



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1436_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		DeFillippo	12/31/2021	defillippor@roxburynj.us

Chief Administrative Officer

John		Shepherd		shepherdj@roxburynj.us
------	--	----------	--	------------------------

Chief Financial Officer

Lisa	A.	Spring		springl@roxburynj.us
------	----	--------	--	--

Municipal Clerk

Amy	E.	Rhead		rheada@roxburynj.us
-----	----	-------	--	---------------------

Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.com
---------	--	-------	--	-----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred		Hall	12/31/2023	hallf@roxburynj.us
Jaki		Albrecht	12/31/2023	albrechtj@roxburynj.us
Mark		Crowley	12/31/2021	crowleym@roxburynj.us
Tom		Carey	12/31/2023	careyt@roxburynj.us
Jim		Rilee	12/31/2021	rilee@roxburynj.us
VACANT				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.626	\$21,659,899.00	23.83%	\$2,142.50	Municipal Purpose Tax	ESTIMATED	\$21,785,258.03
Municipal Library	0.033	\$1,141,789.00	1.26%	\$112.94	Municipal Library		\$1,180,252.00
Municipal Open Space	0.012	\$414,949.00	0.46%	\$41.07	Municipal Open Space	ESTIMATED	\$418,178.00
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	1.700	\$58,783,448.00	64.68%	\$5,818.28	Local School District	ESTIMATED	\$59,959,116.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.250	\$8,623,628.51	9.49%	\$855.63	County Purposes	ESTIMATED	\$8,796,101.00
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	\$256,183.89	0.28%	\$27.38	County Open Space	ESTIMATED	\$256,183.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.629	\$90,879,897.40	100.00%	\$8,997.81	Total ESTIMATED amount to be raised by taxes		\$92,395,088.03
Total Taxable Valuation as of October 1, 2020							\$3,484,816,100.00
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							\$342,252.00
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year	Current Year	% Change (+/-)					
0.626	0.626	-0.08%					
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$21,659,899.00	\$21,785,258.03	0.58%	\$125,359.03				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$2,142.50	\$2,140.79	-0.08%	(\$1.71)				
Revenue Anticipated, Excluding Tax Levy							7,007,982.99
Budget Appropriations, before Reserve for Uncollected Taxes							28,173,494.99
Total Non-Municipal Tax Levy							\$69,429,578.00
Amount to be Raised by Taxes - Before RUT							\$90,595,090.00
Reserve for Uncollected Taxes (RUT)							\$1,799,896.20
Total Amount to be Raised by Taxes							\$92,394,986.20
% of Tax Collections used to Calculate RUT							98.05%
If % used exceeds the actual collection % then reference the statutory exception used							
<u>Tax Collections - ACTUAL as of Prior Year</u>							
Total Tax Revenue, Collections CY 2020							90,518,036.00
Total Tax Levy, CY 2020							91,643,781.00
% of Taxes Collected, CY 2020							98.77%
Delinquent Taxes - December 31, 2020							\$898,529.00

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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	16.93%	\$215,000.00	\$1,270,000.00	\$1,485,000.00	\$1,485,000.00							
08	Local Revenue	-6.77%	(\$662,836.00)	\$9,796,999.00	\$9,134,163.00	\$1,489,000.00			\$2,180,000.00	\$5,465,163.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,110,960.00	\$2,110,960.00	\$2,110,960.00							
08	Uniform Construction Code Fees	-29.20%	(\$164,973.00)	\$564,973.00	\$400,000.00	\$400,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.07%	(\$58.00)	\$84,058.00	\$84,000.00	\$84,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-65.60%	(\$119,969.00)	\$182,868.00	\$62,899.00	\$62,899.00							
08	Other Special Items	88.59%	\$223,660.00	\$252,464.00	\$476,124.00	\$476,124.00							
15	Receipts from Delinquent Taxes	-1.40%	(\$12,806.00)	\$912,806.00	\$900,000.00	\$900,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.37%	(\$1,237,369.00)	\$23,022,627.00	\$21,785,258.00	\$21,785,258.00							
07	Minimum Library Tax	3.37%	\$38,463.00	\$1,141,789.00	\$1,180,252.00	\$1,180,252.00							
54	Open Space Levy Tax	0.78%	\$3,229.00	\$414,949.00	\$418,178.00		\$418,178.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-4.32%	(\$1,717,659.00)	\$39,754,493.00	\$38,036,834.00	\$29,973,493.00	\$418,178.00	\$0.00	\$2,180,000.00	\$5,465,163.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Sewer Utility	Utility	Utility	Utility	
20	General Government	20.00	9.00	2.15%	\$143,443.53	\$6,669,747.46	\$6,813,190.99	\$1,783,723.00	\$62,898.99	\$418,178.00		\$1,290,700.00	\$3,257,691.00			
21	Land-Use Administration	3.00	1.00	3.34%	\$7,450.00	\$223,250.00	\$230,700.00	\$230,700.00								
22	Uniform Construction Code	3.00	2.00	-0.07%	(\$255.00)	\$362,485.00	\$362,230.00	\$362,230.00								
23	Insurance			-2.20%	(\$99,270.00)	\$4,511,750.00	\$4,412,480.00	\$3,509,830.00			\$171,250.00	\$731,400.00				
25	Public Safety	43.00	20.00	0.15%	\$9,777.00	\$6,718,860.00	\$6,728,637.00	\$6,728,637.00								
26	Public Works	22.00	2.00	5.02%	\$251,333.00	\$5,008,860.00	\$5,260,193.00	\$5,260,193.00								
27	Health and Human Services	6.00	3.00	8.18%	\$42,747.00	\$522,853.00	\$565,600.00	\$565,600.00								
28	Parks and Recreation	11.00	2.00	3.26%	\$40,758.00	\$1,250,792.00	\$1,291,550.00	\$1,291,550.00								
29	Education (including Library)	4.00	11.00	2.19%	\$25,967.00	\$1,187,285.00	\$1,213,252.00	\$1,213,252.00								
30	Unclassified			-38.89%	(\$35,000.00)	\$90,000.00	\$55,000.00	\$55,000.00								
31	Utilities and Bulk Purchases			-6.08%	(\$55,000.00)	\$905,000.00	\$850,000.00	\$850,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.20%	\$175,100.00	\$2,822,533.00	\$2,997,633.00	\$2,804,633.00			\$48,000.00	\$145,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.18%	\$1,000.00	\$549,941.00	\$550,941.00	\$550,941.00								
43	Court and Public Defender	4.00	1.00	3.03%	\$8,730.00	\$287,900.00	\$296,630.00	\$296,630.00								
44	Capital			1.37%	\$50,392.00	\$3,671,037.00	\$3,721,429.00	\$2,346,429.00			\$375,000.00	\$1,000,000.00				
45	Debt			-34.32%	(\$463,610.00)	\$1,350,861.00	\$887,251.00	\$261,248.00			\$294,932.00	\$331,071.00				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	(\$2.00)	\$1,800,000.00	\$1,799,998.00	\$1,799,998.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	116.00	51.00	0.27%	\$103,560.53	\$37,933,154.46	\$38,036,714.99	\$29,910,594.00	\$62,898.99	\$418,178.00	\$0.00	\$2,179,882.00	\$5,465,162.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	461	\$42,668,700.00	1.22%	15A Public Schools	10	\$91,379,600.00	38.33%	
2 Residential	7,885	\$2,698,657,300.00	77.44%	15B Other Schools	1	\$2,056,100.00	0.86%	
3A/3B Farm	43	\$6,249,400.00	0.18%	15C Public Property	294	\$94,175,400.00	39.50%	
4A Commercial	404	\$557,681,200.00	16.00%	15D Church and Charities	38	\$37,976,500.00	15.93%	
4B Industrial	47	\$113,646,300.00	3.26%	15E Cemeteries & Graveyards	1	\$151,500.00	0.06%	
4C Apartments	13	\$65,913,200.00	1.89%	15F Other Exempt	46	\$12,665,300.00	5.31%	
5A/5B Railroad	29	\$0.00	0.00%					
6A/6B Business Personal Property	2	\$0.00	0.00%					
Total	8,884	\$3,484,816,100.00	100.00%	Total	390	\$238,404,400.00	100.00%	
Average Ratio (%), Assessed to True Value				97.66%	Percentage of Exempt vs. Non-Exempt Properties			6.84%
Equalized Valuation, Taxable Properties				\$3,568,314,663.12				
Total # of property tax appeals filed in 2020		County Tax Board	93.00					
		State Tax Court	56.00					
Number of 2020 County Tax Board decisions appealed to Tax Court			42.00					
Number of pending property tax appeals in State Tax Court			66.00					
Amount paid out by municipality for tax appeals in 2020			\$15,209.00					

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	

**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	150,824.52	\$42,019.00		\$6,349.07	\$99,242.00	\$3,214.45
Supervisory Staff (Department Heads & Managers)	16.00		2,206,921.01	\$1,660,725.00	\$1,467.00	\$250,935.55	\$166,748.00	\$127,045.46
Police Officers (Including Superior Officers)	40.00		7,667,804.98	\$4,818,913.00	\$296,214.00	\$1,559,882.14	\$624,149.00	\$368,646.84
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above	61.00	3.00	5,389,025.05	\$3,525,444.00	\$77,746.00	\$532,694.59	\$983,444.00	\$269,696.47
All Other Non-Union Employees not listed above	16.00	23.00	1,776,884.46	\$1,267,669.00	\$9,019.00	\$191,544.79	\$211,675.00	\$96,976.68
Totals	133.00	33.00	17,191,460.04	\$11,314,770.00	\$384,446.00	\$2,541,406.13	\$2,085,258.00	\$865,579.91

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	27.00	\$11,686.80	\$315,543.60	28.00	\$11,496.72	\$321,908.16
Parent & Child	4.00	\$21,079.56	\$84,318.24	6.00	\$20,247.24	\$121,483.44
Employee & Spouse (or Partner)	23.00	\$23,277.60	\$535,384.80	28.00	\$22,909.44	\$641,464.32
Family	52.00	\$32,838.36	\$1,707,594.72	49.00	\$32,319.96	\$1,583,678.04
Employee Cost Sharing Contribution (enter as negative -)			(\$573,975.00)			(\$461,583.00)
Subtotal	106.00		\$2,068,866.36	111.00		\$2,206,950.96
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		\$11,686.80	\$0.00	0		\$0.00
Parent & Child		\$21,079.56	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	3	\$23,277.60	\$69,832.80	3	\$22,909.44	\$68,728.32
Family	1	\$32,838.36	\$32,838.36	1	\$32,319.96	\$32,319.96
Employee Cost Sharing Contribution (enter as negative -)			(\$3,429.30)			(\$3,375.09)
Subtotal	4.00		\$99,241.86	4.00		\$97,673.19
Retirees - Health Benefits - Annual Cost						
Single Coverage	32	\$10,922.16	\$349,509.12	31	\$10,297.00	\$319,207.00
Parent & Child	2	\$16,087.56	\$32,175.12	3	\$14,416.00	\$43,248.00
Employee & Spouse (or Partner)	39	\$25,050.96	\$976,987.44	34	\$22,448.00	\$763,232.00
Family	21	\$28,498.20	\$598,462.20	27	\$25,537.00	\$689,499.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	94.00		\$1,957,133.88	95.00		\$1,815,186.00
GRAND TOTAL	204.00		\$4,125,242.10	210.00		\$4,119,810.15

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,740,000.00	\$8,740,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
Water	\$4,042,450.00	\$4,042,450.00	\$0.00			
Sewer	\$10,113,690.00	\$10,113,690.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding	\$1,325,000.00		\$1,325,000.00			
Bonds Outstanding	\$2,215,000.00	\$77,288.00	\$2,137,712.00			
Loans and Other Debt	\$133,487.00		\$133,487.00			
Total (Current Year)	\$26,569,627.00	\$22,973,428.00	\$3,596,199.00			
Population (2010 census)	<u>23,884</u>					
Per Capita Gross Debt	<u>\$1,112.44</u>					
Per Capita Net Debt	<u>\$150.57</u>					
3 Yr. Average Property Valuation		<u>\$3,411,098,624.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.11%</u>				
Utility Fund - Principal			\$375,845.86	\$373,527.89	\$389,358.62	\$6,435,553.94
Utility Fund - Interest			\$104,832.61	\$98,621.36	\$92,416.86	\$845,985.46
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$23,124.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$279,234.51	\$159,420.12	\$169,609.47	\$1,686,484.88
Loans & Other Debt - Interest			\$55,997.55	\$48,511.94	\$45,222.59	\$221,165.76
Total			\$939,034.53	\$680,081.31	\$696,607.54	\$9,189,190.04
Total Principal			\$755,080.37	\$532,948.01	\$558,968.09	\$8,122,038.82
Total Interest			\$183,954.16	\$147,133.30	\$137,639.45	\$1,067,151.22
% of Total Current Year Budget			2.47%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other			\$50,211.38			
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA+				
Year of Last Rating		2017				
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)
