



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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		Puzio	12/31/2023	Mpuzio@Rockawaytownship.org

Chief Administrative Officer

Patricia		Seger		Pseger@Rockawaytownship.org
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Chief Financial Officer

Lisa		Palmieri		Lpalmieri@Rockawaytownship.org
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Municipal Clerk

Christina		Clipperton		Cclipperton@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
Joseph		Jackson	12/31/2023	Jjackson@Rockawaytownship.org
Jonathan		Sackett	12/31/2021	Jsackett@Rockawaytownship.org
Emanuel		Friedlander	12/31/2021	Efriedlander@Rockawaytownship.org
John		Quinn	12/31/2021	Jquinn@Rockawaytownship.org
Tucker		Kelley	12/31/2021	Tkelley@Rockawaytownship.org
Mary		Noon	12/31/2021	Mnoon@Rockawaytownship.org
Douglas		Brooks	12/31/2021	Dbrooks@Rockawaytownship.org
Adam		Salberg	12/31/2023	Asalberg@Rockawaytownship.org
Howard		Kritz	12/31/2023	Hkritz@Rockawaytownship.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.687	\$28,858,549.00	24.18%	\$2,397.33
Municipal Library	0.035	\$1,491,626.00	1.25%	\$123.91
Municipal Open Space	0.007	\$315,158.00	0.26%	\$26.18
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.120	\$47,036,071.00	39.40%	\$3,907.36
Regional School District	0.711	\$29,893,228.00	25.04%	\$2,483.28
County Purposes	0.273	\$11,436,564.03	9.58%	\$950.05
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$339,807.46	0.28%	\$28.23
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.842	\$119,371,003.49	100.00%	\$9,916.34

Total Taxable Valuation as of October 1, 2020 \$4,295,071,200.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$355,263.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.687	0.686	-0.12%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$28,858,549.00	\$29,464,455.00	2.10%	\$605,906.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,397.33	\$2,437.14	1.66%	\$39.81

Sheet UFB-1

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$29,464,455.00
Municipal Library	ACTUAL	\$1,501,449.00
Municipal Open Space	ACTUAL	\$322,130.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$47,976,793.00
Regional School District	ESTIMATED	\$30,491,093.00
County Purposes	ESTIMATED	\$11,665,296.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$346,604.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$121,767,820.00

Revenue Anticipated, Excluding Tax Levy	10,898,165.52
Budget Appropriations, before Reserve for Uncollected Taxes	37,072,620.52
Total Non-Municipal Tax Levy	\$90,801,916.00
Amount to be Raised by Taxes - Before RUT	\$116,976,371.00
Reserve for Uncollected Taxes (RUT)	\$3,290,000.00
Total Amount to be Raised by Taxes	\$120,266,371.00

% of Tax Collections used to Calculate RUT 97.26%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	118,318,443.22
Total Tax Levy, CY 2020	119,529,961.02
% of Taxes Collected, CY 2020	98.99%

Delinquent Taxes - December 31, 2020 \$920,922.34

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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	5.24%	\$214,374.00	\$4,088,578.00	\$4,302,952.00	\$3,878,565.00			\$424,387.00				
08	Local Revenue	-6.25%	(\$230,773.63)	\$3,690,483.63	\$3,459,710.00	\$929,710.00			\$2,530,000.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$1,764,459.01	\$1,764,459.00	\$1,764,459.00							
08	Uniform Construction Code Fees	-0.14%	(\$922.00)	\$647,922.00	\$647,000.00	\$647,000.00							
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	133.89%	\$83,494.30	\$62,360.22	\$145,854.52	\$145,854.52							
08	Other Special Items	10.14%	\$125,176.27	\$1,234,451.73	\$1,359,628.00	\$1,359,628.00							
15	Receipts from Delinquent Taxes	-5.10%	(\$36,077.68)	\$707,577.68	\$671,500.00	\$671,500.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.46%	(\$3,076,914.98)	\$32,541,369.98	\$29,464,455.00	\$29,464,455.00							
07	Minimum Library Tax	0.66%	\$9,823.00	\$1,491,626.00	\$1,501,449.00	\$1,501,449.00							
54	Open Space Levy Tax	2.09%	\$6,607.74	\$315,522.26	\$322,130.00		\$322,130.00						
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	-6.24%	(\$2,905,212.99)	\$46,544,350.51	\$43,639,137.52	\$40,362,620.52	\$322,130.00	\$0.00	\$2,954,387.00	\$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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
20	General Government	21.00	12.00	2.96%	\$82,108.00	\$2,775,789.00	\$2,857,897.00	\$2,748,726.00			\$109,171.00				
21	Land-Use Administration		1.00	-3.40%	(\$3,200.00)	\$94,070.00	\$90,870.00	\$90,870.00							
22	Uniform Construction Code	5.00	5.00	-4.75%	(\$34,026.00)	\$728,892.00	\$694,266.00	\$694,266.00							
23	Insurance			0.51%	\$42,739.00	\$8,309,126.00	\$8,351,865.00	\$8,084,595.00			\$267,270.00				
25	Public Safety	71.00	11.00	0.05%	\$4,879.19	\$9,139,712.33	\$9,144,591.52	\$9,144,591.52							
26	Public Works	34.00	4.00	4.66%	\$197,637.00	\$4,241,038.00	\$4,438,675.00	\$3,338,907.00			\$1,099,768.00				
27	Health and Human Services	12.00	7.00	3.89%	\$48,299.61	\$1,242,882.39	\$1,291,182.00	\$1,291,182.00							
28	Parks and Recreation	11.00	85.00	4.61%	\$50,373.00	\$1,093,762.00	\$1,144,135.00	\$1,144,135.00							
29	Education (including Library)			0.66%	\$9,922.00	\$1,496,834.00	\$1,506,756.00	\$1,506,756.00							
30	Unclassified			0.00%	\$0.00	\$846,000.00	\$840,000.00	\$840,000.00							
31	Utilities and Bulk Purchases			-3.10%	(\$45,400.00)	\$1,464,600.00	\$1,419,200.00	\$832,200.00			\$587,000.00				
32	Landfill / Solid Waste Disposal	7.00	1.00	13.20%	\$54,352.00	\$411,786.00	\$466,138.00	\$466,138.00							
35	Contingency			0.00%	\$0.00	\$950.00	\$950.00	\$950.00							
36	Statutory Expenditures			7.63%	\$258,615.00	\$3,389,854.00	\$3,648,469.00	\$3,469,689.00			\$178,780.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	3.00	3.00	0.01%	\$21.00	\$327,011.00	\$327,032.00	\$327,032.00							
44	Capital			0.00%	\$0.00	\$240,000.00	\$240,000.00	\$200,000.00			\$40,000.00				
45	Debt			-2.08%	(\$54,640.00)	\$2,628,601.00	\$2,573,961.00	\$2,162,943.00			\$411,018.00				
46	Deferred Charges			4.70%	\$44,520.00	\$946,500.00	\$991,020.00	\$729,640.00			\$261,380.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.96%	\$31,250.00	\$3,258,750.00	\$3,290,000.00	\$3,290,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	164.00	129.00	1.61%	\$686,849.80	\$42,630,157.72	\$43,317,007.52	\$40,362,620.52	\$0.00	\$0.00	\$0.00	\$2,954,387.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	503	\$45,260,500.00	1.08%	15A Public Schools	13	\$35,955,500.00	9.07%
2 Residential	8,844	\$3,084,985,700.00	73.42%	15B Other Schools	1	\$1,785,800.00	0.45%
3A/3B Farm	55	\$9,409,800.00	0.22%	15C Public Property	352	\$299,315,900.00	75.49%
4A Commercial	162	\$668,025,900.00	15.90%	15D Church and Charities	30	\$31,744,600.00	8.01%
4B Industrial	38	\$252,671,300.00	6.01%	15E Cemeteries & Graveyards	3	\$189,100.00	0.05%
4C Apartments	11	\$141,757,200.00	3.37%	15F Other Exempt	68	\$27,491,500.00	6.93%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,613	\$4,202,110,400.00	100.00%	Total	467	\$396,482,400.00	100.00%
Average Ratio (%), Assessed to True Value				93.08%			
Equalized Valuation, Taxable Properties				\$4,514,514,825.96			
Total # of property tax appeals filed in 2020				County Tax Board 41.00			
				State Tax Court 26.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				32.00			
Amount paid out by municipality for tax appeals in 2020				\$6,388.79			
				Percentage of Exempt vs. Non-Exempt Properties 9.44%			

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				
I Dwelling Exemption	2	\$40,687.27	\$7,678,400.00	\$218,143.34
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	40,687.27	7,678,400.00	218,143.34

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Morris County Housing Authority	Aff. Housing	\$40,687.27	\$7,678,400.00	\$218,143.34															
Total Long Term Exemptions - Column Total		40,687.27	7,678,400.00	218,143.34	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$40,687.27	\$7,678,400.00	\$218,143.34

**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	84,873.00	\$53,860.00	\$0.00	\$0.00	\$26,893.00	\$4,120.00
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,584,493.00	\$1,127,782.00	\$0.00	\$170,405.00	\$173,592.00	\$112,714.00
Police Officers (Including Superior Officers)	59.00	0.00	9,949,601.00	\$6,262,871.00	\$371,130.00	\$2,027,290.00	\$809,200.00	\$479,110.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	88.00	10.00	9,971,729.00	\$6,243,323.00	\$442,400.00	\$1,010,213.00	\$1,567,166.00	\$708,627.00
All Other Non-Union Employees not listed above	7.00	109.00	628,885.00	\$442,580.00	\$0.00	\$66,875.00	\$85,573.00	\$33,857.00
Totals	164.00	129.00	22,219,581.00	\$14,130,416.00	\$813,530.00	\$3,274,783.00	\$2,662,424.00	\$1,338,428.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	31.00	\$14,000.00	\$434,000.00	29.00	\$13,715.00	\$397,735.00
Parent & Child	15.00	\$25,300.00	\$379,500.00	15.00	\$24,910.00	\$373,650.00
Employee & Spouse (or Partner)	28.00	\$28,485.00	\$797,580.00	24.00	\$28,053.00	\$673,272.00
Family	50.00	\$39,300.00	\$1,965,000.00	54.00	\$38,690.00	\$2,089,260.00
Employee Cost Sharing Contribution (enter as negative -)			(\$867,595.00)			(\$853,345.00)
Subtotal	124.00		\$2,708,485.00	122.00		\$2,680,572.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,485.00	\$28,485.00	1	\$28,053.00	\$28,053.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,592.00)			(\$1,563.00)
Subtotal	1.00		\$26,893.00	1.00		\$26,490.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	57	\$16,000.00	\$912,000.00	57	\$15,000.00	\$855,000.00
Parent & Child	2	\$26,500.00	\$53,000.00	2	\$20,700.00	\$41,400.00
Employee & Spouse (or Partner)	74	\$25,000.00	\$1,850,000.00	73	\$25,000.00	\$1,825,000.00
Family	15	\$40,000.00	\$600,000.00	18	\$37,000.00	\$666,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$6,500.00)			(\$6,500.00)
Subtotal	148.00		\$3,408,500.00	150.00		\$3,380,900.00
GRAND TOTAL	273.00		\$6,143,878.00	273.00		\$6,087,962.00

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	2022	2023	All Additional Future	
	Debt	Deductions						Debt
Local School Debt	\$2,190,000.00	\$2,190,000.00	\$0.00	Utility Fund - Principal	\$350,000.00	\$350,000.00	\$350,000.00	\$1,426,000.00
Regional School Debt	\$9,002,228.56	\$9,002,228.56	\$0.00	Utility Fund - Interest	\$61,018.00	\$43,897.50	\$36,897.50	\$77,152.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Water	\$4,363,700.00	\$4,363,700.00	\$0.00	Bonds - Principal	\$1,950,000.00	\$1,950,000.00	\$1,950,000.00	\$4,408,000.00
0			\$0.00	Bonds - Interest	\$212,943.00	\$173,942.50	\$134,942.50	\$188,245.00
0			\$0.00	Loans & Other Debt - Principal	\$195,000.00	\$195,000.00	\$195,000.00	\$754,000.00
0			\$0.00	Loans & Other Debt - Interest	\$27,447.00	\$23,546.26	\$19,646.26	\$23,594.94
0			\$0.00	Total	\$2,796,408.00	\$2,736,386.26	\$2,686,486.26	\$6,876,992.44
Municipal Purposes				Total Principal	\$2,495,000.00	\$2,495,000.00	\$2,495,000.00	\$6,588,000.00
Debt Authorized			\$0.00	Total Interest	\$301,408.00	\$241,386.26	\$191,486.26	\$288,992.44
Notes Outstanding	\$9,283,784.00		\$9,283,784.00	% of Total Current Year Budget	6.46%			
Bonds Outstanding	\$11,597,000.00	\$226,578.39	\$11,370,421.61	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$36,436,712.56	\$15,782,506.95	\$20,654,205.61	Total Guarantees - Other				
Population (2010 census)	24,156			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,508.39			Total Other				
Per Capita Net Debt	\$855.03			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$4,380,785,154.67		Rating	Aa1			
Net Debt as % of 3 Year Avg Property Valuation		0.47%		Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Town of Boonton	Health Services		1/1/2021	12/31/2021	\$143,183.00
Providing	Borough of Victory Gardens	Health Services		1/1/2021	12/31/2021	\$25,777.00
Providing	Borough of Butler	Health Services		1/1/2021	12/31/2021	\$78,501.00
Providing	Township of Jefferson	Health Services		1/1/2021	12/31/2021	\$63,217.00
Providing	Borough of Rockaway	Animal Waste Clean-up	Located at Park Lake	1/1/2021	12/31/2021	\$0.00
Providing	Township of Denville	Construction Code Services	Servies provided when a conflict of interest exists	1/1/2021	12/31/2021	\$0.00
Receiving	Township of Denville	Construction Code Services	Servies provided when a conflict of interest exists	1/1/2021	12/31/2021	\$0.00
Providing	Township of Mine Hill	Municipal Court Services		1/1/2021	12/31/2021	\$75,000.00
Providing	Rockaway Township Board of Education	School Resource Officer (SRO)		1/1/2021	12/31/2021	\$70,000.00
Providing	Rockaway Township Board of Education	Special Law Enforcement Officers - (SLEO)	5 Class III Officers are included in the 2021 budget for this service	1/1/2021	12/31/2021	\$202,500.00

USER FRIENDLY BUDGET SECTION - Notes

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