



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1434 Rockaway Borough - County of Morris

Adopted

Municode: 1434

Filename: 1434_fba_2019.xlsm

Website: www.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		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	L.	Mantell		Kmantell@nisiavoccia.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		Haynes	12/31/2021	haynesrb@rockawayborough.org
James		Hurley	12/31/2021	hurleyrb@rockawayborough.org
Joyce		Kanigel	12/31/2020	Council5@rockawayborough.org
Thomas		Mulligan	12/31/2020	Council4@rockawayborough.org
Robert		Smith	12/31/2019	Council6@rockawayborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.814	\$6,343,949.00	26.62%	\$2,449.33	Municipal Purpose Tax	ACTUAL	\$6,543,372.00
Municipal Library	0.036	\$280,925.00	1.18%	\$108.32	Municipal Library	ACTUAL	\$269,509.00
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	1.061	\$8,273,487.00	34.71%	\$3,192.55	Local School District	ESTIMATED	\$8,438,956.74
Regional School District	0.862	\$6,722,499.00	28.20%	\$2,593.76	Regional School District	ESTIMATED	\$6,856,948.98
County Purposes	0.274	\$2,139,785.44	8.98%	\$824.47	County Purposes	ESTIMATED	\$2,182,581.15
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$74,861.21	0.31%	\$30.09	County Open Space	ESTIMATED	\$76,358.43
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of	October 1, 2018	\$785,402,600.00			Revenue Anticipated, Excluding Tax Levy		2,701,153.90
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		9,044,834.90
Current Year Average Residential Assessment		\$300,900.00			Total Non-Municipal Tax Levy		\$17,554,845.30
					Amount to be Raised by Taxes - Before RUT		\$23,898,526.30
					Reserve for Uncollected Taxes (RUT)		\$470,318.71
					Total Amount to be Raised by Taxes		\$24,368,845.01
					% of Tax Collections used to Calculate RUT		98.07%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		23,581,503.41
					Total Tax Levy, CY 2018		23,902,781.48
					% of Taxes Collected, CY 2018		98.66%
					Delinquent Taxes - December 31, 2018		\$286,489.46
Sheet UFB-1							

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	41.76%	\$351,863.00	\$842,500.00	\$1,194,363.00	\$730,363.00		\$464,000.00					
08	Local Revenue	0.05%	\$974.00	\$1,950,546.00	\$1,951,520.00	\$255,950.00		\$1,695,570.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,995.00	\$546,995.00	\$546,995.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-45.31%	(\$43,500.00)	\$96,000.00	\$52,500.00	\$52,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-36.88%	(\$41,098.81)	\$111,444.71	\$70,345.90	\$70,345.90							
08	Other Special Items	6.83%	\$42,519.00	\$622,481.00	\$665,000.00	\$665,000.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.14%	\$199,423.00	\$6,343,949.00	\$6,543,372.00	\$6,543,372.00							
07	Minimum Library Tax	-4.06%	(\$11,416.00)	\$280,925.00	\$269,509.00	\$269,509.00							
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	4.46%	\$498,764.19	\$11,174,840.71	\$11,673,604.90	\$9,514,034.90	\$0.00	\$2,159,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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
	Full-Time	Part-Time													
20 General Government	6.00	8.00	4.86%	\$104,141.00	\$2,144,457.00	\$2,248,598.00	\$623,244.00	\$10,604.00		\$1,614,750.00					
21 Land-Use Administration			-1.59%	(\$900.00)	\$56,550.00	\$55,650.00	\$55,650.00								
22 Uniform Construction Code	1.00	5.00	2.17%	\$1,300.00	\$59,800.00	\$61,100.00	\$61,100.00								
23 Insurance			12.28%	\$88,503.00	\$720,920.00	\$809,423.00	\$809,423.00								
25 Public Safety	16.00	13.00	-2.89%	(\$78,112.10)	\$2,701,239.00	\$2,623,126.90	\$2,572,571.00	\$50,555.90							
26 Public Works	13.00	3.00	2.88%	\$25,567.29	\$886,677.71	\$912,245.00	\$900,745.00	\$11,500.00							
27 Health and Human Services			4.29%	\$6,318.00	\$147,322.00	\$153,640.00	\$153,640.00								
28 Parks and Recreation		1.00	-4.15%	(\$5,110.00)	\$123,234.00	\$118,124.00	\$118,124.00								
29 Education (including Library)	1.00	7.00	-4.06%	(\$11,416.00)	\$280,925.00	\$269,509.00	\$269,509.00								
30 Unclassified			111.85%	\$13,086.00	\$11,700.00	\$24,786.00	\$24,786.00								
31 Utilities and Bulk Purchases			0.88%	\$4,000.00	\$455,000.00	\$459,000.00	\$459,000.00								
32 Landfill / Solid Waste Disposal		1.00	3.72%	\$23,625.00	\$635,675.00	\$659,300.00	\$659,300.00								
35 Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36 Statutory Expenditures			12.69%	\$95,468.00	\$752,402.00	\$847,870.00	\$769,150.00			\$78,720.00					
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			-23.86%	(\$42,000.00)	\$176,000.00	\$134,000.00	\$134,000.00								
43 Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44 Capital			-17.58%	(\$137,950.00)	\$784,550.00	\$646,600.00	\$377,600.00			\$269,000.00					
45 Debt			53.63%	\$412,244.00	\$768,689.00	\$1,180,933.00	\$983,833.00			\$197,100.00					
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			0.00%	\$0.00	\$469,200.00	\$469,200.00	\$469,200.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	37.00	38.00	4.46%	\$498,764.19	\$11,174,840.71	\$11,673,604.90	\$9,441,375.00	\$72,659.90	\$0.00	\$2,159,570.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$6,556,300.00	0.83%
2 Residential	1,888	\$568,187,700.00	72.34%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	180	\$151,432,200.00	19.28%
4B Industrial	19	\$36,330,300.00	4.63%
4C Apartments	23	\$22,896,100.00	2.92%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$92.00	0.00%
Total	2,167	\$785,402,692.00	100.00%

Average Ratio (%), Assessed to True Value	96.41%
Equalized Valuation, Taxable Properties	\$814,648,575.87

Total # of property tax appeals filed in 2018	County Tax Board	13.00
	State Tax Court	14.00
Number of 2018 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		19.00

Amount paid out by municipality for tax appeals in 2018	\$68,663.07
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$27,306,200.00	37.30%
15B Other Schools	3	\$6,555,500.00	8.95%
15C Public Property	55	\$12,706,700.00	17.36%
15D Church and Charities	13	\$20,072,800.00	27.42%
15E Cemeteries & Graveyards	2	\$1,920,000.00	2.62%
15F Other Exempt	10	\$4,653,700.00	6.36%
Total	86	\$73,214,900.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 9.32%

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 2018 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

[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		7.00	43,802.11	\$39,586.18		\$1,187.59	\$0.00	\$3,028.34
Supervisory Staff (Department Heads & Managers)	7.00	2.00	994,666.68	\$736,124.85		\$103,867.22	\$98,361.06	\$56,313.55
Police Officers (Including Superior Officers)	14.00		2,809,478.14	\$1,643,645.93	\$397,250.00	\$484,382.46	\$254,606.76	\$29,592.99
Fire Fighters (Including Superior Officers)		1.00	45,206.19	\$41,993.67		\$0.00	\$0.00	\$3,212.52
All Other Union Employees not listed above	9.00		848,330.27	\$423,686.91	\$136,150.00	\$59,782.22	\$185,883.61	\$42,827.52
All Other Non-Union Employees not listed above	7.00	28.00	965,599.39	\$676,871.91		\$95,506.63	\$141,440.15	\$51,780.70
Totals	37.00	38.00	5,707,082.76	\$3,561,909.45	\$533,400.00	\$744,726.11	\$680,291.58	\$186,755.63

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	\$11,007.36	\$88,058.88	8.00	\$10,686.84	\$85,494.72
Parent & Child	2.00	\$19,703.28	\$39,406.56	2.00	\$19,129.32	\$38,258.64
Employee & Spouse (or Partner)	5.00	\$22,014.72	\$110,073.60	3.00	\$21,373.80	\$64,121.40
Family	20.00	\$30,710.64	\$614,212.80	18.00	\$29,816.16	\$536,690.88
Employee Cost Sharing Contribution (enter as negative -)			(\$188,240.54)			(\$173,920.00)
Subtotal	35.00		\$663,511.30	31.00		\$550,645.64
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	35.00		\$663,511.30	31.00		\$550,645.64

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)

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year		2020	2021	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$76,000.00	\$55,000.00	\$55,000.00	\$1,200,000.00
Regional School Debt	\$2,123,087.93	\$2,123,087.93	\$0.00	Utility Fund - Interest	\$121,100.00	\$57,856.26	\$55,381.26	\$463,593.86
				Bond Anticipation Notes - Principal	\$400,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$153,633.00			
Water	\$3,384,758.00	\$3,384,758.00	\$0.00	Bonds - Principal	\$375,000.00	\$395,000.00	\$415,000.00	\$0.00
0			\$0.00	Bonds - Interest	\$55,200.00	\$36,450.00	\$18,675.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal	\$0.00			
0			\$0.00	Loans & Other Debt - Interest	\$0.00			
0			\$0.00					
0			\$0.00	Total	\$1,180,933.00	\$544,306.26	\$544,056.26	\$1,663,593.86
Municipal Purposes				Total Principal	\$851,000.00	\$450,000.00	\$470,000.00	\$1,200,000.00
Debt Authorized			\$0.00	Total Interest	\$329,933.00	\$94,306.26	\$74,056.26	\$463,593.86
Notes Outstanding			\$0.00	% of Total Current Year Budget	10.12%			
Bonds Outstanding	\$6,939,159.00	\$147,301.32	\$6,791,857.68					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$12,447,004.93	\$5,655,147.25	\$6,791,857.68					
Population (2010 census)	6,473							
Per Capita Gross Debt	\$1,922.91							
Per Capita Net Debt	\$1,049.26							
3 Yr. Average Property Valuation		\$849,682,137.67						
Net Debt as % of 3 Year Avg Property Valuation		0.80%						

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)
