



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1435_fba_2018.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

Adam		Brewer		Abrewer@Rockawaytownship.org
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Chief Financial Officer

Lisa		Palmieri		Lpalmieri@Rockawaytownship.org
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Municipal Clerk

Marcy		Gianattasio (Acting)		Mgianattasio@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
Victor		Palumbo	12/31/2021	Vpalumbo@Rockawaytownship.org
John		Quinn	12/31/2021	Jquinn@Rockawaytownship.org
Phyllis		Smith	12/31/2021	Psmith@Rockawaytownship.org
Jonathan		Sackett	12/31/2021	Jsackett@Rockawaytownship.org
Emanuel		Friedlander	12/31/2021	Efriedlander@Rockawaytownship.org
Tucker		Kelley	12/31/2021	Tkelley@Rockawaytownship.org
Michael		Puzio	12/31/2019	Mpuzzio@Rockawaytownship.org
Jeremy		Jedynak	12/31/2019	Jjedynak@Rockawaytownship.org
Patricia		Abrahamsen	12/31/2019	Pabrahamsen@Rockawaytownship.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>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.829	\$29,793,671.00	26.56%	\$2,573.87	Municipal Purpose Tax	ESTIMATED	\$28,900,947.00
Municipal Library	0.036	\$1,314,837.00	1.17%	\$111.77	Municipal Library	ESTIMATED	\$1,398,521.00
Municipal Open Space	0.007	\$269,482.00	0.24%	\$21.73	Municipal Open Space	ESTIMATED	\$296,747.18
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	1.235	\$44,353,673.00	39.55%	\$3,834.42	Local School District	ESTIMATED	\$45,231,725.44
Regional School District	0.728	\$26,130,474.00	23.30%	\$2,260.29	Regional School District	ESTIMATED	\$27,863,602.00
County Purposes	0.277	\$9,948,699.89	8.87%	\$860.03	County Purposes	ESTIMATED	\$10,147,674.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$348,597.76	0.31%	\$31.05	County Open Space	ESTIMATED	\$355,570.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.122	\$112,159,434.65	100.00%	\$9,693.15	Total ESTIMATED amount to be raised by taxes		\$114,194,786.62
Total Taxable Valuation as of October 1, 2017 <u>\$3,956,629,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>10,506,809.00</u>		
Current Year Average Residential Assessment <u>\$310,479.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>35,768,806.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$83,895,318.62</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$109,157,315.62</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,638,950.00</u>		
0.829	0.730	-11.89%			Total Amount to be Raised by Taxes <u>\$112,796,265.62</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.77%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$29,793,671.00	\$28,900,947.00	-3.00%	(\$892,724.00)		<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>111,262,211.52</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>112,340,608.72</u>		
\$2,573.87	\$2,267.74	-11.89%	(\$306.13)		% of Taxes Collected, CY 2017 <u>99.04%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$706,608.29</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	-5.94%	(\$251,615.00)	\$4,238,600.00	\$3,986,985.00	\$3,869,894.00		\$117,091.00					
08	Local Revenue	-7.14%	(\$283,150.18)	\$3,964,171.18	\$3,681,021.00	\$1,111,329.00		\$2,569,692.00					
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	-2.73%	(\$21,035.53)	\$771,035.53	\$750,000.00	\$750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$81,623.65)	\$81,623.65	\$0.00	\$0.00							
08	Other Special Items	-8.21%	(\$75,974.88)	\$925,474.88	\$849,500.00	\$849,500.00							
15	Receipts from Delinquent Taxes	-6.97%	(\$57,156.91)	\$820,262.91	\$763,106.00	\$763,106.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.23%	(\$2,937,579.25)	\$31,838,526.25	\$28,900,947.00	\$28,900,947.00							
07	Minimum Library Tax	6.36%	\$83,684.00	\$1,314,837.00	\$1,398,521.00	\$1,398,521.00							
54	Open Space Levy Tax	9.97%	\$26,897.11	\$269,850.89	\$296,748.00		\$296,748.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.82%	(\$3,597,554.29)	\$45,988,841.29	\$42,391,287.00	\$39,407,756.00	\$296,748.00	\$2,686,783.00	\$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	20.00	11.00	-8.90%	(\$245,418.00)	\$2,759,033.00	\$2,513,615.00	\$2,401,561.00	\$14,117.00	\$97,937.00					
21	Land-Use Administration		1.00	0.00%	\$0.00	\$103,470.00	\$103,470.00	\$103,470.00							
22	Uniform Construction Code	4.00	6.00	-3.06%	(\$22,117.00)	\$721,700.00	\$699,583.00	\$699,583.00							
23	Insurance			-2.46%	(\$214,240.00)	\$8,703,740.00	\$8,489,500.00	\$8,227,500.00		\$262,000.00					
25	Public Safety	61.00	10.00	-3.59%	(\$304,272.82)	\$8,480,333.82	\$8,176,061.00	\$8,176,061.00							
26	Public Works	32.00	6.00	0.04%	\$1,542.00	\$4,228,232.00	\$4,229,774.00	\$3,294,094.00		\$935,680.00					
27	Health and Human Services	15.00	5.00	-12.75%	(\$195,705.83)	\$1,535,176.83	\$1,339,471.00	\$1,339,471.00							
28	Parks and Recreation	8.00	85.00	-10.70%	(\$122,239.00)	\$1,142,502.00	\$1,020,263.00	\$1,020,263.00							
29	Education (including Library)			6.75%	\$88,790.00	\$1,314,837.00	\$1,403,627.00	\$1,403,627.00							
30	Unclassified			7.60%	\$45,900.00	\$604,100.00	\$650,000.00	\$650,000.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,447,275.00	\$1,447,275.00	\$997,875.00		\$449,400.00					
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			4.09%	\$147,678.00	\$3,612,360.00	\$3,760,038.00	\$3,597,128.00		\$162,910.00					
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	-8.39%	(\$29,627.00)	\$353,202.00	\$323,575.00	\$323,575.00							
44	Capital			0.00%	\$0.00	\$680,000.00	\$680,000.00	\$640,000.00		\$40,000.00					
45	Debt			-19.20%	(\$780,552.00)	\$4,065,687.00	\$3,285,135.00	\$2,263,648.00	\$282,631.00	\$738,856.00					
46	Deferred Charges			2000.00%	\$600,000.00	\$30,000.00	\$630,000.00	\$630,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.20%	\$43,150.00	\$3,595,800.00	\$3,638,950.00	\$3,638,950.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	143.00	127.00	-2.28%	(\$987,111.65)	\$43,378,398.65	\$42,391,287.00	\$39,407,756.00	\$0.00	\$296,748.00	\$2,686,783.00	\$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, 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	532	\$55,226,400.00	1.54%	15A Public Schools	13	\$48,648,200.00	11.77%
2 Residential	8,693	\$2,696,621,000.00	75.05%	15B Other Schools	1	\$1,436,600.00	0.35%
3A/3B Farm	56	\$8,772,600.00	0.24%	15C Public Property	342	\$301,649,900.00	72.96%
4A Commercial	160	\$568,456,100.00	15.82%	15D Church and Charities	31	\$40,557,000.00	9.81%
4B Industrial	38	\$205,161,400.00	5.71%	15E Cemeteries & Graveyards	3	\$189,000.00	0.05%
4C Apartments	10	\$58,846,400.00	1.64%	15F Other Exempt	63	\$20,970,200.00	5.07%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,489	\$3,593,083,900.00	100.00%	Total	453	\$413,450,900.00	100.00%
<u>Average Ratio (%), Assessed to True Value</u>				90.74%			
<u>Equalized Valuation, Taxable Properties</u>				\$3,959,757,438.84			
<u>Total # of property tax appeals filed in 2017</u>				County Tax Board 50.00			
				State Tax Court 3.00			
<u>Number of 2017 County Tax Board decisions appealed to Tax Court</u>				4.00			
<u>Number of pending property tax appeals in State Tax Court</u>				30.00			
<u>Amount paid out by municipality for tax appeals in 2017</u>				\$195,383.53			
				Percentage of Exempt vs. Non-Exempt Properties 11.51%			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	2	\$38,536.94	\$8,004,500.00	\$249,900.49
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	38,536.94	8,004,500.00	249,900.49

**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	99,186.00	\$44,622.00		\$1,882.00	\$49,627.00	\$3,055.00
Supervisory Staff (Department Heads & Managers)	9.00	0.00	1,381,727.00	\$1,021,202.00		\$126,975.00	\$163,655.00	\$69,895.00
Police Officers (Including Superior Officers)	48.00	0.00	8,860,804.00	\$5,735,158.00	\$396,500.00	\$1,569,216.00	\$767,405.00	\$392,525.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	83.00	7.00	10,814,993.00	\$5,315,353.00	\$1,285,810.00	\$665,262.00	\$3,184,778.00	\$363,790.00
All Other Non-Union Employees not listed above	3.00	110.00	957,864.00	\$790,721.00	\$4,900.00	\$98,318.00	\$9,805.00	\$54,120.00
Totals	143.00	127.00	22,114,574.00	\$12,907,056.00	\$1,687,210.00	\$2,461,653.00	\$4,175,270.00	\$883,385.00

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	22.00	\$12,500.00	\$275,000.00	21.00	\$12,500.00	\$262,500.00
Parent & Child	16.00	\$22,000.00	\$352,000.00	15.00	\$22,000.00	\$330,000.00
Employee & Spouse (or Partner)	24.00	\$25,000.00	\$600,000.00	31.00	\$25,000.00	\$775,000.00
Family	81.00	\$35,300.00	\$2,859,300.00	80.00	\$35,300.00	\$2,824,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$894,575.00)			(\$840,790.00)
Subtotal	143.00		\$3,191,725.00	147.00		\$3,350,710.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$26,925.00	\$53,850.00	4	\$25,000.00	\$100,000.00
Family			\$0.00	2	\$35,300.00	\$70,600.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,223.00)			(\$10,785.00)
Subtotal	2.00		\$49,627.00	6.00		\$159,815.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	39	\$15,000.00	\$585,000.00	37	\$15,000.00	\$555,000.00
Parent & Child	3	\$20,000.00	\$60,000.00	1	\$20,000.00	\$20,000.00
Employee & Spouse (or Partner)	57	\$30,000.00	\$1,710,000.00	47	\$30,000.00	\$1,410,000.00
Family	18	\$38,000.00	\$684,000.00	20	\$38,000.00	\$760,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,220.00)			
Subtotal	117.00		\$3,033,780.00	105.00		\$2,745,000.00
GRAND TOTAL	262.00		\$6,275,132.00	258.00		\$6,255,525.00

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	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,540,000.00	\$3,540,000.00	\$0.00	Utility Fund - Principal	\$665,000.00	\$475,000.00	\$350,000.00	\$2,476,000.00
Regional School Debt	\$23,860,000.00	\$23,860,000.00	\$0.00	Utility Fund - Interest	\$73,856.00	\$67,397.50	\$57,897.50	\$208,845.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$3,966,950.00	\$3,966,950.00	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0			\$0.00	Bonds - Principal	\$1,979,700.00	\$1,979,700.00	\$1,957,290.00	\$10,258,000.00
0			\$0.00	Bonds - Interest	\$283,948.00	\$297,792.50	\$253,292.50	\$710,072.50
0			\$0.00	Loans & Other Debt - Principal	\$254,461.00	\$255,657.00	\$225,783.76	\$1,339,000.00
0			\$0.00	Loans & Other Debt - Interest	\$28,170.00	\$36,774.00	\$31,654.10	\$109,980.00
0			\$0.00					
0			\$0.00	Total	\$3,285,135.00	\$3,112,321.00	\$2,875,917.86	\$15,101,897.50
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$2,899,161.00	\$2,710,357.00	\$2,533,073.76	\$14,073,000.00
Notes Outstanding	\$5,037,963.00		\$5,037,963.00	Total Interest	\$385,974.00	\$401,964.00	\$342,844.10	\$1,028,897.50
Bonds Outstanding	\$18,374,000.00	\$501,888.39	\$17,872,111.61	% of Total Current Year Budget	<u>7.75%</u>			
Loans and Other Debt	\$150,900.93		\$150,900.93					
Total (Current Year)	\$54,929,813.93	\$31,868,838.39	\$23,060,975.54	Description	Debt Not Listed Above			
Population (2010 census)	<u>24,156</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$2,273.96</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$954.67</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$3,983,849,312.00</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.58%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa1			
				Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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