

# ROXBURY TOWNSHIP

## 2016 BUDGET

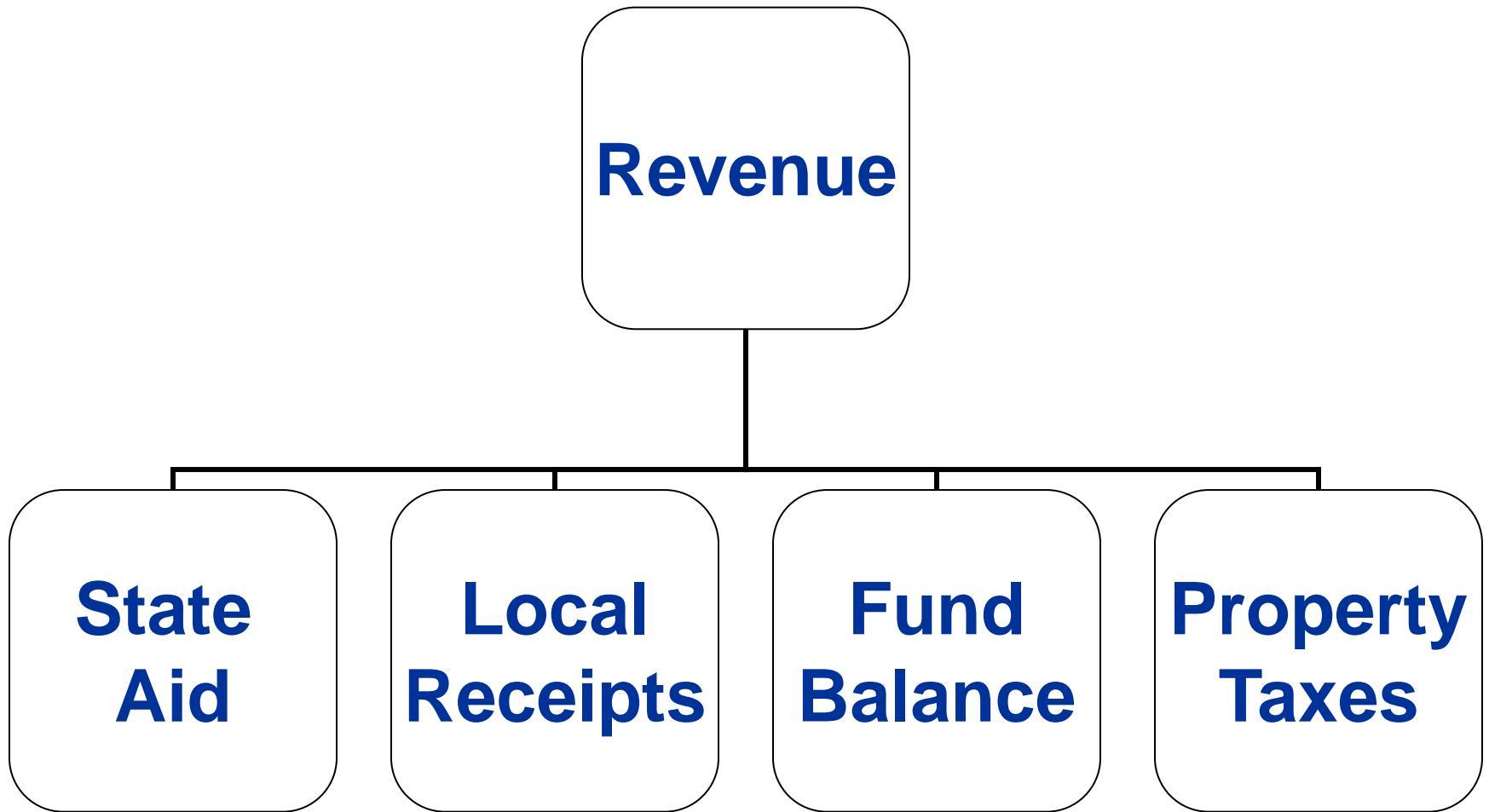


Are Roxbury residents getting their monies worth???



# Township of Roxbury

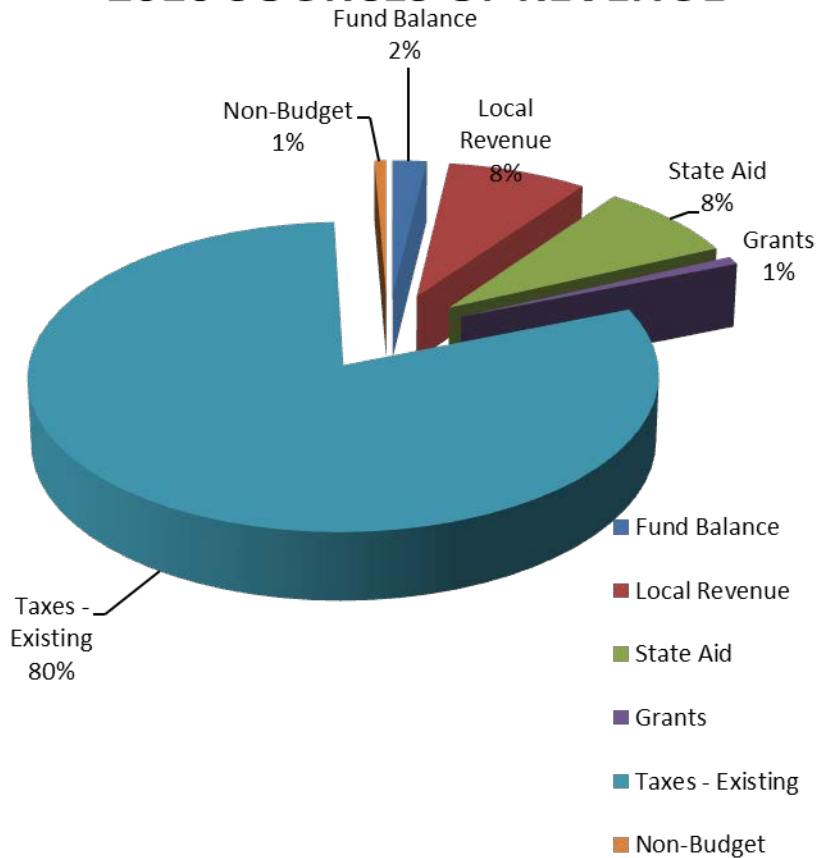
## Sources of Revenue



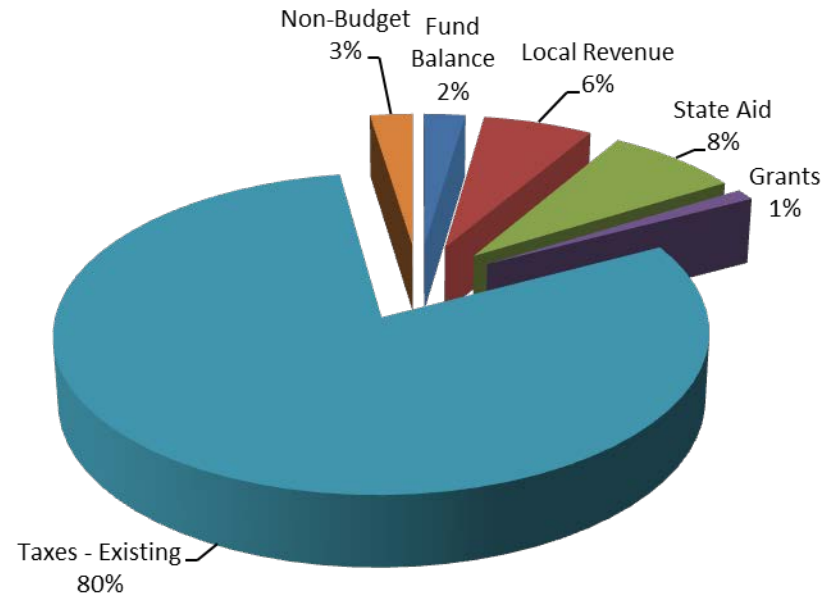
# TOWNSHIP OF ROXBURY

## Sources of Revenue 5 year Comparison

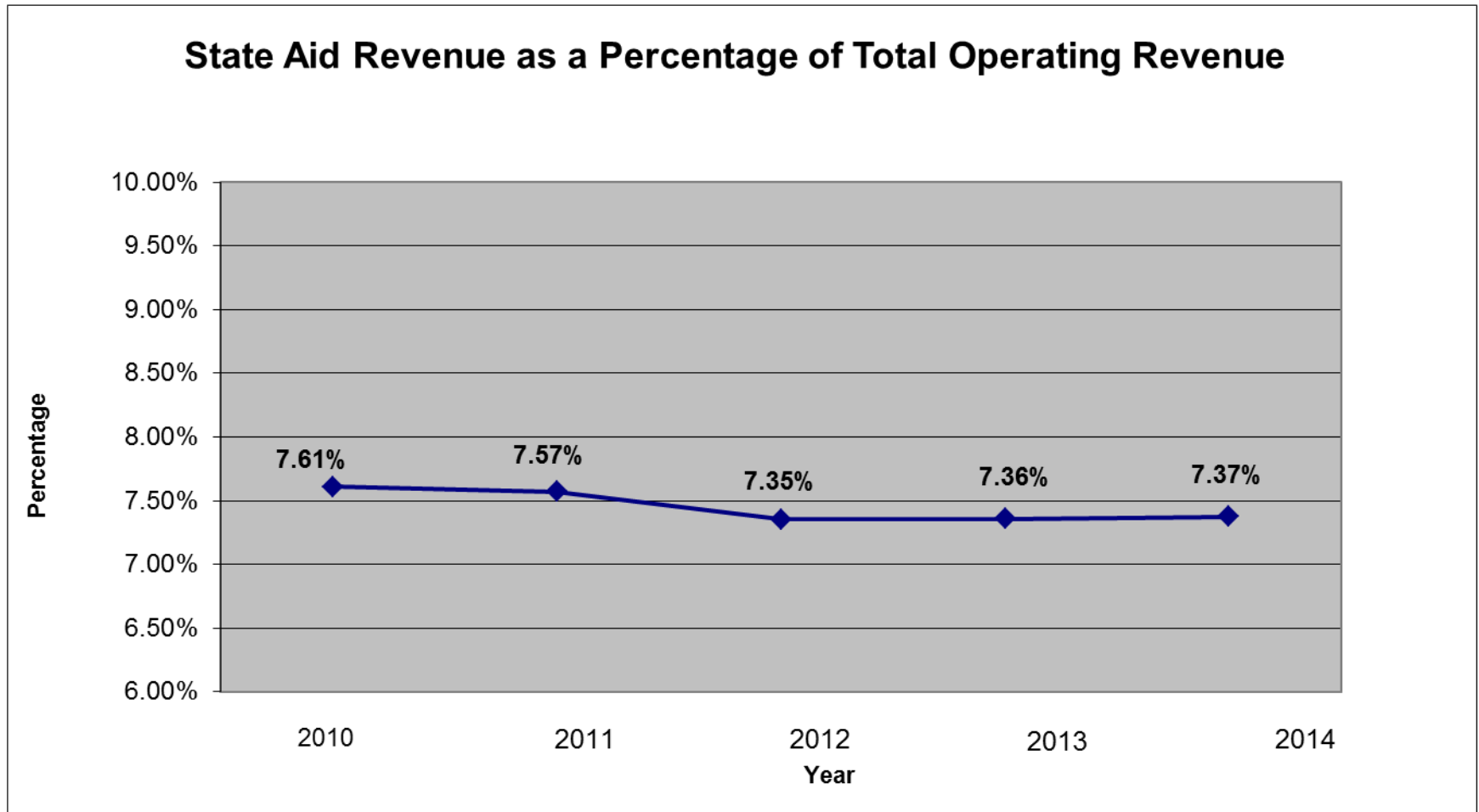
**2010 SOURCES OF REVENUE**



**2014 Sources of Revenue**

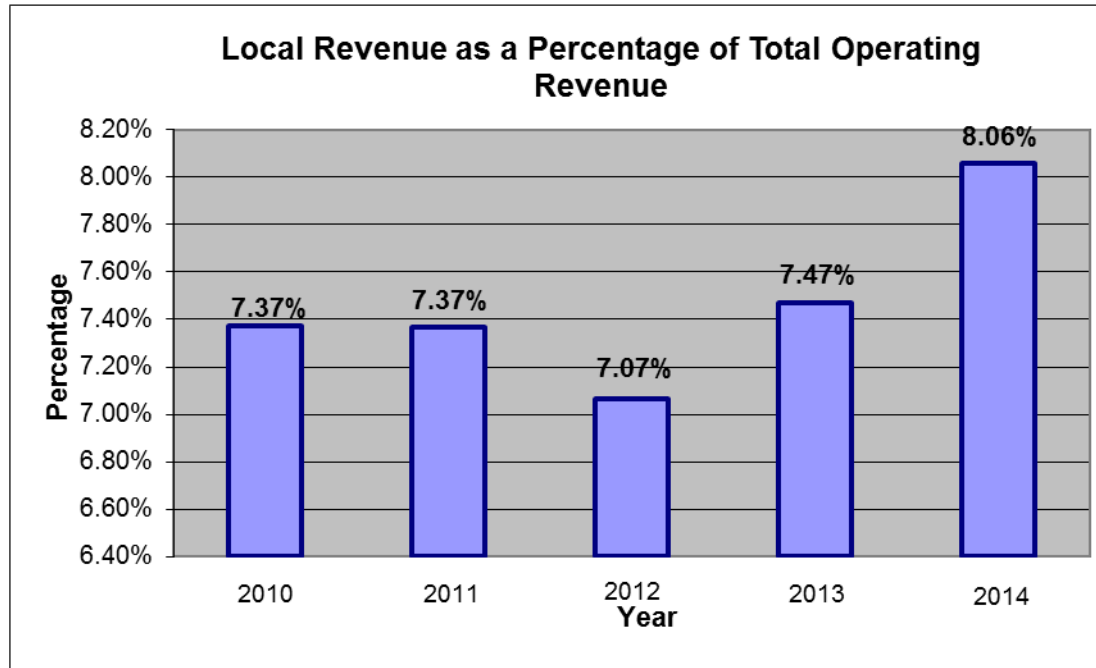


# STATE AID REVENUE AS A PERCENTAGE OF TOTAL OPERATING REVENUE



# Local Revenue as a Percentage of Total Operating Revenue

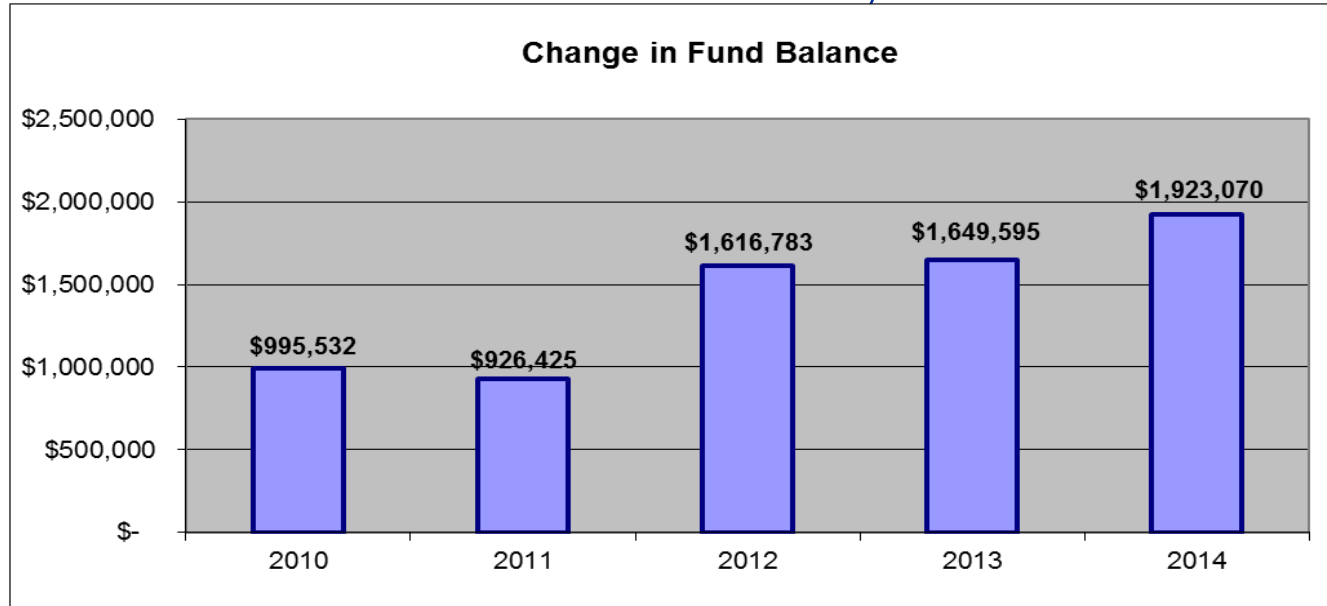
(Fees & Permits, Construction Fees, Traffic Tickets, etc.)



Year End	2010	2011	2012	2013	2014
Total Operating Revenue	\$27,798,831.00	\$28,753,591.05	\$28,706,276.00	\$28,572,995.00	\$28,626,020.00
Local Revenue	\$2,047,811.00	\$2,118,098.55	\$2,028,486.00	\$2,134,387.00	\$2,306,867.00
Percent of Total	7.37%	7.37%	7.07%	7.47%	8.06%

# Changes in Fund Balance

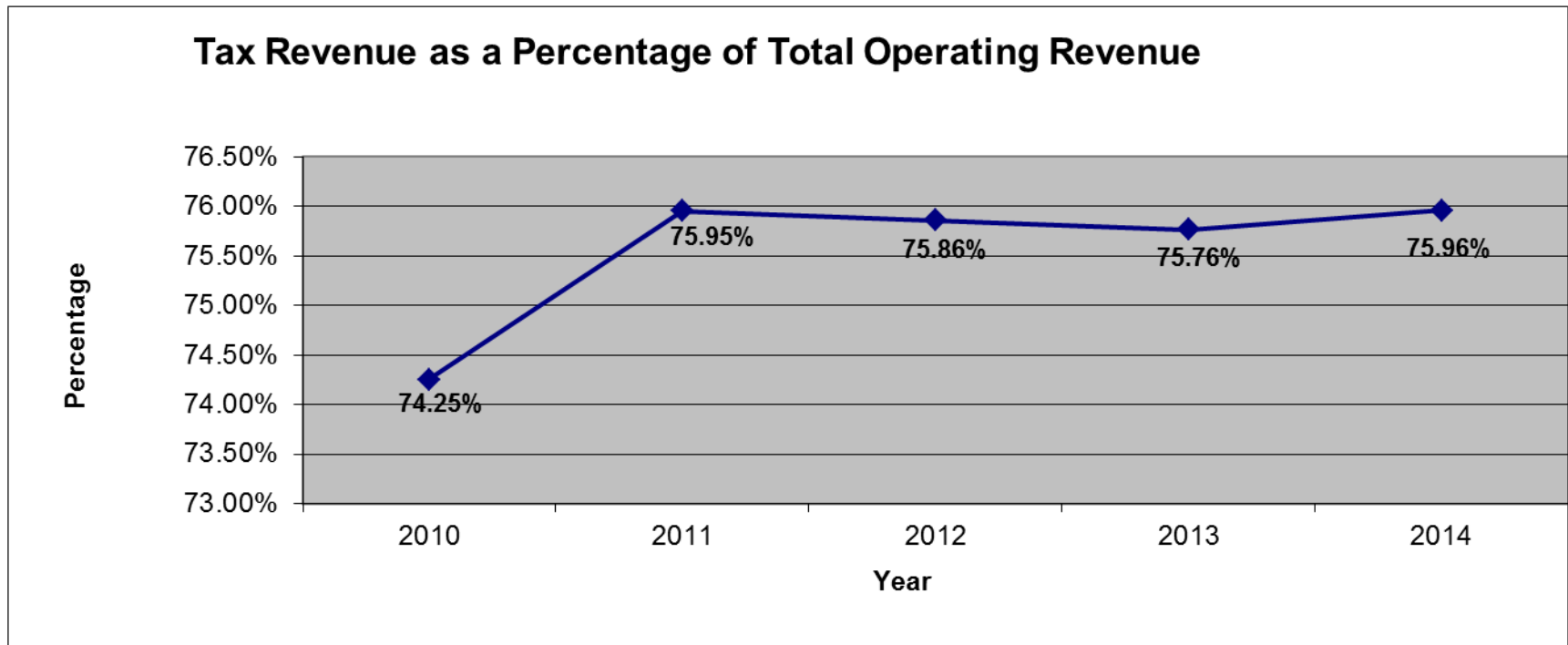
over the last 5 years



Year End	2010	2011	2012	2013	2014
Fund Bal. January 1 st	\$647,783.00	\$995,531.61	\$926,424.92	\$1,616,783.00	\$1,649,595.00
Fund Bal. December 31st	\$995,531.61	\$926,424.92	\$1,616,783.00	\$1,649,595.00	\$1,923,070.00
Change in Fund Balance	\$347,748.61	-\$69,106.69	\$690,358.08	\$32,812.00	\$273,475.00
Percentage	53.68%	-6.94%	74.52%	2.03%	16.58%

\* 8% of General Budget is 2.1 million dollars

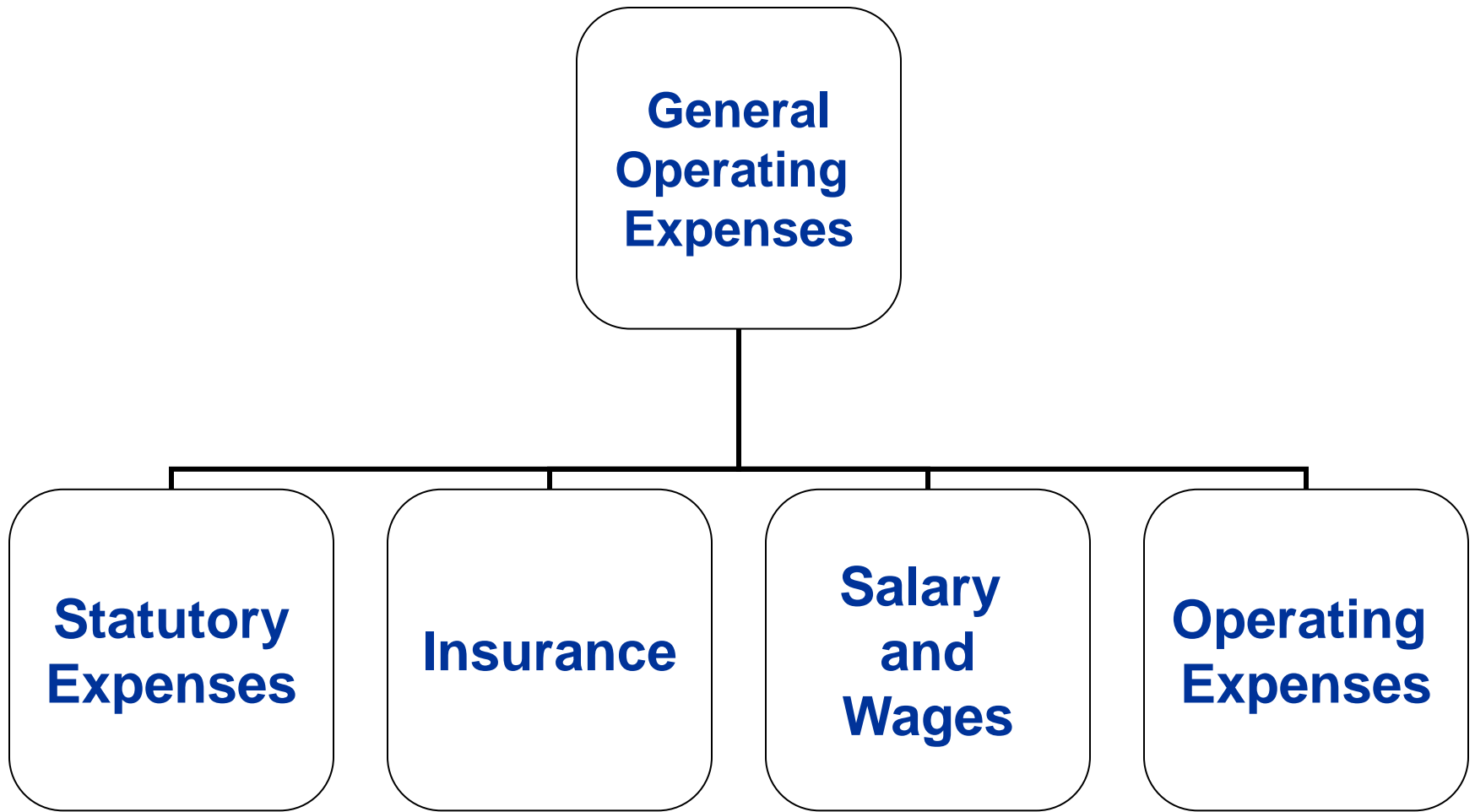
# TAX RECEIPTS AS A PERCENTAGE OF TOTAL OPERATING REVENUE



**Warning Trend: Steady increase in the reliance of tax revenue to balance the municipal budget**

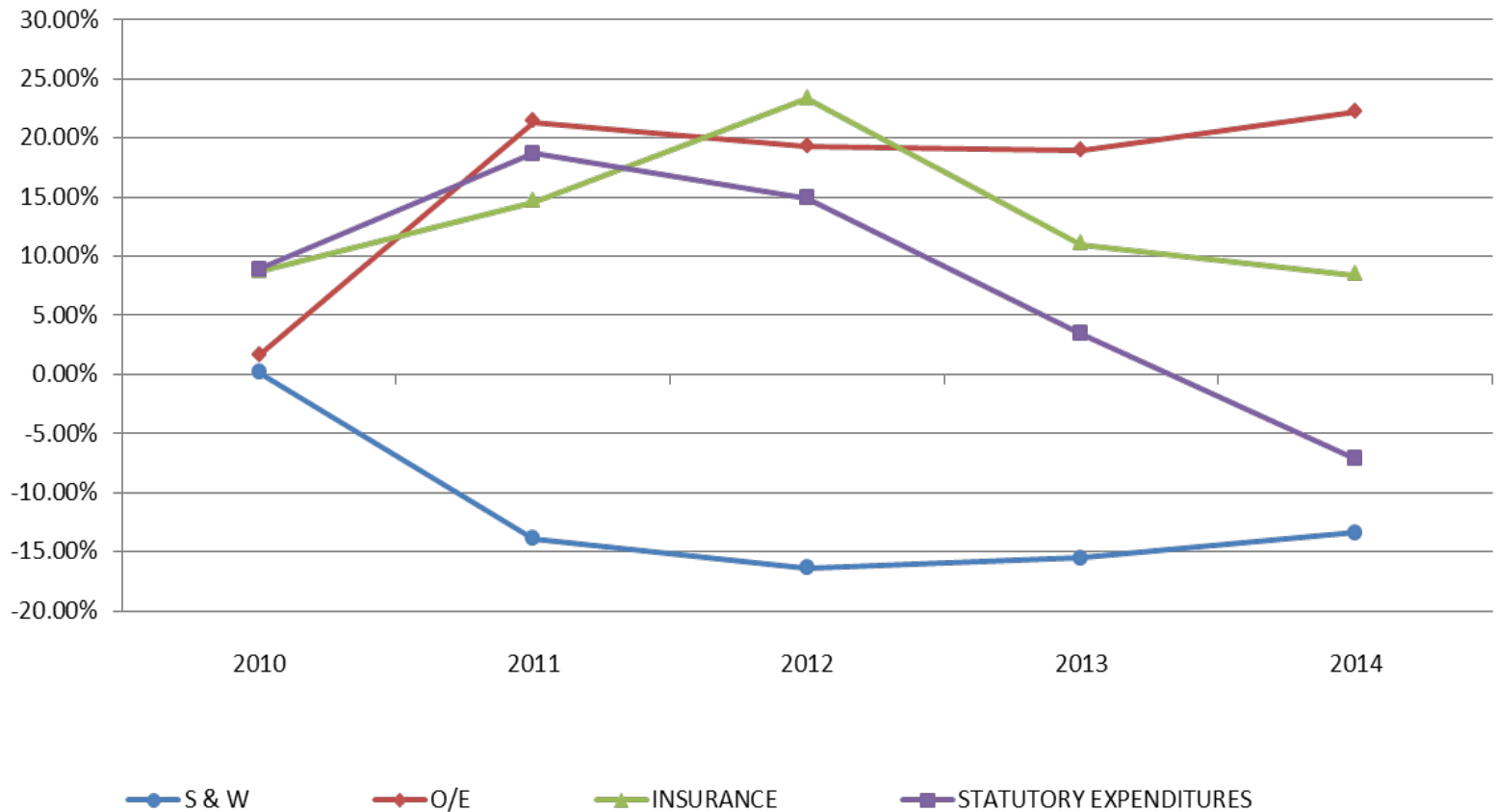
# Township of Roxbury

## General Operating Expenses Breakdown





# General Operating Expense Percentage Increases over last 5 Years 2010 Baseline Year



# TOWNSHIP OF ROXBURY

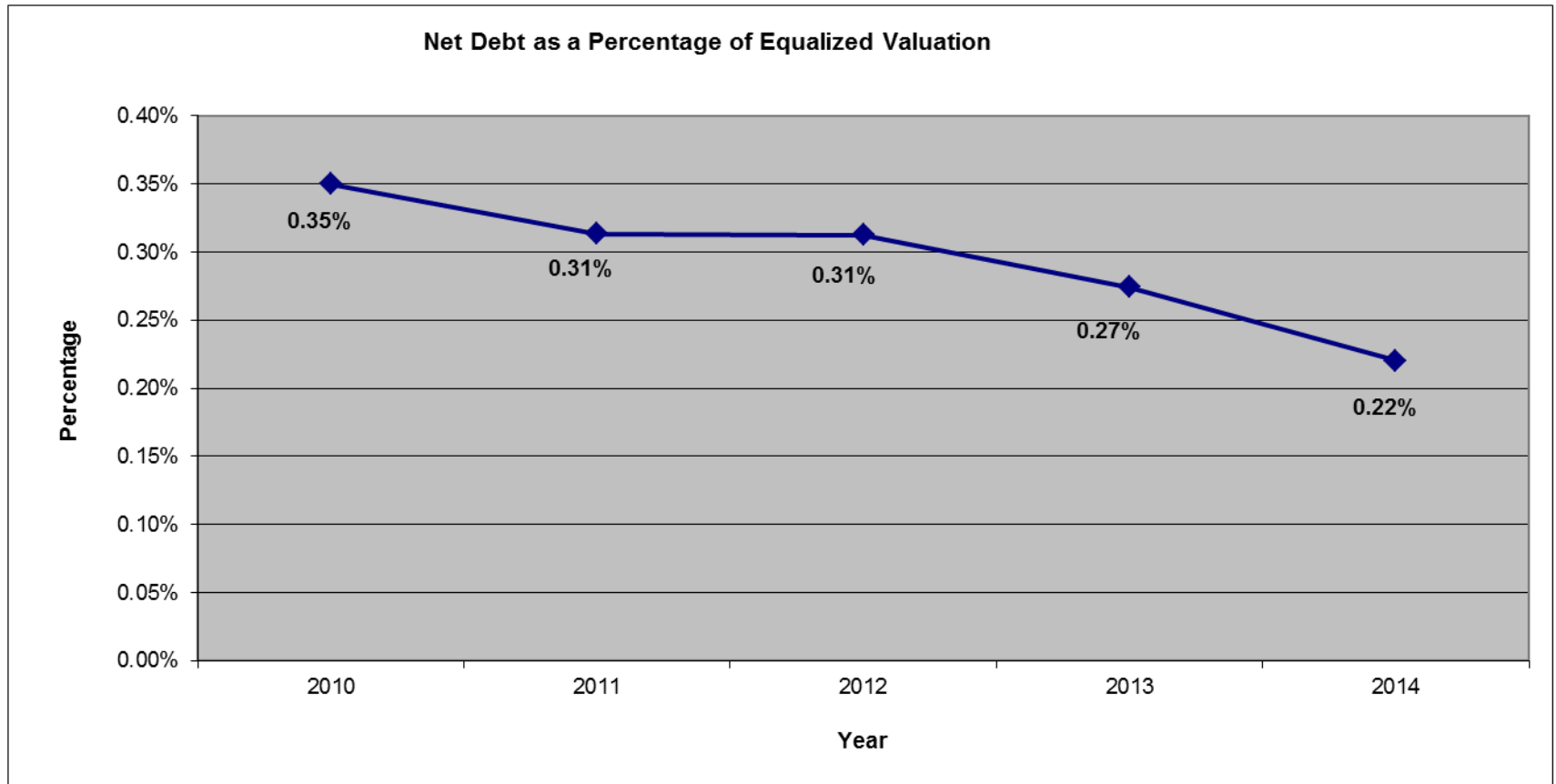
## Forces Driving the Budget

	2015	2008-2014
Overall Budget Increase	\$568,413	\$2,492,349
<b>Less:</b>		
Contractual Obligations	(\$211,432)	(\$399,394)
Health Insurance	\$120,000	\$390,655
Utilities	(39,450)	\$196,025
Pension - Police & Fire	\$66,547	\$96,095
Pension - Public Employees	\$54,520	\$135,707
Total	578,228	2,073,261
Debt Service	\$110,349	(\$1,810,477)
Capital Improvement Fund	\$164,262	\$1,724,120

Pension payments amount to \$231,800., which increased taxes by 1.2 points over the past five years.

Healthcare payments amount to \$390,655. which increased taxes by 2 points over the past five years.

# NET DEBT AS A PERCENTAGE OF EQUALIZED VALUATION



- Warning Trend: Increasing Net Debt as a percentage of average equalized valuation
- Represents \$880. in debt on a \$400,000. home

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# Township of Roxbury

## Operating Expenses

**\$2,456. MUNICIPAL TAX PER PARCEL**

**ARE ROXBURY'S RESIDENTS GETTING THEIR  
MONIES WORTH?**

# 2015 COMPARISON BETWEEN COMMUNITIES

## 2015 COMPARISON BETWEEN FIVE COMMUNITIES IN MORRIS COUNTY OF SIMILAR SIZE

MORRIS COUNTY MUNICIPALITY	POPULATION	# OF TAX LINE ITEMS/PARCELS	2015 ANNUAL BUDGET	AMOUNT TO BE RAISED	PER PARCEL COST
RANDOLPH TOWNSHIP	25,734	8,302	\$29,640,792	\$23,604,914	\$2,843.28
ROXBURY TOWNSHIP	23,324	9,093	\$29,194,433	\$22,332,855	\$2,456.05
MT OLIVE TOWNSHIP	28,117	8,436	\$29,283,108	\$22,347,750	\$2,649.09
MORRIS TOWNSHIP	22,306	8,403	\$35,660,949	\$24,212,457	\$2,881.41
ROCKAWAY TOWNSHIP	24,156	10,062	\$39,423,387	\$30,198,556	\$3,001.25

# ROXBURY MUNICIPAL TAX PER PERSON PER MONTH

Service	Per-Capita
24 hour police protection	\$19.00
Trash collection and disposal	\$6.50
Road repair snow and removal	\$5.94
Library Services	\$4.60
Capital Improvements (roads, sidewalks)	\$5.32
Parks and Recreation (maintenance)	\$3.40
Fire/EMS/Fire Prevention	\$2.00
Health + Dial-a-Ride	\$1.59
<b>Total</b>	<b>\$48.35</b>



**\*Less than you would pay  
for cable each month.**

# Roxbury Twp – Projected Expenses thru 12/31/15

	2014 Expended Thru 8/31/14	2015 Adopted Budget	2015 Expended Thru 8/31/15	PROJECTED THRU 12-31-15	DIFFERENCE
<b>General Operating Expenses:</b>					
Admin. & Executive	135,523	214,962	139,087	208,631	6,332
Central Stores	76,063	98,000	68,489	102,734	(4,734)
Mayor & Council	43,346	60,750	36,886	55,329	5,421
Elections	10,043	14,000	1,624	2,436	11,564
Township Clerk	103,407	187,760	122,739	184,109	3,652
Finance	150,742	245,370	151,179	226,769	18,602
Audit	33,293	33,960	33,960	33,960	0
Data Processing	115,547	178,627	120,593	180,890	(2,263)
Tax Collector	464	52,950	-5,252	(7,878)	60,828
Assessor	101,014	161,975	108,937	163,406	(1,431)
Legal	670,131	525,000	630,760	802,140	(277,140)
Engineering	21,535	108,970	21,201	31,802	77,169
Historic Preservation	275	4,000	0	0	4,000
Planning Board	125,827	204,450	130,591	195,887	8,564
Open Space Committee	0	400	0	0	400
Economic Development	0	1,000	0	0	1,000
Board of Adjustment/Zoning	4,777	8,475	5,186	7,779	696
Construction Code Official	288,040	324,082	293,494	324,082	0
Insurance:					
Liability	466,746	432,000	398,801	432,000	0
Group	2,191,916	3,037,548	2,160,580	2,880,773	156,775
Disability Insurance	2,022	3,000	2,181	3,000	0
State Unemployment Ins.	0	25,000	0	0	25,000

# Projected Expenses thru 12/31/15 continue

	2014 Expended Thru 8/31/14	2015 Adopted Budget	2015 Expended Thru 8/31/15	PROJECTED THRU 12-31-15	DIFFERENCE
<b>General Operating Expenses (Continued):</b>					
Police Operations	3,767,624	5,273,665	3,447,035	5,170,553	103,113
Police Staff Support	110,670	170,210	114,624	171,936	(1,726)
Police Traffic Control	37,808	64,500	33,546	50,319	14,181
Police Dispatch	0				
Emergency Management	10,794	17,291	10,234	15,351	1,940
Fire Department	137,355	238,870	151,250	226,875	11,995
First Aid Organization	34,110	80,835	31,274	46,911	33,924
Safety Officer	250	1,100	0	0	1,100
Fire Prevention	59,916	91,800	62,708	94,062	(2,262)
Roads	640,613	1,126,800	853,184	1,126,800	0
Snow Removal	486,519	585,000	559,193	585,000	0
Public Works	117,246	265,950	126,304	189,456	76,494
Sanitation/Recycling	1,692,000	1,692,000	1,692,000	1,692,000	0
Disposal Fees	0				
Buildings & Grounds	215,881	299,250	228,354	342,531	(43,281)
Machinery Repairs/Maint.	257,809	399,700	247,791	371,687	28,014
<b>Municipal Services Agreements:</b>					
Drakesville at Roxbury	8,827	10,000	10,933	10,000	0
Willow Walk	0	16,000	0	16,000	0
Meadows at Roxbury	3,292	3,000	4,206	3,000	0
River Park Village	25,948	29,132	25,933	29,132	0
Pondside	0	6,000	0	6,000	0
Lakeside Condos	5,215	10,600.00	4,915	10,600	0



# Projected Expenses thru 12/31/15 continue

	2014 Expended Thru 8/31/14	2015 Adopted Budget	2015 Expended Thru 8/31/15	PROJECTED THRU 12-31-15	DIFFERENCE
<b>General Operating Expenses (Continued):</b>					
Public Assistance	16,435	25,442	18,543	27,815	(2,373)
Board of Health	175,670	303,370	178,276	267,414	35,956
Senior Citizens Activities:					
Dial-a-Ride	44,659	69,306	45,864	68,796	510
Club Programs	17,196	15,400	14,800	22,200	(6,800)
Blood Borne Pathogens	0				
Animal Control	20,575	20,575	20,575	20,575	0
Deficit in Trust Funds	0				
Environmental Commission	2,765	6,000	2,724	4,086	1,914
Recreation Administration	160,664	239,500	157,328	235,992	3,508
Recreation Activities	337,188	350,250	326,266	350,250	0
Parks Maintenance	279,503	457,050	284,237	426,356	30,695
Lake Musconectong Reg.					
Planning - Twp. Share	7,861	7,862	9,061	7,862	0
Library	698,169	1,132,611	710,708	1,132,611	0
Utilities	647,933	1,041,000	516,991	775,487	265,514
Res for Future Approp Reval	0	200,000	0	0	200,000
Statutory Expenditures:					
Social Security	321,396	485,000	321,602	482,403	2,597
PERS	449,786	504,306	504,339	504,306	0
PFRS	1,049,171	1,115,718	1,118,882	1,115,718	0
DCRP	4,755	10,500	5,495	8,243	2,258

# Projected Expenses thru 12/31/15 continue

	2014 Expended Thru 8/31/14	2015 Adopted Budget	2015 Expended Thru 8/31/15	PROJECTED THRU 12-31-15	DIFFERENCE
<b>General Operating Expenses (Continued):</b>					
Group Insurance o/s cap		82,452	82,452	82,452	0
Municipal Court	191,686	276,283	181,826	272,739	3,544
LOSAP	65,874	75,000	76,985	75,000	0
Salary Reserves	0	78,000	0	0	78,000
<b>Total General Operating Expenses</b>	<b>16,643,874</b>	<b>22,799,607</b>	<b>16,601,474</b>	<b>21,866,360</b>	<b>933,247</b>
<b>Federal &amp; State Grants:</b>					
Grants with offsetting revenue	141,607	209,867	167,042	209,867	0
Grant matching share	0	4,149	0	4,149	0
<b>Total Grants</b>	<b>141,607</b>	<b>214,016</b>	<b>167,042</b>	<b>250,563</b>	<b>(36,547)</b>
<b>Interlocal Service Agreements:</b>					
Mine Hill Health Services	48,456	48,456		0	48,456
County Dispatch Services	349,282	360,500	353,737	360,500	0
Wharton Health Services		80,000		0	80,000
Public Health Priority Funding		68,598		0	68,598
Netcong Tipping Fees				0	0
Randolph Twp Health Contr				0	0
	397,738	557,554	353,737	530,606	26,949
<b>Capital:</b>					
Capital Improvement Fund	0	2,050,622	0	0	2,050,622
<b>Total Capital</b>	<b>0</b>	<b>2,050,622</b>	<b>0</b>	<b>0</b>	<b>2,050,622</b>

# Projected Expenses thru 12/31/15 continue

	2014 Expended Thru 8/31/14	2015 Adopted Budget	2015 Expended Thru 8/31/15	PROJECTED THRU 12-31-15	DIFFERENCE
<b>General Operating Expenses (Continued):</b>					
<b>Debt Service:</b>					
Bond Principal	1,000,000	1,050,000	1,050,000	1,050,000	0
Note Principal	26,053	100,000	100,000	100,000	0
Interest on Bonds	66,380	102,260	56,380	102,260	0
Interest on Notes	14,272	5,862	4,676	5,862	0
ERIP Pooled Pension Loan	152,831	161,158	160,745	161,158	0
Green Trust Loan P & I	19,432	28,354	14,768	28,354	0
<b>Total Debt Service</b>	<b>1,278,968</b>	<b>1,447,634</b>	<b>1,386,569</b>	<b>1,447,634</b>	<b>0</b>
<b>Interfund Loan:</b>					
Repayment to Sewer Utility	0	0	0	0	0
<b>Total Interfund Loan</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Res. Uncollected Taxes</b>	<b>0</b>	<b>2,125,000</b>	<b>0</b>	<b>2,125,000</b>	<b>0</b>
<b>Total Appropriations</b>	<b>18,462,187</b>	<b>29,194,433</b>	<b>18,508,822</b>	<b>26,220,163</b>	<b>2,974,270</b>
<b>Total Revenue</b>	<b>18,917,761.00</b>	<b>29,194,433</b>	<b>19,567,431</b>		
<b>Difference Revenue/Expenses</b>	<b>455,574.00</b>		<b>1,058,609</b>		
NOTE: 8 months complete =66.64%					

**TOWNSHIP OF ROXBURY  
5 YEAR TAX RATE PROJECTIONS**

working off projected expenses

	Adopted FY 2015	Manager's 2016 Recommend	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>TAX RATE CALCULATION:</b>								
Appropriations:								
General Operating Expenses	\$22,799,607	\$23,941,656	\$23,941,656	\$25,174,398	\$26,494,515	\$27,709,287	\$29,226,651	\$30,855,263
Federal and State Grants	\$214,016	\$214,016	\$214,016	\$214,016	\$214,016	\$214,016	\$214,016	\$214,016
Interlocal Service Agreements	\$557,554	\$567,736	\$567,736	\$578,122	\$588,715	\$599,520	\$610,541	\$621,783
Capital	\$2,050,622	\$1,486,765	\$1,486,765	\$2,216,765	\$2,177,500	\$2,295,393	\$3,545,400	\$2,682,500
Debt Service	\$1,447,634	\$2,270,432	\$2,270,432	\$2,295,942	\$2,111,486	\$270,061	\$155,917	\$156,714
Interfund Loan Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Projected Appropriations</b>	<b>\$27,069,433</b>	<b>\$28,480,605</b>	<b>\$28,480,605</b>	<b>\$30,479,243</b>	<b>\$31,586,232</b>	<b>\$31,088,277</b>	<b>\$33,752,526</b>	<b>\$34,530,276</b>
Municipal Open Space Tax	\$410,201	\$410,201	\$410,201	\$410,636	\$410,636	\$410,636	\$410,636	\$410,636
School Tax	\$53,437,334	\$53,437,334	\$53,437,334	\$54,506,081	\$55,596,202	\$56,708,126	\$57,842,289	\$58,999,135
County Tax	\$7,571,973	\$7,571,973	\$7,571,973	\$7,950,572	\$8,348,101	\$8,765,506	\$9,203,781	\$9,663,971
County Open Space Tax	\$315,886	\$315,886	\$315,886	\$347,474	\$382,221	\$420,443	\$462,486	\$508,735
	\$88,804,827	\$90,215,999	\$90,215,999	\$93,694,006	\$96,323,392	\$97,392,988	\$101,671,719	\$104,112,752
Non-Tax Revenue	(\$6,861,578)	(\$6,341,210)	(\$6,341,210)	(\$6,392,923)	(\$6,416,547)	(\$6,440,453)	(\$6,464,646)	(\$6,489,129)
	\$81,943,249	\$83,874,789	\$83,874,789	\$87,301,082	\$89,906,845	\$90,952,535	\$95,207,073	\$97,623,623
Reserve for Uncollected Taxes	\$2,125,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
<b>Total Projected Tax Levy</b>	<b>\$84,068,249</b>	<b>\$86,074,789</b>	<b>\$86,074,789</b>	<b>\$89,501,082</b>	<b>\$92,206,845</b>	<b>\$93,252,535</b>	<b>\$97,507,073</b>	<b>\$99,923,623</b>
<b>TAX LEVY:</b>								
Municipal Tax	\$22,332,855	\$24,339,395	\$24,339,395	\$26,286,320	\$27,469,685	\$26,947,824	\$29,587,880	\$30,341,147
Municipal Open Space Tax	\$410,201	\$410,201	\$410,201	\$410,636	\$410,636	\$410,636	\$410,636	\$410,636
School Tax	\$53,437,334	\$53,437,334	\$53,437,334	\$54,506,081	\$55,596,202	\$56,708,126	\$57,842,289	\$58,999,135
County Tax	\$7,571,973	\$7,571,973	\$7,571,973	\$7,950,572	\$8,348,101	\$8,765,506	\$9,203,781	\$9,663,971
County Open Space Tax	\$315,886	\$315,886	\$315,886	\$347,474	\$382,221	\$420,443	\$462,486	\$508,735
	\$84,068,249	\$86,074,789	\$86,074,789	\$89,501,082	\$92,206,845	\$93,252,535	\$97,507,073	\$99,923,623
<b>TAX RATE:</b>								
Municipal Tax	1.089	1.187	1.187	1.280	1.338	1.312	1.441	1.478
Municipal Open Space Tax	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020
School Tax	2.605	2.605	2.605	2.655	2.708	2.762	2.817	2.874
County Tax	0.369	0.369	0.369	0.387	0.407	0.427	0.448	0.471
County Open Space Tax	0.015	0.015	0.015	0.017	0.019	0.020	0.023	0.025
	4.100	4.198	4.198	4.360	4.492	4.543	4.750	4.868
<b>NET VALUATION TAXABLE</b>								
	\$2,051,055,700	\$2,051,055,700	\$2,051,055,700	\$2,053,180,700	\$2,053,180,700	\$2,053,180,700	\$2,053,180,700	\$2,053,180,700
<b>MUN. TAX POINT INCREASE</b>								
	0.011	0.098	0.098	0.094	0.058	-0.025	0.129	0.037
<b>MUNICIPAL TAX % INCREASE</b>								
	1.00%	8.98%	8.98%	7.89%	4.50%	-1.90%	9.80%	2.55%

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# 2015 Budget Time Line

- ❖ TBD 7:30 PM ~ 2016 Goals and Objectives Meeting with Council
- ❖ Wednesday, October 21st Capital Budget Program thru 2021 due to Manager per memo dated August 13, 2015
- ❖ Friday, November 20<sup>th</sup> Operating Budgets from Department Heads to Township Manager including Salaries and Personnel Changes
- ❖ November 4<sup>th</sup> – 20<sup>st</sup> Capital Budget Meetings with Department Heads – Update Revenue and Expense Projections
- ❖ November 23<sup>rd</sup> – December 11<sup>th</sup> Operating Budget Meetings with Department Heads
- ❖ Tuesday, December 1st Capital Budget to Council
- ❖ Tuesday, December 15<sup>th</sup> Operating Budgets and Manager’s Budget Message to Council with salary recommendations
- ❖ *January 2016* Capital Budget and Salary Ordinances to Council

# ■ ARE ROXBURY RESIDENTS GETTING THEIR MONIES WORTH?

