
ROXBURY TOWNSHIP

2011 BUDGET

March 22, 2010



STAFF REDUCTIONS

Department	Salary	Benefits	Savings
Tax/Utility Collection	30,000.00	15,000.00	45,000.00
Tax/Utility Collection	30,000.00	15,000.00	45,000.00
Construction	35,000.00	15,000.00	50,000.00
Construction	55,000.00	0	55,000.00
Sanitation	40,000.00	15,000.00	55,000.00
Sanitation	40,000.00	15,000.00	55,000.00
Court - part-time	15,000.00	0	15,000.00
Police Operations (2)	180,000.00	60,000.00	240,000.00
Police Records - PT	15,000.00	0	15,000.00
Receptionist PT	15,000.00	15,000.00	30,000.00
Recreation Clerk	37,000.00	20,124.00	57,124.00
Fire Prevention Clerk	32,000.00	0	32,000.00
Finance Clerk	25,000.00	`	25,000.00
Engineer Inspector	45,000.00	10,000.00	55,000.00
Fire Inspector 1/2	15,000.00	15,000.00	30,000.00
Health Inspector	56,000.00	6,573.00	62,573.00
DPW Foreman	62,000.00	6,912.00	68,912.00
Sanitation	54,000.00	0	54,000.00
Sewer Operations	50,000.00	15,000.00	65,000.00
Water Superintendent	90,000.00	15,000.00	105,000.00
Water Operations	45,000.00	15,000.00	60,000.00
Total prior to 2010	966,000.00	253,609.00	1,219,609.00
JOB ELIMINATIONS IN 2010			
Department	Salary	Benefits	Savings
Sanitation 16 positions	647,686.00	248,328.00	896,014.00
Dispatchers 5 positions	213,651.00	57,507.00	271,158.00
Planning - PT	18,620.00	22,008.00	40,628.00
Engineer Staff - FT	67,006.00	0.00	67,006.00
Administration Clerk	40,000.00	7,845.00	47,845.00
Total 2011	986,963.00	335,688.00	1,322,651.00
2002-2011 Total	1,952,963.00	589,297.00	2,542,260.00

40 Full Time

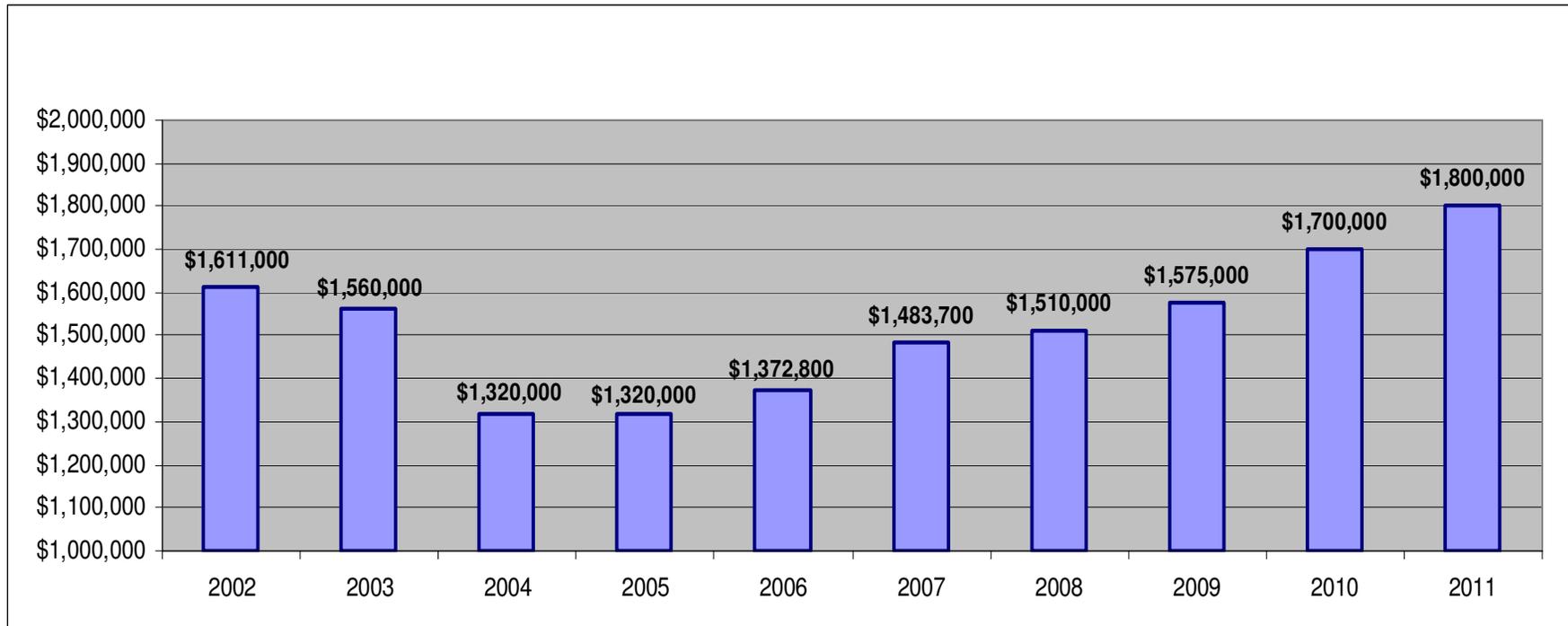
5 Part Time

45 Positions Eliminated

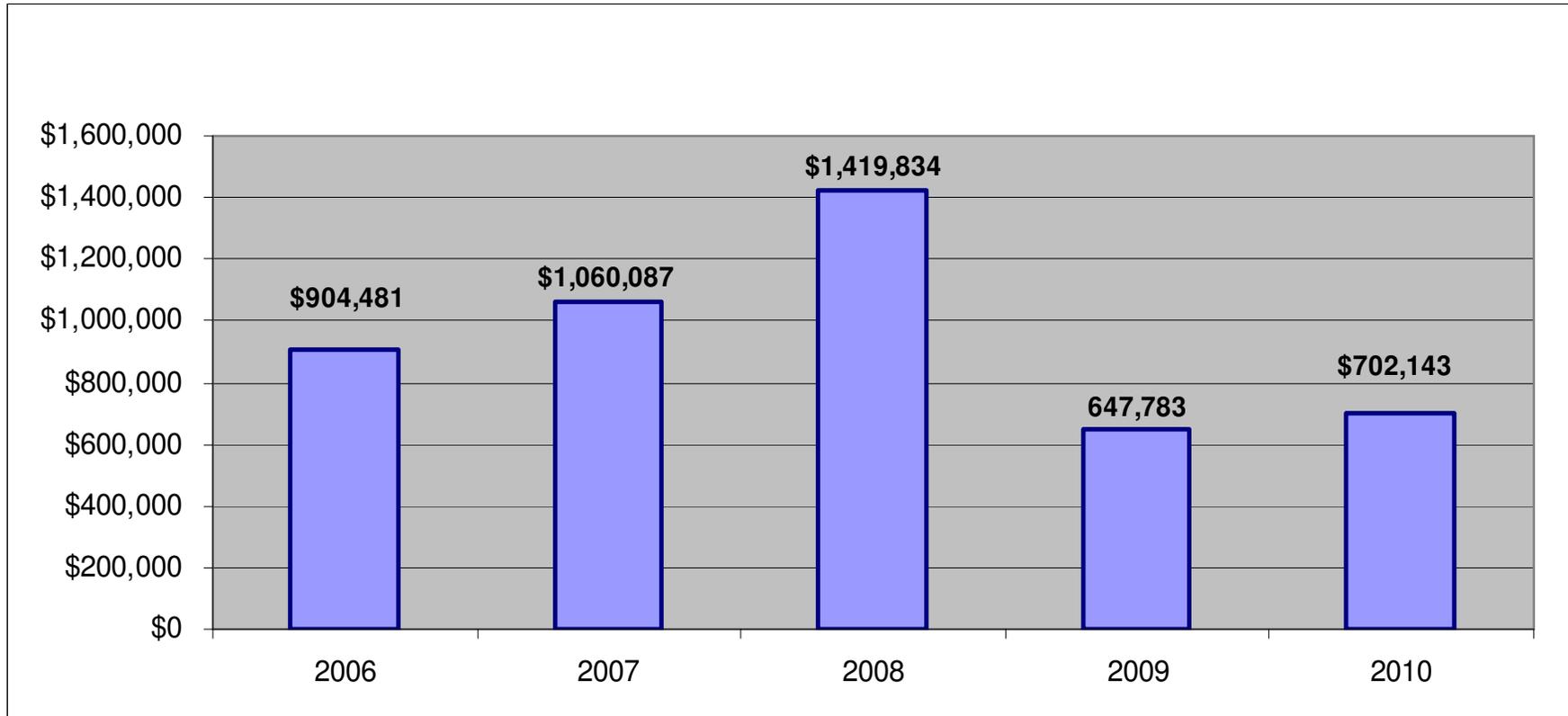
2011 Forces Driving the Budget

Operational Increase	\$497,960
Liability Insurance	(\$27,780)
Unemployment	(\$245,100)
Public Employee Pension	(\$60,356)
Police Pension	(\$186,559)
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	(\$21,835)
Total Appropriation	\$679,724
Liability Insurance	(\$27,780)
Unemployment	(\$245,100)
Public Employment	(\$60,356)
Police Pension	(\$186,559)
Interlocal	(\$200,853)
Reserved for Uncollected	(\$100,000)
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	(\$140,924)

Change in Reserve for Uncollected



Change in Fund Balance



TOWNSHIP ACCOMPLISHMENTS

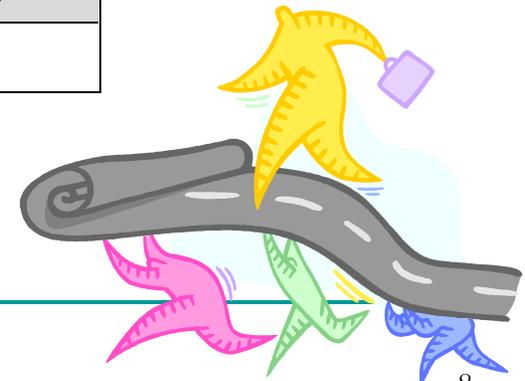


PRIDE IN OUR COMMUNITY, PRIDE IN OUR WORK

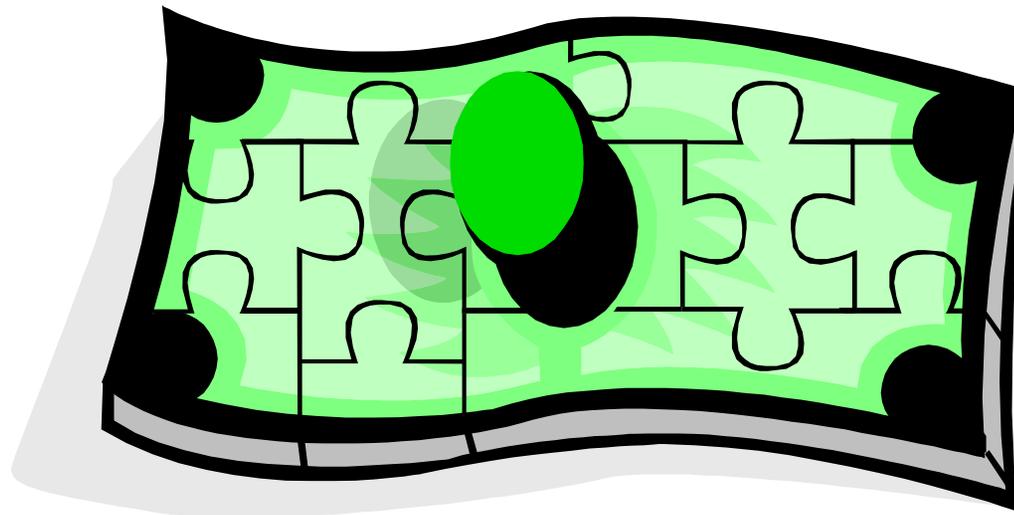
- On-line payments for utility and tax bills
- Credit Card Payments for Tax, Recreation, Courts and Construction
- Increased commitment to resurfacing roadway (see chart)
- Implementation of Employee Contributions to Health Care totaling \$121,709
- Reorganization of water and sewer departments Totaling \$103,000 in savings
- New banking services with increases in service and interest totaling \$405,000 in 2010
- Acquisition of 2,000 acres of Open Space
- Development of Recreation and Stewardship program
 - Installation of Turf field at the High School
 - Installation of Lights on Field 11 at Horseshoe Lake
 - Establishment of Community Garden
 - Imagination Station Rebuild
 - Dell Avenue Park, Berkshire Valley Pk, Port Morris Park Improvements, Walking Trail Berkshire Valley
- Establishment of Shared Service with Randolph Health Department and Morris County Dispatch
- Completion of DPW facility

ROADWAY OVERLAY PROGRESS

Roadway Overlay Progress				
114 Rd Miles / 25 yr replacement = 4.65 mi/yr				
2003		1.92	Miles	\$363,445
2004		3.13	Miles	\$599,810
2005		4.62	Miles	\$668,329
2006		3.62	Miles	\$379,388
2007		2.22	Miles	\$679,000
2008		3.35	Miles	\$454,000
2009		4.65	Miles	\$692,820
2010		2.85	Miles	\$679,700
2011	Est.	1.99	Miles	\$550,000
8	Years	28.35	Miles	\$5,026,492
Average		3.30 mi/yr or every 34.5 years		



2011 BUDGET



REVENUES AND NVT COMPARISON

<u>Source</u>	Budgeted	Actual	Projected
	2010	2010	2011
Local Receipts	2,099,838	2,369,209	2,198,758
State Aid	2,141,980	2,113,008	2,110,960
Grants/Interlocal Agreements	431,228	536,664	144,346
Fund Balance Utilized	500,000	500,000	600,000
Receipts from Delinquent Taxes	1,383,000	1,428,595	1,410,000
Total	6,556,046	6,947,476	6,464,064
NVT COMPARISON			
	2009	2010	2011
Real Property:	\$2,058,815,500	\$2,061,374,800	2,061,264,200
Public Utilities:	\$7,377,254	\$7,658,118	7,216,033
Total:	\$2,066,192,754	\$2,069,032,918	2,068,480,233
Net Change in NVT:			(\$552,685)

TAX RATE IMPACT



2011 TAX RATE

	FY 2010	Original Preliminary 2011	Introduced FY 2011
TAX RATE CALCULATION:			
Appropriations:			
General Operating Expenses	\$21,896,437	\$22,364,691	\$22,394,397
Federal & State Grants	\$195,621	\$181,976	\$101,926
Interlocal Service Agreements	\$243,840	\$446,820	\$444,693
Capital	\$1,500,000	\$1,200,000	\$1,050,000
Debt Service	\$1,702,806	\$2,077,412	\$2,077,412
Interfund Loan Repayment	\$0	\$0	\$50,000
Total Projected Appropriations	\$25,538,704	\$26,270,899	\$26,118,428
Municipal Open Space Tax	\$413,239	\$413,806	\$413,806
School Tax	\$47,629,838	\$48,983,236	\$48,983,236
County Tax	\$7,692,626	\$7,749,607	\$7,749,607
County Open Space Tax	\$1,289,420	\$852,423	\$852,423
	\$82,563,827	\$84,269,971	\$84,117,500
Non-Tax Revenue	(\$6,556,046)	(\$6,446,221)	(\$6,664,064)
	\$76,007,781	\$77,823,750	\$77,453,436
Reserve for Uncollected Taxes	\$1,700,000	\$1,900,000	\$1,800,000
Total Projected Tax Levy	<u>\$77,707,781</u>	<u>\$79,723,750</u>	<u>\$79,253,436</u>
TAX LEVY:			
Municipal Tax	\$20,682,658	\$21,724,678	\$21,254,364
Municipal Open Space Tax	\$413,239	\$413,806	\$413,806
School Tax	\$47,629,838	\$48,983,236	\$48,983,236
County Tax	\$7,692,626	\$7,749,607	\$7,749,607
County Open Space Tax	\$1,289,420	\$852,423	\$852,423
Total Tax Levy	<u>\$77,707,781</u>	<u>\$79,723,750</u>	<u>\$79,253,436</u>
TAX RATE:			
Municipal Tax	0.993	1.050	1.028
Municipal Open Space Tax	0.020	0.020	0.020
School Tax	2.367	2.368	2.368
County Tax	0.375	0.375	0.375
County Open Space Tax	0.042	0.041	0.041
Total Tax Rate	<u>3.797</u>	<u>3.855</u>	<u>3.832</u>
NET VALUATION TAXABLE	\$2,069,032,918	<u>\$2,068,480,233</u>	<u>\$2,068,480,233</u>
MUN. TAX POINT INCREASE	<u>0.030</u>	<u>0.057</u>	<u>0.035</u>
MUNICIPAL TAX % INCREASE		5.77%	3.48%

5 Year Tax Rate Projection

	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
TAX RATE CALCULATION:					
Appropriations:					
General Operating Expenses	\$22,527,216	\$23,194,391	\$24,013,898	\$24,867,316	\$25,733,789
Federal & State Grants	\$199,533	\$199,533	\$199,533	\$199,533	\$199,533
Interlocal Service Agreements	\$453,587	\$440,825	\$447,755	\$454,823	\$462,033
Capital	\$1,071,000	\$1,235,868	\$1,500,000	\$1,500,000	\$1,500,000
Debt Service	\$2,096,190	\$1,764,132	\$1,312,496	\$1,346,163	\$1,375,243
Interfund Loan Repayment	\$101,000	\$0	\$0	\$0	\$0
Total Projected Appropriations	\$26,448,526	\$26,834,749	\$27,473,682	\$28,367,835	\$29,270,599
Municipal Open Space Tax	\$413,696	\$413,696	\$413,696	\$413,696	\$413,696
School Tax	\$52,901,894	\$57,134,046	\$61,704,770	\$66,641,152	\$71,972,444
County Tax	\$8,137,087	\$8,543,941	\$8,971,138	\$9,419,695	\$9,890,680
County Open Space Tax	\$937,665	\$1,031,431	\$1,134,574	\$1,248,032	\$1,372,835
	\$88,838,868	\$93,957,863	\$99,697,861	\$106,090,410	\$112,920,254
Non-Tax Revenue	(\$6,330,644)	(\$6,462,181)	(\$6,486,796)	(\$6,511,687)	(\$6,536,858)
	\$82,508,225	\$87,495,682	\$93,211,065	\$99,578,723	\$106,383,396
Reserve for Uncollected Taxes	\$2,000,000	\$2,100,000	\$2,200,000	\$2,300,000	\$2,400,000
	\$84,508,225	\$89,595,682	\$95,411,065	\$101,878,723	\$108,783,396
Total Projected Tax Levy	\$84,508,225	\$89,595,682	\$95,411,065	\$101,878,723	\$108,783,396
TAX LEVY:					
Municipal Tax	\$22,117,883	\$22,472,568	\$23,186,886	\$24,156,148	\$25,133,741
Municipal Open Space Tax	\$413,696	\$413,696	\$413,696	\$413,696	\$413,696
School Tax	\$52,901,894	\$57,134,046	\$61,704,770	\$66,641,152	\$71,972,444
County Tax	\$8,137,087	\$8,543,941	\$8,971,138	\$9,419,695	\$9,890,680
County Open Space Tax	\$937,665	\$1,031,431	\$1,134,574	\$1,248,032	\$1,372,835
Total Tax Levy	\$84,508,225	\$89,595,682	\$95,411,065	\$101,878,723	\$108,783,396
TAX RATE:					
Municipal Tax	1.069	1.086	1.121	1.168	1.215
Municipal Open Space Tax	0.020	0.020	0.020	0.020	0.020
School Tax	2.558	2.762	2.983	3.222	3.479
County Tax	0.393	0.413	0.434	0.455	0.478
County Open Space Tax	0.045	0.050	0.055	0.060	0.066
Total Tax Rate	4.087	4.332	4.614	4.926	5.260
NET VALUATION TAXABLE	\$2,068,480,233	\$2,068,480,233	\$2,068,480,233	\$2,068,480,233	\$2,068,480,233
MUN. TAX POINT INCREASE	0.042	0.017	0.035	0.047	0.047
MUNICIPAL TAX % INCREASE	4.06%	1.60%	3.18%	4.18%	4.05%

NEW PROGRAM INITIATIVES



2011 Capital Highlights

- Invest \$705,000 in roadway resurfacing
- Invest \$684,000 in Fire Safety Improvements
- Park Improvements in the amount of \$70,000
- Invest \$440,000 in Stormwater drainage Improvements

Levy Cap Calculation		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$20,555,858
Less: CY 2010 One Year Waivers		\$0
Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
Less: Prior Year Deferred Charges: Emergencies		
Less: Prior Year Recycling Tax		\$0
Less: Changes in Service Provider: Transfer of Service/ Function		\$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		\$20,555,858
Plus: 2% Cap increase		\$411,117
Adjusted Tax Levy		\$20,966,975
Plus: Assumption of Service/ Function		\$0
Adjusted Tax Levy Prior to Exclusions		\$20,966,975
Exclusions:		
Allowable Shared Service Agreements Increase	\$0	
Allowable Health Insurance Cost Increase	\$0	
Allowable Pension Obligations Increase	\$212,858	
Allowable LOSAP Increase	\$0	
Allowable Capital Improvements Increase	\$0	
Allowable Debt Service and Capital Leases Increase	\$481,406	
Recycling Tax Appropriation	\$0	
Deferred Charges to Future Taxation Unfunded	\$0	
Current Year Deferred Charges: Emergencies	\$0	
Add Total Exclusions		\$694,264
Less Cancelled or Unexpended Waivers		\$0
Less Cancelled or Unexpended Exclusions		\$0
Adjusted Tax Levy After Exclusions		\$21,661,239
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$4,089,500	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.993	
New Ratable Adjustment to Levy		\$40,609
Amounts approved by Referendum		\$0
Maximum Allowable Amount to be Raised by Taxation		\$21,701,848
Amount to be Raised by Taxation for Municipal Purposes		\$21,254,364
Under Levy Cap		\$447,484

ANALYSIS OF ORDINANCE BALANCE TO BE RE-APPROPRIATED 3-22-11

GENERAL CAPITAL ORDINANCES

**Amount to
Re-appropriate**

<u>Ord No.</u>	<u>Edmunds Account #</u>	<u>DESCRIPTION OF BALANCE</u>	<u>DETAIL</u>	
94-30	G-94-55-030-000	vehicles/equipment	acquisition of utility truck and 1 ambulance/disencumbered bal of p.o. DPW building/disencumbered Suburban	\$2,686.00
95-46	G-95-55-046-000	equipment, improvements	Consulting left from original plan specs	\$58,054.00
1-25	G-01-55-025-100	Mooney Mtn Meadows - open space	Mooney Mountain Meadows	\$50,885.28
2-14	G-02-55-014-400	ledgewood pond dam phase 1	completed in 2010	\$3,667.72
4-09	G-04-55-009-500	recycling center - various repairs	part of DPW	\$3,148.53
4-24	G-04-55-024-100	equipment - containers/fencing	part of DPW	\$3,260.00
5-24	G-05-55-024-100	telephone system upgrade	portion spent for Spatial in Jan 2007	\$3,337.02
6-11	G-06-55-011-700	Emmans Rd drainage	completed 2010	\$24,578.30
7-08	G-07-55-008-100	Emmans-Whisper Way- 1828.95/various rd curb,drainage,resurfacing 287.91	completed 2010	\$2,116.86
7-08	G-07-55-008-300	recycling ctr - concrete pads, container	part of DPW	\$15,000.00
7-08	G-07-55-008-903	imagination station	completed 2010	\$925.36
8-08	G-08-55-008-100	rd improv/reconstr/drainage	completed 2010	\$57.72
8-08	G-08-55-008-200	public library - smart access	completed May 2009	\$195.47
8-08	G-08-55-008-302	town hall a/c computer room	completed July 2009	\$1,952.00
8-08	G-08-55-008-303	replace flag pole	completed April 2009	\$95.00
8-08	G-08-55-008-305	pine st- concrete pads/containers	part of DPW	\$3,780.00
8-08	G-08-55-008-306	senior ctr - various renovations	completed March 2009	\$310.00
8-10	G-08-55-010-400	utility truck	completed July 2010	\$9,578.55
8-12	G-08-55-012-200	building plan storage racks	completed Oct 2008	\$544.74
8-15	G-08-55-015-200	SUV's - construction/health	completed Feb 2009	\$6,910.02
9-06	G-09-55-006-200	blinking stop signs	completed Oct 2009	\$1,069.88
9-06	G-09-55-006-600	backup camera garbage truck	never completed	\$735.00
9-09	G-09-55-009-200	dump truck	completed March 2010	\$3,135.20
9-10	G-09-55-010-800	install turf field	to be used for recreation purposes	\$198,312.40
9-10	G-09-55-010-802	Imag station design, repair	this phase completed	\$2,011.00
9-10	G-09-55-010-402	police sally port	completed January 2011	\$4,565.00
9-10	G-09-55-010-801	horseshoe lake dredging	completed Dec 2010	\$7,434.00
10-11	G-10-55-011-203	Righter Road/Mary Louise	completed Dec 2010	\$23,335.00
10-11	G-10-55-011-207	color scanner	purchased Oct 2010	\$2,005.00
10-11	G-10-55-011-303	automatic front door opener 1715 Rt 46	installed Nov 2010	\$5,402.00
10-11	G-10-55-011-405	Fire Co 2 imaging camera	purchased Dec 2010	\$1,000.10
10-11	G-10-55-011-802	zero turn mowers	purchased Oct 2010	\$2,400.00
				<u>\$442,487.15</u>
		\$442,487.15		
		<u>-\$198,312.40</u> Recreation Improvements Only		
		\$244,174.75		
		<u>-\$50,885.28</u> Open Space		
		\$193,289.47		