



# State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris

Adopted

Municode: 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@nlsivoccia.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		Nisovoccia	12/31/2022	lnisovoccia@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 Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.452	\$19,497,105.00	17.68%	\$2,203.50
Municipal Library	0.035	\$1,466,941.00	1.33%	\$170.63
Municipal Open Space	0.021	\$903,870.00	0.82%	\$102.38
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.788	\$76,938,798.00	69.78%	\$8,716.50
Regional School District			0.00%	\$0.00
County Purposes	0.257	\$11,059,381.16	10.03%	\$1,252.88
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$386,561.16	0.35%	\$43.88
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.562</b>	<b>\$110,252,656.32</b>	<b>100.00%</b>	<b>\$12,489.75</b>

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

Sheet UFB-1

### 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				
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				
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00				
08	Deficit General Budget	#DIV/0!	\$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		% 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
	Full-Time	Part-Time									
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%	(\$155,142.26)	\$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 I 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

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## 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%				
<b>Total</b>	<b>8,118</b>	<b>\$4,329,959,280.00</b>	<b>100.00%</b>	<b>Total</b>	<b>335</b>	<b>\$461,004,700.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				10.65%			
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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## 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)	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
<b>Totals</b>	<b>121.00</b>	<b>57.00</b>	<b>15,110,993.45</b>	<b>\$9,611,984.00</b>	<b>\$811,277.00</b>	<b>\$1,907,627.04</b>	<b>\$2,228,937.37</b>	<b>\$551,168.04</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>	<b>227.00</b>		<b>\$3,960,224.74</b>	<b>217.00</b>		<b>\$4,138,967.70</b>

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**

	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Township Manager	4.50	\$3,077.60			<b>x</b>
Finance Director/CFO	15.00	\$7,405.65		<b>x</b>	
Municipal Clerk	115.00	\$46,133.40		<b>x</b>	
Police Chief/Director	25.00	\$16,638.50		<b>x</b>	
Parks/Recreation Director	3.50	\$1,441.69		<b>x</b>	
Public Works Director	0.00	\$0.00		<b>x</b>	
Health/Code Enforcement Director	13.50	\$6,724.62		<b>x</b>	
All Other Non-Union Employees - Managers (DC - WC)	140.00	\$71,812.85		<b>x</b>	
All Other Non-Union Employees	242.50	\$62,582.16		<b>x</b>	
RTSMEA	557.20	\$182,935.61	<b>x</b>		
RTEA	794.00	\$144,218.94	<b>x</b>		
POLICE *	454.22	\$222,033.72	<b>x</b>		
TEAMSTERS	678.25	\$152,818.43	<b>x</b>		
* does not include police comp time					
<b>Totals:</b>	<b>3042.67</b>	<b>\$917,823.17</b>			
<b>Total Funds Reserved as of end of 2018:</b>					
<b>Total Funds Appropriated in 2019:</b>					

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

Gross Debt			Net Debt	Current Year Budget				2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$42,290,000.00	\$42,290,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt			\$0.00	Utility Fund - Interest						
Utility Fund Debt				Bond Anticipation Notes - Principal						
0			\$0.00	Bond Anticipation Notes - Interest						
0			\$0.00	Bonds - Principal	\$820,000.00	\$925,000.00	\$950,000.00	\$13,684,000.00		
0			\$0.00	Bonds - Interest	\$498,038.00	\$473,436.24	\$447,673.76	\$3,207,312.51		
0			\$0.00	Loans & Other Debt - Principal	\$80,000.00					
0			\$0.00	Loans & Other Debt - Interest	\$4,560.00					
0			\$0.00							
0			\$0.00	Total	\$1,402,598.00	\$1,398,436.24	\$1,397,673.76	\$16,891,312.51		
Municipal Purposes				Total Principal	\$900,000.00	\$925,000.00	\$950,000.00	\$13,684,000.00		
Debt Authorized	\$3,519,750.00		\$3,519,750.00	Total Interest	\$502,598.00	\$473,436.24	\$447,673.76	\$3,207,312.51		
Notes Outstanding			\$0.00	% of Total Current Year Budget	3.45%					
Bonds Outstanding	\$22,775,000.00	\$4,792,935.87	\$17,982,064.13							
Loans and Other Debt	\$254,832.29		\$254,832.29							
Total (Current Year)	\$68,839,582.29	\$47,082,935.87	\$21,756,646.42	Description	Debt Not Listed Above					
				Total Guarantees - Governmental						
				Total Guarantees - Other						
				Total Capital/Equipment Leases						
				Total Other	\$685,692.14	\$513,782.50	\$515,720.00	\$6,614,712.50		
Population (2010 census)	25,734			Bond Rating	Moody's	Standard & Poors	Fitch			
Per Capita Gross Debt	\$2,675.04			Rating	AAA					
Per Capita Net Debt	\$845.44			Year of Last Rating	2018					
3 Yr. Average Property Valuation		\$4,411,748,208.67		Mark "X" if Municipality has no bond rating						
Net Debt as % of 3 Year Avg Property Valuation		0.49%								

## 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]