



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1434 Rockaway Borough - County of Morris

Adopted

Municode: 1434

Filename: 1434_fba_2021.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
Thomas		Mulligan	12/31/2023	Mayormulligan@rockawayborough.org

Chief Administrative Officer

Thomas		Mulligan		Mayormulligan@rockawayborough.org
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Chief Financial Officer

Patricia		Reiche		cfo@rockawayborough.org
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Municipal Clerk

Kimberly		Cuspilich		boroughclerk@rockawayborough.org
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Registered Municipal Accountant

Kathryn	L.	Mantell		kmantell@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Burnside	12/31/2023	council3@rockawayborough.org
Russell		Greuter	12/31/2022	greuterrb@rockawayborough.org
Thomas		Haynes	12/31/2021	haynesrb@rockawayborough.org
James		Hurley	12/31/2021	hurleyrb@rockawayborough.org
Patrick		McDonald	12/31/2023	mcdonaldrb@rockawayborough.org
Robert		Smith	12/31/2022	council6@rockawayborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget								
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy						
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact									
Municipal Purpose Tax	0.847	\$6,686,086.42	26.95%	\$2,556.25	Municipal Purpose Tax	ACTUAL	\$6,795,480.96						
Municipal Library	0.034	\$272,481.93	1.10%	\$102.61	Municipal Library	ACTUAL	\$282,140.04						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space								
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture								
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	1.162	\$9,155,878.00	36.91%	\$3,506.92	Local School District	ESTIMATED	\$9,338,996.00						
Regional School District	0.830	\$6,542,544.00	26.37%	\$2,504.94	Regional School District	ESTIMATED	\$6,673,395.00						
County Purposes	0.265	\$2,088,641.82	8.42%	\$799.77	County Purposes	ESTIMATED	\$2,130,415.00						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.008	\$62,033.04	0.25%	\$24.14	County Open Space	ESTIMATED	\$63,274.00						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2020 Budget)					3.146		\$24,807,665.21	100.00%	\$9,494.63	Total ESTIMATED amount to be raised by taxes	\$25,283,701.00		
Total Taxable Valuation as of October 1, 2020					\$789,747,500.00						Revenue Anticipated, Excluding Tax Levy	2,617,100.52	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				9,189,721.52
Current Year Average Residential Assessment					\$301,800.00						Total Non-Municipal Tax Levy	\$18,206,080.00	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$24,778,701.00
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$505,687.78
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$25,284,388.78
0.847					0.860		1.53%		% of Tax Collections used to Calculate RUT				98.00%
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$6,686,086.42					\$6,795,480.96		1.64%		\$109,394.54		Total Tax Revenue, Collections CY 2020		24,502,020.79
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Total Tax Levy, CY 2020				24,829,924.45
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2020		98.68%
\$2,556.25					\$2,595.48		1.53%		\$39.23		Delinquent Taxes - December 31, 2020		\$185,205.03
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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-21.03%	(\$260,500.00)	\$1,239,000.00	\$978,500.00	\$775,000.00			\$203,500.00				
08	Local Revenue	24.42%	\$461,063.25	\$1,888,436.75	\$2,349,500.00	\$187,000.00			\$2,162,500.00				
09	State Aid (without offsetting appropriation)	-0.18%	(\$999.99)	\$546,994.99	\$545,995.00	\$545,995.00							
08	Uniform Construction Code Fees	-25.69%	(\$27,652.80)	\$107,652.80	\$80,000.00	\$80,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	8.70%	\$5,000.00	\$57,500.00	\$62,500.00	\$62,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-37.54%	(\$22,003.66)	\$58,609.18	\$36,605.52	\$36,605.52							
08	Other Special Items	-12.70%	(\$96,750.15)	\$761,750.15	\$665,000.00	\$665,000.00							
15	Receipts from Delinquent Taxes	10.89%	\$26,030.65	\$238,969.35	\$265,000.00	\$265,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.64%	\$109,394.54	\$6,686,086.42	\$6,795,480.96	\$6,795,480.96							
07	Minimum Library Tax	3.54%	\$9,658.11	\$272,481.93	\$282,140.04	\$282,140.04							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	1.71%	\$203,239.95	\$11,857,481.57	\$12,060,721.52	\$9,694,721.52	\$0.00	\$0.00	\$2,366,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Arts and Culture	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund					
20	General Government	5.00	9.00	266.79%	\$1,653,445.00	\$619,750.00	\$2,273,195.00	\$588,195.00				\$1,685,000.00				
21	Land-Use Administration			37.97%	\$17,045.00	\$44,890.00	\$61,935.00	\$61,935.00								
22	Uniform Construction Code	1.00	5.00	-3.26%	(\$2,500.00)	\$76,800.00	\$74,300.00	\$74,300.00								
23	Insurance			-0.41%	(\$3,343.35)	\$814,084.35	\$810,741.00	\$810,741.00								
25	Public Safety	16.00	14.00	-0.93%	(\$25,085.30)	\$2,683,000.30	\$2,657,915.00	\$2,637,785.00	\$20,130.00							
26	Public Works	13.00	3.00	-0.85%	(\$7,577.36)	\$888,779.88	\$881,202.52	\$863,877.00	\$17,325.52							
27	Health and Human Services			2.08%	\$3,253.00	\$156,593.00	\$159,846.00	\$159,846.00								
28	Parks and Recreation		1.00	4.87%	\$6,800.00	\$139,600.00	\$146,400.00	\$146,400.00								
29	Education (including Library)	1.00	6.00	3.54%	\$9,658.07	\$272,481.93	\$282,140.00	\$282,140.00								
30	Unclassified			7.89%	\$2,500.00	\$31,700.00	\$34,200.00	\$34,200.00								
31	Utilities and Bulk Purchases			-0.87%	(\$4,000.07)	\$458,000.07	\$454,000.00	\$454,000.00								
32	Landfill / Solid Waste Disposal		1.00	0.08%	\$500.00	\$659,900.00	\$660,400.00	\$660,400.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			17.60%	\$138,940.00	\$789,632.00	\$928,572.00	\$840,072.00				\$88,500.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			4.96%	\$6,970.00	\$140,530.00	\$147,500.00	\$147,500.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			142.92%	\$426,200.00	\$298,200.00	\$724,400.00	\$484,400.00				\$240,000.00				
45	Debt			14.40%	\$158,394.00	\$1,100,081.00	\$1,258,475.00	\$905,975.00				\$352,500.00				
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			2.19%	\$10,800.00	\$494,200.00	\$505,000.00	\$505,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		36.00	39.00	24.74%	\$2,391,998.99	\$9,668,722.53	\$12,060,721.52	\$9,657,266.00	\$37,455.52	\$0.00	\$0.00	\$2,366,000.00	\$0.00	\$0.00	\$0.00	\$0.00

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$5,622,000.00	0.71%
2 Residential	1,889	\$570,027,400.00	72.18%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	179	\$152,901,300.00	19.36%
4B Industrial	20	\$36,881,200.00	4.67%
4C Apartments	24	\$24,315,600.00	3.08%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	2,168	\$789,747,500.00	100.00%

Average Ratio (%), Assessed to True Value	93.16%
Equalized Valuation, Taxable Properties	\$847,732,395.88

Total # of property tax appeals filed in 2020	County Tax Board	11.00
	State Tax Court	4.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		19.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$27,306,200.00	38.65%
15B Other Schools	2	\$4,180,100.00	5.92%
15C Public Property	56	\$12,816,700.00	18.14%
15D Church and Charities	13	\$20,072,800.00	28.41%
15E Cemeteries & Graveyards	2	\$1,920,000.00	2.72%
15F Other Exempt	9	\$4,354,600.00	6.16%
Total	85	\$70,650,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	8.95%
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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 2020 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	45,571.76	\$41,185.50		\$1,235.57	\$0.00	\$3,150.69
Supervisory Staff (Department Heads & Managers)	7.00	2.00	957,259.99	\$690,588.56		\$104,347.93	\$109,493.47	\$52,830.02
Police Officers (Including Superior Officers)	14.00		2,791,028.90	\$1,543,301.07	\$397,250.00	\$499,566.56	\$232,848.74	\$118,062.53
Fire Fighters (Including Superior Officers)		2.00	51,876.76	\$48,190.21		\$0.00	\$0.00	\$3,686.55
All Other Union Employees not listed above	14.00	2.00	1,239,487.59	\$731,730.25	\$131,000.00	\$110,564.44	\$210,215.54	\$55,977.36
All Other Non-Union Employees not listed above	1.00	26.00	370,149.66	\$288,059.54		\$43,525.80	\$16,527.77	\$22,036.55
Totals	36.00	39.00	5,455,374.66	\$3,343,055.13	\$528,250.00	\$759,240.29	\$569,085.52	\$255,743.72

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	\$10,732.32	\$85,858.56	7.00	\$10,537.44	\$73,762.08
Parent & Child	2.00	\$19,210.80	\$38,421.60	1.00	\$18,861.96	\$18,861.96
Employee & Spouse (or Partner)	4.00	\$22,541.28	\$90,165.12	6.00	\$21,074.88	\$126,449.28
Family	19.00	\$29,943.12	\$568,919.28	19.00	\$29,399.40	\$558,588.60
Employee Cost Sharing Contribution (enter as negative -)			(\$188,131.52)			(\$184,627.25)
Subtotal	33.00		\$595,233.04	33.00		\$593,034.67
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	33.00		\$595,233.04	33.00		\$593,034.67

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

[illegible]

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

Gross Debt			Deductions	Net Debt	Current Year Budget				2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal	\$210,000.00	\$120,000.00	\$125,000.00	\$3,140,000.00		
Regional School Debt	\$1,693,536.93	\$1,693,536.93		\$0.00	Utility Fund - Interest	\$142,500.00	\$128,050.00	\$123,250.00	\$1,078,950.00		
					Bond Anticipation Notes - Principal						
Utility Fund Debt					Bond Anticipation Notes - Interest	\$20,975.00					
Arts and Culture				\$0.00	Bonds - Principal	\$760,000.00	\$295,000.00	\$310,000.00	\$4,440,000.00		
0	\$5,372,540.00	\$5,372,540.00		\$0.00	Bonds - Interest	\$125,000.00	\$216,800.00	\$205,000.00	\$1,213,600.00		
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	\$1,258,475.00	\$759,850.00	\$763,250.00	\$9,872,550.00		
Municipal Purposes					Total Principal	\$970,000.00	\$415,000.00	\$435,000.00	\$7,580,000.00		
Debt Authorized				\$0.00	Total Interest	\$288,475.00	\$344,850.00	\$328,250.00	\$2,292,550.00		
Notes Outstanding				\$0.00	% of Total Current Year Budget	10.43%					
Bonds Outstanding	\$6,917,622.00	\$12,925.52		\$6,904,696.48							
Loans and Other Debt				\$0.00							
Total (Current Year)	\$13,983,698.93	\$7,079,002.45		\$6,904,696.48							
Population (2010 census)	6,473										
Per Capita Gross Debt	\$2,160.31										
Per Capita Net Debt	\$1,066.69										
3 Yr. Average Property Valuation		\$824,131,645.33									
Net Debt as % of 3 Year Avg Property Valuation		0.84%									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
