



State of New Jersey Local Government Services

Year: 2015 **Municipal User Friendly Budget**

MUNICIPALITY: 1436 Roxbury Township - County of Morris

Municode: 1436

Adopted

Website: roxburynj.us

Filename: 1436_fba_2015.xlsm

Phone Number:

973-448-2005

Mailing Address:

1715 Route 46

Email the UFB if not using Outlook

Municipality:

Ledgewood

State:

NJ

Zip:

07852

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jim		Rilee	12/31/2017	rileej@roxburynj.us

Chief Administrative Officer

Christopher		Raths		rathsc@roxburynj.us
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Chief Financial Officer

Lisa	A.	Spring		springl@roxburynj.us
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Municipal Clerk

Amy	E.	Rhead		rheada@roxburynj.us
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Hall	12/31/2015	hallf@roxburynj.us
Mark		Crowley	12/31/2017	crowleym@roxburynj.us
Gary		Behrens	12/31/2015	behrensg@roxburynj.us
Robert		DeFillippo	12/31/2017	defillippor@roxburynj.us
Martin		Schmidt	12/31/2015	schmidtm@roxburynj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	1.028	\$21,115,125.00	25.50%	\$2,137.09
Municipal Library	0.050	\$1,032,265.00	1.25%	\$103.94
Municipal Open Space	0.019	\$410,547.00	0.50%	\$39.50
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.552	\$52,378,432.00	63.26%	\$5,305.31
Regional School District			0.00%	\$0.00
County Purposes	0.369	\$7,556,030.21	9.13%	\$767.11
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)	0.016	\$311,245.23	0.38%	\$33.26
Total (Calendar Year 2014 Budget)	4.034	\$82,803,644.44	100.00%	\$8,386.21

Total Taxable Valuation as of October 1, 2014 \$2,051,055,700.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$207,888.22

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.028	1.038	0.97%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,115,125.00	\$21,289,566.00	0.83%	\$174,441.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,137.09	\$2,157.88	0.97%	\$20.79

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$21,289,566.00
Municipal Library	ACTUAL	\$1,043,289.00
Municipal Open Space	ACTUAL	\$410,201.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$53,426,000.00
Regional School District		
County Purposes	ESTIMATED	\$7,707,150.81
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$317,470.13
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$84,193,676.94
Revenue Anticipated, Excluding Tax Levy		6,861,578.00
Budget Appropriations, before Reserve for Uncollected Taxes		27,069,433.00
Total Non-Municipal Tax Levy		\$61,860,821.94
Amount to be Raised by Taxes - Before RUT		\$82,068,676.94
Reserve for Uncollected Taxes (RUT)		\$2,125,000.00
Total Amount to be Raised by Taxes		\$84,193,676.94
% of Tax Collections used to Calculate RUT		97.48%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2014		81,138,589.79
Total Tax Levy, CY 2014		82,885,400.86
% of Taxes Collected, CY 2014		97.89%
Delinquent Taxes - December 31, 2014		\$1,157,819.73

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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.83%	(\$7,535.00)	\$907,535.00	\$900,000.00	\$900,000.00							
08	Local Revenue	-5.05%	(\$445,528.93)	\$8,815,834.93	\$8,370,306.00	\$1,816,295.00							
09	State Aid (without offsetting appropriation)	-0.05%	(\$1,000.00)	\$2,111,960.00	\$2,110,960.00	\$2,110,960.00		\$1,636,304.00	\$4,917,707.00				
08	Uniform Construction Code Fees	-0.14%	(\$506.00)	\$354,506.00	\$354,000.00	\$354,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	165.10%	\$80,000.00	\$48,456.00	\$128,456.00	\$128,456.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-42.76%	(\$156,804.73)	\$366,671.73	\$209,867.00	\$209,867.00							
08	Other Special Items	73.83%	\$76,873.51	\$104,126.49	\$181,000.00	\$181,000.00							
15	Receipts from Delinquent Taxes	13.07%	\$134,196.77	\$1,026,803.23	\$1,161,000.00	\$1,161,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.31%	(\$66,110.86)	\$21,355,676.86	\$21,289,566.00	\$21,289,566.00							
07	Minimum Library Tax	1.07%	\$11,024.00	\$1,032,265.00	\$1,043,289.00	\$1,043,289.00							
54	Open Space Levy Tax	-0.08%	(\$346.00)	\$410,547.00	\$410,201.00		\$410,201.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.03%	(\$375,737.24)	\$36,534,382.24	\$36,158,645.00	\$29,194,433.00	\$410,201.00	\$1,636,304.00	\$4,917,707.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	32.00	7.00	12.29%	\$273,182.00	\$2,223,343.00	\$2,496,525.00									
21	Land-Use Administration	4.00		5.53%	\$11,225.00	\$203,100.00	\$214,325.00		\$410,201.00							
22	Uniform Construction Code	2.00	3.00	-20.12%	(\$81,637.00)	\$405,719.00	\$324,082.00									
23	Insurance			3.92%	\$135,080.99	\$3,444,919.01	\$3,580,000.00									
25	Public Safety	45.00	15.00	-2.73%	(\$173,090.04)	\$6,333,566.63	\$6,160,476.59									
26	Public Works	22.00	9.00	-10.90%	(\$1,172,432.30)	\$10,751,739.30	\$9,579,307.00	\$144,205.59								
27	Health and Human Services	6.00	3.00	-2.11%	(\$9,138.00)	\$433,831.00	\$424,693.00			\$1,188,145.00						
28	Parks and Recreation	9.00	117.00	12.09%	\$122,930.92	\$1,016,942.00	\$1,139,872.92				\$3,947,730.00					
29	Education (including Library)	7.00	11.00	0.00%	\$0.00	\$1,132,611.00	\$1,132,611.00	\$69,810.92								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			1.02%	\$10,550.00	\$1,030,450.00	\$1,041,000.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			16.23%	\$321,167.00	\$1,978,357.00	\$2,299,524.00									
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-1.78%	(\$10,126.80)	\$567,680.80	\$557,554.00			\$43,000.00	\$141,000.00					
43	Court and Public Defender	4.00	1.00	-6.06%	(\$22,670.00)	\$373,953.00	\$351,283.00									
44	Capital			56.42%	\$1,064,262.00	\$1,886,360.00	\$2,950,622.00									
45	Debt			32.43%	\$436,314.01	\$1,345,455.99	\$1,781,770.00			\$200,000.00	\$700,000.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00			\$205,159.00	\$128,977.00					
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.41%	\$50,000.00	\$2,075,000.00	\$2,125,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	131.00	166.00	2.71%	\$955,617.78	\$35,203,027.73	\$36,158,645.51	\$28,980,417.00	\$214,016.51	\$410,201.00	\$1,636,304.00	\$4,917,707.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	404	\$26,665,900.00	1.30%
2 Residential	7,850	\$1,631,922,500.00	79.49%
3A/3B Farm	41	\$4,391,700.00	0.21%
4A Commercial	402	\$303,970,800.00	14.81%
4B Industrial	45	\$76,346,800.00	3.72%
4C Apartments	13	\$9,584,900.00	0.47%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	8,755	\$2,052,882,600.00	100.00%

Average Ratio (%), Assessed to True Value	66.46%
Equalized Valuation, Taxable Properties	\$3,088,899,488.41

Total # of property tax appeals filed in 2014	County Tax Board	47.00
	State Tax Court	53.00
Number of 2014 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		50.00

Amount paid out by municipality for tax appeals in 2014	\$193,329.68
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$17,384,300.00	17.61%
15B Other Schools	2	\$286,500.00	0.29%
15C Public Property	222	\$42,696,100.00	43.24%
15D Church and Charities	42	\$18,959,300.00	19.20%
15E Cemeteries & Graveyards	2	\$96,900.00	0.10%
15F Other Exempt	63	\$19,308,400.00	19.56%
Total	339	\$98,731,500.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 3.73%

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 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	2	\$2,048.25	\$399,200.00	
J Dwelling Abatement				\$16,103.73
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	2,048.25	399,200.00	16,103.73

**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	7.00	173,513.88	\$42,018.83		\$5,008.64	\$123,271.96	\$3,214.44
Supervisory Staff (Department Heads & Managers)	13.00	2.00	1,910,478.47	\$1,438,252.69		\$171,439.72	\$190,759.73	\$110,026.33
Police Officers (Including Superior Officers)	42.00	0.00	6,185,092.84	\$4,354,578.04	\$450,750.00	\$519,065.70	\$527,573.88	\$333,125.22
Fire Fighters (Including Superior Officers)								
All Other Union Employees not listed above	56.00	2.00	5,070,276.13	\$3,060,132.68	\$323,600.00	\$364,767.82	\$1,087,675.48	\$234,100.15
All Other Non-Union Employees not listed above	20.00	155.00	2,598,623.06	\$1,831,952.58		\$218,368.75	\$408,157.36	\$140,144.37
Totals	131.00	166.00	15,937,984.37	\$10,726,934.82	\$774,350.00	\$1,278,650.63	\$2,337,438.41	\$820,610.51

Is the Local Government required to comply with NJSA 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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	35.00	\$11,744.40	\$411,054.00
Parent & Child	6.00	\$20,058.48	\$120,350.88
Employee & Spouse (or Partner)	27.00	\$23,404.56	\$631,923.12
Family	54.00	\$31,874.88	\$1,721,243.52
Employee Cost Sharing Contribution (enter as negative -)			(\$623,346.00)
Subtotal	122.00	\$87,082.32	\$2,261,225.52
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	4	\$23,404.56	\$93,618.24
Family	1	\$31,874.88	\$31,874.88
Employee Cost Sharing Contribution (enter as negative -)			(\$4,117.00)
Subtotal	5.00	\$55,279.44	\$121,376.12
Retirees - Health Benefits - Annual Cost			
Single Coverage	22	\$10,263.84	\$225,804.48
Parent & Child	3	\$14,928.84	\$44,786.52
Employee & Spouse (or Partner)	38	\$21,264.84	\$808,063.92
Family	19	\$25,283.64	\$480,389.16
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	82.00	\$71,741.16	\$1,559,044.08
GRAND TOTAL	209.00	\$214,102.92	\$3,941,645.72

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)?

YES

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

	Gross Debt		Deductions	Net Debt	Current Year Budget			
					2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$19,860,000.00		\$19,860,000.00	\$0.00				
Regional School Debt				\$0.00				
Utility Fund Debt								
Water	\$2,474,177.83		\$2,474,177.83	\$0.00				
Sewer	\$1,095,554.93		\$1,095,554.93	\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
Municipal Purposes								
Debt Authorized				\$0.00				
Notes Outstanding	\$4,451,947.00			\$4,451,947.00				
Bonds Outstanding	\$6,043,422.00			\$6,043,422.00				
Loans and Other Debt	\$600,624.62		\$131,912.06	\$468,712.56				
Total (Current Year)	\$34,525,726.38		\$23,561,644.82	\$10,964,081.56				
Population (2010 census)	23,889							
Per Capita Gross Debt	\$1,445.26							
Per Capita Net Debt	\$458.96							
3 Yr. Average Property Valuation			\$3,169,294,736.67					
Net Debt as % of 3 Year Avg Property Valuation			0.35%					
Utility Fund - Principal					\$181,239.00	\$184,922.00	\$183,604.00	\$2,757,788.00
Utility Fund - Interest					\$85,007.00	\$82,909.00	\$79,209.00	\$646,277.00
Bond Anticipation Notes - Principal					\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Bond Anticipation Notes - Interest					\$5,862.00	\$5,862.00	\$5,862.00	\$5,862.00
Bonds - Principal					\$1,050,000.00	\$1,100,000.00	\$1,150,000.00	\$992,000.00
Bonds - Interest					\$102,260.00	\$78,010.00	\$47,010.00	\$14,880.00
Loans & Other Debt - Principal					\$160,891.87	\$152,977.44	\$158,527.91	\$651,300.73
Loans & Other Debt - Interest					\$28,344.90	\$25,405.18	\$21,746.65	\$48,015.45
Total					\$1,713,604.77	\$1,730,085.62	\$1,745,959.56	\$5,216,123.18
Total Principal					\$1,492,130.87	\$1,537,899.44	\$1,592,131.91	\$4,501,088.73
Total Interest					\$221,473.90	\$192,186.18	\$153,827.65	\$715,034.45
% of Total Current Year Budget					4.74%			
Description					Debt Not Listed Above			
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other					\$175,489.98	\$54,001.59	\$51,946.73	\$203,389.74
Bond Rating					<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating						AA+		
Year of Last Rating						2014		
Mark "X" if Municipality has no bond rating								

USER FRIENDLY BUDGET SECTION - Notes

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

The Township Manager would like to note that he is the Chief Executive Officer of the Township of Roxbury, not the Chief Administrative Officer.
