

# 2016 BUDGET

## ROXBURY TOWNSHIP



Are Roxbury residents getting their monies worth???

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12/15/15

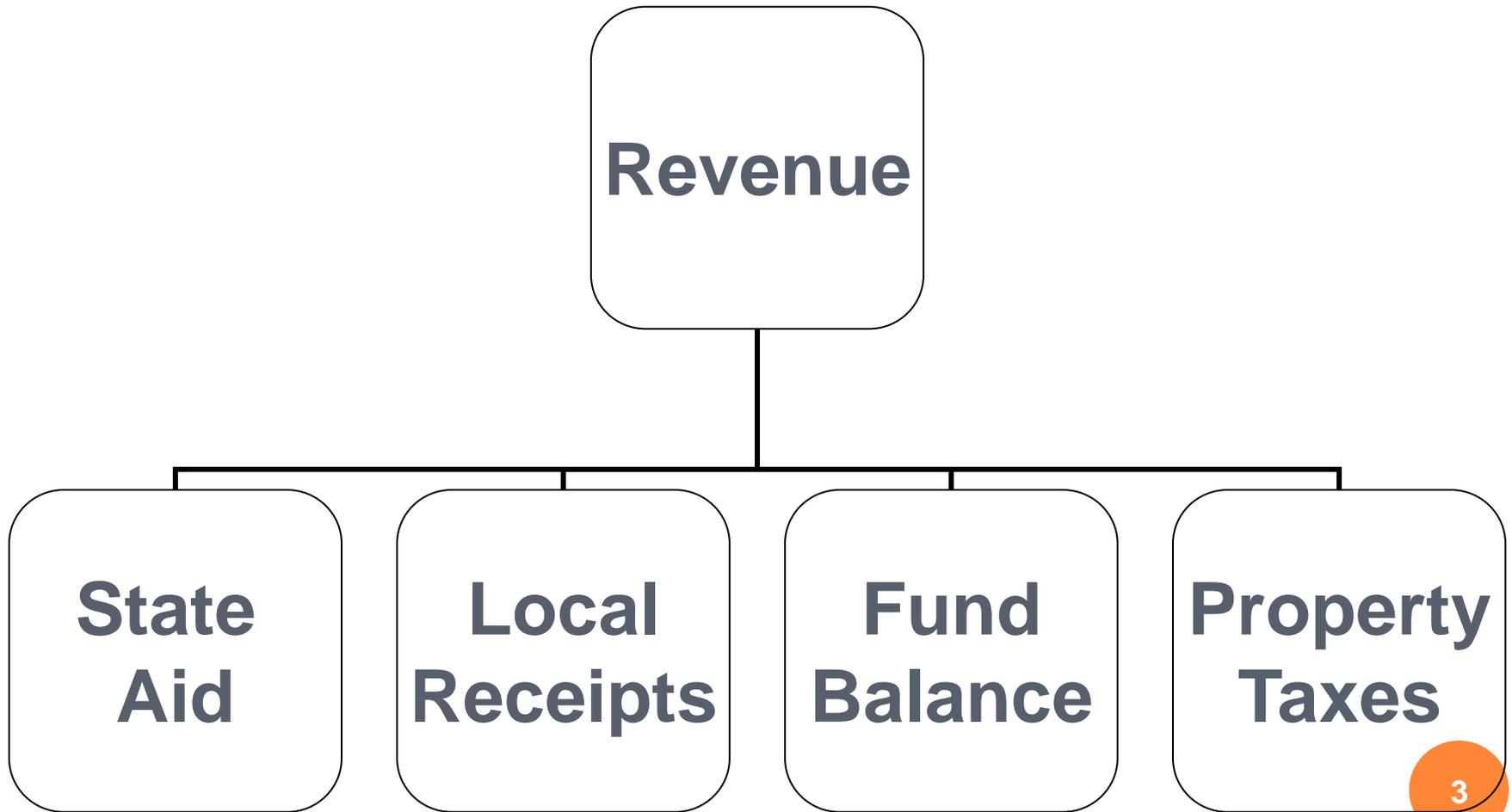
Roxbury Township 2016 Budget  
Presentation

# ADMINISTRATION OBJECTIVES

1. Ensure Roxbury residents are getting their monies worth!
2. Increase paving efforts:  
2015 - \$1.2 million      2016 - \$1.5 million  
Including NJDOT Projects
3. Institute Marketing Plan
  - Economic Development Commission bids marketing program
  - Community Entryway signage
  - Roxbury Township: Six fantastic communities, One great Township!

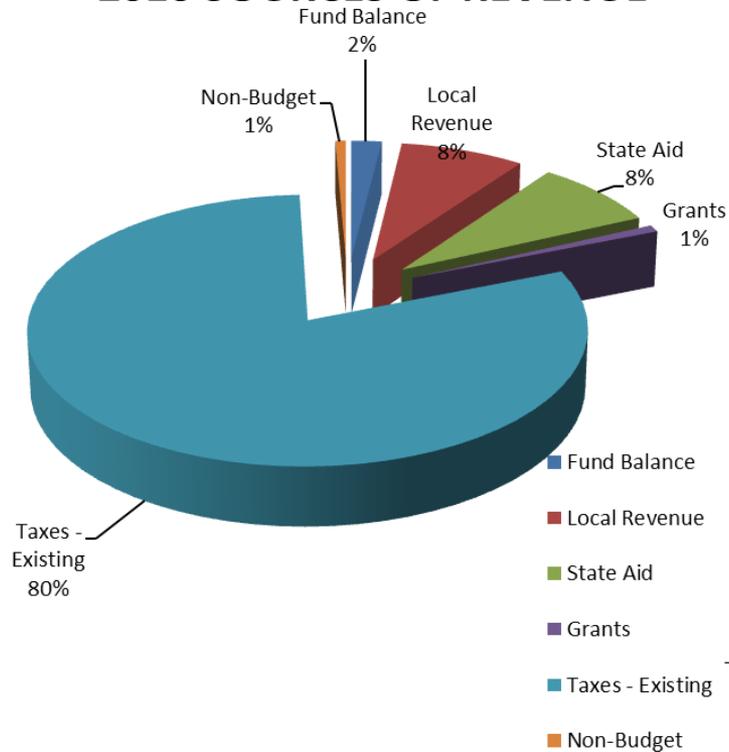
# TOWNSHIP OF ROXBURY

## SOURCES OF REVENUE

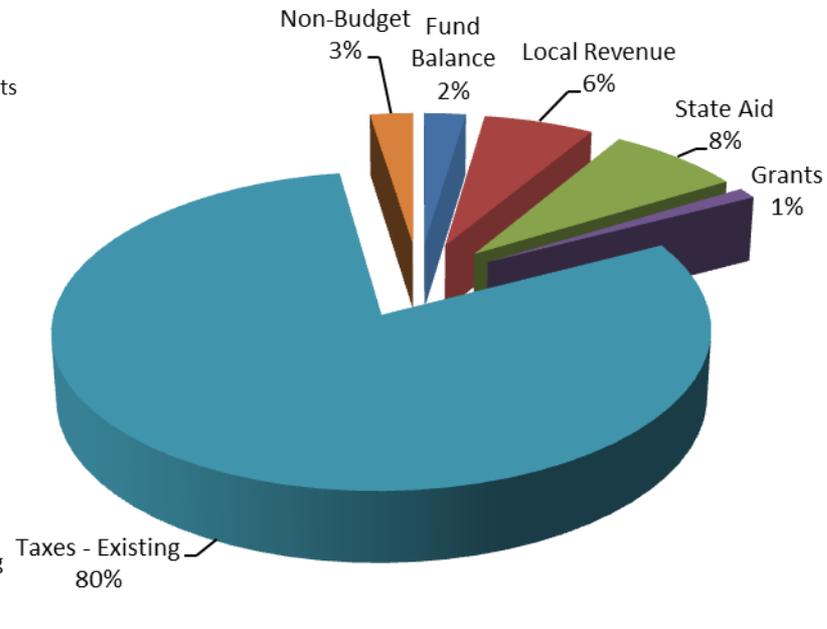


# TOWNSHIP OF ROXBURY SOURCES OF REVENUE 5 YEAR COMPARISON

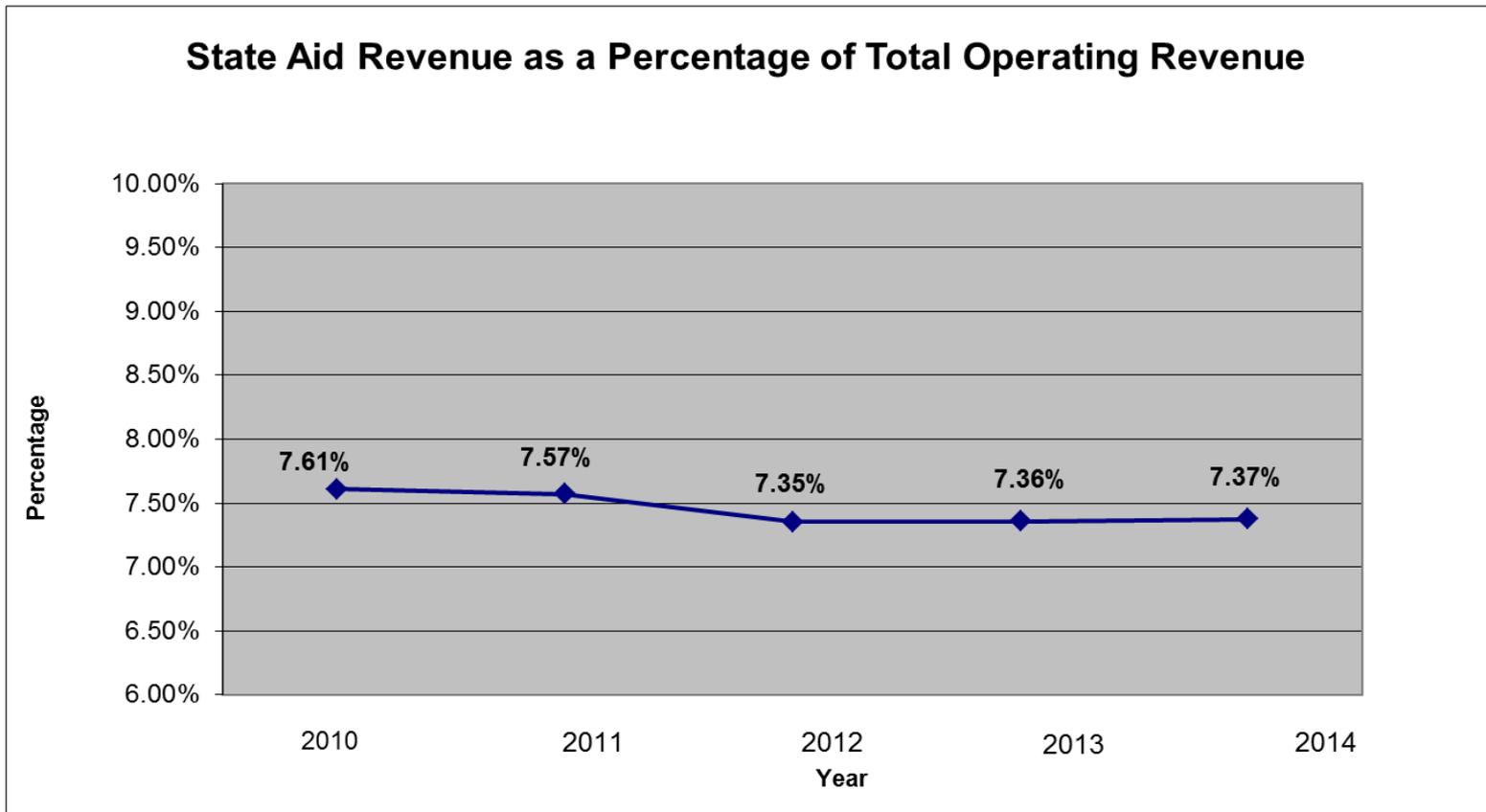
## 2010 SOURCES OF REVENUE



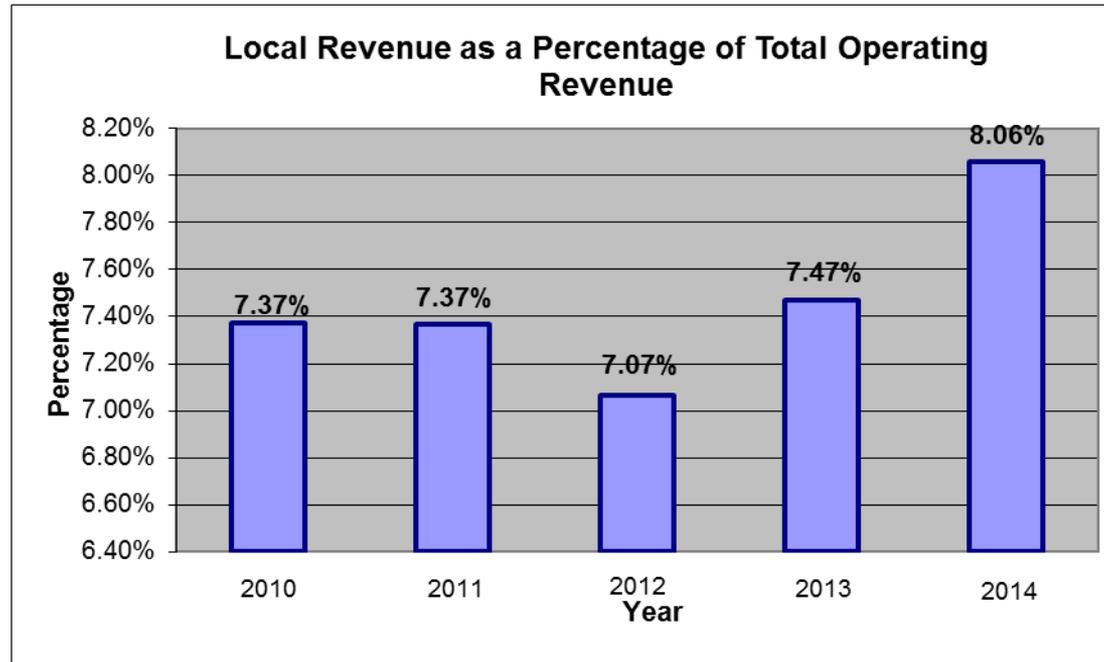
## 2014 Sources of Revenue



# STATE AID REVENUE AS A PERCENTAGE OF TOTAL OPERATING REVENUE



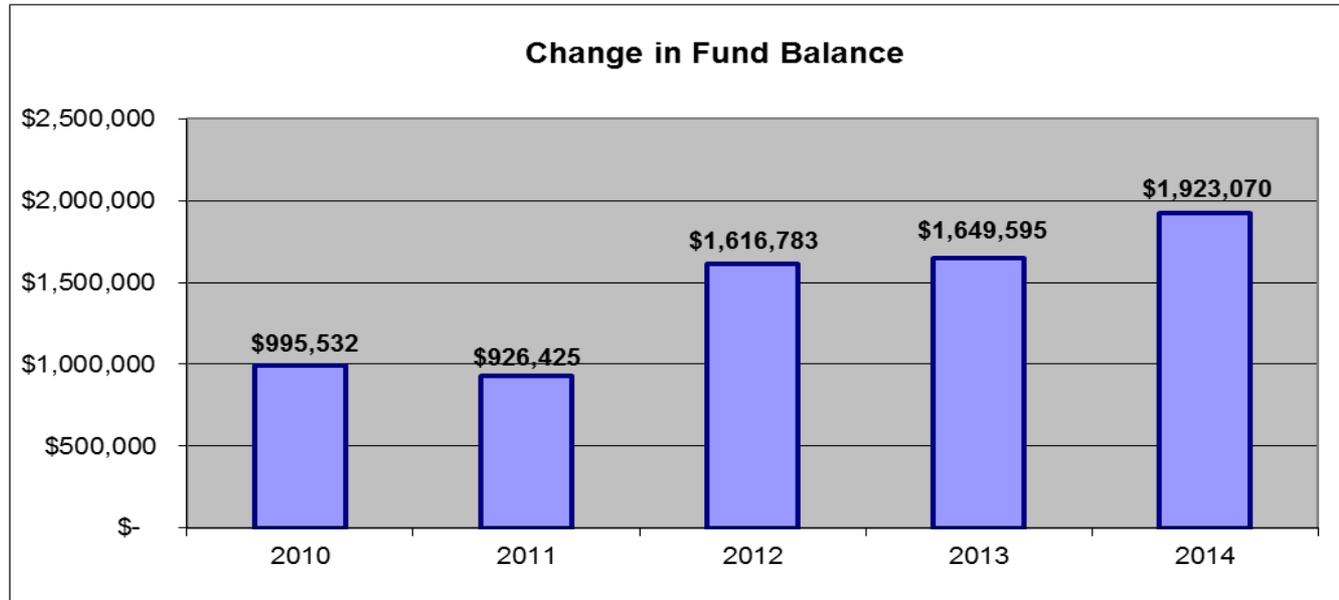
# LOCAL REVENUE AS A PERCENTAGE OF TOTAL OPERATING REVENUE (FEES & PERMITS, CONSTRUCTION FEES, TRAFFIC TICKETS, ETC.)



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

# CHANGES IN FUND BALANCE

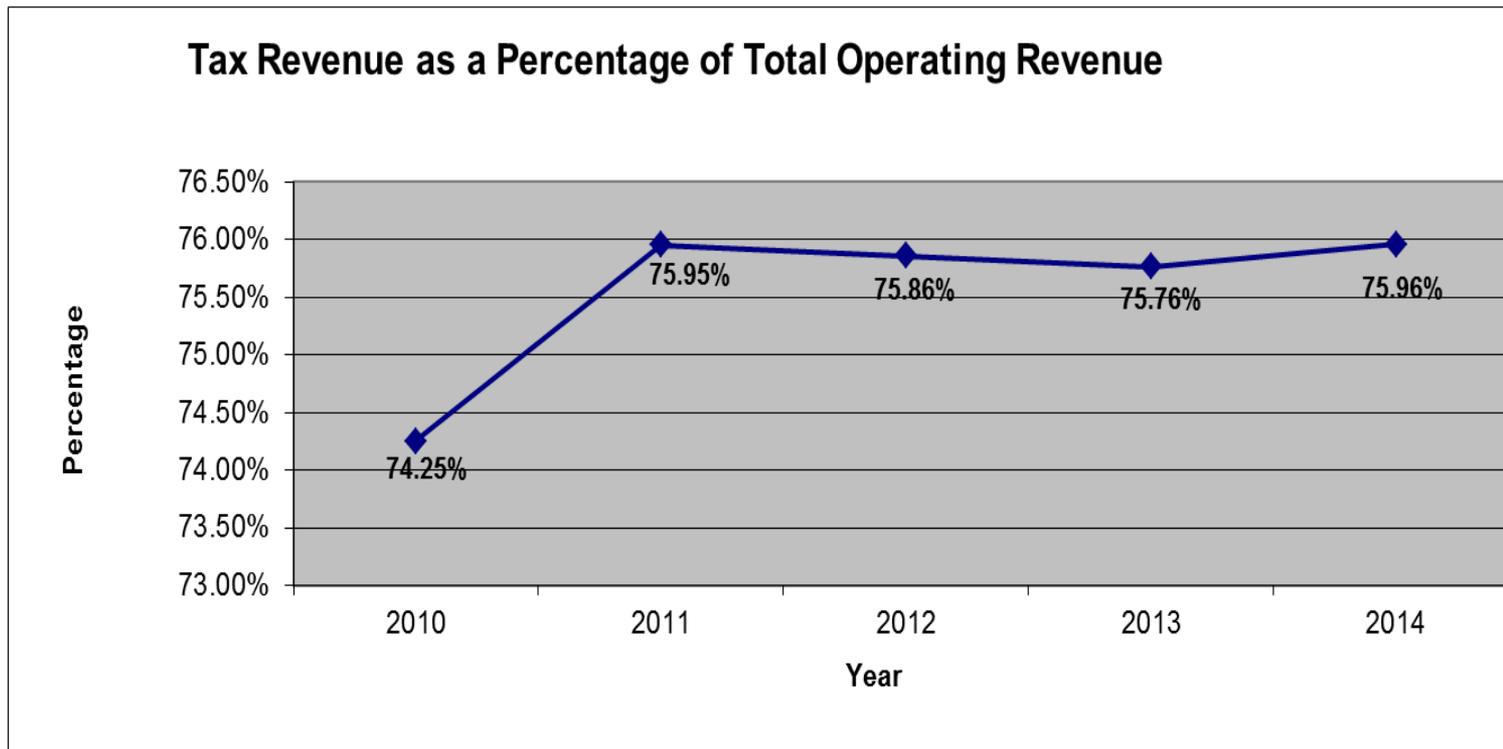
## OVER THE LAST 5 YEARS



| Year End                | 2010         | 2011         | 2012           | 2013           | 2014           |
|-------------------------|--------------|--------------|----------------|----------------|----------------|
| Fund Bal. January 1st   | \$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

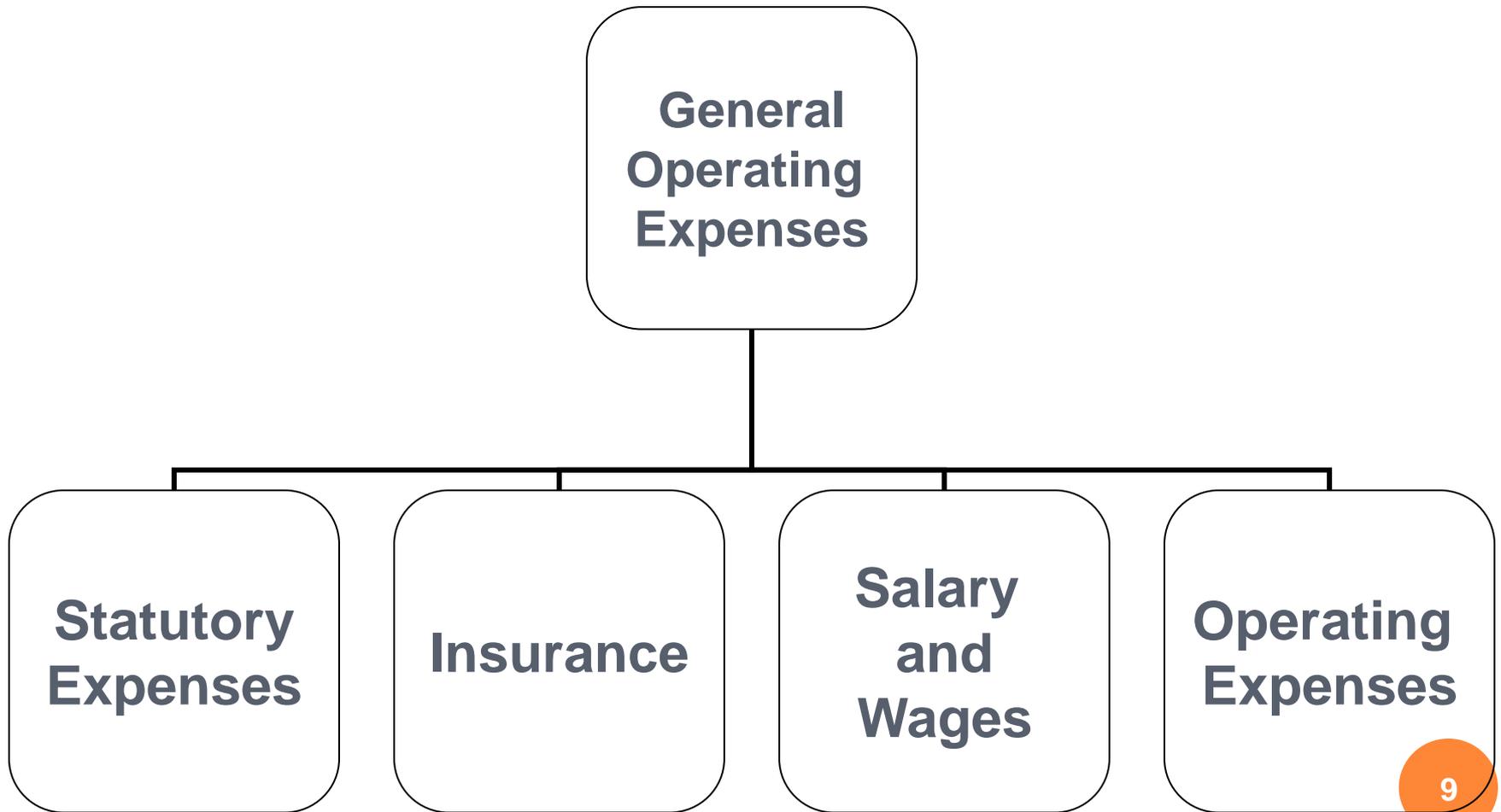


**Warning Trend:** Steady increase in the reliance of tax revenue to balance the municipal budget

# TOWNSHIP OF ROXBURY

## GENERAL OPERATING EXPENSES

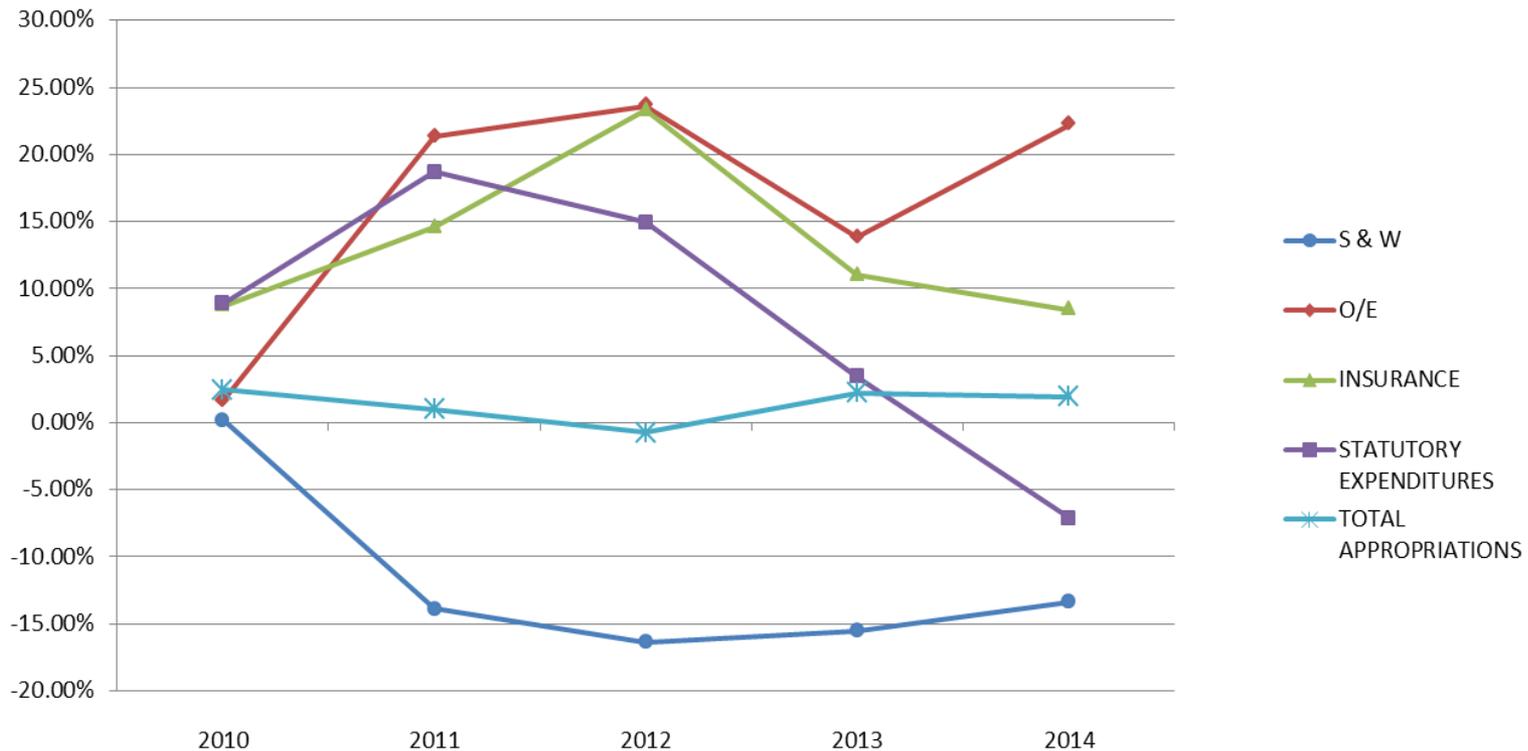
### BREAKDOWN



# GENERAL OPERATING EXPENSE

## PERCENTAGE INCREASES OVER LAST 5 YEARS

### 2010 BASELINE YEAR



12/15/15

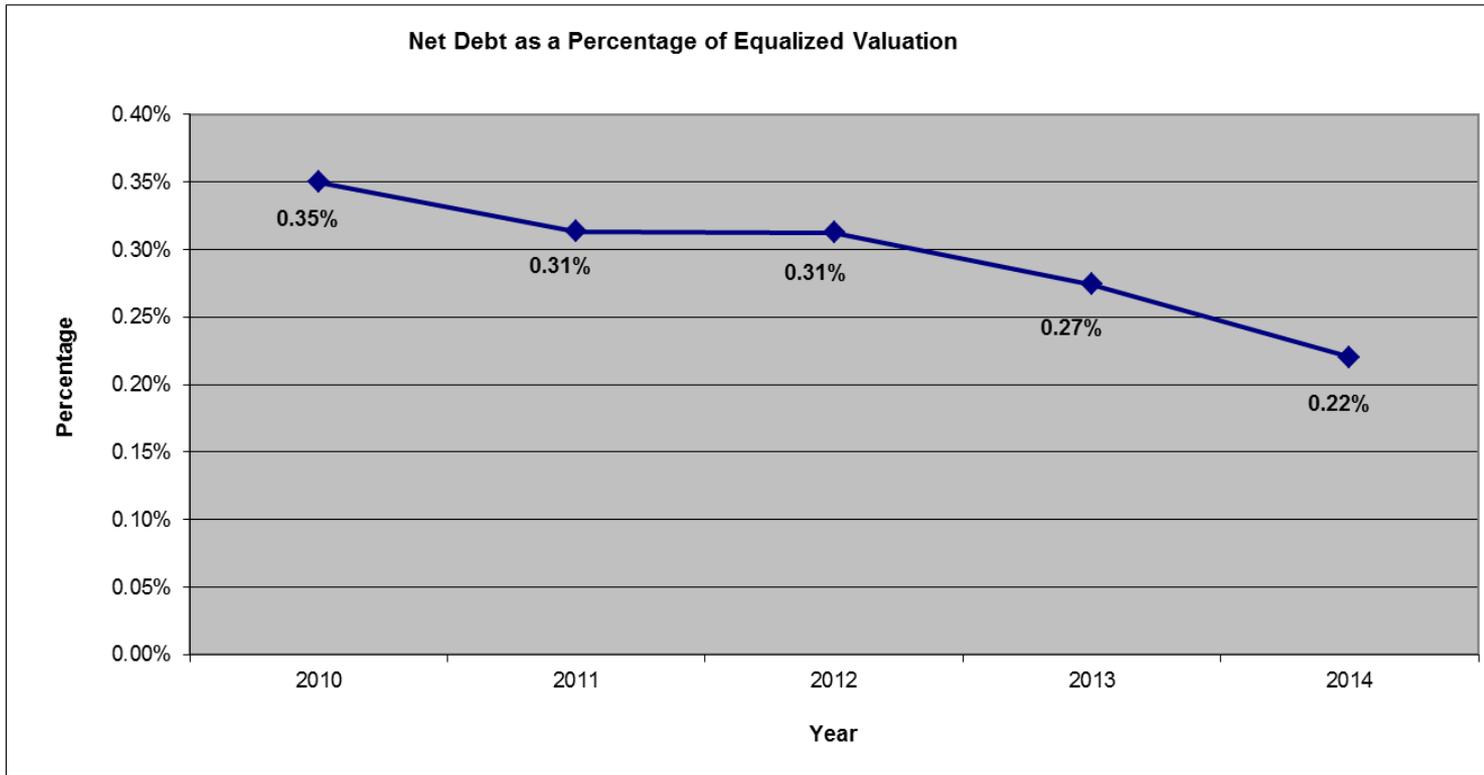
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# TOWNSHIP OF ROXBURY

## 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   |

# 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

# 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 IN 2015

Municipal Tax Per Person

| Service                                 | Per-Capita     |
|---|----------------|
| 24 hour police protection               | \$18.84        |
| Trash collection and disposal           | \$6.05         |
| Road repair snow and removal            | \$6.12         |
| Library Services                        | \$4.05         |
| Capital Improvements (roads, sidewalks) | \$7.33         |
| Parks and Recreation (maintenance)      | \$2.49         |
| Fire/EMS/Fire Prevention                | \$1.47         |
| Health + Dial-a-Ride                    | \$1.33         |
|   |                |
| <b>Total</b>                            | <b>\$47.68</b> |



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

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

working off projected expenses

|                                       | Adopted<br>FY 2015     | Manager's 2016<br>Recommend | Projected<br>FY 2016   | Projected<br>FY 2017   | Projected<br>FY 2018   | Projected<br>FY 2019   | Projected<br>FY 2020   | Projected<br>FY 2021   |
|---------------------------------------|------------------------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>TAX RATE CALCULATION:</b>          |                        |                             |                        |                        |                        |                        |                        |                        |
| Appropriations:                       |                        |                             |                        |                        |                        |                        |                        |                        |
| General Operating Expenses            | \$22,799,607           | \$23,473,511                | \$23,473,511           | \$24,566,855           | \$25,691,488           | \$26,687,688           | \$27,961,098           | \$29,472,372           |
| 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            | \$1,984,939                 | \$1,984,939            | \$2,216,765            | \$2,177,500            | \$2,295,393            | \$3,545,400            | \$2,682,500            |
| Debt Service                          | \$1,447,634            | \$1,470,432                 | \$1,470,432            | \$1,495,942            | \$1,311,486            | \$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>\$27,710,634</b>         | <b>\$27,710,634</b>    | <b>\$29,071,699</b>    | <b>\$29,983,205</b>    | <b>\$30,066,678</b>    | <b>\$32,486,973</b>    | <b>\$33,147,385</b>    |
| Municipal Open Space Tax              | \$410,201              | \$410,201                   | \$410,201              | \$410,236              | \$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              |
| Non-Tax Revenue                       | \$88,804,827           | \$89,446,028                | \$89,446,028           | \$92,286,062           | \$94,720,365           | \$96,371,389           | \$100,406,165          | \$102,729,861          |
|                                       | (\$6,861,578)          | (\$6,499,227)               | (\$6,499,227)          | (\$6,392,923)          | (\$6,416,547)          | (\$6,440,453)          | (\$6,464,646)          | (\$6,489,129)          |
| Reserve for Uncollected Taxes         | \$81,943,249           | \$82,946,801                | \$82,946,801           | \$85,893,139           | \$88,303,818           | \$89,930,936           | \$93,941,520           | \$96,240,732           |
|                                       | \$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>\$85,146,801</b>         | <b>\$85,146,801</b>    | <b>\$88,093,139</b>    | <b>\$90,603,818</b>    | <b>\$92,230,936</b>    | <b>\$96,241,520</b>    | <b>\$98,540,732</b>    |
| <b>TAX LEVY:</b>                      |                        |                             |                        |                        |                        |                        |                        |                        |
| Municipal Tax                         | \$22,332,855           | \$23,411,407                | \$23,411,407           | \$24,878,776           | \$25,866,658           | \$25,926,225           | \$28,322,327           | \$28,958,256           |
| Municipal Open Space Tax              | \$410,201              | \$410,201                   | \$410,201              | \$410,236              | \$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           | \$85,146,801                | \$85,146,801           | \$88,093,139           | \$90,603,818           | \$92,230,936           | \$96,241,520           | \$98,540,732           |
| <b>TAX RATE:</b>                      |                        |                             |                        |                        |                        |                        |                        |                        |
| Municipal Tax                         | 1.089                  | 1.141                       | 1.141                  | 1.213                  | 1.260                  | 1.263                  | 1.379                  | 1.410                  |
| 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                  | 2.657                  | 2.708                  | 2.762                  | 2.817                  | 2.874                  |
| County Tax                            | 0.369                  | 0.369                       | 0.369                  | 0.388                  | 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                  | 4.152                       | 4.152                  | 4.296                  | 4.414                  | 4.493                  | 4.688                  | 4.800                  |
| <b>NET VALUATION TAXABLE</b>          | <b>\$2,051,055,700</b> | <b>\$2,051,055,700</b>      | <b>\$2,051,055,700</b> | <b>\$2,051,180,700</b> | <b>\$2,053,180,700</b> | <b>\$2,053,180,700</b> | <b>\$2,053,180,700</b> | <b>\$2,053,180,700</b> |
| <b>MUN. TAX POINT INCREASE</b>        | <b>0.011</b>           | <b>0.053</b>                | <b>0.053</b>           | <b>0.071</b>           | <b>0.047</b>           | <b>0.003</b>           | <b>0.117</b>           | <b>0.031</b>           |
| <b>MUNICIPAL TAX % INCREASE</b>       | <b>1.00%</b>           | <b>4.83%</b>                | <b>4.83%</b>           | <b>6.26%</b>           | <b>3.87%</b>           | <b>0.23%</b>           | <b>9.24%</b>           | <b>2.25%</b>           |

# 2016 BUDGET TIME LINE

- ❖ TBD 7:30 PM ~ 2015 Goals and Objectives Meeting with Council 
- ❖ Wednesday, October 21<sup>st</sup> 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>th</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, January Capital Budget to Council
- ❖ Tuesday, January Operating Budgets and Manager’s Budget Message to Council with salary recommendations
- ❖ *February 2016* Capital Budget and Salary Ordinances to Council

# ○ ARE ROXBURY RESIDENTS GETTING THEIR MONIES WORTH?



12/15/15

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