

TOWNSHIP OF ROCKAWAY

2018 BUDGET

SUMMARY

PROPOSED:	2/22/18
INTRODUCED:	3/27/18
ADOPTED:	4/24/18

**TOWNSHIP OF ROCKAWAY
PRELIMINARY PROJECTED 2018 TAX RATE**

	<u>Proposed/ Adopted Budget</u>
Appropriations:	
General Operating Expenses	\$32,235,158.00
Federal & State Grants	\$0.00
Capital Improvement Fund	\$640,000.00
Debt Service	\$2,893,648.00
Deferred Charges to Future Taxation	\$0.00
Total projected appropriations	\$35,768,806.00
Open Space tax	\$296,747.18
Municipal Library tax	\$1,398,521.00
Local school tax - Actual	\$45,231,725.44
Regional school tax - Actual	\$27,863,602.00
County tax (Est. 2%)	\$10,147,674.00
County Open Space tax (Est. 2%)	\$355,570.00
	<u>\$121,062,645.62</u>
Revenues (Other than local taxes)	(<u>\$10,506,809.00</u>)
	<u>\$110,555,836.62</u>
Reserve for uncollected taxes	\$3,638,950.00
Total projected 2018 tax levy	<u><u>\$114,194,786.62</u></u>
Components of 2018 projected tax levy:	
Local tax	\$28,900,947.00
Open Space tax	\$296,747.18
Municipal Library tax	\$1,398,521.00
Local school tax - Actual	\$45,231,725.44
Regional school tax - Actual	\$27,863,602.00
County tax (Est. 2%)	\$10,147,674.00
County Open Space tax (Est. 2%)	\$355,570.00
	<u>\$114,194,786.62</u>
2018 net valuation taxable (NVT actual)	<u><u>\$3,956,629,100.00</u></u>

Projected 2018 tax rate:

	<u>2018</u>	<u>2017</u>	<u>Increase/(Decrease)</u>
Local tax - Regular	0.7304	0.8292	(0.0988)
Local tax - Open Space	0.0075	0.0075	0.0000
Local tax - Library	0.0353	0.0366	(0.0013)
	<u>0.7733</u>	<u>0.8733</u>	<u>(0.1000)</u>

Total Projected 2018 Tax Levy:

	<u>2018</u>	<u>2017</u>	<u>Increase/(Decrease)</u>
Local tax - Regular	28,900,947.00	29,793,671.00	(892,724.00)
Local tax - Open Space	296,747.18	269,482.00	27,265.18
Municipal Library tax	1,398,521.00	1,314,837.00	83,684.00
County tax	10,147,674.00	9,948,699.89	198,974.11
County Open Space tax	355,570.00	348,597.76	6,972.24
Local School tax	45,231,725.44	44,353,673.00	878,052.44
Regional School tax	27,863,602.00	26,130,474.00	1,733,128.00
	<u>114,194,786.62</u>	<u>112,159,434.65</u>	<u>2,035,351.97</u>

Total Levy Percentage Increase:	1.81%
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Effect of projected tax rate on an average house assessed at \$337,285 (2018) & \$310,479 (2017):

	<u>2018</u>	<u>2017</u>	<u>Increase</u>	<u>% Increase</u>
Local tax - Regular	\$2,463.68	\$2,574.48	(\$110.80)	-4.30%
Local tax - Open Space	\$25.30	\$23.29	\$2.01	8.63%
Local tax - Library	\$119.22	\$113.62	\$5.60	4.93%
County tax	\$865.04	\$859.67	\$5.38	0.63%
County Open Space tax	\$30.31	\$30.12	\$0.19	0.63%
Local School tax	\$3,855.80	\$3,832.61	\$23.19	0.61%
Regional School tax	\$2,375.25	\$2,257.94	\$117.31	5.20%
Total Annual Tax Bill	<u>\$9,734.60</u>	<u>\$9,691.72</u>	<u>\$42.88</u>	<u>0.44%</u>

Projected Tax Rate:

	<u>2018</u>	<u>2017</u>	<u>Increase</u>	<u>% Increase</u>
Local tax - Regular	0.7304	0.8292	-0.0988	-11.91%
Local tax - Open Space	0.0075	0.0075	0.0000	0.00%
Local tax - Library	0.0353	0.0366	-0.0013	-3.43%
County tax	0.2565	0.2769	-0.0204	-7.38%
County Open Space tax	0.0090	0.0097	-0.0007	-7.35%
Local School tax	1.1432	1.2344	-0.0912	-7.39%
Regional School tax	0.7042	0.7272	-0.0230	-3.16%
Total Annual Tax Rate	<u>2.8862</u>	<u>3.1215</u>	<u>-0.2353</u>	<u>-7.54%</u>

**TOWNSHIP OF ROCKAWAY
ANTICIPATED REVENUES
OTHER THAN CURRENT TAXES
2018 BUDGET - RECOMMENDED**

<u>Description</u>	<u>Anticipated</u>		<u>Realized thru 12/31/17</u>
	<u>2018</u>	<u>2017</u>	
Fund Balance Anticipated	\$ 3,869,894.00	\$ 3,788,600.00	\$ 3,788,600.00
Additional Fund Balance Anticipated			
Offset by Capital Improvements	0.00	450,000.00	450,000.00
ABC Licenses	18,000.00	18,000.00	19,090.40
Fees and Permits	190,000.00	190,000.00	204,800.38
Municipal Court	200,000.00	235,000.00	229,595.77
Municipal Court Agreement - Mine Hill	78,030.00	76,500.00	76,500.00
Qualified Purchasing Agent (QPA) - Mine Hill	2,500.00	0.00	0.00
Interest and Costs on Taxes	210,000.00	210,000.00	269,156.42
Interest and Costs on Assessments	20,000.00	20,000.00	28,527.47
Interest on Investments	175,000.00	100,000.00	243,114.71
Health Services Fees - Jefferson Township	47,000.00	47,000.00	47,000.00
Health Services Fees - Town of Boonton	81,799.00	81,799.00	81,799.00
Health Services Fees - Victory Gardens Borough	22,000.00	22,000.00	23,814.00
Health Services Fees - Butler Borough	67,000.00	67,000.00	72,523.00
Energy Receipts Taxes	1,448,474.00	1,410,244.00	1,410,244.00
Watershed Moratorium Offset	174,417.00	174,417.00	174,417.00
Consolidated Mun. Property Tax Relief Act	65,200.00	103,430.00	103,430.00
Garden State Trust - PILOT	76,368.00	76,368.00	76,368.00
Uniform Fire Safety Act	37,000.00	37,000.00	43,795.06
Construction Code Fees	750,000.00	775,000.00	771,035.53
Cable/Telephone Franchise Fees (MRNA in 2014)	300,000.00	219,200.00	359,179.82
Mt. Hope Rock Products Recycling Contract	150,000.00	150,000.00	150,000.00
Rockaway Twp. Mall Agreement - Public Safety Svc.	362,500.00	370,000.00	372,500.00
Receipts from Delinquent Taxes	763,106.00	758,000.00	820,262.91
Minimum Library Tax	1,398,521.00	1,314,837.00	1,314,837.00
	<u>10,506,809.00</u>	<u>10,694,395.00</u>	<u>11,130,590.47</u>
Body Armor Grant - 159		4,436.91	4,436.91
Drunk Driving Enforcement Grant		3,909.68	3,909.68
Drive Sober/Pulled Over		5,000.00	5,000.00
Drive Sober/Pulled Over - 159		5,280.00	5,280.00
Highway Safety Grant - Safe Corridors		7,907.23	7,907.23
Clean Communities Program - 159		54,089.83	54,089.83
	<u>0.00</u>	<u>80,623.65</u>	<u>80,623.65</u>
	<u>\$ 10,506,809.00</u>	<u>\$ 10,775,018.65</u>	<u>\$ 11,211,214.12</u>

**TOWNSHIP OF ROCKAWAY
2018 BUDGET EXPENDITURES
SUMMARY**

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
GENERAL GOVERNMENT:									
General Administration:									
S&W	252,323.91	256,906.63	251,322.75	271,307.00	273,175.00	273,175.00	268,358.00	(2,949.00)	-1.09%
O/E	55,701.89	18,708.42	14,500.03	21,000.00	19,700.00	18,700.00	15,700.00	(5,300.00)	-25.24%
Human Resources:									
S&W				71,000.00	49,000.00	49,000.00	24,420.00	(46,580.00)	-65.61%
O/E	45,248.28	24,636.08	40,153.19	84,000.00	84,000.00	84,000.00	84,000.00		
Mayor & Council:									
S&W	50,354.21	50,909.28	51,463.26	51,731.00	57,921.00	57,921.00	44,622.00	(7,109.00)	-13.74%
O/E	737.69	912.43	1,636.22	1,760.00	2,800.00	2,800.00	2,800.00	1,040.00	59.09%
Township Clerk:									
S&W	139,872.37	142,494.93	137,438.84	152,270.00	134,518.00	134,518.00	133,058.00	(19,212.00)	-12.62%
O/E	50,731.28	95,893.90	84,019.57	113,400.00	111,650.00	111,650.00	111,650.00	(1,750.00)	-1.54%
Financial Administration:									
S&W	347,789.18	353,393.91	360,228.72	362,916.00	347,327.00	347,327.00	344,097.00	(18,819.00)	-5.19%
O/E	51,576.24	52,558.34	57,836.36	61,030.00	61,580.00	60,580.00	60,580.00	(450.00)	-0.74%
Audit	45,150.00	45,150.00	45,150.00	45,150.00	45,150.00	45,150.00	45,150.00		
Information & Technology:									
O/E		74,533.61	39,483.03	139,900.00	139,900.00	139,900.00	49,900.00	(90,000.00)	-64.33%
Tax Collection:									
S&W	177,957.17	185,061.09	191,607.45	192,101.00	195,533.00	195,533.00	193,881.00	1,780.00	0.93%
O/E	21,154.21	21,831.29	17,637.38	30,190.00	30,190.00	30,190.00	29,490.00	(700.00)	-2.32%
Tax Assessment:									
S&W	166,994.14	170,068.13	173,724.91	174,221.00	177,235.00	177,235.00	177,235.00	3,014.00	1.73%
O/E	4,396.21	9,991.33	12,137.99	20,250.00	19,700.00	19,700.00	19,700.00	(550.00)	-2.72%
Legal:									
O/E	355,890.92	356,834.17	388,285.30	455,000.00	455,000.00	455,000.00	380,000.00	(75,000.00)	-16.48%
Engineering:									
S&W	270,842.33	275,095.27	279,411.72	279,483.00	277,716.00	277,716.00	273,937.00	(5,546.00)	-1.98%
O/E	78,238.87	132,254.71	130,992.50	140,000.00	140,000.00	140,000.00	140,000.00		
Historical Society:									
O/E	1,138.63	1,789.40	1,941.89	2,000.00	2,000.00	1,983.00	1,983.00	(17.00)	-0.85%
Sub Total:									
S&W	1,406,133.31	1,433,929.24	1,445,197.65	1,555,029.00	1,512,425.00	1,512,425.00	1,459,608.00	(95,421.00)	-6.14%
O/E	709,964.22	835,093.68	833,773.46	1,113,680.00	1,111,670.00	1,109,653.00	940,953.00	(172,727.00)	-15.51%
Total General Gov.	2,116,097.53	2,269,022.92	2,278,971.11	2,668,709.00	2,624,095.00	2,622,078.00	2,400,561.00	(268,148.00)	-10.05%

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
LAND USE ADMIN.:									
Planning Board:									
S&W	3,172.84	4,000.00	3,818.52	4,000.00	3,500.00	3,500.00	3,500.00	(500.00)	-12.50%
O/E	42,550.58	73,156.94	43,739.51	86,350.00	86,350.00	86,350.00	86,350.00		
Zoning/Board of Adjustment:									
S&W		941.22	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	500.00	50.00%
O/E	10,826.74	10,432.07	6,451.34	12,120.00	12,120.00	12,120.00	12,120.00		
Sub Total:									
S&W	3,172.84	4,941.22	4,818.52	5,000.00	5,000.00	5,000.00	5,000.00		
O/E	53,377.32	83,589.01	50,190.85	98,470.00	98,470.00	98,470.00	98,470.00		
Total Land Use Adm.	56,550.16	88,530.23	55,009.37	103,470.00	103,470.00	103,470.00	103,470.00		
CODE ENFORCEMENT:									
Construction Code Official:									
S&W	350,071.43	364,597.05	347,091.60	534,525.00	523,408.00	523,408.00	517,408.00	(17,117.00)	-3.20%
O/E	191,932.50	213,821.20	211,542.60	187,175.00	187,175.00	187,175.00	182,175.00	(5,000.00)	-2.67%
Total Code Enforcement	542,003.93	578,418.25	558,634.20	721,700.00	710,583.00	710,583.00	699,583.00	(22,117.00)	-3.06%
PUBLIC SAFETY:									
Police Operations:									
S&W	6,386,597.70	6,434,077.88	6,402,386.33	6,757,512.00	6,857,469.00	6,857,469.00	6,550,614.00	(206,898.00)	-3.06%
O/E	344,344.11	361,902.18	361,345.01	380,800.00	380,800.00	380,800.00	380,800.00		
Police Dispatch:									
S&W	497,210.62	487,779.70	488,555.00	600,095.00	608,304.00	608,304.00	527,505.00	(72,590.00)	-12.10%
O/E	59,678.32	58,959.59	57,649.60	60,000.00	60,000.00	60,000.00	60,000.00		
Emergency Management:									
S&W	7,458.45	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00		
O/E	4,514.56	7,210.82	3,216.61	7,450.00	7,450.00	7,450.00	7,450.00		
Fire:									
Fire Hydrant Service	7,000.00	6,975.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00	500.00	7.14%
S&W	83,592.46	78,567.58	79,942.99	79,943.00	81,342.00	81,342.00	81,342.00	1,399.00	1.75%
O/E	476,705.05	474,395.33	451,860.99	477,100.00	501,450.00	476,950.00	476,950.00	(150.00)	-0.03%
Aid to Green Pond Fire & Ambulance:									
O/E	11,400.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00		
LOSAP:									
O/E	176,628.81	165,506.32		190,000.00	190,000.00	190,000.00	190,000.00		

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
Fire Prevention:									
O/E	25,400.00	25,400.00	25,400.00	25,400.00	25,400.00	25,400.00	25,400.00		
Municipal Prosecutor:									
O/E	33,600.00	33,600.00	36,000.00	37,000.00	37,000.00	37,000.00	37,000.00		
Sub Total:									
S&W	6,974,859.23	7,007,925.16	6,978,384.32	7,445,050.00	7,554,615.00	7,554,615.00	7,166,961.00	(278,089.00)	-3.74%
O/E	1,139,270.85	1,147,949.24	956,472.21	1,198,750.00	1,223,600.00	1,199,100.00	1,199,100.00	350.00	0.03%
Total Public Safety	8,114,130.08	8,155,874.40	7,934,856.53	8,643,800.00	8,778,215.00	8,753,715.00	8,366,061.00	(277,739.00)	-3.21%
PUBLIC WORKS:									
Public Works - Roads:									
S&W	1,333,017.11	1,218,505.38	1,257,452.46	1,445,380.00	1,474,981.00	1,474,981.00	1,431,981.00	(13,399.00)	-0.93%
O/E	213,760.98	214,454.66	212,288.24	214,600.00	232,300.00	217,300.00	217,300.00	2,700.00	1.26%
Snow Removal:									
O/E	285,192.38	292,377.74	375,884.23	380,000.00	380,000.00	380,000.00	380,000.00		
Traffic Maintenance:									
S&W	86,814.24	82,006.14	84,760.60	91,758.00	93,084.00	93,084.00	93,084.00	1,326.00	1.45%
O/E	56,114.36	54,629.82	56,989.04	59,000.00	59,000.00	59,000.00	59,000.00		
Automotive Maintenance:									
S&W	330,405.37	325,801.24	289,457.75	349,826.00	324,596.00	324,596.00	324,596.00	(25,230.00)	-7.21%
O/E	81,598.19	89,882.36	90,990.06	94,100.00	93,200.00	93,200.00	93,200.00	(900.00)	-0.96%
Recycling Program:									
S&W	136,554.58	178,581.26	203,925.28	248,888.00	255,669.00	255,669.00	211,669.00	(37,219.00)	-14.95%
O/E	29,701.75	55,674.79	52,060.06	61,500.00	58,000.00	58,000.00	58,000.00	(3,500.00)	-5.69%
Shade Tree:									
O/E			440.00	1,375.00	1,375.00	3,000.00	3,000.00	1,625.00	118.18%
Municipal Share of Condo Cost:									
O/E	15,441.66	7,336.00	12,373.45	110,040.00	112,625.00	112,625.00	112,625.00	2,585.00	2.35%
Sub Total:									
S&W	1,886,791.30	1,804,894.02	1,835,596.09	2,135,852.00	2,148,330.00	2,148,330.00	2,061,330.00	(74,522.00)	-3.49%
O/E	681,809.32	714,355.37	801,025.08	920,615.00	936,500.00	923,125.00	923,125.00	2,510.00	0.27%
Total Public Works	2,568,600.62	2,519,249.39	2,636,621.17	3,056,467.00	3,084,830.00	3,071,455.00	2,984,455.00	(72,012.00)	-2.36%

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
HEALTH SERVICES:									
Health Department:									
S&W	528,500.99	542,765.02	617,009.08	630,085.00	623,238.00	623,238.00	613,633.00	(16,452.00)	-2.61%
O/E	62,470.16	140,010.33	135,044.94	163,825.00	161,550.00	81,550.00	77,550.00	(86,275.00)	-52.66%
Animal Control:									
S&W	51,075.73	52,690.58	54,209.57	53,853.00	54,760.00	54,760.00	54,760.00	907.00	1.68%
O/E	29,799.12	29,122.44	27,948.07	29,550.00	29,150.00	29,150.00	29,150.00	(400.00)	-1.35%
Sub Total:									
S&W	579,576.72	595,455.60	671,218.65	683,938.00	677,998.00	677,998.00	668,393.00	(15,545.00)	-2.27%
O/E	92,269.28	169,132.77	162,993.01	193,375.00	190,700.00	110,700.00	106,700.00	(86,675.00)	-44.82%
Total Health Services	671,846.00	764,588.37	834,211.66	877,313.00	868,698.00	788,698.00	775,093.00	(102,220.00)	-11.65%
PARKS / RECREATION / BUILDINGS & GROUNDS:									
Recreation Administration:									
S&W	164,569.89	218,619.68	296,824.74	345,429.00	335,054.00	335,054.00	211,156.00	(134,273.00)	-38.87%
O/E	354,549.19	359,648.40	231,431.44	240,076.00	243,501.00	250,251.00	250,251.00	10,175.00	4.24%
Parks & Playgrounds:									
S&W	582,464.51	537,637.74	454,197.51	464,847.00	511,097.00	511,097.00	471,956.00	7,109.00	1.53%
O/E	83,882.40	94,452.29	87,743.00	92,150.00	89,650.00	86,900.00	86,900.00	(5,250.00)	-5.70%
Buildings & Grounds:									
S&W	121,013.74	92,372.80	98,827.60	99,363.00	100,883.00	100,883.00	100,883.00	1,520.00	1.53%
O/E	68,418.35	70,552.15	72,079.81	77,015.00	75,525.00	75,525.00	75,525.00	(1,490.00)	-1.93%
Senior Citizen's Center:									
O/E	12,891.58	12,275.29	13,717.01	16,485.00	16,485.00	16,485.00	16,485.00		
Contrib. to Sr. Citizen Ctr.	4,275.00	4,275.00	4,275.00	4,275.00	4,275.00	4,275.00	4,275.00		
Senior Citizen Transportation:									
S&W	233,517.70	241,659.92	240,562.41	271,006.00	275,329.00	275,329.00	272,329.00	1,323.00	0.49%
O/E	550.50	80.26	985.72	1,620.00	1,620.00	1,620.00	1,620.00		
Environmental Commission:									
O/E				1,000.00	1,000.00	1,000.00	1,000.00		
Sub Total:									
S&W	1,101,565.84	1,090,290.14	1,090,412.26	1,180,645.00	1,222,363.00	1,222,363.00	1,056,324.00	(124,321.00)	-10.53%
O/E	524,567.02	541,283.39	410,231.98	432,621.00	432,056.00	436,056.00	436,056.00	3,435.00	0.79%
Total Parks & Recreation	1,626,132.86	1,631,573.53	1,500,644.24	1,613,266.00	1,654,419.00	1,658,419.00	1,492,380.00	(120,886.00)	-7.49%

	<u>Expended 2015</u>	<u>Expended 2016</u>	<u>Expended thru 12/31/17</u>	<u>2017 Adopted Budget</u>	<u>2018 Request</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>	<u>Difference</u>	<u>% Increase (Decrease)</u>
MUNICIPAL COURT:									
Municipal Court:									
S&W	307,500.32	300,201.84	286,029.32	325,752.00	306,640.00	306,640.00	295,625.00	(30,127.00)	-9.25%
O/E	17,475.33	17,290.33	18,063.76	23,450.00	32,500.00	24,450.00	24,450.00	1,000.00	4.26%
Public Defender:									
O/E	8,900.00			4,000.00	3,500.00	3,500.00	3,500.00	(500.00)	-12.50%
Sub Total:									
S&W	307,500.32	300,201.84	286,029.32	325,752.00	306,640.00	306,640.00	295,625.00	(30,127.00)	-9.25%
O/E	26,375.33	17,290.33	18,063.76	27,450.00	36,000.00	27,950.00	27,950.00	500.00	1.82%
Total Municipal Court	<u>333,875.65</u>	<u>317,492.17</u>	<u>304,093.08</u>	<u>353,202.00</u>	<u>342,640.00</u>	<u>334,590.00</u>	<u>323,575.00</u>	<u>(29,627.00)</u>	<u>-8.39%</u>

RECAP:									
Salaries & Wages	12,609,670.99	12,602,234.27	12,658,748.41	13,865,791.00	13,950,779.00	13,950,779.00	13,230,649.00	(635,142.00)	-4.58%
Other Expenses	3,419,565.84	3,722,514.99	3,444,292.95	4,172,136.00	4,216,171.00	4,092,229.00	3,914,529.00	(257,607.00)	-6.17%
Total	<u>16,029,236.83</u>	<u>16,324,749.26</u>	<u>16,103,041.36</u>	<u>18,037,927.00</u>	<u>18,166,950.00</u>	<u>18,043,008.00</u>	<u>17,145,178.00</u>	<u>(892,749.00)</u>	<u>-4.95%</u>

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
INSURANCE:									
General Liability	425,658.37	457,203.34	500,387.38	547,740.00	549,450.00	549,450.00	549,450.00	1,710.00	0.31%
Workers Compensation	371,100.00	373,776.00	382,580.08	390,000.00	398,000.00	398,000.00	398,000.00	8,000.00	2.05%
Group Health Insurance	5,962,684.11	5,920,011.80	6,074,343.11	7,410,000.00	7,209,400.00	7,209,050.00	7,209,050.00	(200,950.00)	-2.71%
Health Benefit Waiver	27,916.69	45,000.00	58,424.00	65,000.00	70,000.00	70,000.00	70,000.00	5,000.00	7.69%
State Unemployment Ins.	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
Total Insurance	6,788,359.17	6,796,991.14	7,016,734.57	8,413,740.00	8,227,850.00	8,227,500.00	8,227,500.00	(186,240.00)	-2.21%
SANITATION:									
Garbage/Trash Removal	349,884.00	349,859.00	349,884.00	349,884.00	399,900.00	399,900.00	399,900.00	50,016.00	14.30%
Sanitary Landfill	2,342.00	3,432.00	2,504.00	3,000.00	3,000.00	3,000.00	3,000.00		
Total Sanitation	352,226.00	353,291.00	352,388.00	352,884.00	402,900.00	402,900.00	402,900.00	50,016.00	14.17%
LIBRARY:									
S&W	729,821.84	601,990.14	639,344.89	914,625.00	930,630.00	930,630.00	930,630.00	16,005.00	1.75%
O/E	513,368.48	559,761.43	664,400.00	400,212.00	467,891.00	467,891.00	472,997.00	72,785.00	18.19%
Total Library	1,243,190.32	1,161,751.57	1,303,744.89	1,314,837.00	1,398,521.00	1,398,521.00	1,403,627.00	88,790.00	6.75%
ACCU-VAC & SALARY ADJUSTMENTS:									
Accu-Vac	390,200.00	628,000.00	585,600.00	540,600.00	600,000.00	600,000.00	600,000.00	59,400.00	10.99%
Salary Adjustments		16,675.00	18,500.00	18,500.00	50,000.00	50,000.00	50,000.00	31,500.00	170.27%
Total Accu-Vac & Adjs.	390,200.00	644,675.00	604,100.00	559,100.00	650,000.00	650,000.00	650,000.00	90,900.00	16.26%
Statutory Expenditures:									
Social Security	641,572.72	599,885.38	599,566.33	775,100.00	790,600.00	790,600.00	790,600.00	15,500.00	2.00%
PERS	715,771.00	729,576.00	796,229.31	796,230.00	822,312.00	822,312.00	822,312.00	26,082.00	3.28%
PFRS	1,451,564.00	1,567,889.00	1,467,839.34	1,467,840.00	1,569,216.00	1,569,216.00	1,569,216.00	101,376.00	6.91%
Total Statutory	2,808,907.72	2,897,350.38	2,863,634.98	3,039,170.00	3,182,128.00	3,182,128.00	3,182,128.00	142,958.00	4.70%
Utilities:									
Electricity	141,429.65	127,673.58	116,450.76	196,200.00	196,200.00	196,200.00	196,200.00		
Street Lighting	132,363.78	117,133.61	130,425.61	150,000.00	150,000.00	150,000.00	150,000.00		
Telephone	112,206.86	119,934.23	122,834.31	125,175.00	125,175.00	125,175.00	125,175.00		
Natural Gas	20,345.64	19,121.93	18,538.53	23,000.00	23,000.00	23,000.00	23,000.00		
Heating Fuel	27,341.68	11,879.71	30,945.41	34,500.00	34,500.00	34,500.00	34,500.00		
Motor Vehicle Fuel	309,368.34	229,010.56	279,062.16	469,000.00	469,000.00	469,000.00	469,000.00		
Total Utilities	743,055.95	624,753.62	698,256.78	997,875.00	997,875.00	997,875.00	997,875.00		
Contingent:									
O/E				950.00	950.00	950.00	950.00		

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
GRANTS:									
Safe & Secure Prog.									
DWI Grant				3,909.68				(3,909.68)	
DWI Grant (159)									
Body Armor Grant				4,436.91				(4,436.91)	
Body Armor Grant (159)	4,625.51								
Highway Safety/Safe Corridors Grant					3,138.27	3,138.27			
Highway Safety/Safe Corridors Grant (159)				7,907.23				(7,907.23)	
Volunteer Fire Assistance Grant (159)	3,800.00								
Green Communities Forestry Grant									
Sober/Pulled Over Over Limit Under Arrest (159)	4,275.00			5,000.00 5,280.00				(5,000.00) (5,280.00)	
Alcohol Education Rehab Enforcement (159)		1,400.00							
Highlands Amended Plan Conformance Grant (159)		3,949.96							
Clean Communities Prog. Clean Communities (159)	22,229.47	7,430.16	12,263.25	54,089.83				(54,089.83)	
NACCHO - NJ Health Officers Grant (159)									
Total Federal/State/ County Grants	34,929.98	12,780.12	12,263.25	80,623.65	3,138.27	3,138.27		(80,623.65)	

	Expended 2015	Expended 2016	Expended thru 12/31/17	2017 Adopted Budget	2018 Request	2018 Recommended	2018 Approved	Difference	% Increase (Decrease)
CAPITAL IMPROVEMENTS									
Capital Improvement Fund	165,500.00	165,500.00	190,000.00	190,000.00	640,000.00	640,000.00	640,000.00	450,000.00	236.84%
CIF Offset by Additional Fund Balance Anticipated			450,000.00	450,000.00				(450,000.00)	100.0%
Total Capital	165,500.00	165,500.00	640,000.00	640,000.00	640,000.00	640,000.00	640,000.00		0.00%
DEBT SERVICE:									
Bond Principal	1,979,700.00	1,979,700.00	1,979,700.00	1,979,700.00	1,979,700.00	1,979,700.00	1,979,700.00		
Note Principal	249,625.00	453,018.00	500,200.00	500,200.00				(500,200.00)	-100.00%
Interest on Bonds	412,945.00	330,438.00	249,883.00	249,883.00	283,948.00	283,948.00	283,948.00	34,065.00	13.63%
Interest on Notes	47,375.00	102,320.00	136,000.00	136,000.00				(136,000.00)	-100.00%
Reserve to Pay Debt Svc. Def Chgs to future taxes	30,000.00	30,000.00	30,000.00	30,000.00	630,000.00	630,000.00	630,000.00	600,000.00	
Total Debt Service	2,719,645.00	2,895,476.00	2,895,783.00	2,895,783.00	2,893,648.00	2,893,648.00	2,893,648.00	(2,135.00)	-0.07%
DEFERRED CHARGES:									
Spec. Emerg. - Tax Reval	100,000.00								
Spec. Emerg. - Accu-Vac	200,000.00	200,000.00							
Emerg. Approp. - Mall Appeal	415,000.00	415,000.00	415,000.00	415,000.00				(415,000.00)	-100.00%
Total Deferred Charges	715,000.00	615,000.00	415,000.00	415,000.00				(415,000.00)	-100.00%
Tax Appeals Pending:									
Special Provision - Mall Tax Appeals									
Other Appeals/Reassmts	118,555.16	253,056.81	55,135.64	225,000.00	225,000.00	225,000.00	225,000.00		
	118,555.16	253,056.81	55,135.64	225,000.00	225,000.00	225,000.00	225,000.00		
Reserve for Uncollected Taxes:									
O/E	3,540,000.00	3,595,800.00	3,595,800.00	3,595,800.00	3,638,950.00	3,638,950.00	3,638,950.00	43,150.00	1.20%
Total Expenditures	35,648,806.13	36,341,174.90	36,555,882.47	40,568,689.65	40,427,910.27	40,303,618.27	39,407,756.00	(1,160,933.65)	-2.86%

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES		2017 Budget	Proposed 2018 Budget	Council Revisions	Revised 2018 Budget	18 Revised 17 Budgeted	% Change
Surplus to support budget		\$4,238,600	\$3,875,000	(\$5,106)	\$3,869,894	(\$368,706)	-8.70%
Miscellaneous revenues		\$4,463,582	\$4,478,426	(\$3,138)	\$4,475,288	\$11,706	0.26%
Receipt for delinquent taxes		\$758,000	\$758,000	\$5,106	\$763,106	\$5,106	0.67%
Minimum Library tax		\$1,314,837	\$1,398,521		\$1,398,521	\$83,684	6.36%
Current property taxes		\$29,793,671	\$29,793,671	(\$892,724)	\$28,900,947	(\$892,724)	-3.00%
Total Revenues		\$40,568,690	\$40,303,618	(\$895,862)	\$39,407,756	-\$1,160,934	-2.86%

EXPENDITURES		2017 Budget	Proposed 2018 Budget	Council Revisions	Revised 2018 Budget	18 Revised 17 Budgeted	% Change
General Government	S&W	\$1,555,029	\$1,512,425	(\$52,817)	\$1,459,608	(\$95,421)	-6.14%
	O/E	\$1,113,680	\$1,109,653	(\$168,700)	\$940,953	(\$172,727)	-15.51%
Land Use Administration	S&W	\$5,000	\$5,000		\$5,000	\$0	0.00%
	O/E	\$98,470	\$98,470		\$98,470	\$0	0.00%
Code Enforcement	S&W	\$534,525	\$523,408	(\$6,000)	\$517,408	(\$17,117)	-3.20%
	O/E	\$187,175	\$187,175	(\$5,000)	\$182,175	(\$5,000)	-2.67%
Public Safety	S&W	\$7,445,050	\$7,554,615	(\$387,654)	\$7,166,961	(\$278,089)	-3.74%
	O/E	\$1,198,750	\$1,199,100		\$1,199,100	\$350	0.03%
Public Works	S&W	\$2,135,852	\$2,148,330	(\$87,000)	\$2,061,330	(\$74,522)	-3.49%
	O/E	\$920,615	\$923,125		\$923,125	\$2,510	0.27%
Health Services	S&W	\$683,938	\$677,998	(\$9,605)	\$668,393	(\$15,545)	-2.27%
	O/E	\$193,375	\$110,700	(\$4,000)	\$106,700	(\$86,675)	-44.82%
Parks/Recreation/B & G	S&W	\$1,180,645	\$1,222,363	(\$166,039)	\$1,056,324	(\$124,321)	-10.53%
	O/E	\$432,621	\$436,056		\$436,056	\$3,435	0.79%
Municipal Court	S&W	\$325,752	\$306,640	(\$11,015)	\$295,625	(\$30,127)	-9.25%
	O/E	\$27,450	\$27,950		\$27,950	\$500	1.82%
Total Salaries & Wages	S&W	\$13,865,791	\$13,950,779	(\$720,130)	\$13,230,649	(\$635,142)	-4.58%
Total Other Expenses	O/E	\$4,172,136	\$4,092,229	(\$177,700)	\$3,914,529	(\$257,607)	-6.17%
Insurance		\$8,413,740	\$8,227,500		\$8,227,500	(\$186,240)	-2.21%
Sanitation		\$352,884	\$402,900		\$402,900	\$50,016	14.17%
Library		\$1,314,837	\$1,398,521	\$5,106	\$1,403,627	\$88,790	6.75%
Accu-Vac & Salary Adjs.		\$559,100	\$650,000		\$650,000	\$90,900	16.26%
Statutory Expenditures		\$3,039,170	\$3,182,128		\$3,182,128	\$142,958	4.70%
Utilities		\$997,875	\$997,875		\$997,875	\$0	0.00%
Contingent		\$950	\$950		\$950	\$0	0.00%
Federal/State/County Grants		\$80,624	\$3,138	(\$3,138)	\$0	(\$80,624)	0.00%
Capital Improvements		\$640,000	\$640,000		\$640,000	\$0	0.00%
Debt Service		\$2,895,783	\$2,893,648		\$2,893,648	(\$2,135)	-0.07%
Deferred Charges		\$415,000	\$0		\$0	(\$415,000)	-100.00%
Reserve for Tax Appeals		\$225,000	\$225,000		\$225,000	\$0	0.00%
Reserve for Uncollected Taxes		\$3,595,800	\$3,638,950		\$3,638,950	\$43,150	1.20%
Total Expenditures		\$40,568,690	\$40,303,618	(\$895,862)	\$39,407,756	-\$1,160,934	-2.86%

**TOWNSHIP OF ROCKAWAY
2018 BUDGET
WATER UTILITY OPERATING FUND
SUMMARY - Recommended**

	Anticipated		Realized
	2018	2017	2017
Anticipated Revenues:			
Description:			
Water Operating Fund Balance	\$ 117,091.00	\$ 0.00	\$ 0.00
Water Rents	2,500,000.00	2,520,227.00	2,582,091.08
Miscellaneous	69,692.00	20,000.00	75,939.20
Total Revenues	\$ 2,686,783.00	\$ 2,540,227.00	\$ 2,658,030.28
	2018	2017	Expended thru
	Adopted	Adopted	12/31/17
	Budget	Budget	
Appropriations:			
Description:			
Salaries and Wages	\$ 713,617.00	\$ 729,397.00	\$ 636,534.27
Other Expenses	1,031,400.00	1,081,400.00	860,464.63
Capital Improvement Fund	40,000.00	40,000.00	40,000.00
Bond Principal	665,000.00	315,000.00	315,000.00
Bond Interest	73,856.00	24,600.00	12,183.01
Note Principal	0.00	130,000.00	130,000.00
Note Interest	0.00	61,640.00	57,639.98
PERS	70,125.00	67,425.00	67,425.00
Social Security	92,785.00	90,765.00	90,765.00
Total Appropriations	\$ 2,686,783.00	\$ 2,540,227.00	\$ 2,210,011.89