# THE OUT OF SHIP OF SHIP SOUTH SOUTH

## State of New Jersey Local Government Services

Year:	2024	Munici	ipal User Friendly I	Budget
MUNICIPALITY:	1434 Rockaway Borough	– n - County of Morr	ris	▼ Adopted ▼
Municode:			Filename	e: 1434_fba_2024.xlsm
	Website	: www.rockaw	vayborough.org	
	Phone Number:	•	973-627-2000	
	Mailing Address:	•	1 East Main Stree	t
			Municipality: Rockaway	State: NJ Zip: 07866
	Mayor			
First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Mulligan	12/31/2027	mayormulligan@rockawayborough.org
	Chief Administr	rative Office	er	
Thomas		Mulligan		mayormulligan@rockawayborough.org
	Chief Financial	Officer		
Patricia		Reiche		cfo@rockawayborough.org
	Municipal Clerk	(		
Kimberly		Cuspilich		boroughclerk@rockawayborough.org
	Registered Mur	nicipal Acco	ountant	
Kathryn	L	Mantell		kmantell@nisivoccia.com
	Governing Bod	y Members	*	
First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Burnside	12/31/2026	council3@rockawayborough.org
Thomas		Haynes	12/31/2024	haynesrb@rockawayborough.org
James		Hurley	12/31/2024	hurleyrb@rockawayborough.org
Patrick		McDonald	12/31/2026	mcdonaldrb@rockawayborough.org
Thomas		Slockbower	12/31/2025	slockbowerrb@rockawayborough.org
Robert		Smith	12/31/2025	council6@rockawayborough.org

Government Type:	Borough ▼
Election Type:	Partisan 🔻

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		entities levying prope			Current Year 202		ren e
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	<b>Total Levy</b>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.892	\$7,070,647.04	27.45%	\$1,026.80	Municipal Purpose Tax	ACTUAL	\$7,158,089.5
Municipal Library	0.038	\$303,277.00		\$43.74	Municipal Library	ACTUAL	\$329,063.2
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	1.168	\$9,255,675.00	35.93%	\$1,344.51	Local School District	ESTIMATED	\$9,440,788.
Regional School District	0.856	\$6,790,887.00	26.36%	\$985.36	Regional School District	ESTIMATED	\$6,926,704.
County Purposes	0.288	\$2,279,822.03	8.85%	\$331.52	County Purposes	ESTIMATED	\$2,325,418.
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	\$57,526.51	0.22%	\$9,21	County Open Space	ESTIMATED	\$58,677.
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
						_	
Total (Calendar Year 2023 Budget)	3.250	\$25,757,834.58	100.00%	\$3,741.14	Total ESTIMATED amount to be raised	by taxes	\$26,238,741.5
Total Taxable Valuation as of	October 1, 2023	\$791.055.000.00			Revenue Anticipated, Excluding Tax Lev	vV	2.849.691.6
Total Taxable Valuation as of To be used to calculate the current year tax ra	October 1, 2023	\$791,055,000.00	:		Revenue Anticipated, Excluding Tax Lev	·	
To be used to calculate the current year tax ra	te)	,			Budget Appropriations, before Reserve for	·	9,771,844.:
- + · · · · - · · · · · · · · · · · · ·	te)	\$791,055,000.00 \$115,112.00			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy	or Uncollected Taxes	9,771,844.5 \$18,751,588.7
To be used to calculate the current year tax ra	sessment =	\$115,112.00	:		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I	or Uncollected Taxes	9,771,844.: \$18,751,588.* \$25,673,741.:
To be used to calculate the current year tax ra	sessment =	,	: : Comparison		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT)	or Uncollected Taxes	2,849,691.6 9,771,844.5 \$18,751,588.7 \$25,673,741.5 \$521,280.5
To be used to calculate the current year tax ra	sessment =	\$115,112.00	: : Comparison		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I	or Uncollected Taxes	9,771,844.: \$18,751,588.: \$25,673,741.: \$521,280.9
To be used to calculate the current year tax ra	sessment = Prior Y	\$115,112.00			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT)	or Uncollected Taxes	9,771,844.: \$18,751,588.* \$25,673,741.: \$521,280.9
To be used to calculate the current year tax ra	sessment = Prior Y	\$115,112.00 ear to Current Year			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT)	or Uncollected Taxes	9,771,844.5 \$18,751,588.7 \$25,673,741.5 \$521,280.9 \$26,195,022.5
To be used to calculate the current year tax ra	te) sessment Prior Y  Comparison	\$115,112.00 Year to Current Year of the Curre	es Tax Rate		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	or Uncollected Taxes	9,771,844.5 \$18,751,588.7 \$25,673,741.5 \$521,280.5 \$26,195,022.5
To be used to calculate the current year tax ra	sessment Prior Y  Comparison Prior Year	\$115,112.00 Year to Current Year of the second of the sec	es Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	Or Uncollected Taxes  RUT  RUT	9,771,844 \$18,751,588. \$25,673,741 \$521,280. \$26,195,022
To be used to calculate the current year tax ra	sessment  Prior Y  Comparison Prior Year  0.892	\$115,112.00  Year to Current Year  n - Municipal Purpose  Current Year  0.905	es Tax Rate % Change (+/-) 1.46%		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection %	Or Uncollected Taxes  RUT  RUT	9,771,844.: \$18,751,588.* \$25,673,741.: \$521,280.! \$26,195,022.:
To be used to calculate the current year tax ra	Sessment  Prior Y  Comparison  Prior Year  0.892  Comparison	\$115,112.00  Year to Current Year  n - Municipal Purpose  Current Year  0.905  n - Municipal Purpose	es Tax Rate % Change (+/-) 1.46% es Tax Levy		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	Or Uncollected Taxes  RUT  RUT	9,771,844 \$18,751,588. \$25,673,741 \$521,280. \$26,195,022
To be used to calculate the current year tax ra	re) sessment  Prior Y  Comparison  Prior Year  0.892  Comparison  Prior Year	\$115,112.00  /ear to Current Year  n - Municipal Purpose  Current Year  0.905  n - Municipal Purpose  Current Year	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used	RUT  SUT  Suther	9,771,844.: \$18,751,588.* \$25,673,741.: \$521,280.! \$26,195,022.:
To be used to calculate the current year tax ra	Sessment  Prior Y  Comparison  Prior Year  0.892  Comparison	\$115,112.00  Year to Current Year  n - Municipal Purpose  Current Year  0.905  n - Municipal Purpose	es Tax Rate % Change (+/-) 1.46% es Tax Levy		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio	r Year	9,771,844.: \$18,751,588.* \$25,673,741.: \$521,280.! \$26,195,022.: 98.0
To be used to calculate the current year tax ra	Prior Year  Comparison  Prior Year  0.892  Comparison  Prior Year  \$7,070,647.04	\$115,112.00  Year to Current Year  Ourrent Year  Ourrent Year  Ourrent Year  Ourrent Year  Current Year  \$7,158,089.55	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)  1.24%	\$87,442.51	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio Total Tax Revenue, Collections CY 2023	r Year	9,771,844.: \$18,751,588.: \$25,673,741.: \$521,280.: \$26,195,022.: 98.0
To be used to calculate the current year tax ra	Prior Year  Comparison  Prior Year  0.892  Comparison  Prior Year  \$7,070,647.04  Comparison - Impace	\$115,112.00  Year to Current Year  n - Municipal Purpose Current Year 0.905  n - Municipal Purpose Current Year \$7,158,089.55  t on Avg. Residential	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)  1.24%  Tax Payment (Mur	\$87,442.51 nicipal Purposes Onl	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio Total Tax Revenue, Collections CY 2023 Total Tax Levy, CY 2023	r Year	9,771,844.: \$18,751,588.: \$25,673,741.: \$521,280.: \$26,195,022.: 98.0 25,435,151 25,768,983
To be used to calculate the current year tax ra	Prior Year  Somparison  Prior Year  Comparison  Prior Year  \$7,070,647.04  Comparison - Impac  Prior Year	\$115,112.00  /ear to Current Year  n - Municipal Purpose  Current Year  0.905  n - Municipal Purpose  Current Year  \$7,158,089.55  t on Avg. Residential  Current Year	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)  1.24%  Tax Payment (Mur  % Change (+/-)	\$87,442.51 nicipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio Total Tax Revenue, Collections CY 2023	r Year	9,771,844.: \$18,751,588.: \$25,673,741.: \$521,280.: \$26,195,022.: 98.0 25,435,151 25,768,983
To be used to calculate the current year tax ra	Prior Year  Comparison  Prior Year  0.892  Comparison  Prior Year  \$7,070,647.04  Comparison - Impace	\$115,112.00  Year to Current Year  n - Municipal Purpose Current Year 0.905  n - Municipal Purpose Current Year \$7,158,089.55  t on Avg. Residential	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)  1.24%  Tax Payment (Mur  % Change (+/-)	\$87,442.51 nicipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio Total Tax Revenue, Collections CY 2023 Total Tax Levy, CY 2023 % of Taxes Collected, CY 2023	r Year	9,771,844.5 \$18,751,588.7 \$25,673,741.5
To be used to calculate the current year tax ra	Prior Year  Somparison  Prior Year  Comparison  Prior Year  \$7,070,647.04  Comparison - Impac  Prior Year	\$115,112.00  /ear to Current Year  n - Municipal Purpose  Current Year  0.905  n - Municipal Purpose  Current Year  \$7,158,089.55  t on Avg. Residential  Current Year	es Tax Rate  % Change (+/-)  1.46%  es Tax Levy  % Change (+/-)  1.24%  Tax Payment (Mur  % Change (+/-)	\$87,442.51 nicipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before I Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used  Tax Collections - ACTUAL as of Prio Total Tax Revenue, Collections CY 2023 Total Tax Levy, CY 2023	r Year	9,771,844.: \$18,751,588.: \$25,673,741.: \$521,280.: \$26,195,022.: 98.0 25,435,151 25,768,983

#### USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	S 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	#DIV/0!	\$1,001,791.00		\$1,001,791.00	\$775,000.00			\$226,791.00				
08	Local Revenue	#DIV/0!	\$2,507,630.00		\$2,507,630.00	\$243,300.00			\$2,264,330.00		•		
09	State Aid (without offsetting appropriation)	#DIV/0!	\$610,572.90		\$610,572.90	\$610,572.90					**		
08	Uniform Construction Code Fees	#DIV/0!	\$158,000.00		\$158,000.00	\$158,000.00							
	Special Revenue Items w/ Prior Written Consent							,				,	
11	Shared Services Agreements	#DIV/0!	\$82,500.00		\$82,500.00	\$82,500.00			** ***		ANNHALLER		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		1941/9-9948, 114						1111444444
10	Public and Private Revenue	#DIV/0!	\$46,618.79		\$46,618.79	\$46,618.79	114 114 114		19.7 %		A.4.200 (1986)		
08	Other Special Items	#DIV/0!	\$733,700.00		\$733,700.00	\$733,700.00			75.55				
15	Receipts from Delinquent Taxes	#DIV/0!	\$200,000.00		\$200,000.00	\$200,000.00			1 1 N		Tree of the expension A. A.		13.14.1 North Colors
	Amount to be raised by taxation							,	,	,			
07	Local Tax for Municipal Purposes	#DIV/0!	\$7,158,089.55	terminal, V.	\$7,158,089.55	\$7,158,089.55	- \$2,000,500 to 100	14.4.4		Him Night hali			
07	Minimum Library Tax	#DIV/0!	\$329,063.26		\$329,063.26	\$329,063.26	820 S. (S. 182)						
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	*******							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0,00		\$0.00	1999 (1991)	15344532545						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0,00			ļj	to expense expense.	ta a sa a t			
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	#DIV/0!	\$12,827,965.50	\$0.00	\$12,827,965.50	\$10,336,844.50	\$0.00	\$0.00	\$2,491,121.00	\$0.00	\$0.00	\$0.00	\$0.00
				Shoot III	7D 3								-

Sheet UFB-2

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

FCOA		Budgeted Full-Time		% Difference Current v. Prior Year	S 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	Utility	Utility	Utility	Utility	Utility
20	General Government			#DIV/0!	\$2,513,108.00		\$2,513,108.00	\$672,917.00				\$1,840,191.00			· · · · · · · · · · · · · · · · · · ·	
21	Land-Use Administration			#DIV/0!	\$66,950.00		\$66,950.00	\$66,950.00								
22	Uniform Construction Code			#DIV/0!	\$81,850.00		\$81,850.00	\$81,850.00								, , , , , , , , , , , , , , , , , , ,
23	Insurance			#DIV/0]	\$992,600.00		\$992,600.00	\$992,600.00								
25	Public Safety			#D1V/0!	\$2,791,389.04		\$2,791,389.04	\$2,763,240.00	\$28,149.04							
26	Public Works			#DIV/0!	\$1,380,300.00		\$1,380,300.00	\$1,362,975.00	\$17,325.00							
27	Health and Human Services			#DIV/0!	\$154,350.00		\$154,350.00	\$152,150.00	\$2,200.00							
28	Parks and Recreation			#DIV/0!	\$190,769.00		\$190,769.00	\$190,769.00		4						
29	Education (including Library)			#DIV/0!	\$329,063.26		\$329,063.26	\$329,063.26								
30	Unclassified			#DIV/0!	\$107,778.20		\$107,778.20	\$107,778.20								
31	Utilities and Bulk Purchases	<u> </u>		#DIV/0!	\$220,000.00		\$220,000.00	\$220,000.00				1				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$859,900.00		\$859,900.00	\$859,900.00					Ĭ			31.4
35	Contingency			#DIV/0!	\$500,00	·	\$500.00	\$500,00						and the second		•
36	Statutory Expenditures			#DIV/0!	\$1,116,600.00		\$1,116,600.00	\$1,016,000.00				\$100,600.00				
37	Judgements			#DIV/0!	\$0.00		\$0,00	\$0.00								
42	Shared Services			#DIV/0!	\$167,500.00		\$167,500.00	\$167,500.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00	\$0.00				1				
44	Capital			#DIV/0!	\$378,345.00		\$378,345.00	\$174,345.00				\$204,000.00				
45	Debt			#DIV/0!	\$911,963.00		\$911,963.00	\$565,633.00				\$346,330.00				
46	Deferred Charges			#DIV/0!	\$0,00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0,00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$565,000.00		\$565,000.00	\$565,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	#DIV/0!	\$12,827,965.50	\$0.00	\$12,827,965.50	\$10,289,170.46	\$47,674.04	\$0.00	\$0.00	\$2,491,121.00	\$0.00	\$0.00	\$0,00	\$0.00

Sheet UFB-3

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-reco	Future V.	Str.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
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	3.7					
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### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessi	nents - Taxable Prop	erties (October 1, 2023 Valu	e)	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2023 Va	lue)
	# of Parcels	Assessed Value	% of Total	***	# of Parcels	Assessed Value	% of Total
I Vacant Land	57	\$6,047,300.00	0.76%	15A Public Schools	3	\$28,332,200.00	39.01%
2 Residential	1,886	\$572,390,900.00	72.36%	15B Other Schools	2	\$4,180,100.00	5.76%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	56	\$12,816,700.00	17.65%
4A Commercial	181	\$150,696,600.00	19.05%	15D Church and Charities	13	\$20,072,800.00	27.64%
4B Industrial	20	\$36,876,000.00	4.66%	15E Cemeteries & Graveyards	2	\$1,920,000.00	2.64%
4C Apartments	24	\$25,044,200.00	3.17%	15F Other Exempt	12	\$5,305,200.00	7.30%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%	- 11			
Total	2,168	\$791,055,000.00	100.00%	Total	88	\$72,627,000.00	100.00%
Average Ratio (%), Assessed to True	Value	80.29%					
Equalized Valuation, Taxable Properti	es	\$985,247,228.80		Percentage of Exempt vs.			
\$				Non-Exempt Properties	9.18%		
Total # of property tax appeals fi	led in 2023	County Tax Board	3.00				
		State Tax Court	20.00				
Number of 2023 County Tax Board de	cisions appealed to T	ax Court	0.00				
Number of pending property tax appear	ls in State Tax Court		20.00				
Amount paid out by municipality for to	ax appeals in 2023		\$0.00				
200							

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	THE PARTY OF THE P
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2023 Total Tax Rate
G	Commercial/Industrial Exemption				
I	Dwelling Exemption				
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement				
N	Multiple Dwelling Exemption				
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Sheet UFB-5

#### USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Ye	ear's Payments in L	en of Tax (PILOT)	- Long Term Tax E	<u>\temptions</u>	Prior Budget Yea	ax Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				<u>Exemptions</u>	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PiLOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Ra
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Sheet UFB-6

Sheet UFB-6C

# 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	51,819.23	\$46,831.66		\$1,404.95		\$3,582.62
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,111,329.71	\$783,023.35		\$137,890.41	\$130,514.66	\$59,901.29
Police Officers (Including Superior Officers)	14.00		3,032,285.97	\$1,639,964.74	\$409,852.00	\$599,243.12	\$359,446.63	\$23,779.49
Fire Fighters (Including Superior Officers)		2.00	60,312.68	\$54,507.62		\$1,635.23		\$4,169.83
All Other Union Employees not listed above	15.00	1.00	1,429,534.98	\$807,518.91	\$136,000.00	\$142,204.08	\$282,036.79	\$61,775.20
All Other Non-Union Employees not listed above	1.00	18.00	376,011.94	\$297,910.19		\$52,461.98	\$2,849.64	\$22,790.13
Totals	37.00	29.00	6,061,294.52	\$3,629,756.47	\$545,852.00	\$934,839.77	\$774,847.72	\$175,998.56

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current	•	Cost per Employee	1
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost				,		
Single Coverage	4.00	\$14,749.32	\$58,997.28	9.00	\$14,325.00	\$128,925.00
Parent & Child	4.00	\$26,401.20	\$105,604.80	3.00	\$24,540.00	\$73,620.00
Employee & Spouse (or Partner)	6.00	\$29,498.64	\$176,991.84	3.00	\$28,644.00	\$85,932.00
Family	14.00	\$41,150.52	\$576,107.28	17.00	\$38,244.00	\$650,148.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	28.00		\$917,701.20	32.00		\$938,625.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		· .	\$0.00		the second second second second	\$0.00
Parent & Child		Turner and a second	\$0.00		÷	\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	\$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	in a management (1915)	77 P. B. B. B. B. B. T. F. B.	\$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 - )	<u> </u>			e energy talled		
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	28.00		\$917,701.20	32.00		\$938,625.00

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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

YES YES

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Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated		Gross Days of Accumulated Absence		Gross Days of Accumulated Absence		Approved Labor	Local Ordinance	Individual Employmer
Police	238,78	\$114,438.23			<u> </u>	\$10,259,35		1.11.1	20.56	\$8,677,59	Х	1	1
DPW - Union Employees	99.75					\$5,63		1.7	V 4 4 7 7 4 4		X	1	1
Clerical Union	66,49	\$15,667.58		1		,		1.			Х		
Municipal Employees - Non-Union	159.82	\$76,227.56		1	0.13	\$40.21	1,50	\$826,19	***************************************		5.5	Х	
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### USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net		Current Year	2025	2026	All Additional Future	
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$13,714,175.00	\$13,714,175.00	\$0.00	Utility Fund - Principal	\$210,000.00	\$210,000.00	\$220,000.00	\$3,595,000.00	
Regional School Debt	\$1,195,619.55	\$1,195,619.55	\$0.00	Utility Fund - Interest	\$136,330.00	\$130,597.38	\$124,526.40	\$833,241.90	
				Bond Anticipation Notes - Principal	\$1,033.00				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$52,000.00				
	\$4,235,000.00	\$4,235,000.00	\$0.00	Bonds - Principal	\$320,000.00	\$335,000.00	\$345,000.00	\$3,440,000.00	
***			\$0.00	Bonds - Interest	\$192,600.00	\$179,800.00	\$166,400.00	\$674,800.00	
			\$0.00	Loans & Other Debt - Principal					
			\$0.00	Loans & Other Debt - Interest					
			\$0.00	<sup>1</sup>					
			•	Total	\$911,963.00	\$855,397.38	\$855,926.40	\$8,543,041.90	
Municipal Purposes									
Debt Authorized (BNI)			\$0.00		\$531,033.00	\$545,000.00	\$565,000.00	\$7,035,000.00	
Notes Outstanding			\$0.00	Total Interest	\$380,930.00	\$310,397.38	\$290,926.40	\$1,508,041.90	
Bonds Outstanding	\$5,433,202.00	\$1,033.63	\$5,432,168.37	% of Total Current Year Budget	7.11%	ļ			
Loans and Other Debt			\$0.00						
				Description Debt Not Listed Above					
Total (Current Year)	\$24,577,996.55	\$19,145,828.18	\$5,432,168.37	Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
Population (2020 census)	6,473			Total Other					
	40.505.00			Dani Datina	Moodula	04	Eitab		
Per Capita Gross Debt	\$3,797.00			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>		
Per Capita Net Debt	\$839.20			Rating					
				Year of Last Rating					
3 Year Average Property Valuation		\$918,761,504.00							
				Mark "X" if Municipality has	no bond rating	$\mathbf{X}^{-1}$			
Net Debt as % of 3 Year Average Pr	roperty Valuation	0.59%							
	-			Sheet UFB-10					

#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be
Agency	rigency Type	Agency Providing dervices To/receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Received/Paid
Lead	School District	Morris Hills Regional District	Police	Police	School Resource Officer	7/1/2022	6/30/2025	\$82,500,00
	Municipality	Rockaway Township	Court	Court and Public Defender		1/1/2024	4/1/2025	\$85,000,00
Recipient	Municipality	Randolph Township	Health	Health and Human Services		1/1/2023	12/31/2024	\$131,200.00
Recipient	Municipality	Boonton Township	Finance	Other (Please Explain in Notes)	QPA	1/1/2022	12/31/2024	\$3,184.00
Recipient	County	County of Morris	Police	EMS / Dispatch	Dispatch	1/1/2024	12/31/2024	\$133,600.00
Recipient	School District	Morris Hills Regional District	DPW	Other (Please Explain in Notes)	Fuel Dispensing Services - pay for what us	ed		<b>\$155,003,00</b>
Recipient	County	County of Morris MUA	Solid Waste	Recycling	Curbside Collection - Recycling	1/1/2021	12/31/2025	\$129,467.38
Recipient	Municipality	Randolph Township	Health - Animal	Animal Control		1/1/2024	12/31/2024	\$12,952.00
Lead	School District	Rockaway Borough Board of Education	Police	Police	Two Class 3 Officers - paid hourly	9/1/2023	6/30/2024	\$12,752.00
Lead	School District	Morris Hills Regional District	Police	Police	Class 3 Officer - paid hourly	9/1/2023	6/30/2024	
Lead	School District	Morris Hills Regional District	Police	Police	Police Security Officer - paid hourly	7/1/2022	6/30/2025	
Lead	Municipality	Rockaway Township	DPW	Other (Please Explain in Notes)	Park Lake Maintenance - no \$ trade of ser	1/1/2021	12/31/2025	
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	Amount Received Page Total							\$82,500.00
	Amount Paid Page Total							\$495,403.38
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#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
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		MARKET 1						
	Amount Received Total							\$82,500.00
	Amount Paid Total						1	\$495,403.38
	Total							\$577,903.38

#### USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

#### **USER FRIENDLY BUDGET SECTION - Notes**

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