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State of New Jersey Local Government Services

Year:	2025	Municipal User	Friendly B	udget						
MUNICIPALITY:	1434 Rockaway Borough	- County of Morris		~	Adopted					
Municode:			Filename: 1434_fba_2							
		www.rockawayborough.org								
	Phone Number:		973-627-2000							
	Mailing Address:		1 East Main Street							
		Municipality:	Rockaway	State: NJ Zip:	07866					
	Mayor									
First Name	Middle Name	Last Name	Term Expires	Business Email						
Thomas		Mulligan	12/31/2027	mayormulligan@rockawaybord	ough.org					
	Chief Administr	ative Officer								
Thomas		Mulligan		mayormulligan@rockawayboro	ough.org					
	Chief Financial		1							
Patricia		Reiche		cfo@rockawayborough.org						
	Municipal Clerk		1							
Kimberly		Cuspilich		boroughclerk@rockawayborou	gh.org					
	Registered Mun	icipal Accountant	1							
Kathryn		Mantell		kmantell@nisivoccia.com						
	Governing Body	/ Members								
First Name	Middle Name	Last Name	Term Expires	Business Email						
Andrew		Agliata	12/31/2025	agliatarb@rockawayborough.o	rg					
Melissa		Burnside	12/31/2026	council3@rockawayborough.or	g					
Thomas		Haynes	12/31/2027	haynesrb@rockawayborough.o	rg					
James		Hurley	12/31/2027	hurleyrb@rockawayborough.or	g					
Patrick		McDonald	12/31/2026	mcdonaldrb@rockawayboroug	h.org					
Thomas		Slockbower	12/31/2025	slockbowerrb@rockawayborou	gh.org					

Government Type:	Borough	~
Election Type:	Partisan	▼

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

Calendar Year Calendar Year Sand ar Year Sa	2024 Calendar Year Proper	ty Tax Levies - ALL	entities levving propert	v faxes		Current Year 2025 By	ıdget	
Manicipal Purpose Tax			•		Avg Residential		 _	Tax Levy
Municipal Purpose Tax 0.904 \$7,188,089.55 \$72.29% \$2,749.06 Municipal Durpose Tax 0.041 \$332,903.26 1.25% \$312.46 Municipal Durpose Tax \$0.00 Municipal Durpose Tax					_	Carteria de la carteria del carteria del carteria de la carteria del la carteria de la carteria del la carteria de la carteria		
Municipal Library 0,041 \$329,063.26 1.23% \$124.68 Municipal Clarens Space 0.00% \$0.00 Municipal	Municipal Purpose Tax					Municipal Purpose Tax	ACTUAL	\$7,316,148.81
Municipal Open Space 0.00% \$0.00 Municipal Arts and Culture 0.00% \$0.00 Municipal Arts and Culture 0.00% \$0.00 Municipal Arts and Culture								\$345,816.08
Municipal Arts and Cultrue			4000,000,000,000,000,000,000,000,000,00					
Fire Districts (avg. parcyfonal levies)								
Other Special Districts (total levies) 0.009% 0.009				0.00%	\$0.00			
Regional School District 0.851 \$6,727,833.00 25.58% \$2,387.89 Regional School District ESTIMATED \$6,862,389				0.00%	\$0.00	Other Special Districts (total levies)		
County Purposes 0.301 \$2,374,084.30 9.03% \$915.34 County Purposes County Density 0.00% \$0.000 County Density 0.00% \$0.000 County Open Space 0.008 \$61,999.49 0.24% \$24.33 County Open Space County Open Space 0.008 \$61,999.49 0.24% \$24.33 County Open Space Co	Local School District	1.220	\$9,645,408.00	36.68%	\$3,710.02	Local School District	ESTIMATED	\$9,838,316.16
County Library	Regional School District	0.851	\$6,727,833.00	25.58%	\$2,587.89	Regional School District	ESTIMATED	\$6,862,389.66
County Board of Health	County Purposes	0.301	\$2,374,084.30	9.03%	\$915.34	County Purposes	ESTIMATED	\$2,421,565.99
County Open Space 0.008 \$61,999.49 0.24% \$24.33 County Open Space RSTIMATED \$63,239.	County Library			0.00%	\$0.00			
Cother County Levies (total)	County Board of Health			0.00%	\$0.00	County Board of Health		
Total Calendar Year 2024 Budget 3.325 \$26,296,477.60 100.00% \$10,111.33 S10,111.33 S1	County Open Space	0.008	\$61,999.49				ESTIMATED	\$63,239.48
Revenue Anticipated, Excluding Tax Levy	Other County Levies (total)		·-	0.00%	\$0.00	Other County Levies (total)		
Revenue Anticipated, Excluding Tax Levy	Total (Calendar Vear 2024 Rudget)	3 325	\$26 296 477 60	100.00%	\$10 111 33	Total ESTIMATED amount to be raised by ta	ixes	\$26.847.476.18
Budget Appropriations, before Reserve for Uncollected Taxes 11,964,458.05 Current Year Average Residential Assessment \$304,100.00 510,410.00 510,410.00 Current Year Average Residential Assessment \$304,100.00 510,410.00 Prior Year to Current Year Comparison 526,262,476.16 Comparison - Municipal Purposes Tax Rate 70,410.00 70,410.00 Prior Year Current Year % Change (+/-) 70,410.00 70,410.00 Prior Year Current Year % Change (+/-) 70,410.00 70,410.00 Prior Year Current Year % Change (+/-) 51,80,90.20 S7,158,089.55 \$7,316,148.81 2.21% \$158,09.26 S7,158,089.55 \$7,316,148.81 2.21% \$158,09.26 Prior Year Current Year % Change (+/-) \$1,80,90.20 Prior Year Current Year % Change (+/-) \$1,90,80 Pr	Total (Calcidar Tear 2024 Bluget)	JJLJ	Ψ20,270,777.00	100.0070	\$10,111.55	Total Estimities and an according to		020,011,110110
Sudget Appropriations, before Reserve for Uncollected Taxes 11,964,458.05 Current Year Average Residential Assessment \$304,100.00 510,100.00 Prior Year to Current Year Comparison 526,262,476.16 Reserve for Uncollected Taxes (RUT) 526,262,476.16 Reserve for Uncollected Taxes (RUT) 526,262,476.10 Reserve for Uncollected Taxes (RUT) 526,262,476.10 Reserve for Uncollected Taxes (RUT) 526,302,476.10 Total Amount to be Raised by Taxes - Before RUT 526,302,476.10 Reserve for Uncollected Taxes (RUT) 526,302,476.1								4 007 400 10
State Stat		· ·	\$793,084,500.00			Revenue Anticipated, Excluding Tax Levy	_	
Amount to be Raised by Taxes - Before RUT \$26,262,476.1	(To be used to calculate the current year tax rate	r)					ncollected Taxes	11,964,458.08
Reserve for Uncollected Taxes (RUT) \$585,000.00 Total Amount to be Raised by Taxes \$26,847,476.11 Total Tax Levy, CY 2024 \$26,348,692.11 Total Tax Levy, CY 2024 \$26,348,692.11	Current Year Average Residential Asse	essment _	\$304,100.00			Total Non-Municipal Tax Levy		\$19,185,511.29
Total Amount to be Raised by Taxes \$26,847,476.1						Amount to be Raised by Taxes - Before RUT		\$26,262,476.18
Total Amount to be Raised by Taxes \$26,847,476.1		Prior Y	ear to Current Year Co	omparison		Reserve for Uncollected Taxes (RUT)		\$585,000.00
Prior Year Current Year % Change (+/-) 1.99%								
Prior Year Current Year % Change (+/-) % of Tax Collections used to Calculate RUT 97.82 0.904 0.922 1.99% 1f% used exceeds the actual collection % then reference the statutory exception used 1f% used exceeds the actual collection % then reference the statutory exception used reference the statutory exception used 1f% used exceeds the actual collection % then reference the statutory exception used 7 Tax Collections - ACTUAL as of Prior Year 26,036,413.9 158,036,036,036,413.9 158,036,036,036,413.9 158,036,036,036,036,036,036,036,036,036,036		Composicor	Municipal Dumases	Tay Data				
16 % used exceeds the actual collection % then reference the statutory exception used 16 % used exceeds the actual collection % then reference the statutory exception used 17 % contact 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % then reference the statutory exception used 18 % used exceeds the actual collection % actual collections of the statutory exception used 18 % used exceeds the actual collection % actual collections of the statutory exceptio					1	% of Tay Callactions used to Calculate PLIT		07 82%
If % used exceeds the actual collection % then reference the statutory exception used		<u> </u>				70 of Tax Conections used to Calculate ROT	=	77.0270
Comparison - Municipal Purposes Tax Levy reference the statutory exception used Prior Year Current Year % Change (+/-) \$ Change (+/-) \$7,158,089.55 \$7,316,148.81 2.21% \$158,059.26 Total Tax Revenue, Collections - ACTUAL as of Prior Year Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onless) Total Tax Levy, CY 2024 26,036,413.9 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2024 98.81 \$2,749.06 \$2,803.80 1.99% \$54.74 Delinquent Taxes - December 31, 2024 \$225,014.8		0.904	0.922	1.99%		If 0/ yand ayanada the actual callection 0/ than	-	
Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) \$ Tax Collections - ACTUAL as of Prior Year 26,036,413.9 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleady Prior Year Total Tax Revenue, Collections CY 2024 26,036,413.9 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2024 98.81 \$2,749.06 \$2,803.80 1.99% \$54.74 Delinquent Taxes - December 31, 2024 \$225,014.8							1	
\$7,158,089.55 \$7,316,148.81 2.21% \$158,059.26 Tax Collections - ACTUAL as of Prior Year Total Tax Revenue, Collections CY 2024 26,036,413.9 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onletted) Total Tax Levy, CY 2024 26,348,692.8 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2024 98.81 \$2,749.06 \$2,803.80 1.99% \$54.74 Delinquent Taxes - December 31, 2024 \$225,014.8		<u>Comparison</u>	- Municipal Purposes	<u> Tax Levy</u>		reference the statutory exception used		
Total Tax Revenue, Collections CY 2024 26,348,692.5		Prior Year	Current Year %	Change (+/-)	\$ Change (+/-)			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleading Purposes O		\$7,158,089.55	\$7,316,148.81	2.21%	\$158,059.26	Tax Collections - ACTUAL as of Prior Ye	<u>ar</u>	
Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2024 98.81 \$2,749.06 \$2,803.80 1.99% \$54.74 Delinquent Taxes - December 31, 2024 \$225,014.8								26,036,413.96
\$2,749.06 \$2,803.80 1.99% \$54.74 Delinquent Taxes - December 31, 2024 \$225,014.8	- -							26,348,692.89
Delinquent Taxes - December 31, 2024 \$225,014.8		Prior Year C	Current Year %	Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2024		98.81%
Delinquent Taxes - December 31, 2024 \$225,014.8		\$2,749.06	\$2,803.80	1.99%	\$54.74		_	
	'					Delinquent Taxes - December 31, 2024		\$225,014.80
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

08 Surplus 14.82% \$148,509.00 \$1,001,791.00 \$1,150,300.00 \$1,000,000.00 \$70,300.00 </th <th></th>	
09 State Aid (without offsetting appropriation) -9.34% (\$57,0\$4.46) \$610,572.46 \$553,518.00 \$553,518.00 \$610,572.46 \$553,518.00 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.46 \$610,572.47 \$6	
08 Uniform Construction Code Fees -2.66% (\$7,254.75) \$272,254.75 \$265,000.00<	
Special Revenue Items w/ Prior Written Consent Shared Services Agreements 6.06% \$5,000.00 \$82,500.00 \$87,500.0	
11 Shared Services Agreements 6.06% \$5,000.00 \$82,500.00 \$87,5	
08 Additional Revenue Offset by Appropriations #DIV/0! \$0.00 <td></td>	
10 Public and Private Revenue 1460.00% \$820,384.52 \$56,190.67 \$876,575.19 \$876,575.19	
	1
08 Other Special Items 87.92% \$695,714.79 \$791,285.21 \$1,487,000.00 \$1,487,000.00	
15 Receipts from Delinquent Taxes -13.79% (\$35,976.29) \$260,976.29 \$225,000.00 \$225,000.00	
Amount to be raised by taxation	
07 Local Tax for Municipal Purposes -0.04% (\$3,215.35) \$7,319,364.16 \$7,316,148.81 \$7,316,148.81	
07 Minimum Library Tax 5.09% \$16,752.82 \$329,063.26 \$345,816.08 \$345,816.08	
54 Open Space Levy Tax #DIV/0! \$0.00 \$0.00	
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 4.74% \$679,401.92 \$14,330,472.16 \$15,009,874.08 \$12,549,458.08 \$0.00 \$0.00 \$2,460,416.00 \$0.00 \$	0 \$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION -	APPROPRIATIONS SHAMARY	(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	6.00	8.00	1.34%	\$29,063.00	\$2,176,467.00	\$2,205,530.00	\$673,930.00				\$1,531,600.00		:		
21	Land-Use Administration			3.82%	\$2,585.00	\$67,650,00	\$70,235.00	\$70,235.00						·		
22	Uniform Construction Code	1.00	4.00	8.78%	\$7,600.00	\$86,550.00	\$94,150.00	\$94,150.00								
23	Insurance			15.73%	\$199,769.00	\$1,269,941.00	\$1,469,710.00	\$1,088,010.00		v		\$381,700.00				
25	Public Safety	16.00	15.00	5.12%	\$150,471.15	\$2,939,389.04	\$3,089,860.19	\$3,062,611.00	\$27,249.19	1						
26	Public Works	13.00	2.00	85.85%	\$853,211.12	\$993,871.88	\$1,847,083.00	\$996,893.00	\$850,190.00							
27	Health and Human Services			2.56%	\$3,950.00	\$154,550.00	\$158,500.00	\$158,500.00								2,342,313
28	Parks and Recreation	1.00		-7.44%	(\$14,200.00)	\$190,769.00	\$176,569.00	\$176,569.00		The state						
29	Education (including Library)	1.00	6,00	5.09%	\$16,752.82	\$329,063.26	\$345,816.08	\$345,816.08								
30	Unclassified			291.33%	\$47,422.61	\$16,278.20	\$63,700.81	\$63,700.81								134.5
31	Utilities and Bulk Purchases			38.52%	\$240,000.00	\$623,000.00	\$863,000.00	\$863,000.00								
32	Landfill / Solid Waste Disposal		1.00	0.39%	\$3,320.00	\$859,900.00	\$863,220.00	\$863,220.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			4.14%	\$45,914.00	\$1,109,600.00	\$1,155,514.00	\$1,048,014.00				\$107,500.00				1, 1
37	Judgements	i		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		19.5					1	
42	Shared Services			4.74%	\$7,800.00	\$164,700.00	\$172,500.00	\$172,500.00		\$ *		Marie Control				
43	Court and Public Defender	1		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0,00								
44	Capital :			148.97%	\$563,622,00	\$378,345.00	\$941,967.00	\$850,500.00	1			\$91,467.00				
45	Debt			-0.54%	(\$4,944.00)	\$911,963.00	\$907,019.00	\$558,870.00		100		\$348,149.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00			\$						
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									* * * * * * * * * * * * * * * * * * * *
50	Reserve for Uncollected Taxes			3.54%	\$20,000.00	\$565,000.00	\$585,000.00	\$585,000.00								
55	Surplus General Budget	Ì		#DIV/0!	\$0.00	\$0,00	\$0.00									
	Total	38.00	36.00	16.92%	\$2,172,336.70	\$12,837,537.38	\$15,009,874.08	\$11,672,018.89	\$877,439.19	\$0,00	\$0.00	\$2,460,416.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-rec	Future X. Teductions		Manne Offices	Line ! Put "X" in cell corresponds to the	to the left that	Amount		Comment/Explanation
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assess	ments - Taxable Proj	perties (October 1, 2024 Valu	<u>(e)</u>	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2024 Va	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$6,047,300.00	0.76%	15A Public Schools	3	\$28,332,200.00	38.86%
2 Residential	1,886	\$573,505,000.00	72.31%	15B Other Schools	2	\$4,180,100.00	5.73%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	56	\$12,824,500.00	17.59%
4A Commercial	181	\$151,612,000.00	19.12%	15D Church and Charities	13	\$20,072,800.00	27.53%
4B Industrial	20	\$36,876,000.00	4.65%	15E Cemeteries & Graveyards	2	\$1,920,000.00	2.63%
4C Apartments	24	\$25,044,200.00	3.16%	15F Other Exempt	12	\$5,577,600.00	7.65%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%	- 11			
Total	2,168	\$793,084,500.00	100.00%	Total	88	\$72,907,200.00	100.00%
Average Ratio (%), Assessed to True	Value	76.25%					
Equalized Valuation, Taxable Propert	ies	\$1,040,110,819.67		Percentage of Exempt vs.			
				Non-Exempt Properties	9.19%		
Total # of property tax appeals fi	led in 2024	County Tax Board	2.00				
A		State Tax Court	4.00				
Number of 2024 County Tax Board do	ecisions appealed to T	ax Court	0.00				
Number of pending property tax appear	als in State Tax Court		8.00				
,							
Amount paid out by municipality for t	ax appeals in 2024		\$0.00				
		=======================================					

	Prior Budget Year's Pay	ments in Lieu of Tax (PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2024 Total Tax Rate
G	Commercial/Industrial Exemption	N/A			
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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prier Budget	Year's Payments is	Licu of Tax (PILOT) - Long Term Tax	Exemptions	Prior Budget Yea	r's Payments in Lie	u of Tax (PILO)) - Long Term Ta	s Exemptions	Prior Budget Ye	ar's Payments in Lie	u of Tax (PILOT	- Long Term Tax Exemptions	<u>Prior Budg</u>	et Year's Payments in Li	eu of Tax (PILOT)	- Long Term Tax E	xemptions
Project Name	Type of Proj (use drop-do for data enti	WD	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Taxes if Billed In Full Assessed Value 2024 Total Tax Ri	Project	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Ra
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			1	0.03	Partie To Foreign	. C.1 T.+1	\$0.00	\$0,00	5000	Total Long Term Exemption	Column Total	\$0,00	\$0.00 \$0.00	Total Long Tenn Exempti	ons - Colomn Total	\$9,00	\$0.00	T \$0.0
ong Term Exemption		0.00	0,00	0.00	Total Long Term Exemption	s - Commu (otal	\$9.00	\$0,00	30,00	Total Long Term E Cerepton	A - C (Album 1662)	30.00	1 30,001 30,0				\$0.00	
'X" if Grand Total	1	1				1				TINE	Į .			Total Long Term Exem	PRIORS - GRAND I OTAL	30.00	30.00	Shant UED 66

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	53,243.51	\$48,118.85		\$1,443.57		\$3,681.09
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,297,860.09	\$822,982.77		\$140,812.35	\$271,106.79	\$62,958.18
Police Officers (Including Superior Officers)	14.00		3,304,761.48	\$1,792,714.15	\$468,602.00	\$663,304.24	\$354,146.74	\$25,994.36
Fire Fighters (Including Superior Officers)		2.00	61,971.26	\$56,006.56		\$1,680.20		\$4,284.50
All Other Union Employees not listed above	15.00	1.00	1,525,905.49	\$841,977.16	\$136,000.00	\$144,062.29	\$339,454.79	\$64,411.25
All Other Non-Union Employees not listed above	1.00	19.00	418,248.52	\$335,242.48		\$57,359.99		\$25,646.05
Totals	37.00	30.00	6,661,990.35	\$3,897,041.97	\$604,602.00	\$1,008,662.63	\$964,708.32	\$186,975.43

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 Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$17,189.04	\$68,756.16	4.00	\$14,749.32	\$58,997.28
Parent & Child	4.00	\$30,768.36	\$123,073.44	4.00	\$26,401.20	\$105,604.80
Employee & Spouse (or Partner)	8.00	\$34,378.08	\$275,024.64	6.00	\$29,498.64	\$176,991.84
Family	15.00	\$47,957.40	\$719,361.00	14.00	\$41,150.52	\$576,107.28
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$1,186,215.24	28.00		\$917,701.20
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		*	\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	· .		\$0.00			\$0.00
Family			\$0.00		ta e a grande de la composición del composición de la composición	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost				Service Services		
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00		,	\$0.00
Employee & Spouse (or Partner)		1 '	\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)	1 de la 1 de l La 1 de la 1 de					
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	31.00		\$1,186,215.24	28.00		\$917,701.20

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

			ACCOMOLATED ADSENCE DIABILITY			Legal basis for benefit							
	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		("X" applicable Items)		tems)
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 Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	1		Individual Employment Agreement
Police	244.82	\$126,200.01	8.50	\$373.01							X		
DPW - Union Employees	79.48	\$21,564.68					16.00	\$490.52			X		
Clerical Union	54.91	\$14,913.24							·		X	<u> </u>	
Municipal Employees - Non-Union	170.21	\$73,566.14	83.00	\$3,612.26			36.00	\$1,327,61				X	
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707410771107107	E46.40	0000 044 07	04.50	\$3,985.27		\$0.00	52.00	\$1,818.13	-	\$0.00			
TOTALS (THIS PAGE ONLY)	549.42	\$236,244.07	91.50	\$3,985.27	- -	\$0.00	32.00	\$1,010.13	-	\$0.00	ı		

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

1000	Gross		Net		Current Year	2026	2027	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,270,000.00	\$9,270,000.00	\$0.00	Utility Fund - Principal	\$210,000.00	\$220,000.00	\$225,000.00	\$3,370,000.00
Regional School Debt	\$982,091.79	\$982,091.79	\$0.00	Utility Fund - Interest	\$130,597.38	\$124,526.40	\$118,065.60	\$715,176.30
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$51,621.62			
	\$5,445,482.00	\$5,445,482.00		Bonds - Principal	\$335,000.00	1	\$360,000.00	\$3,080,000.00
<u> </u>				Bonds - Interest	\$179,800.00	\$166,400.00	\$152,600.00	\$522,200.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	<u>-</u>		· · ·		
L			\$0.00					
			•	Total	\$907,019.00	\$855,926.40	\$855,665.60	\$7,687,376.30
Municipal Purposes							,	
Debt Authorized (BNI)				Total Principal	\$545,000.00	\$565,000.00	\$585,000.00	\$6,450,000.00
Notes Outstanding				Total Interest	\$362,019.00	\$290,926.40	\$270,665.60	\$1,237,376.30
Bonds Outstanding	\$6,232,948.00	\$0.00	\$6,232,948.00	% of Total Current Year Budget	6.04%			
Loans and Other Debt			\$0.00		CONTRACTOR OF THE PROPERTY OF			
				Description		Debt Not Lis	sted Above	
Total (Current Year)	\$21,930,521.79	\$15,697,573.79	\$6,232,948.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	6,473			Total Other				
Per Capita Gross Debt	\$3,388.00			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$962.91			Rating				
				Year of Last Rating				
3 Year Average Property Valuation		\$978,157,304.67				<u> </u>		
				Mark "X" if Municipality has n	io bond rating	X		
Net Debt as % of 3 Year Average Prop	perty Valuation	0.64%	•	1	O			

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Аденсу Турс	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 Received/Paid
	School District	Morris Hills Regional District	Police	Police	School Resource Officer	7/1/2022	6/30/2025	\$87,500.00
	Municipality	Rockaway Township	Court	Court and Public Defender		1/1/2024	3/31/2027	\$83,640.00
	Municipality	Randolph Township	Health	Health and Human Services		1/1/2025	12/31/2029	\$134,480.00
	Municipality	Boonton Township	Finance	Other (Please Explain in Notes)	QPA	1/1/2025	12/31/2027	\$3,248.00
1	County	County of Morris	Police	EMS / Dispatch	Dispatch	1/1/2025	12/31/2025	\$134,993.61
	School District	Morris Hills Regional District	DPW	Other (Please Explain in Notes)	Fuel Dispensing Services - pay for what us	ed		
	County	County of Morris MUA	Solid Waste	Recycling	Curbside Collection - Recycling	1/1/2021	12/31/2025	\$132,056.72
	Municipality	Randolph Township	Health - Animal	Animal Control		1/1/2025	12/31/2025	\$13,276.00
	School District	Rockaway Borough Board of Education	Police	Police	Two Class 3 Officers - paid hourly	7/1/2024	6/30/2025	
	School District	Morris Hills Regional District	Police	Police	Class 3 Officer - paid hourly	9/1/2023	6/30/2025	
	School District		Police	Police	Police Security Officer - paid hourly	7/1/2022	6/30/2025	
15	Municipality		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							\$87,500.00
	Amount Paid Page Total							\$501,694.33
	Page Total							\$589,194.33
1		I	Sheet UER-1	1			B	<u> </u>

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

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