



State of New Jersey

Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris Adopted

Municode: 1432 Filename: 1432_fba_2021.xlsm

Website: www.randolphnj.org

Phone Number: 973-989-7064

Mailing Address: 502 Millbrook Avenue

Email the UFB if not using Outlook Municipality: Randolph State: NJ Zip: 07869

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Forstenhausler	12/31/2022	mforstenhausler@randolphnj.org

Chief Administrative Officer

Steve		Mountain		smountain@randolphnj.org
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Chief Financial Officer

Darren		Maloney		dmaloney@randolphnj.org
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Municipal Clerk

Donna	Marie	Luciani		dluciani@randolphnj.org
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Registered Municipal Accountant

Kathryn		Mantell		kmantell@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Marie		Potter	12/31/2022	mpotter@randolphnj.org
Lou		Nisivoccia	13/31/2022	lnisivoccia@randolphnj.org
James		Loveys	12/31/2022	jloveys@randolphnj.org
Christine		Carey	12/31/2024	ccarey@randolphnj.org
Lance		Tkacs	12/31/2024	ltkacs@randolphnj.org
Joanne		Veech	12/31/2024	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	0.452	\$19,612,277.13	17.22%	\$2,203.50
Municipal Library	0.035	\$1,522,546.31	1.34%	\$171.06
Municipal Open Space	0.021	\$911,190.00	0.80%	\$102.38
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.841	\$79,894,660.00	70.16%	\$8,976.41
Regional School District			0.00%	\$0.00
County Purposes	0.268	\$11,593,711.75	10.18%	\$1,302.59
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.008	\$344,005.06	0.30%	\$38.65
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.625	\$113,878,390.25	100.00%	\$12,794.59

Total Taxable Valuation as of October 1, 2020 \$4,347,451,134.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$487,500.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.452	0.452	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,612,277.13	\$19,650,478.91	0.19%	\$38,201.78

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,203.50	\$2,203.50	0.00%	(\$0.00)

Sheet UFB-1

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$19,650,478.91
Municipal Library	ACTUAL	\$1,516,614.09
Municipal Open Space	ACTUAL	\$912,965.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$79,894,660.00
Regional School District		
County Purposes	ESTIMATED	\$11,593,711.75
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$344,005.06
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$113,912,434.81
Revenue Anticipated, Excluding Tax Levy		19,086,100.36
Budget Appropriations, before Reserve for Uncollected Taxes		37,430,838.36
Total Non-Municipal Tax Levy		\$92,745,341.81
Amount to be Raised by Taxes - Before RUT		\$111,090,079.81
Reserve for Uncollected Taxes (RUT)		\$2,822,355.02
Total Amount to be Raised by Taxes		\$113,912,434.83
% of Tax Collections used to Calculate RUT		97.52%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		113,375,289.93
Total Tax Levy, CY 2020		114,090,234.88
% of Taxes Collected, CY 2020		99.37%
Delinquent Taxes - December 31, 2020		\$723,213.46

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-15.13%	(\$1,196,981.00)	\$7,909,563.00	\$6,712,582.00	\$6,712,582.00							
08	Local Revenue	-7.01%	(\$672,474.91)	\$9,592,268.91	\$8,919,794.00	\$8,919,794.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,847,005.00	\$1,847,005.00	\$1,847,005.00							
08	Uniform Construction Code Fees	-13.31%	(\$64,876.00)	\$487,376.00	\$422,500.00	\$422,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-2.53%	(\$5,212.00)	\$206,212.00	\$201,000.00	\$201,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-0.76%	(\$1,143.88)	\$151,363.24	\$150,219.36	\$150,219.36							
08	Other Special Items	-11.45%	(\$36,581.65)	\$319,581.65	\$283,000.00	\$283,000.00							
15	Receipts from Delinquent Taxes	-26.34%	(\$196,713.19)	\$746,713.19	\$550,000.00	\$550,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.57%	(\$2,322,263.06)	\$21,972,741.97	\$19,650,478.91	\$19,650,478.91							
07	Minimum Library Tax	-0.39%	(\$5,932.22)	\$1,522,546.31	\$1,516,614.09	\$1,516,614.09							
54	Open Space Levy Tax	0.19%	\$1,775.00	\$911,190.00	\$912,965.00		\$912,965.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.85%	(\$4,500,402.91)	\$45,666,561.27	\$41,166,158.36	\$40,253,193.36	\$912,965.00	\$0.00	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government			3.54%	\$69,917.60	\$1,975,258.40	\$2,045,176.00	\$2,045,176.00								
21	Land-Use Administration			-2.28%	(\$5,831.00)	\$255,586.00	\$249,755.00	\$249,755.00								
22	Uniform Construction Code			-7.49%	(\$26,958.00)	\$359,958.00	\$333,000.00	\$333,000.00								
23	Insurance			1.77%	\$91,238.27	\$5,150,937.73	\$5,242,176.00	\$5,242,176.00								
25	Public Safety			-1.70%	(\$97,558.37)	\$5,741,946.77	\$5,644,388.40	\$5,641,740.00	\$2,648.40							
26	Public Works			3.04%	\$150,563.68	\$4,959,587.32	\$5,110,151.00	\$5,110,151.00								
27	Health and Human Services			28.54%	\$169,460.81	\$593,776.15	\$763,236.96	\$615,666.00	\$147,570.96							
28	Parks and Recreation			-3.02%	(\$74,095.00)	\$2,450,692.00	\$2,376,597.00	\$2,376,597.00								
29	Education (including Library)			-0.39%	(\$5,932.22)	\$1,522,546.31	\$1,516,614.09	\$1,516,614.09								
30	Unclassified			0.72%	\$500.00	\$69,200.00	\$69,700.00	\$69,700.00								
31	Utilities and Bulk Purchases			5.10%	\$224,658.91	\$4,408,641.00	\$4,633,299.91	\$4,633,299.91								
32	Landfill / Solid Waste Disposal			2.55%	\$53,638.00	\$2,104,715.00	\$2,158,353.00	\$2,158,353.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			6.61%	\$161,782.00	\$2,446,253.00	\$2,608,035.00	\$2,608,035.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.61%	\$1,750.00	\$288,750.00	\$290,500.00	\$290,500.00								
43	Court and Public Defender			3.11%	\$10,860.00	\$349,472.00	\$360,332.00	\$360,332.00								
44	Capital			-41.01%	(\$1,533,750.00)	\$3,739,500.00	\$2,205,750.00	\$2,205,750.00								
45	Debt			-0.05%	(\$763.00)	\$1,398,437.00	\$1,397,674.00	\$1,397,674.00								
46	Deferred Charges			-57.40%	(\$574,000.00)	\$1,000,000.00	\$426,000.00	\$426,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-3.42%	(\$99,999.57)	\$2,922,354.57	\$2,822,355.00	\$2,822,355.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	-3.56%	(\$1,484,517.89)	\$41,737,711.25	\$40,253,193.36	\$40,102,974.00	\$150,219.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	347	\$38,890,800.00	0.89%
2 Residential	7,356	\$3,600,974,100.00	82.82%
3A/3B Farm	54	\$6,721,100.00	0.15%
4A Commercial	277	\$368,798,200.00	8.48%
4B Industrial	58	\$159,980,600.00	3.68%
4C Apartments	15	\$166,276,200.00	3.82%
5A/5B Railroad	3	\$264,500.00	0.01%
6A/6B Business Personal Property	1	\$6,092,842.00	0.14%
Total	8,111	\$4,347,998,342.00	100.00%

Average Ratio (%), Assessed to True Value	95.36%
Equalized Valuation, Taxable Properties	\$4,559,562,019.71

Total # of property tax appeals filed in 2020	County Tax Board	50.00
	State Tax Court	27.00
Number of 2020 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		49.00

Amount paid out by municipality for tax appeals in 2020	\$13,202.48
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$287,417,900.00	60.09%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	241	\$87,792,700.00	18.35%
15D Church and Charities	42	\$68,110,700.00	14.24%
15E Cemeteries & Graveyards	10	\$1,588,700.00	0.33%
15F Other Exempt	38	\$33,404,900.00	6.98%
Total	339	\$478,314,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.00%	

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

[illegible]

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	48,132.75	\$43,500.00		\$1,305.00		\$3,327.75
Supervisory Staff (Department Heads & Managers)	15.00		2,326,698.16	\$1,683,359.00		\$254,355.54	\$260,206.65	\$128,776.96
Police Officers (Including Superior Officers)	36.00		5,961,149.72	\$3,726,389.00	\$350,000.00	\$1,206,232.12	\$624,495.96	\$54,032.64
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	70.00	53.00	6,745,459.19	\$4,162,259.51	\$601,100.00	\$628,917.41	\$988,785.27	\$364,397.00
All Other Non-Union Employees not listed above		33.00	270,000.00	\$280,000.00				\$21,420.00
Totals	121.00	93.00	15,351,439.82	\$9,895,507.51	\$951,100.00	\$2,090,810.08	\$1,873,487.88	\$571,954.36

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	32.00	\$11,719.13	\$375,012.16	31.00	\$11,800.26	\$365,808.06
Parent & Child	8.00	\$17,694.00	\$141,552.00	9.00	\$17,842.67	\$160,584.03
Employee & Spouse (or Partner)	24.00	\$26,489.50	\$635,748.00	21.00	\$26,882.86	\$564,540.06
Family	44.00	\$30,776.73	\$1,354,176.12	45.00	\$30,874.13	\$1,389,335.85
Employee Cost Sharing Contribution (enter as negative -)			(\$633,000.00)			(\$575,250.00)
Subtotal	108.00		\$1,873,488.28	106.00		\$1,905,018.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	98	\$9,646.04	\$945,311.92	96	\$9,964.68	\$956,609.28
Parent & Child	11	\$18,709.09	\$205,799.99	10	\$18,415.20	\$184,152.00
Employee & Spouse (or Partner)	11	\$29,429.45	\$323,723.95	10	\$30,117.60	\$301,176.00
Family	15	\$31,375.20	\$470,628.00	17	\$32,326.59	\$549,552.03
Employee Cost Sharing Contribution (enter as negative -)			(\$25,000.00)			(\$25,000.00)
Subtotal	135.00		\$1,920,463.86	133.00		\$1,966,489.31
GRAND TOTAL	243.00		\$3,793,952.14	239.00		\$3,871,507.31

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)?

NO
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

			Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Township Manager	15.00	\$7,705.53			X
Finance Director/CFO	76.25	\$32,263.94		X	
Municipal Clerk	124.50	\$39,092.05		X	
Police Chief (Director)*	98.41	\$67,879.66		X	
Parks/Recreation Director	78.50	\$35,930.41		X	
Public Works Director	6.50	\$3,104.97		X	
Health/Code Enforcement Director	89.75	\$46,334.98		X	
All Other Non-Union Employees and Managers	326.38	\$85,230.33		X	
RTSMEA	625.50	\$212,499.79	X		
RTEA	1238.95	\$228,603.04	X		
Police*	475.41	\$219,766.65	X		
Teamsters	700.25	\$152,809.33	X		
*does not include comp time					
Totals	3855.39	\$1,131,220.68			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

UFB-9 Accumulated Absence Liability

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

			Current Year	2022	2023	All Additional Future
			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$37,190,000.00	\$37,190,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$2,349,100.00	\$0.00	\$2,349,100.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$20,385,000.00	\$4,132,632.01	\$16,252,367.99			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$59,924,100.00	\$41,322,632.01	\$18,601,467.99			
Population (2010 census)	<u>25,734</u>					
Per Capita Gross Debt	<u>\$2,328.60</u>					
Per Capita Net Debt	<u>\$722.84</u>					
3 Yr. Average Property Valuation		<u>\$4,540,978,450.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.41%</u>				
			Utility Fund - Principal			
			Utility Fund - Interest			
			Bond Anticipation Notes - Principal			
			Bond Anticipation Notes - Interest			
			Bonds - Principal	\$950,000.00	\$980,000.00	\$980,000.00
			Bonds - Interest	\$447,674.00	\$420,623.74	\$391,223.74
			Loans & Other Debt - Principal			
			Loans & Other Debt - Interest			
			Total	\$1,397,674.00	\$1,400,623.74	\$1,371,223.74
			Total Principal	\$950,000.00	\$980,000.00	\$980,000.00
			Total Interest	\$447,674.00	\$420,623.74	\$391,223.74
			% of Total Current Year Budget	3.47%		
			Description	Debt Not Listed Above		
			Total Guarantees - Governmental			
			Total Guarantees - Other			
			Total Capital/Equipment Leases			
			Total Other	\$515,720.00	\$521,770.00	\$526,120.00
			Bond Rating	Moody's	Standard & Poors	Fitch
			Rating	Aaa		
			Year of Last Rating	2018		
			Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]