

Preparing for the Future

2017 Budget

KICKOFF

September 30, 2016

Chris Rath



2016 Review

- Are the Taxpayer's getting their monies' worth?



2016 Review

Roxbury Municipal Tax Per Person Per Month

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
Total	\$47.68



Tax Burden Comparison

*Rank	Municipality	Rate
11	Mt. Olive Township	10.95
14	Randolph Township	10.34
22	Rockaway Township	9.33
35	Roxbury Township	8.16
38	Morris Township	7.84

Morris County Municipality Average Tax Bill as a percentage of Average Income i.e., Tax Burden.

*Ranking is out of 40 municipalities, higher the number the better.



Operating Expenses

- \$2,815 Municipal Tax per parcel on \$250,000 home
 - Are Roxbury's residents getting their monies' worth?



2016 Accomplishments

“To Do List”



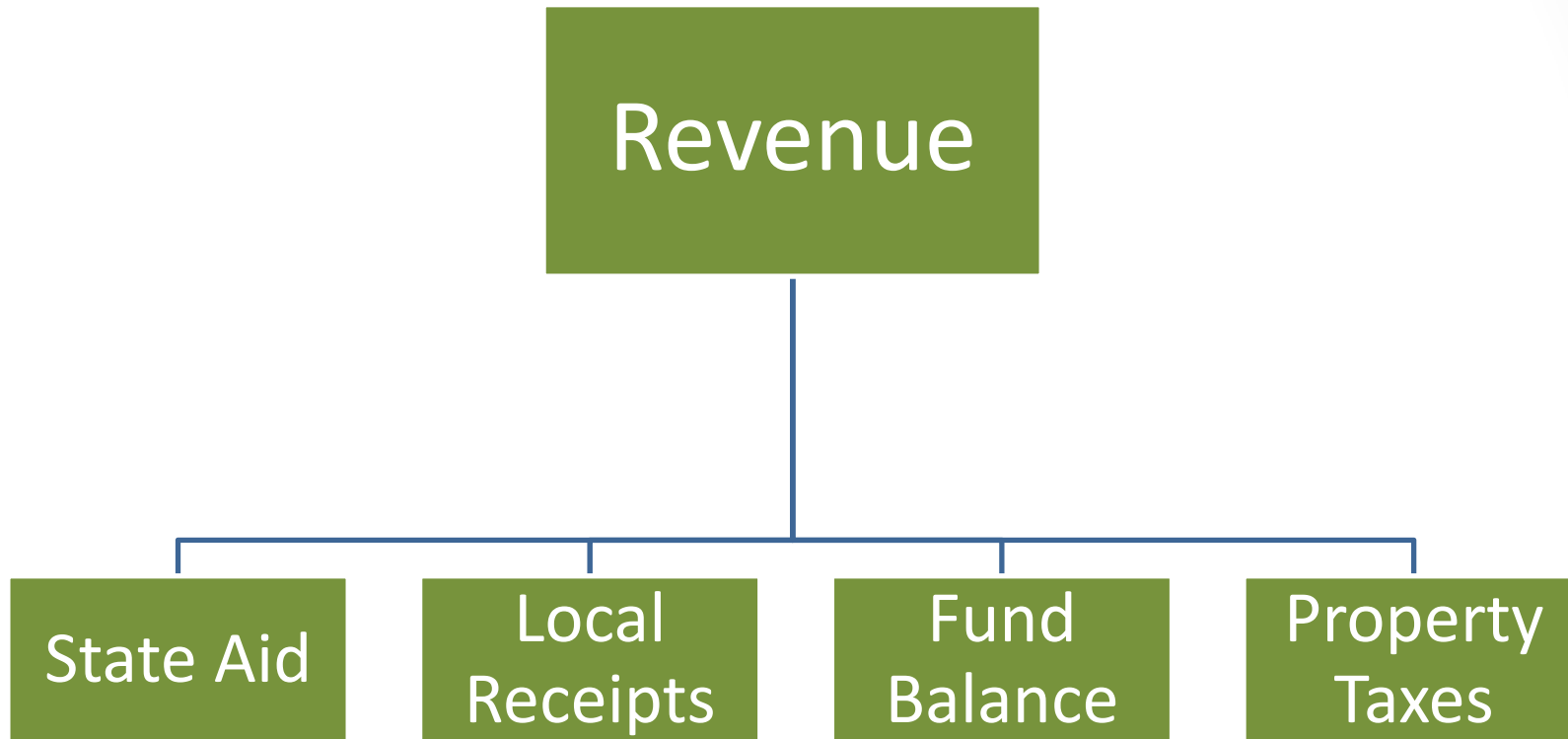
2017 Motto

LEAVE THINGS
BETTER
than you
FOUND THEM

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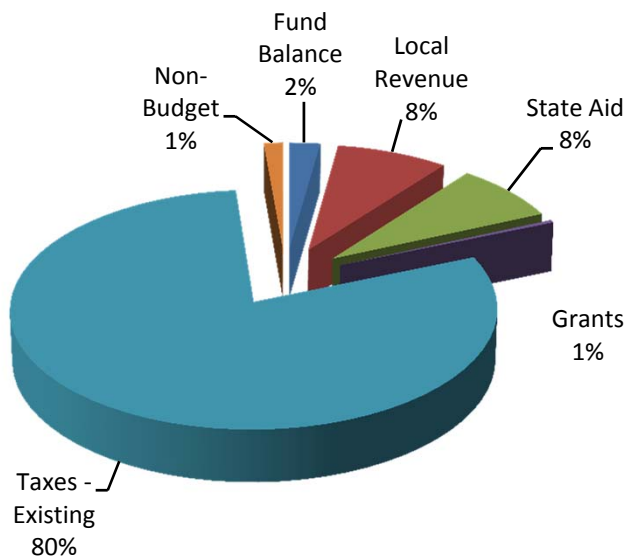


\$ources of Revenue

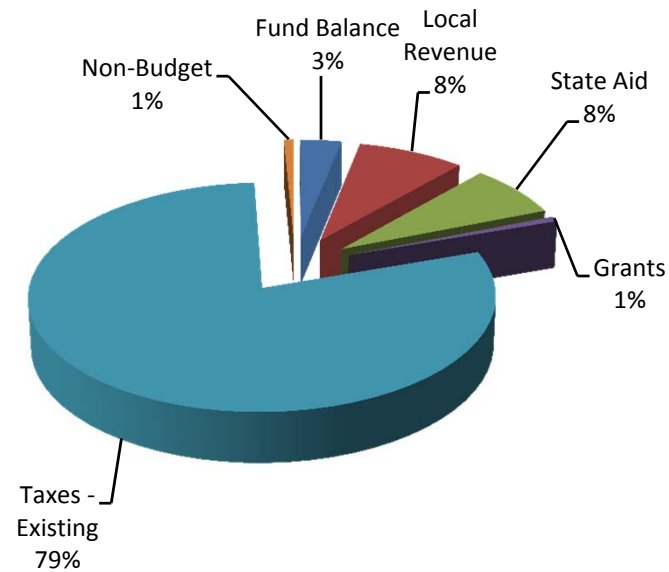


Sources of Revenue 5-Year Comparison

2011 Sources of Revenue

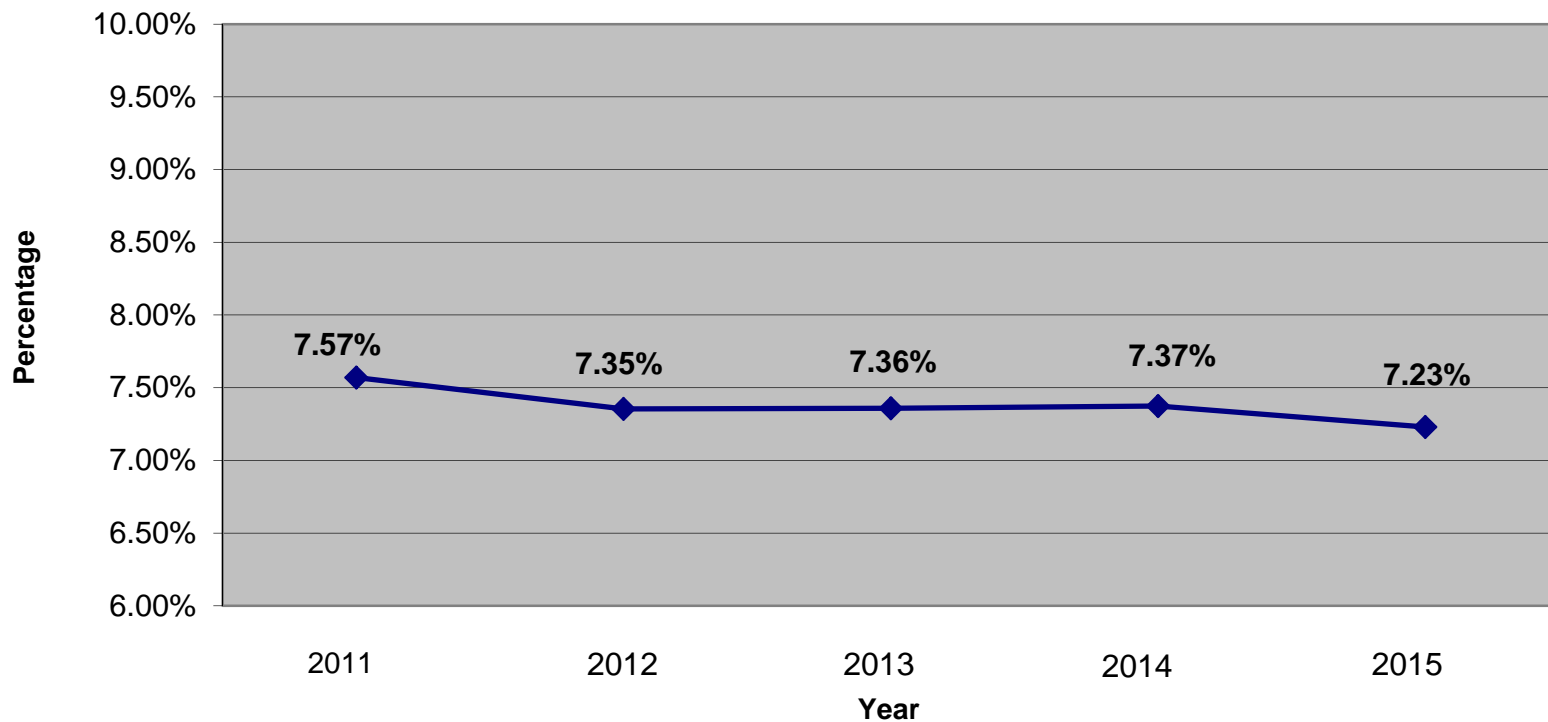


2015 Sources of Revenue



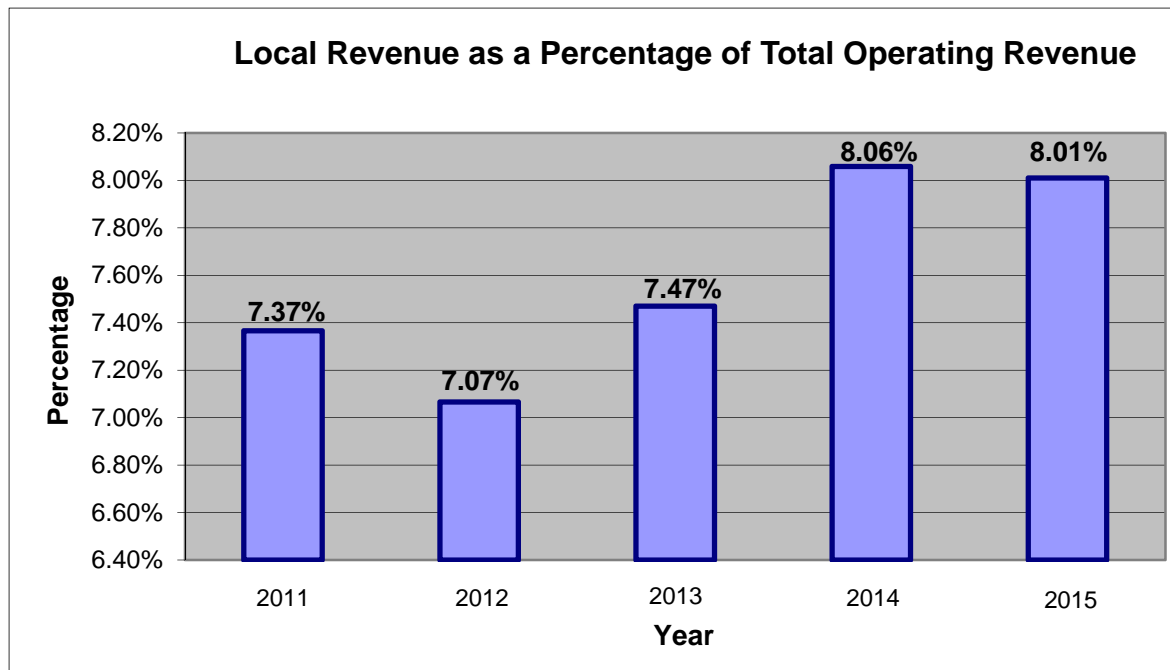
State Aid Revenue as a % of Total Operating Revenue

State Aid Revenue as a Percentage of Total Operating Revenue



Local Revenue as a % of Total Operating Revenue

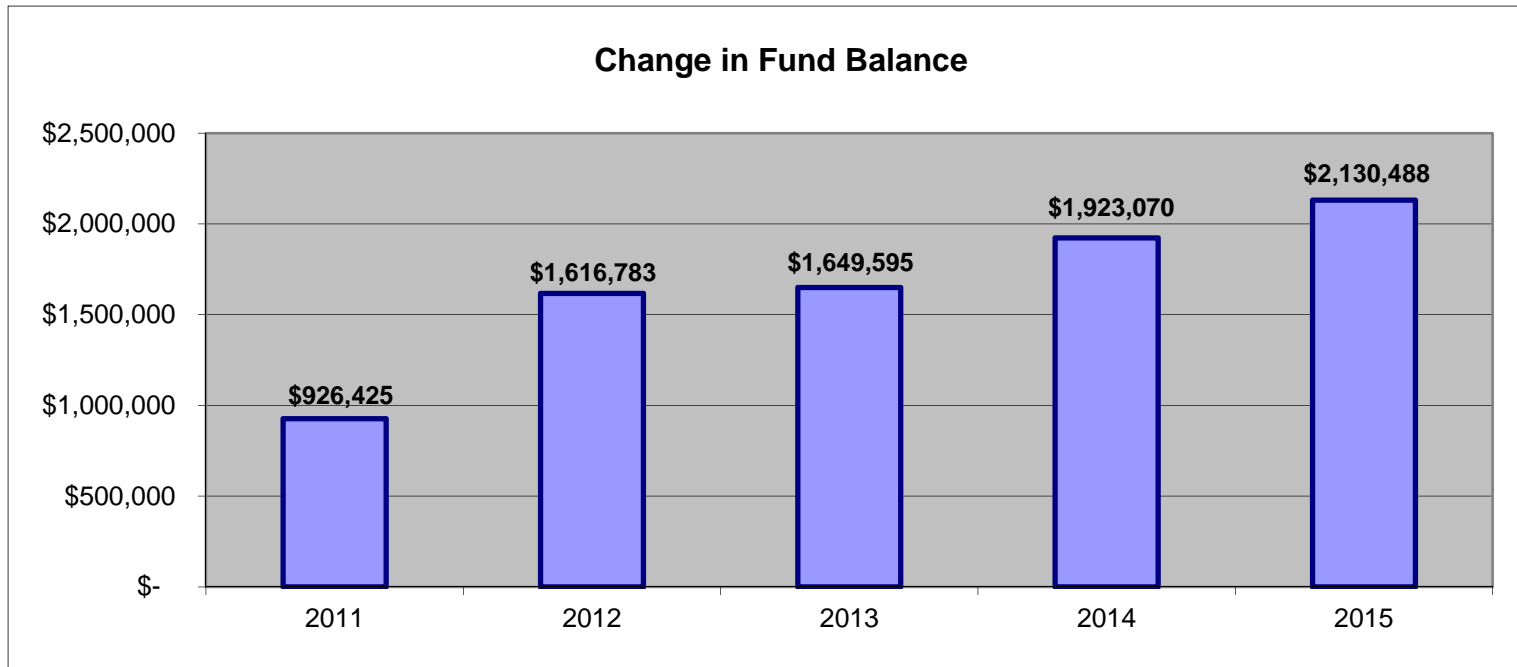
(Fees & Permits, Construction Fees, Traffic Tickets, etc.)



Year End	2011	2012	2013	2014	2015
Total Operating Revenue	\$28,753,591.05	\$28,706,276.00	\$28,572,995.00	\$28,626,020.00	\$29,194,433.00
Local Revenue	\$2,118,098.55	\$2,028,486.00	\$2,134,387.00	\$2,306,867.00	\$2,338,916.00
Percent of Total	7.37%	7.07%	7.47%	8.06%	8.01%



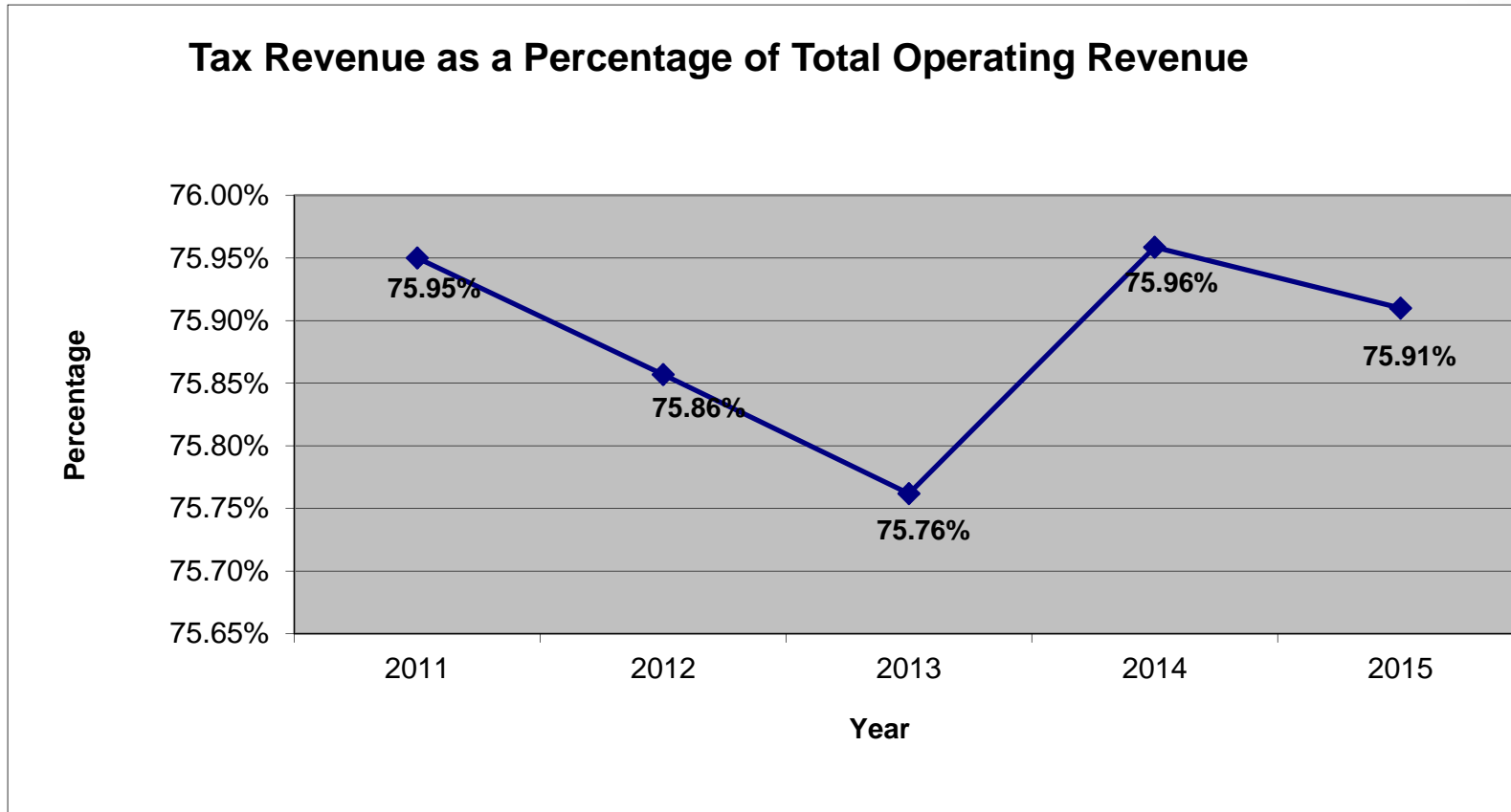
Changes in Fund Balance over last 5 years



Year End	2011	2012	2013	2014	2015
Fund Bal. January 1st	\$995,531.61	\$926,424.92	\$1,616,783.00	\$1,649,595.00	\$1,923,070.00
Fund Bal. December 31st	\$926,424.92	\$1,616,783.00	\$1,649,595.00	\$1,923,070.00	\$2,130,488.00
Change in Fund Balance	-\$69,106.69	\$690,358.08	\$32,812.00	\$273,475.00	\$207,418.00
Percentage	-6.94%	74.52%	2.03%	16.58%	10.79%



Tax Receipts as a % of Total Operating Revenue

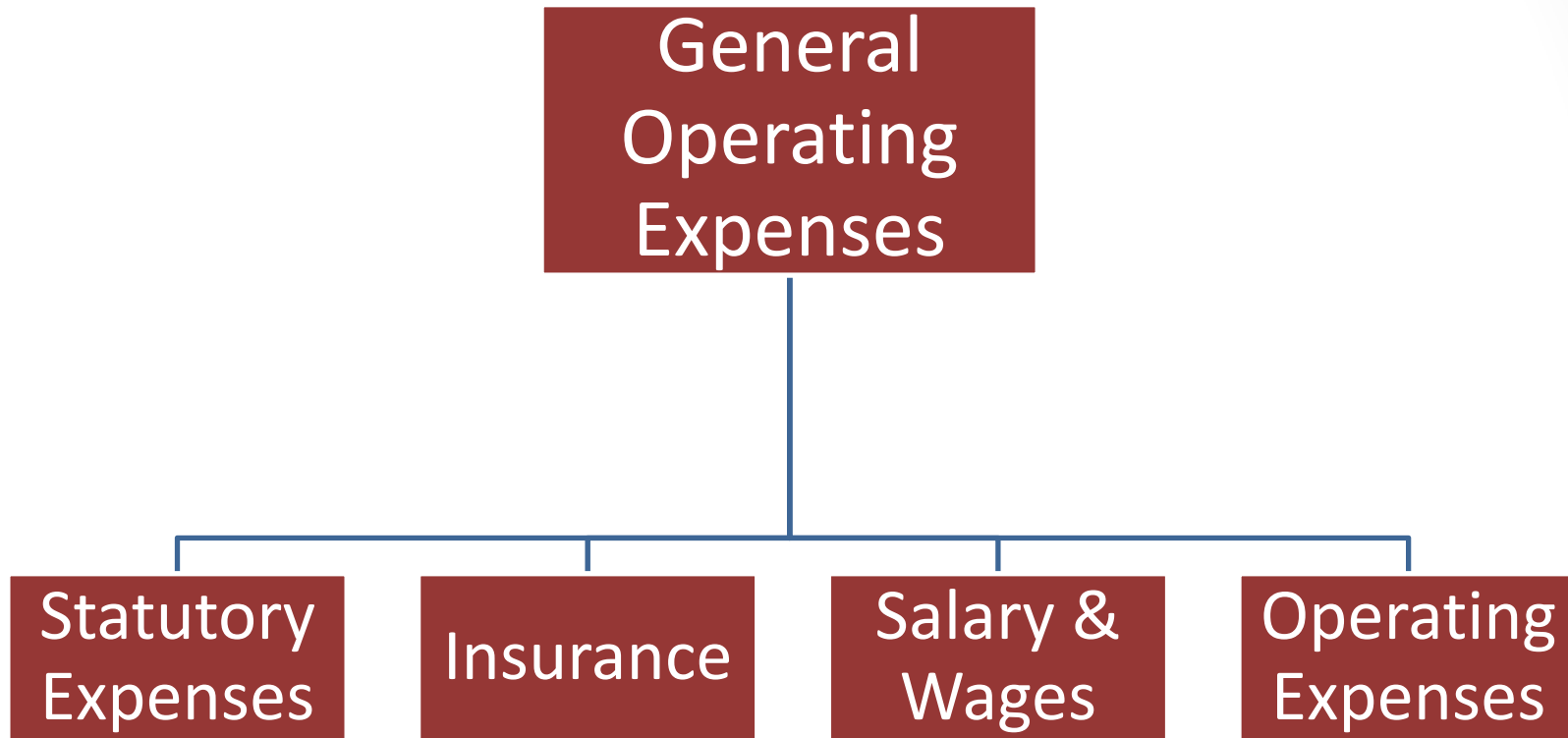


Warning Trend: Steady increase in the reliance of tax revenue to balance the municipal budget

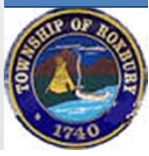
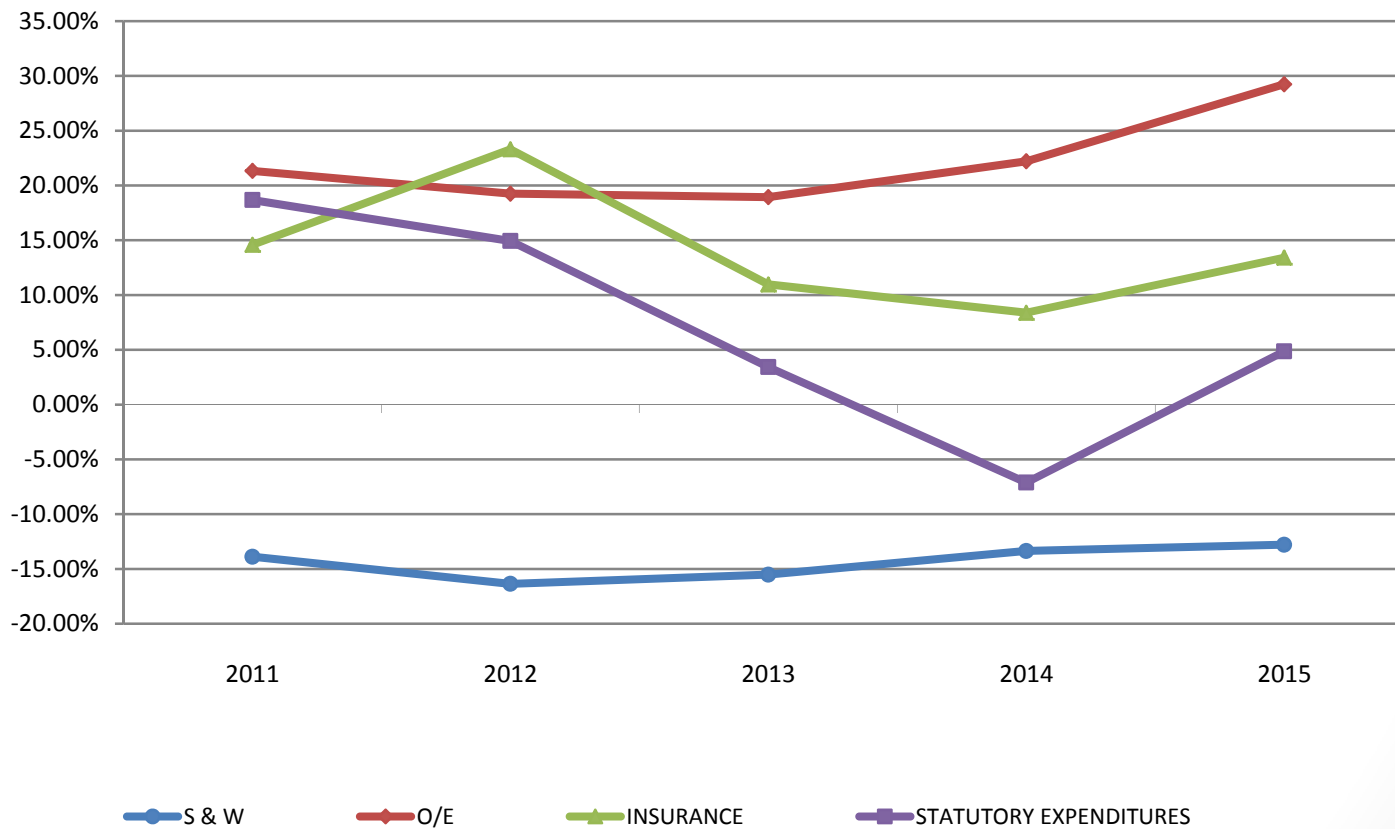




General Operating Expenses Breakdown



General Operating Expense % Increase over last 5 years

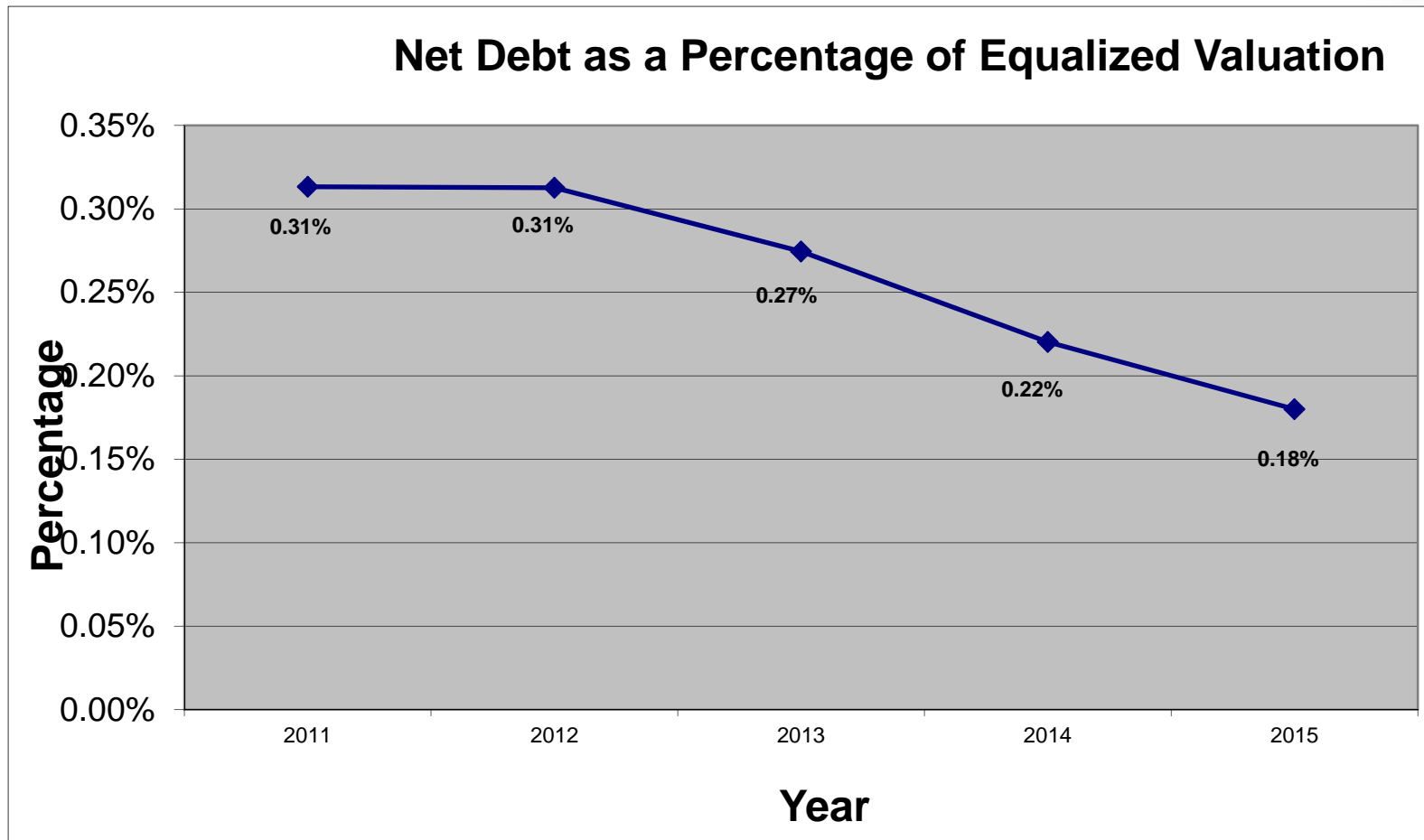


Forces Driving the Budget

	2016	2009-2015
Overall Budget Increase	\$120,737	\$2,213,378
Less:		
Contractual Obligations	\$274,531	(\$610,826)
Health Insurance	\$80,000	\$213,700
Utilities	(119,000)	\$51,000
Pension - Police & Fire	\$53,927	\$78,514
Pension - Public Employees	\$38,649	\$35,720
Total	-\$207,370	\$2,445,270
Debt Service	\$10,607	(\$1,558,184)
Capital Improvement Fund	-\$14,703	\$1,940,622

- Pension payments amount to \$114,234 which increased taxes by .6 points over the past five years.
- Healthcare payments amount to \$213,700 which increased taxes by 1 point over the past five years.

Net Debt as a % of Equalized Valuation



Warning Trend: Increasing Net Debt as a percentage of average equalized valuation represents \$720 in debt on a \$400,000 home.



Projected Expenses thru 2016

	2015 Expended Thru 8/31/15	2016 Adopted Budget	2016 Expended Thru 8/31/16	PROJECTED THRU 12-31-16	DIFFERENCE
General Operating Expenses:					
Admin. & Executive	139,087	227,300	128,584	192,876	34,424
Central Stores	68,489	96,100	63,566	95,349	751
Mayor & Council	36,886	55,080	39,560	59,340	(4,260)
Elections	1,624	14,500	1,855	2,783	11,718
Township Clerk	122,739	196,960	116,378	174,567	22,393
Finance	151,179	257,400	138,449	207,674	49,727
Audit	33,960	34,650	34,650	34,650	0
Data Processing	120,593	192,520	142,047	213,071	(20,551)
Tax Collector	-5,252	57,290	-15,969	(23,954)	81,244
Assessor	108,937	181,800	103,148	154,722	27,078
Legal	630,760	460,000	414,936	460,000	0
Engineering	21,201	124,250	-15,519	(23,279)	147,529
Historic Preservation	0	4,000	0	0	4,000
Planning Board	130,591	201,675	112,663	168,995	32,681
Open Space Committee	0	400	0	0	400
Economic Development	0	1,000	59	89	912
Board of Adjustment/Zoning	5,186	13,175	5,614	8,421	4,754
Construction Code Official	293,494	343,185	321,731	321,731	21,454
Insurance:					
Liability	398,801	454,500	450,365	450,365	4,135
Group	2,160,580	3,161,600	2,393,999	3,161,600	0
Disability Insurance	2,181	3,000	1,926	2,889	111
State Unemployment Ins.	0	25,000	0	0	25,000



Projected Expenses thru 2016

	2015 Expended Thru 8/31/15	2016 Adopted Budget	2016 Expended Thru 8/31/16	PROJECTED THRU 12-31-16	DIFFERENCE
General Operating Expenses:					
Police Operations	3,447,035	5,498,270	3,453,651	5,180,477	317,794
Police Staff Support	114,624	178,710	107,880	161,820	16,890
Police Traffic Control	33,546	46,000	27,664	41,496	4,504
Police Dispatch					
Emergency Management	10,234	17,900	10,580	15,870	2,030
Fire Department	151,250	255,200	123,197	184,796	70,405
First Aid Organization	31,274	82,990	20,583	30,875	52,116
Safety Officer	0	1,100	-950	(1,425)	2,525
Fire Prevention	62,708	98,800	64,956	97,434	1,366
Roads	853,184	1,102,650	599,965	899,948	202,703
Snow Removal	559,193	560,000	263,259	394,889	165,112
Public Works	126,304	266,500	124,711	187,067	79,434
Sanitation/Recycling	1,692,000	1,835,500	1,831,500	1,835,500	0
Disposal Fees					
Buildings & Grounds	228,354	289,450	179,960	269,940	19,510
Machinery Repairs/Maint.	247,791	402,079	257,484	386,226	15,853
Municipal Services Agreements:					
Drakesville at Roxbury	10,933	10,000	0	0	10,000
Willow Walk	0	16,000	0	0	16,000
Meadows at Roxbury	4,206	3,000	4,857	4,857	(1,857)
River Park Village	25,933	29,132	28,131	29,132	0
Pondside	0	6,000	0	0	6,000
Lakeside Condos	4,915	10,600	4,915	7,373	3,228



Projected Expenses thru 2016

	2015 Expended Thru 8/31/15	2016 Adopted Budget	2016 Expended Thru 8/31/16	PROJECTED THRU 12-31-16	DIFFERENCE
General Operating Expenses (Continued):					
Public Assistance	18,543	26,050	16,416	24,624	1,426
Board of Health	178,276	313,600	168,636	252,954	60,646
Senior Citizens Activities:					
Dial-a-Ride	45,864	76,753	44,514	66,771	9,982
Club Programs	14,800	15,974	15,674	15,674	300
Blood Borne Pathogens					
Animal Control	20,575	30,000	30,000	30,000	0
Deficit in Trust Funds					
Environmental Commission	2,724	7,000	2,648	3,972	3,028
Recreation Administration	157,328	239,500	153,527	230,291	9,210
Recreation Activities	326,266	350,250	341,715	512,573	(162,323)
Parks Maintenance	284,237	477,790	315,122	472,683	5,107
Lake Musconectong Reg.					
Planning - Twp. Share	9,061	8,000	8,026	8,026	(26)
Library	710,708	1,155,445	702,570	1,155,445	0
Utilities	516,991	922,000	581,755	872,633	49,368
Res for Future Approp Reval	0	200,000	0	0	200,000
Statutory Expenditures:					
Social Security	321,602	485,000	302,093	453,140	31,861
PERS	504,339	542,955	542,955	542,955	0
PFRS	1,118,882	1,169,645	1,169,645	1,169,645	0
DCRP	5,495	10,500	4,456	6,684	3,816



Projected Expenses thru 2016

	2015 Expended Thru 8/31/15	2016 Adopted Budget	2016 Expended Thru 8/31/16	PROJECTED THRU 12-31-16	DIFFERENCE
General Operating Expenses (Continued):					
Group Insurance o/s cap	82,452	38,400	0	0	38,400
Municipal Court	181,826	293,963	183,965	275,948	18,016
LOSAP	76,985	75,000	69,087	75,000	0
Salary Reserves	0	100,000	0	0	100,000
Total General Operating Expenses	16,601,474	23,353,091	16,193,189	21,557,175	0
Federal & State Grants:					
Grants with offsetting revenue	167,042	94,363	153,630	153,630	(59,267)
Grant matching share	0	0	0	0	0
Total Grants	167,042	94,363	153,630	153,630	(59,267)
Interlocal Service Agreements:					
Mine Hill Health Services		48,456	48,456	48,456	0
County Dispatch Services	353,737	359,000	358,422	358,422	578
Randolph - Construction Services		76,000	0	76,000	0
Randolph Twp Health Contr		79,000	0	79,000	0
	353,737	562,456	406,878	561,878	578
Capital:					
Capital Improvement Fund	2,050,622	2,035,919	2,035,919	2,035,919	0
Total Capital	2,050,622	2,035,919	2,035,919	2,035,919	0



Projected Expenses thru 2016

	2015 Expended Thru 8/31/15	2016 Adopted Budget	2016 Expended Thru 8/31/16	PROJECTED THRU 12-31-16	DIFFERENCE
Debt Service:					
Bond Principal	1,050,000	1,100,000	1,100,000	1,100,000	0
Note Principal	100,000	100,000	100,000	100,000	0
Interest on Bonds	56,380	78,010	45,880	78,010	0
Interest on Notes	4,676	1,798	1,797	1,798	0
ERIP Pooled Pension Loan	160,745	162,883	162,970	162,970	(87)
Green Trust Loan P & I	14,768	15,550	10,104	15,550	0
Deferred charge		11,100	0	11,100	0
Total Debt Service	1,386,569	1,469,341	1,420,751	1,469,428	-87
Interfund Loan:					
Repayment to Sewer Utility	0	0	0	0	0
Total Interfund Loan	0	0	0	0	0
Res. Uncollected Taxes	2,125,000	1,800,000	1,800,000	1,800,000	0
Total Appropriations	22,684,444	29,315,170	22,010,367	27,578,030	0
Total Revenue	19,567,431	29,315,170			
Difference Revenue/Expenses	(3,117,013)		(2,228,087)		



5 Year Tax Rate Projections

	Adopted FY 2016	Manager's 2017 Recommend	Projected FY 2017
TAX LEVY:			
Municipal Tax	\$22,614,136	\$24,407,048	\$24,407,048
Municipal Open Space Tax	\$410,201	\$410,201	\$410,201
School Tax	\$53,437,334	\$53,437,334	\$53,437,334
County Tax	\$7,571,973	\$7,571,973	\$7,571,973
County Open Space Tax	\$315,886	\$315,886	\$315,886
	\$84,349,530	\$86,142,442	\$86,142,442
TAX RATE:			
Municipal Tax	1.107	1.195	1.195
Municipal Open Space Tax	0.020	0.020	0.020
School Tax	2.615	2.615	2.615
County Tax	0.371	0.371	0.371
County Open Space Tax	0.015	0.015	0.015
	4.129	4.217	4.217
NET VALUATION TAXABLE	\$2,043,278,100	\$2,043,278,100	\$2,043,278,100
MUN. TAX POINT INCREASE	0.018	0.088	0.088
MUNICIPAL TAX % INCREASE	1.60%	7.93%	7.93%



Budget Time Line

Date	Item
TBD	2016 Goals and Objectives Meeting with Council
Fri., Oct. 21	Capital Budget Program thru 2022 due to Township Manager per memo dated August 15, 2016
Wed., Nov. 23	Operating Budgets from Dept. Heads to Township Manager including salaries and personnel changes
Nov. 7 – 23	Capital Budget Meeting with Dept. Heads – Update Revenue and Expense Projections
Dec. 5 – 16	Operating Budget Meetings with Dept. Heads
Fri., Dec. 2	Capital budget to council
Fri., Dec. 16	Operating budgets and Manager’s Budget Message to Council with salary recommendations
Jan. 2017	Capital Budget and Salary Ordinances to Council



2017 Motto

LEAVE THINGS
BETTER
than you
FOUND THEM

(26)



Shirt off my back!

