



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

Website:

Phone Number:

Mailing Address:

Municipality:  State:  Zip:

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Mulligan	12/31/2027	mayormulligan@rockawayborough.org

**Chief Administrative Officer**

Thomas		Mulligan		mayormulligan@rockawayborough.org
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**Chief Financial Officer**

Patricia		Reiche		<a href="mailto:cfo@rockawayborough.org">cfo@rockawayborough.org</a>
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**Municipal Clerk**

Kimberly		Cuspilich		boroughclerk@rockawayborough.org
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**Registered Municipal Accountant**

Kathryn	L	Mantell		kmantell@nisivoccia.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Andrew		Agliata	12/31/2025	agllatarb@rockawayborough.org
Melissa		Burnside	12/31/2026	council3@rockawayborough.org
Thomas		Haynes	12/31/2027	haynesrb@rockawayborough.org
James		Hurley	12/31/2027	hurleyrb@rockawayborough.org
Patrick		McDonald	12/31/2026	mcdonaldrb@rockawayborough.org
Thomas		Slockbower	12/31/2025	slockbowerrb@rockawayborough.org

Government Type:

Election Type:

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.904	\$7,158,089.55	27.22%	\$2,749.06	Municipal Purpose Tax	ACTUAL	\$7,316,148.81
Municipal Library	0.041	\$329,063.26	1.25%	\$124.68	Municipal Library	ACTUAL	\$345,816.08
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	1.220	\$9,645,408.00	36.68%	\$3,710.02	Local School District	ESTIMATED	\$9,838,316.16
Regional School District	0.851	\$6,727,833.00	25.58%	\$2,587.89	Regional School District	ESTIMATED	\$6,862,389.66
County Purposes	0.301	\$2,374,084.30	9.03%	\$915.34	County Purposes	ESTIMATED	\$2,421,565.99
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	\$61,999.49	0.24%	\$24.33	County Open Space	ESTIMATED	\$63,239.48
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2024 Budget)</b>	<b>3.325</b>	<b>\$26,296,477.60</b>	<b>100.00%</b>	<b>\$10,111.33</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$26,847,476.18</b>
Total Taxable Valuation as of October 1, 2024 <u>\$793,084,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,887,493.19</u>		
Current Year Average Residential Assessment <u>\$304,100.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,964,458.08</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$19,185,511.29</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$26,262,476.18</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$585,000.00</u>		
0.904	0.922	1.99%			Total Amount to be Raised by Taxes <u>\$26,847,476.18</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.82%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,158,089.55	\$7,316,148.81	2.21%	\$158,059.26		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2024 <u>26,036,413.96</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2024 <u>26,348,692.89</u>		
\$2,749.06	\$2,803.80	1.99%	\$54.74		% of Taxes Collected, CY 2024 <u>98.81%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2024 <u>\$225,014.80</u>		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	14.82%	\$148,509.00	\$1,001,791.00	\$1,150,300.00	\$1,080,000.00			\$70,300.00				
08	Local Revenue	-25.05%	(\$903,458.36)	\$3,606,474.36	\$2,703,016.00	\$312,900.00			\$2,390,116.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$57,054.46)	\$610,572.46	\$553,518.00	\$553,518.00							
08	Uniform Construction Code Fees	-2.66%	(\$7,254.75)	\$272,254.75	\$265,000.00	\$265,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	6.06%	\$5,000.00	\$82,500.00	\$87,500.00	\$87,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	1460.00%	\$820,384.52	\$56,190.67	\$876,575.19	\$876,575.19							
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							
	<b>Amount to be raised by taxation</b>												
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								
	<b>Total</b>	<b>4.74%</b>	<b>\$679,401.92</b>	<b>\$14,330,472.16</b>	<b>\$15,009,874.08</b>	<b>\$12,549,458.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,460,416.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	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			\$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						
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							
28	Parks and Recreation	1.00		-7.44%	(\$14,200.00)	\$190,769.00	\$176,569.00	\$176,569.00							
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							
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				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			4.74%	\$7,800.00	\$164,700.00	\$172,500.00	\$172,500.00							
43	Court and Public Defender			#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			\$91,467.00				
45	Debt			-0.54%	(\$4,944.00)	\$911,963.00	\$907,019.00	\$558,870.00			\$348,149.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type I 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			#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



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)				
	# 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%					
<b>Total</b>	<b>2,168</b>	<b>\$793,084,500.00</b>	<b>100.00%</b>	<b>Total</b>	<b>88</b>	<b>\$72,907,200.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		76.25%		Percentage of Exempt vs. Non-Exempt Properties				9.19%
Equalized Valuation, Taxable Properties		\$1,040,110,819.67						
Total # of property tax appeals filed in 2024		County Tax Board	2.00					
		State Tax Court	4.00					
Number of 2024 County Tax Board decisions appealed to Tax Court								0.00
Number of pending property tax appeals in State Tax Court								8.00
Amount paid out by municipality for tax appeals in 2024								\$0.00

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 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				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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
<b>Totals</b>	<b>37.00</b>	<b>30.00</b>	<b>6,661,990.35</b>	<b>\$3,897,041.97</b>	<b>\$604,602.00</b>	<b>\$1,008,662.63</b>	<b>\$964,708.32</b>	<b>\$186,975.43</b>

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

**NO**

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>31.00</b>		<b>\$1,186,215.24</b>	<b>28.00</b>		<b>\$917,701.20</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>31.00</b>		<b>\$1,186,215.24</b>	<b>28.00</b>		<b>\$917,701.20</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt		Net Debt	Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets	
		Deductions						
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
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
	\$5,445,482.00	\$5,445,482.00	\$0.00	Bond Anticipation Notes - Interest	\$51,621.62			
			\$0.00	Bonds - Principal	\$335,000.00	\$345,000.00	\$360,000.00	\$3,080,000.00
			\$0.00	Bonds - Interest	\$179,800.00	\$166,400.00	\$152,600.00	\$522,200.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00	<b>Total</b>	<b>\$907,019.00</b>	<b>\$855,926.40</b>	<b>\$855,665.60</b>	<b>\$7,687,376.30</b>
<u>Municipal Purposes</u>				Total Principal	\$545,000.00	\$565,000.00	\$585,000.00	\$6,450,000.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$362,019.00	\$290,926.40	\$270,665.60	\$1,237,376.30
Notes Outstanding			\$0.00	% of Total Current Year Budget	6.04%			
Bonds Outstanding	\$6,232,948.00	\$0.00	\$6,232,948.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$21,930,521.79</b>	<b>\$15,697,573.79</b>	<b>\$6,232,948.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	6,473			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Per Capita Gross Debt	\$3,388.00			Rating				
Per Capita Net Debt	\$962.91			Year of Last Rating				
3 Year Average Property Valuation		\$978,157,304.67						
Net Debt as % of 3 Year Average Property Valuation		0.64%		<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>		





USER FRIENDLY BUDGET SECTION - Notes

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