



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1435_fba_2016.xlsm

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
Michael		Dachisen	12/31/2019	mdachisen@rockawaytownship.org

Chief Administrative Officer

Gregory		Poff		gpoff@rockawaytownship.org
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Chief Financial Officer

Lisa		Palmieri		lpalmieri@rockawaytownship.org
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Municipal Clerk

Susan		Best		srbest@rockawaytownship.org
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Don		Reddin	12/31/2017	dreddin@rockawaytownship.org
John	J.	Quinn	12/31/2017	jquinn@rockawaytownship.org
Frank		Berman	12/31/2017	fberman@rockawaytownship.org
Alexander		Gellman	12/31/2017	doc943@aol.com
Daniel		Anello	12/31/2017	dan3141047@aol.com
Stephen	J.	Antonelli	12/31/2017	santonelli@rockawaytownship.org
Michael		Puzio	12/31/2019	mmuzio@verizon.net
Jeremy		Jedynak	12/31/2019	jjedynak@rockawaytownship.org
Patricia		Abrahamsen	12/31/2019	pabrahamsen@rockawaytownship.org

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	-4.25%	(\$175,628.00)	\$4,136,802.00	\$3,961,174.00	\$3,907,556.00		\$53,618.00					
08	Local Revenue	-4.21%	(\$157,902.62)	\$3,746,652.62	\$3,588,750.00	\$985,750.00		\$2,603,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,764,459.00	\$1,764,459.00	\$1,764,459.00							
08	Uniform Construction Code Fees	-29.14%	(\$317,436.00)	\$1,089,436.00	\$772,000.00	\$772,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-90.18%	(\$77,453.24)	\$85,892.11	\$8,438.87	\$8,438.87							
08	Other Special Items	-23.31%	(\$326,534.27)	\$1,400,534.27	\$1,074,000.00	\$1,074,000.00							
15	Receipts from Delinquent Taxes	-0.50%	(\$4,023.48)	\$805,839.48	\$801,816.00	\$801,816.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.11%	(\$639,130.87)	\$30,323,199.87	\$29,684,069.00	\$29,684,069.00							
07	Minimum Library Tax	-0.57%	(\$7,340.00)	\$1,277,827.00	\$1,270,487.00	\$1,270,487.00							
54	Open Space Levy Tax	0.49%	\$1,312.14	\$267,131.86	\$268,444.00	\$0.00	\$268,444.00						
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	-3.80%	(\$1,704,136.34)	\$44,897,774.21	\$43,193,637.87	\$40,268,575.87	\$268,444.00	\$2,656,618.00	\$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	30.00	10.00	-38.74%	(\$1,716,187.00)	\$4,430,106.00	\$2,713,919.00	\$2,609,789.00	\$11,780.00	\$92,350.00					
21	Land-Use Administration			-0.39%	(\$400.00)	\$103,870.00	\$103,470.00	\$103,470.00							
22	Uniform Construction Code	4.00	5.00	3.97%	\$25,099.00	\$632,532.00	\$657,631.00	\$657,631.00							
23	Insurance			4.82%	\$409,150.00	\$8,488,850.00	\$8,898,000.00	\$8,588,000.00		\$310,000.00					
25	Public Safety	64.00	7.00	-3.19%	(\$272,979.42)	\$8,551,830.29	\$8,278,850.87	\$8,270,412.00	\$8,438.87						
26	Public Works	23.00	5.00	39.75%	\$1,230,700.00	\$3,096,063.00	\$4,326,763.00	\$3,307,200.00		\$1,019,563.00					
27	Health and Human Services	15.00	5.00	10.67%	\$134,353.18	\$1,259,373.82	\$1,393,727.00	\$1,393,727.00							
28	Parks and Recreation	9.00	83.00	2.94%	\$38,478.00	\$1,307,188.00	\$1,345,666.00	\$1,345,666.00							
29	Education (including Library)			-0.57%	(\$7,340.00)	\$1,277,827.00	\$1,270,487.00	\$1,270,487.00							
30	Unclassified			40.44%	\$157,800.00	\$390,200.00	\$548,000.00	\$548,000.00							
31	Utilities and Bulk Purchases			31.72%	\$347,020.00	\$1,093,915.00	\$1,440,935.00	\$1,033,035.00		\$407,900.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$950.00	\$950.00	\$950.00							
36	Statutory Expenditures			6.88%	\$235,955.00	\$3,428,875.00	\$3,664,830.00	\$3,512,365.00		\$152,465.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	3.00	3.00	-4.01%	(\$14,528.00)	\$362,157.00	\$347,629.00	\$347,629.00							
44	Capital			0.00%	\$0.00	\$205,500.00	\$205,500.00	\$165,500.00		\$40,000.00					
45	Debt			5.80%	\$228,513.00	\$3,942,967.00	\$4,171,480.00	\$3,280,476.00	\$256,664.00	\$634,340.00					
46	Deferred Charges			-30.30%	(\$100,000.00)	\$330,000.00	\$230,000.00	\$230,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.58%	\$55,800.00	\$3,540,000.00	\$3,595,800.00	\$3,595,800.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	148.00	118.00	1.77%	\$751,433.76	\$42,442,204.11	\$43,193,637.87	\$40,260,137.00	\$8,438.87	\$268,444.00	\$2,656,618.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	700	\$60,924,200.00	1.71%	15A Public Schools	13	\$48,648,200.00	11.88%	
2 Residential	8,527	\$2,657,056,500.00	74.73%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	55	\$8,059,100.00	0.23%	15C Public Property	344	\$300,282,600.00	73.35%	
4A Commercial	159	\$564,369,300.00	15.87%	15D Church and Charities	32	\$41,993,600.00	10.26%	
4B Industrial	38	\$206,651,600.00	5.81%	15E Cemeteries & Graveyards	2	\$182,800.00	0.04%	
4C Apartments	9	\$58,654,300.00	1.65%	15F Other Exempt	56	\$18,302,700.00	4.47%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	9,488	\$3,555,715,000.00	100.00%	Total	447	\$409,409,900.00	100.00%	
Average Ratio (%), Assessed to True Value		93.10%		Percentage of Exempt vs. Non-Exempt Properties				11.51%
Equalized Valuation, Taxable Properties		\$3,819,242,749.73						
Total # of property tax appeals filed in 2015		County Tax Board				108.00		
		State Tax Court				80.00		
Number of 2015 County Tax Board decisions appealed to Tax Court						5.00		
Number of pending property tax appeals in State Tax Court						85.00		
Amount paid out by municipality for tax appeals in 2015						\$341,653.30		

<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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	2	\$32,322.00	\$8,004,500.00	\$244,937.70
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	2	32,322.00	8,004,500.00	244,937.70

**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	10.00	267,910.00	\$51,082.00		\$2,828.00	\$210,000.00	\$4,000.00
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,627,259.00	\$1,171,999.00		\$64,875.00	\$300,000.00	\$90,385.00
Police Officers (Including Superior Officers)	51.00	0.00	10,071,463.00	\$5,807,246.00	\$643,890.00	\$1,567,889.00	\$1,857,438.00	\$195,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	86.00	1.00	10,742,245.00	\$5,633,380.00	\$959,950.00	\$721,478.00	\$2,907,437.00	\$520,000.00
All Other Non-Union Employees not listed above	1.00	107.00	590,160.00	\$516,785.00		\$3,875.00	\$30,000.00	\$39,500.00
Totals	148.00	118.00	23,299,037.00	\$13,180,492.00	\$1,603,840.00	\$2,360,945.00	\$5,304,875.00	\$848,885.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	18.00	\$12,000.00	\$216,000.00	13.00	\$12,000.00	\$156,000.00
Parent & Child	14.00	\$21,400.00	\$299,600.00	15.00	\$20,000.00	\$300,000.00
Employee & Spouse (or Partner)	31.00	\$23,350.00	\$723,850.00	29.00	\$24,000.00	\$696,000.00
Family	77.00	\$33,760.00	\$2,599,520.00	77.00	\$33,000.00	\$2,541,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$632,850.00)			(\$430,000.00)
Subtotal	140.00		\$3,206,120.00	134.00		\$3,263,000.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$23,350.00	\$93,400.00	3	\$24,000.00	\$72,000.00
Family	2	\$33,760.00	\$67,520.00	4	\$33,000.00	\$132,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$10,675.00)			(\$12,300.00)
Subtotal	6.00		\$150,245.00	7.00		\$191,700.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	34	\$15,000.00	\$510,000.00	32	\$15,000.00	\$480,000.00
Parent & Child	2	\$20,000.00	\$40,000.00	1	\$20,500.00	\$20,500.00
Employee & Spouse (or Partner)	46	\$31,000.00	\$1,426,000.00	49	\$32,000.00	\$1,568,000.00
Family	17	\$36,000.00	\$612,000.00	15	\$36,500.00	\$547,500.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	99.00		\$2,588,000.00	97.00		\$2,616,000.00
GRAND TOTAL	245.00		\$5,944,365.00	238.00		\$6,070,700.00

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)?

No

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,640,000.00	\$4,640,000.00	\$0.00	Utility Fund - Principal	\$515,000.00	\$315,000.00	\$315,000.00	\$125,000.00
Regional School Debt	\$11,926,655.63	\$11,926,655.63	\$0.00	Utility Fund - Interest	\$37,800.00	\$15,100.00	\$8,800.00	\$2,500.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$628,018.00			
Water	\$4,236,600.00	\$4,236,600.00	\$0.00	Bond Anticipation Notes - Interest	\$203,340.00			
0			\$0.00	Bonds - Principal	\$2,394,700.00	\$2,394,700.00	\$979,700.00	\$7,636,990.00
0			\$0.00	Bonds - Interest	\$330,438.00	\$249,885.00	\$168,327.50	\$532,037.50
0			\$0.00	Loans & Other Debt - Principal	\$57,141.00	\$58,290.00	\$59,461.00	\$91,439.93
0			\$0.00	Loans & Other Debt - Interest	\$5,043.00	\$3,894.00	\$2,722.19	\$1,834.87
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$4,171,480.00	\$3,036,869.00	\$1,534,010.69	\$8,389,802.30
Debt Authorized	\$12,922,000.00	\$916,296.39	\$12,005,703.61	Total Principal	\$3,594,859.00	\$2,767,990.00	\$1,354,161.00	\$7,853,429.93
Notes Outstanding	\$13,522,560.00		\$13,522,560.00	Total Interest	\$576,621.00	\$268,879.00	\$179,849.69	\$536,372.37
Bonds Outstanding			\$0.00	% of Total Current Year Budget	9.66%			
Loans and Other Debt	\$266,331.16		\$266,331.16					
Total (Current Year)	\$47,514,146.79	\$21,719,552.02	\$25,794,594.77	Description	Debt Not Listed Above			
Population (2010 census)	24,156			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,966.97			Total Guarantees - Other				
Per Capita Net Debt	\$1,067.83			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,823,506,296.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.67%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa1			
				Year of Last Rating	2012			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
