



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris ▼

Adopted ▼

Municipode: 1432

Filename: 1432_fba_2019.xlsm

Website: www.randolphnj.org

Phone Number:

97-989-7064

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
James		Loveys	12/31/2022	jloveys@randolphnj.org

Chief Administrative Officer

Mountain		Steve		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

William	F.	Schroeder		bschroeder@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	12/31/2022	lnisivoccia@randolphnj.org
Mark		Forstenhausler	12/31/2022	mforstenhausler@randolphnj.org
Christine		Carey	12/31/2020	ccarey@randolphnj.org
Lance		Tkacs	12/31/2020	ltkacs@randolphnj.org
Joanne		Veech	12/31/2020	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential	Taxpayer Impact
	Tax Rate	Tax Levy	Total Levy		
Municipal Purpose Tax	0.452	\$19,497,105.00	17.68%	\$2,203.50	\$2,203.50
Municipal Library	0.035	\$1,466,941.00	1.33%	\$170.63	\$170.63
Municipal Open Space	0.021	\$903,870.00	0.82%	\$102.38	\$102.38
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00	\$0.00
Local School District	1.788	\$76,938,798.00	69.78%	\$8,716.50	\$8,716.50
Regional School District			0.00%	\$0.00	\$0.00
County Purposes	0.257	\$11,059,381.16	10.03%	\$1,252.88	\$1,252.88
County Library			0.00%	\$0.00	\$0.00
County Board of Health			0.00%	\$0.00	\$0.00
County Open Space	0.009	\$386,561.16	0.35%	\$43.88	\$43.88
Other County Levies (total)			0.00%	\$0.00	\$0.00
Total (Calendar Year 2018 Budget)	2,562	\$110,252,656.32	100.00%	\$12,489.75	

Total Taxable Valuation as of **October 1, 2018** **\$4,329,513,506.00**

(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 (+/-)
\$19,497,105.00	\$19,569,401.00	0.37%	\$72,296.00

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

Current Year 2019 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL		\$19,569,401.00
Municipal Library	ACTUAL		\$1,507,586.05
Municipal Open Space	ACTUAL		\$909,198.00
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$76,938,798.00
Regional School District			
County Purposes	ESTIMATED		\$11,059,381.16
County Library			
County Board of Health			
County Open Space	ESTIMATED		\$386,561.16
Other County Levies (total)			

Total ESTIMATED amount to be raised by taxes

\$110,370,925.37

Revenue Anticipated, Excluding Tax Levy

\$19,553,486.91

Budget Appropriations, before Reserve for Uncollected Taxes

\$37,631,847.96

Total Non-Municipal Tax Levy

\$89,293,938.32

Amount to be Raised by Taxes - Before RUT

\$107,372,299.37

Reserve for Uncollected Taxes (RUT)

\$2,998,626.01

Total Amount to be Raised by Taxes

\$110,370,925.38

% of Tax Collections used to Calculate RUT

97.28%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018

110,195,421.36

Total Tax Levy, CY 2018

111,102,283.68

% of Taxes Collected, CY 2018

99.18%

Delinquent Taxes - December 31, 2018

\$794,474.64

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
08	Surplus	4.69%	\$327,766.00	\$6,985,576.00	\$7,313,342.00	\$7,313,342.00			
08	Local Revenue	-8.43%	(\$820,984.64)	\$9,733,472.57	\$8,912,487.93	\$8,912,487.93			
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	-7.18%	(\$33,318.00)	\$464,318.00	\$431,000.00	\$431,000.00			
<i>Special Revenue Items w/ Prior Written Consent</i>									
11	Shared Services Agreements	-20.35%	(\$52,625.00)	\$258,625.00	\$206,000.00	\$206,000.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
10	Public and Private Revenue	-79.88%	(\$236,206.23)	\$295,701.21	\$59,494.98	\$59,494.98			
08	Other Special Items	35.17%	\$47,911.09	\$136,245.91	\$184,157.00	\$184,157.00			
15	Receipts from Delinquent Taxes	-8.04%	(\$52,422.79)	\$652,422.79	\$600,000.00	\$600,000.00			
<i>Amount to be raised by taxation</i>									
07	Local Tax for Municipal Purposes	-12.47%	(\$2,787,265.49)	\$22,356,666.49	\$19,569,401.00	\$19,569,401.00			
07	Minimum Library Tax	2.77%	\$40,645.05	\$1,466,941.00	\$1,507,586.05	\$1,507,586.05			
54	Open Space 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	-8.07%	(\$3,566,500.01)	\$44,196,973.97	\$40,630,473.96	\$40,630,473.96	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Budgeted 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	Utility	Utility
20 General Government	18.00	11.00	0.94%	\$15,861.52	\$1,696,040.41	\$1,711,901.93	\$1,711,901.93				
21 Land-Use Administration	2.00	1.00	4.90%	\$12,413.00	\$253,564.00	\$265,977.00	\$265,977.00				
22 Uniform Construction Code	3.00	2.00	1.25%	\$4,318.00	\$346,500.00	\$350,818.00	\$350,818.00				
23 Insurance			-0.31%	(\$17,579.00)	\$5,699,737.00	\$5,682,158.00	\$5,682,158.00				
25 Public Safety	43.00	7.00	1.15%	\$64,319.03	\$5,583,022.93	\$5,647,341.96	\$5,641,839.00	\$5,502.96			
26 Public Works	28.00	4.00	-3.47%	(\$153,142.26)	\$4,467,146.28	\$4,312,004.02	\$4,259,012.00	\$52,992.02			
27 Health and Human Services	7.00	7.00	8.74%	\$36,945.00	\$422,829.00	\$459,774.00	\$459,774.00				
28 Parks and Recreation	16.00	21.00	2.82%	\$66,508.00	\$2,355,062.00	\$2,421,570.00	\$2,420,570.00	\$1,000.00			
29 Education (including Library)			2.77%	\$40,645.05	\$1,466,941.00	\$1,507,586.05	\$1,507,586.05				
30 Unclassified			-3.66%	(\$2,000.00)	\$54,700.00	\$52,700.00	\$52,700.00				
31 Utilities and Bulk Purchases			1.87%	\$78,752.00	\$4,202,536.00	\$4,281,288.00	\$4,281,288.00				
32 Landfill / Solid Waste Disposal			4.62%	\$116,577.00	\$2,525,197.00	\$2,641,774.00	\$2,641,774.00				
35 Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00				
36 Statutory Expenditures			5.57%	\$131,178.00	\$2,353,354.00	\$2,484,532.00	\$2,484,532.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00					
42 Shared Services			-14.68%	(\$50,000.00)	\$340,500.00	\$290,500.00	\$290,500.00				
43 Court and Public Defender	4.00	4.00	-0.14%	(\$477.00)	\$330,052.00	\$329,575.00	\$329,575.00				
44 Capital			-37.83%	(\$1,624,350.00)	\$4,294,000.00	\$2,669,650.00	\$2,669,650.00				
45 Debt			30.54%	\$328,145.00	\$1,074,453.00	\$1,402,598.00	\$1,402,598.00				
46 Deferred Charges			833.33%	\$1,000,000.00	\$120,000.00	\$1,120,000.00	\$1,120,000.00				
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00					
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,998,626.00	\$2,998,626.00	\$2,998,626.00				
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
Total	121.00	57.00	0.11%	\$46,113.34	\$40,584,360.62	\$40,630,473.96	\$40,570,978.98	\$59,494.98	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	375	\$42,097,600.00	0.97%	15A Public Schools	8	\$275,442,900.00	59.75%
2 Residential	7,335	\$3,583,681,500.00	82.76%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	54	\$6,719,600.00	0.16%	15C Public Property	242	\$87,130,500.00	18.90%
4A Commercial	277	\$367,157,900.00	8.48%	15D Church and Charities	42	\$66,925,500.00	14.52%
4B Industrial	58	\$157,814,600.00	3.64%	15E Cemeteries & Graveyards	10	\$1,588,700.00	0.34%
4C Apartments	17	\$166,276,200.00	3.84%	15F Other Exempt	33	\$29,917,100.00	6.49%
5A/5B Railroad	1	\$152,500.00	0.00%				
6A/6B Business Personal Property	1	\$6,059,380.00	0.14%				
Total	8,118	\$4,329,959,280.00	100.00%	Total	335	\$461,004,700.00	100.00%
Average Ratio (%), Assessed to True Value		95.16%		Percentage of Exempt vs. Non-Exempt Properties		10.65%	
Equalized Valuation, Taxable Properties		\$4,550,188,398.49					
Total # of property tax appeals filed in 2018	County Tax Board	76.00					
	State Tax Court	32.00					
Number of 2018 County Tax Board decisions appealed to Tax Court		12.00					
Number of pending property tax appeals in State Tax Court		59.00					
Amount paid out by municipality for tax appeals in 2018		\$26,165.03					

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	
				2018 Total Tax Rate	
G Commercial/Industrial Exemption					
I Dwelling Exemption					
J Dwelling Abatement		n/a			
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

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	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)	11.00		1,842,499.22	\$1,346,804.00		\$190,034.04	\$202,630.67	\$103,030.51
Police Officers (Including Superior Officers)	35.00		5,740,621.15	\$3,621,152.00	\$350,000.00	\$1,067,153.49	\$644,733.95	\$57,581.70
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	71.00	16.00	6,934,897.31	\$4,342,375.00	\$315,590.00	\$612,709.11	\$1,307,888.87	\$356,334.32
All Other Non-Union Employees not listed above	4.00	34.00	544,843.03	\$258,153.00	\$145,687.00	\$36,425.39	\$73,683.88	\$30,893.76
Totals	121.00	57.00	15,110,993.45	\$9,611,984.00	\$811,277.00	\$1,907,627.04	\$2,228,937.37	\$551,168.04

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	28.00	\$12,952.91	\$362,681.48	26.00	\$11,965.38	\$311,099.88
Parent & Child	8.00	\$18,977.34	\$151,818.72	13.00	\$18,637.85	\$242,292.05
Employee & Spouse (or Partner)	19.00	\$28,201.71	\$535,832.49	29.00	\$29,437.24	\$853,679.96
Family	43.00	\$32,246.34	\$1,386,592.62	41.00	\$31,020.00	\$1,271,820.00
Employee Cost Sharing Contribution (enter as negative -)			(\$631,671.00)			(\$629,762.00)
Subtotal	98.00		\$1,805,254.31	109.00		\$2,049,129.89
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$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	92	\$11,844.20	\$1,089,666.40	69	\$11,484.49	\$792,429.81
Parent & Child	8	\$19,627.50	\$157,020.00	7	\$21,504.00	\$150,528.00
Employee & Spouse (or Partner)	9	\$29,518.67	\$265,668.03	8	\$30,891.00	\$247,128.00
Family	20	\$32,425.80	\$648,516.00	24	\$37,735.50	\$905,652.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,900.00)			(\$5,900.00)
Subtotal	129.00		\$2,154,970.43	108.00		\$2,089,837.81
GRAND TOTAL	227.00		\$3,960,224.74	217.00		\$4,138,967.70

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)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

n/a