						
36			10.89%	\$72,815.00	\$668,757.00	\$741,572.00	\$661,070.00		\$0.00	\$80,502.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
42			2.69%	\$4,991.00	\$185,509.00	\$190,500.00	\$190,500.00		\$0.00						
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00						
44			148.63%	\$448,009.00	\$301,428.00	\$749,437.00	\$448,937.00		\$0.00	\$300,500.00					
45			-9.89%	(\$70,188.00)	\$709,421.00	\$639,233.00	\$509,877.00		\$0.00	\$129,356.00					
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			2.86%	\$12,771.00	\$447,229.00	\$460,000.00	\$460,000.00		\$0.00						
55			#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

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%				
Total	2,170	\$779,845,947.00	100.00%	Total	88	\$74,125,150.00	100.00%
Average Ratio (%), Assessed to True Value				86.67%			
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							
				Percentage of Exempt vs. Non-Exempt Properties		9.51%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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				
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	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	2,662,060.52	\$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	818,518.82	\$412,407.00	\$130,000.00	\$53,241.74	\$181,213.08	\$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	5,423,709.76	\$3,572,985.12	\$527,250.00	\$626,558.07	\$518,241.00	\$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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	5.00	\$4,452.85	\$22,264.25	3.00	\$10,697.52	\$32,092.56
Parent & Child	3.00	\$4,862.31	\$14,586.93	3.00	\$20,109.24	\$60,327.72
Employee & Spouse (or Partner)	5.00	\$8,995.09	\$44,975.45	6.00	\$22,468.08	\$134,808.48
Family	19.00	\$47,208.92	\$896,969.48	17.00	\$31,343.40	\$532,837.80
Employee Cost Sharing Contribution (enter as negative -)			(\$204,247.00)			(\$159,575.00)
Subtotal	32.00		\$774,549.11	29.00		\$600,491.56
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	32.00		\$774,549.11	29.00		\$600,491.56

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 Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$50,000.00		
Regional School Debt	\$2,505,450.88	\$2,505,450.88	\$0.00	Utility Fund - Interest	\$79,356.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$30,000.00		
Water	\$2,454,000.00	\$2,454,000.00	\$0.00	Bond Anticipation Notes - Interest	\$46,077.00		
0			\$0.00	Bonds - Principal	\$350,000.00		
0			\$0.00	Bonds - Interest	\$83,800.00		
0			\$0.00	Loans & Other Debt - Principal	\$0.00		
0			\$0.00	Loans & Other Debt - Interest	\$0.00		
0			\$0.00	Total	\$639,233.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$430,000.00	\$0.00	\$0.00
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Interest	\$209,233.00	\$0.00	\$0.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	5.94%		
Bonds Outstanding	\$5,823,310.00	\$8,000.00	\$5,815,310.00	Description	Debt Not Listed Above		
Loans and Other Debt	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental	\$0.00		
Total (Current Year)	\$10,782,760.88	\$4,967,450.88	\$5,815,310.00	Total Guarantees - Other	\$0.00		
Population (2010 census)	6,473			Total Capital/Equipment Leases	\$0.00		
Per Capita Gross Debt	\$1,665.81			Total Other	\$0.00		
Per Capita Net Debt	\$898.39			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation		\$857,141,402.00		Rating			
Net Debt as % of 3 Year Avg Property Valuation		0.68%		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)
