



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1434_fba_2018.xlsm

Website: ROCKAWAYBOROUGH.ORG

Phone Number: 973-627-2000

Mailing Address: 1 EAST MAIN STREET

Email the UFB if not using Outlook

Municipality: ROCKAWAY **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

PATRICIA		REICHE		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	12/31/2020	COUNCIL4@ROCKAWAYBOROUGH.ORG
JOYCE		KANIGEL	12/31/2020	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

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.786	\$6,130,061.00	26.66%	\$2,358.00	Municipal Purpose Tax	ACTUAL	\$6,343,949.00
Municipal Library	0.038	\$299,248.00	1.30%	\$114.00	Municipal Library	ACTUAL	\$280,925.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.033	\$8,052,621.00	35.02%	\$3,099.00	Local School District	ESTIMATED	\$8,213,673.42
Regional School District	0.790	\$6,157,668.00	26.78%	\$2,370.00	Regional School District	ESTIMATED	\$6,280,821.36
County Purposes	0.292	\$2,272,857.26	9.89%	\$876.00	County Purposes	ESTIMATED	\$2,318,314.41
County Library		\$0.00	0.00%	\$0.00	County Library		
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$79,667.08	0.35%	\$0.00	County Open Space	ESTIMATED	\$81,260.42
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.949	\$22,992,122.34	100.00%	\$8,817.00	Total ESTIMATED amount to be raised by taxes		\$23,518,943.61
Total Taxable Valuation as of October 1, 2017 <u>\$779,819,755.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,534,243.00</u>		
Current Year Average Residential Assessment <u>\$300,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,689,917.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$16,894,069.61</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$23,049,743.61</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$468,003.16</u>		
0.786	0.814	3.56%			Total Amount to be Raised by Taxes <u>\$23,517,746.77</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.01%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,130,061.00	\$6,343,949.00	3.49%	\$213,888.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>22,657,188.52</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>23,022,336.39</u>		
\$2,358.00	\$2,442.00	3.56%	\$84.00		% of Taxes Collected, CY 2017 <u>98.41%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$323,944.65</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	29.42%	\$191,500.00	\$651,000.00	\$842,500.00	\$541,500.00		\$301,000.00					
08	Local Revenue	-4.42%	(\$90,238.65)	\$2,040,784.65	\$1,950,546.00	\$257,000.00		\$1,693,546.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,995.00	\$546,995.00	\$546,995.00							
08	Uniform Construction Code Fees	-47.51%	(\$72,400.14)	\$152,400.14	\$80,000.00	\$80,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	3.23%	\$3,000.00	\$93,000.00	\$96,000.00	\$96,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-1.16%	(\$1,055.08)	\$91,322.08	\$90,267.00	\$90,267.00							
08	Other Special Items	-18.94%	(\$145,466.55)	\$767,947.55	\$622,481.00	\$622,481.00							
15	Receipts from Delinquent Taxes	-4.44%	(\$13,946.58)	\$313,946.58	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.42%	\$88,820.82	\$6,255,128.18	\$6,343,949.00	\$6,343,949.00							
07	Minimum Library Tax	-6.12%	(\$18,323.00)	\$299,248.00	\$280,925.00	\$280,925.00							
54	Open Space Levy Tax	#DIV/0!	\$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							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-0.52%	(\$58,109.18)	\$11,211,772.18	\$11,153,663.00	\$9,159,117.00	\$0.00	\$1,994,546.00	\$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	6.00	8.00	3.38%	\$69,438.00	\$2,057,019.00	\$2,126,457.00	\$611,888.00	\$10,604.00		\$1,503,965.00				
21	Land-Use Administration			8.69%	\$4,523.00	\$52,027.00	\$56,550.00	\$56,550.00							
22	Uniform Construction Code	1.00	4.00	-11.96%	(\$8,122.00)	\$67,922.00	\$59,800.00	\$59,800.00							
23	Insurance			2.46%	\$17,441.00	\$709,979.00	\$727,420.00	\$727,420.00							
25	Public Safety	16.00	12.00	4.57%	\$117,735.00	\$2,576,944.00	\$2,694,679.00	\$2,631,702.00	\$62,977.00						
26	Public Works	12.00	2.00	8.04%	\$64,793.00	\$806,267.00	\$871,060.00	\$844,560.00	\$26,500.00						
27	Health and Human Services		1.00	-12.28%	(\$21,188.00)	\$172,510.00	\$151,322.00	\$151,322.00							
28	Parks and Recreation		1.00	-13.99%	(\$20,050.00)	\$143,284.00	\$123,234.00	\$123,234.00							
29	Education (including Library)	1.00	7.00	-6.12%	(\$18,323.00)	\$299,248.00	\$280,925.00	\$280,925.00							
30	Unclassified			0.00%	\$0.00	\$11,700.00	\$11,700.00	\$11,700.00							
31	Utilities and Bulk Purchases			13.22%	\$53,356.00	\$403,644.00	\$457,000.00	\$457,000.00							
32	Landfill / Solid Waste Disposal		1.00	16.68%	\$90,891.00	\$544,784.00	\$635,675.00	\$635,675.00							
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
36	Statutory Expenditures			2.34%	\$17,330.00	\$741,572.00	\$758,902.00	\$676,064.00		\$82,838.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-7.61%	(\$14,500.00)	\$190,500.00	\$176,000.00	\$176,000.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			4.69%	\$35,113.00	\$749,437.00	\$784,550.00	\$533,850.00		\$250,700.00					
45	Debt			20.25%	\$129,456.00	\$639,233.00	\$768,689.00	\$611,646.00		\$157,043.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.00%	\$9,200.00	\$460,000.00	\$469,200.00	\$469,200.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	36.00	36.00	4.96%	\$527,093.00	\$10,626,570.00	\$11,153,663.00	\$9,059,036.00	\$100,081.00	\$0.00	\$1,994,546.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				
			NONE			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	61	\$6,103,200.00	0.78%	15A Public Schools	3	\$27,306,200.00	37.30%
2 Residential	1,887	\$567,645,730.00	72.82%	15B Other Schools	3	\$6,555,500.00	8.95%
3A/3B Farm	1	\$1,700.00	0.00%	15C Public Property	55	\$12,700,750.00	17.35%
4A Commercial	180	\$151,240,275.00	19.40%	15D Church and Charities	13	\$20,072,800.00	27.42%
4B Industrial	18	\$31,694,400.00	4.07%	15E Cemeteries & Graveyards	2	\$1,920,000.00	2.62%
4C Apartments	23	\$22,816,100.00	2.93%	15F Other Exempt	10	\$4,653,700.00	6.36%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	2,171	\$779,501,505.00	100.00%	Total	86	\$73,208,950.00	100.00%
Average Ratio (%), Assessed to True Value				92.53%			
Equalized Valuation, Taxable Properties				\$842,431,108.83			
Total # of property tax appeals filed in 2017				County Tax Board 50.00			
				State Tax Court 8.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				8.00			
Number of pending property tax appeals in State Tax Court				8.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			
Percentage of Exempt vs. Non-Exempt Properties				9.39%			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption	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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
N/A					N/A					N/A					N/A				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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	42,943.24	\$38,809.98		\$1,164.30		\$2,968.96
Supervisory Staff (Department Heads & Managers)	7.00	2.00	873,283.26	\$721,602.43		\$96,478.24		\$55,202.59
Police Officers (Including Superior Officers)	14.00		2,605,407.78	\$1,512,025.68	\$397,350.00	\$413,539.02	\$254,807.13	\$27,685.95
Fire Fighters (Including Superior Officers)		1.00	44,319.78	\$41,170.26		\$0.00		\$3,149.52
All Other Union Employees not listed above	8.00		793,157.95	\$368,074.61	\$136,000.00	\$49,211.58	\$201,310.06	\$38,561.71
All Other Non-Union Employees not listed above	7.00	26.00	827,172.20	\$683,500.41		\$91,384.00		\$52,287.78
Totals	36.00	36.00	5,186,284.22	\$3,365,183.37	\$533,350.00	\$651,777.15	\$456,117.19	\$179,856.51

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	8.00	\$10,686.84	\$85,494.72	4.00	\$10,680.00	\$42,720.00
Parent & Child	2.00	\$19,129.32	\$38,258.64	3.00	\$20,088.00	\$60,264.00
Employee & Spouse (or Partner)	3.00	\$21,373.80	\$64,121.40	5.00	\$21,372.00	\$106,860.00
Family	18.00	\$29,816.16	\$536,690.88	19.00	\$29,808.00	\$566,352.00
Employee Cost Sharing Contribution (enter as negative -)			(\$173,920.00)			(\$204,247.00)
Subtotal	31.00		\$550,645.64	31.00		\$571,949.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	31.00		\$550,645.64	31.00		\$571,949.00

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

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
Police	245.95	\$107,917.67	x	x	
DPW - Union Employees	127.83	\$26,023.60	x	x	
DPW - Non Union Employees	77.00	\$27,458.13		x	
Municipal Employees - Non Union	228.88	\$69,624.82		x	
Totals	679.66	\$231,024.22			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$57,143.00	\$50,000.00	\$55,000.00	\$1,255,000.00
Regional School Debt	\$2,319,937.57	\$2,319,937.57	\$0.00	Utility Fund - Interest	\$99,900.00	\$60,356.26	\$57,856.26	\$518,975.12
Utility Fund Debt				Bond Anticipation Notes - Principal	\$75,500.00			
Water	\$3,078,535.00	\$3,078,535.00	\$0.00	Bond Anticipation Notes - Interest	\$101,346.00			
0			\$0.00	Bonds - Principal	\$365,000.00	\$375,000.00	\$395,000.00	\$415,000.00
0			\$0.00	Bonds - Interest	\$69,800.00	\$55,200.00	\$36,450.00	\$18,675.00
0			\$0.00	Loans & Other Debt - Principal	\$0.00			
0			\$0.00	Loans & Other Debt - Interest	\$0.00			
0			\$0.00	Total	\$768,689.00	\$540,556.26	\$544,306.26	\$2,207,650.12
<u>Municipal Purposes</u>				Total Principal	\$497,643.00	\$425,000.00	\$450,000.00	\$1,670,000.00
Debt Authorized			\$0.00	Total Interest	\$271,046.00	\$115,556.26	\$94,306.26	\$537,650.12
Notes Outstanding			\$0.00	% of Total Current Year Budget	6.89%			
Bonds Outstanding	\$6,054,251.00	\$53,684.80	\$6,000,566.20					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$11,452,723.57	\$5,452,157.37	\$6,000,566.20					
Population (2010 census)	<u>6,473</u>							
Per Capita Gross Debt	<u>\$1,769.31</u>							
Per Capita Net Debt	<u>\$927.01</u>							
3 Yr. Average Property Valuation		<u>\$857,490,595.67</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>0.70%</u>						
				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating	X			

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
Providing	Morris Hills Regional District	School Resource Officer		9/1/2015	7/1/2019	\$96,000.00
Receiving	Parsippany Township	Shared Court Services		1/1/2018	12/31/2022	\$75,000.00
Receiving	Randolph Township	Health Services		1/1/2018	12/31/2022	\$128,000.00
Receiving	Boonton Township	Qualified Purchasing Agent		1/1/2017	1/1/2018	\$2,700.00
Receiving	County of Morris	Emergency Radio Dispatching		1/1/2018	12/31/2018	\$124,993.61
Receiving	Morris Hills Regional District	Fuel Dispensing Services		8/1/2010	7/31/2019	
Receiving	Morris Cty MUA	Curbside Collection - Recycling		1/1/2017	12/31/2021	\$93,127.02
Receiving	Morris Cty MUA	Curbside Collection - Veg	Vegetative Material	1/1/2018	12/31/2022	\$36,000.00
Providing	Rockaway Township	Clean/Remove Animal Waste		6/1/2009	6/1/2019	\$5,123.92
Receiving	Randolph Township	Animal Control Services		1/1/2018	12/31/2018	\$11,500.00

USER FRIENDLY BUDGET SECTION - Notes

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