



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris

Adopted

Municode: 1432

Filename: 1432_fba_2020.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
Christine		Carey	12/31/2020	ccarey@randolphnj.org

Chief Administrative Officer

Steve		Mountain		smountain@randolphnj.org
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Chief Financial Officer

Darren	P.	Maloney		dmaloney@randolphnj.org
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Municipal Clerk

Donna	Marie	Luciani		dluciani@randolphnj.org
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Registered Municipal Accountant

Kathi		Mantel		
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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	12/31/2022	lnisivoccia@randolphnj.org
Mark		Forstenhausler	12/31/2022	mforstenhausler@randolphnj.org
James		Loveys	12/31/2022	jlovery@randolphnj.org
Lance		Tkacs	12/31/2020	ltacks@randolphnj.org
Joanne		Veech	12/31/2020	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.452	\$19,569,401.00	17.42%	\$2,203.50	Municipal Purpose Tax	ACTUAL	\$19,612,277.00
Municipal Library	0.034	\$1,507,586.05	1.34%	\$165.75	Municipal Library	ACTUAL	\$1,522,546.00
Municipal Open Space	0.021	\$909,198.00	0.81%	\$102.38	Municipal Open Space	ACTUAL	\$911,190.00
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	1.812	\$78,432,608.00	69.82%	\$8,833.50	Local School District	ESTIMATED	\$78,432,608.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.268	\$11,575,182.88	10.30%	\$1,306.50	County Purposes	ESTIMATED	\$11,575,182.88
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	\$344,448.29	0.31%	\$39.00	County Open Space	ESTIMATED	\$344,448.28
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.595	\$112,338,424.22	100.00%	\$12,650.63	Total ESTIMATED amount to be raised by taxes		\$112,398,252.16
Total Taxable Valuation as of October 1, 2019					Revenue Anticipated, Excluding Tax Levy		20,499,610.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		38,712,078.87
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$91,263,429.16
					Amount to be Raised by Taxes - Before RUT		\$109,475,898.03
					Reserve for Uncollected Taxes (RUT)		\$2,922,354.57
					Total Amount to be Raised by Taxes		\$112,398,252.60
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT		97.40%
Comparison - Municipal Purposes Tax Rate					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		111,781,434.25
					Total Tax Levy, CY 2019		112,707,231.36
					% of Taxes Collected, CY 2019		99.18%
					Delinquent Taxes - December 31, 2019		\$872,273.00
Sheet UFB-1							

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.15%	\$596,221.00	\$7,313,342.00	\$7,909,563.00	\$7,909,563.00							
08	Local Revenue	-8.06%	(\$809,154.61)	\$10,035,954.18	\$9,226,799.57	\$9,226,799.57							
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	-7.12%	(\$32,186.00)	\$452,186.00	\$420,000.00	\$420,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.97%	(\$1,974.00)	\$202,974.00	\$201,000.00	\$201,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-68.14%	(\$102,852.54)	\$150,937.97	\$48,085.43	\$48,085.43							
08	Other Special Items	45.22%	\$92,536.82	\$204,620.18	\$297,157.00	\$297,157.00							
15	Receipts from Delinquent Taxes	-27.54%	(\$209,016.41)	\$759,016.41	\$550,000.00	\$550,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-16.49%	(\$3,873,572.45)	\$23,485,849.58	\$19,612,277.13	\$19,612,277.13							
07	Minimum Library Tax	0.99%	\$14,960.26	\$1,507,586.05	\$1,522,546.31	\$1,522,546.31							
54	Open Space Levy Tax	0.22%	\$1,992.00	\$909,198.00	\$911,190.00		\$911,190.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.22%	(\$4,323,045.93)	\$46,868,669.37	\$42,545,623.44	\$41,634,433.44	\$911,190.00	\$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	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government	21.00	13.00	10.20%	\$206,675.47	\$2,026,018.93	\$2,232,694.40	\$2,232,694.40								
21	Land-Use Administration			#DIV/0!	\$0.00		\$0.00									
22	Uniform Construction Code	3.00	2.00	2.61%	\$9,140.00	\$350,818.00	\$359,958.00	\$359,958.00								
23	Insurance			-4.71%	(\$261,720.27)	\$5,557,658.00	\$5,295,937.73	\$5,295,937.73								
25	Public Safety	43.00	8.00	3.43%	\$190,288.12	\$5,540,297.88	\$5,730,586.00	\$5,682,500.57	\$48,085.43							
26	Public Works	27.00	4.00	-4.88%	(\$238,578.66)	\$4,893,378.09	\$4,654,799.43	\$4,654,799.43								
27	Health and Human Services	7.00	8.00	20.34%	\$93,523.00	\$459,774.00	\$553,297.00	\$553,297.00								
28	Parks and Recreation	16.00	21.00	1.16%	\$28,122.00	\$2,421,570.00	\$2,449,692.00	\$2,449,692.00								
29	Education (including Library)			0.99%	\$14,960.26	\$1,507,586.05	\$1,522,546.31	\$1,522,546.31								
30	Unclassified			24.24%	\$13,500.00	\$55,700.00	\$69,200.00	\$69,200.00								
31	Utilities and Bulk Purchases			-0.64%	(\$29,147.00)	\$4,553,088.00	\$4,523,941.00	\$4,523,941.00								
32	Landfill / Solid Waste Disposal			2.55%	\$52,268.00	\$2,052,447.00	\$2,104,715.00	\$2,104,715.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			-1.65%	(\$41,079.00)	\$2,484,532.00	\$2,443,453.00	\$2,443,453.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-0.60%	(\$1,750.00)	\$290,500.00	\$288,750.00	\$288,750.00								
43	Court and Public Defender	4.00	4.00	2.04%	\$6,897.00	\$337,575.00	\$344,472.00	\$344,472.00								
44	Capital			40.07%	\$1,069,850.00	\$2,669,650.00	\$3,739,500.00	\$3,739,500.00								
45	Debt			-0.30%	(\$4,161.00)	\$1,402,598.00	\$1,398,437.00	\$1,398,437.00								
46	Deferred Charges			-10.71%	(\$120,000.00)	\$1,120,000.00	\$1,000,000.00	\$1,000,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-2.54%	(\$76,271.43)	\$2,998,626.00	\$2,922,354.57	\$2,922,354.57								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		121.00	60.00	2.24%	\$912,516.49	\$40,721,916.95	\$41,634,433.44	\$41,586,348.01	\$48,085.43	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	356	\$41,646,500.00	0.96%	15A Public Schools	8	\$276,417,900.00	59.53%
2 Residential	7,352	\$3,592,449,000.00	82.78%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	54	\$6,721,100.00	0.15%	15C Public Property	241	\$87,418,500.00	18.83%
4A Commercial	277	\$366,628,500.00	8.45%	15D Church and Charities	42	\$68,110,700.00	14.67%
4B Industrial	58	\$159,557,900.00	3.68%	15E Cemeteries & Graveyards	10	\$1,588,700.00	0.34%
4C Apartments	17	\$166,276,200.00	3.83%	15F Other Exempt	32	\$30,793,200.00	6.63%
5A/5B Railroad	3	\$264,500.00	0.01%				
6A/6B Business Personal Property	1	\$6,035,180.00	0.14%				
Total	8,118	\$4,339,578,880.00	100.00%	Total	333	\$464,329,000.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				10.70%			
Total # of property tax appeals filed in 2019							
County Tax Board				41.00			
State Tax Court				25.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				55.00			
Amount paid out by municipality for tax appeals in 2019				\$68,344.82			

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 2019 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		2,302,700.40	\$1,698,717.00	\$6,400.00	\$232,554.36	\$236,159.25	\$128,869.79
Police Officers (Including Superior Officers)	36.00		5,804,881.33	\$3,724,266.00	\$350,000.00	\$1,109,831.27	\$566,782.20	\$54,001.86
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	70.00	20.00	7,110,947.67	\$4,473,274.41	\$581,000.00	\$612,391.27	\$1,102,076.50	\$342,205.49
All Other Non-Union Employees not listed above		33.00	291,156.21	\$270,465.59				\$20,690.62
Totals	121.00	60.00	15,557,818.35	\$10,210,223.00	\$937,400.00	\$1,956,081.89	\$1,905,017.95	\$549,095.51

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	31.00	\$11,800.26	\$365,808.06	28.00	\$12,952.91	\$362,681.48
Parent & Child	9.00	\$17,842.67	\$160,584.03	8.00	\$18,977.34	\$151,818.72
Employee & Spouse (or Partner)	21.00	\$26,882.86	\$564,540.06	19.00	\$28,201.71	\$535,832.49
Family	45.00	\$30,874.13	\$1,389,335.85	43.00	\$32,246.34	\$1,386,592.62
Employee Cost Sharing Contribution (enter as negative -)			(\$575,250.00)			(\$631,671.00)
Subtotal	106.00		\$1,905,018.00	98.00		\$1,805,254.31
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00	1	\$27,384.00	\$27,384.00
Employee & Spouse (or Partner)		\$0.00	\$0.00			\$0.00
Family		\$0.00	\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						(\$27,384.00)
Subtotal	0.00		\$0.00	1.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	96	\$9,964.68	\$956,609.28	92	\$11,844.20	\$1,089,666.40
Parent & Child	10	\$18,415.20	\$184,152.00	8	\$19,627.50	\$157,020.00
Employee & Spouse (or Partner)	10	\$30,117.60	\$301,176.00	9	\$29,518.67	\$265,668.03
Family	17	\$32,326.59	\$549,552.03	20	\$32,425.80	\$648,516.00
Employee Cost Sharing Contribution (enter as negative -)			(\$25,000.00)			(\$5,900.00)
Subtotal	133.00		\$1,966,489.31	129.00		\$2,154,970.43
GRAND TOTAL	239.00		\$3,871,507.31	228.00		\$3,960,224.74

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

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

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	6.00	\$4,185.52			X
Finance Director/CFO	13.50	\$6,808.34		X	
Municipal Clerk	113.00	\$46,305.77		X	
Police Chief (Director)	26.00	\$17,650.21		X	
Parks/Recreation Director	74.50	\$31,347.39		X	
Public Works Director	1.00	\$468.97		X	
Health/Code Enforcement Directo	19.50	\$9,907.58		X	
All Other Non-Union Employees-Managers	22.50	\$8,718.76		X	
All Other Non-Union Employees	250.50	\$65,166.40		X	
RTMSEA	577.38	\$189,857.02	X		
RTEA	828.33	\$161,887.85	X		
Police	434.47	\$199,542.97	X		
Teamsters	498.25	\$109,705.49	X		
Totals	2864.93	\$851,552.27			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions	Net Debt	Current Year Budget		2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt	\$39,625,000.00	\$39,625,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt			\$0.00	Utility Fund - Interest						
				Bond Anticipation Notes - Principal						
Utility Fund Debt				Bond Anticipation Notes - Interest						
0			\$0.00	Bonds - Principal	\$925,000.00	\$950,000.00	\$980,000.00	\$12,704,000.00		
0			\$0.00	Bonds - Interest	\$473,437.00	\$447,677.00	\$420,623.74	\$2,786,689.26		
0			\$0.00	Loans & Other Debt - Principal						
0			\$0.00	Loans & Other Debt - Interest						
0			\$0.00							
0			\$0.00	Total	\$1,398,437.00	\$1,397,677.00	\$1,400,623.74	\$15,490,689.26		
Municipal Purposes										
Debt Authorized	\$3,026,100.00		\$3,026,100.00	Total Principal	\$925,000.00	\$950,000.00	\$980,000.00	\$12,704,000.00		
Notes Outstanding			\$0.00	Total Interest	\$473,437.00	\$447,677.00	\$420,623.74	\$2,786,689.26		
Bonds Outstanding	\$21,640,000.00	\$4,488,179.87	\$17,151,820.13	% of Total Current Year Budget	3.36%					
Loans and Other Debt			\$0.00							
Total (Current Year)										
Population (2010 census)	25,734									
Per Capita Gross Debt	\$2,498.29									
Per Capita Net Debt	\$784.10									
3 Yr. Average Property Valuation		\$4,491,200,233.00								
Net Debt as % of 3 Year Avg Property Valuation		0.45%								
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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]