



State of New Jersey Local Government Services

Year: **2023 Municipal User Friendly Budget**

MUNICIPALITY:	1432 Randolph Township - County of Morris	Introduced
Municode:	1432	Filename: 1432_fbi_2023.xlsm
Website:	www.randolphnj.org	
Phone Number:	973-989-7064	
Mailing Address:	502 Millbrook Avenue	
	Municipality: Randolph	State: NJ Zip: 07869

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Nisivoccia	12/31/2026	lnisivoccia@randolphnj.org

Chief Administrative Officer

Greg		Poff		gpoff@randolphnj.org
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Chief Financial Officer

Deborah		Bonanno		dbonanno@randolphnj.org
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Municipal Clerk

Donna	Marie	Luciani		dliciani@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
Christine		Carey	12/31/2024	ccarey@randolphnj.org
Helene		Elbaum	12/31/2026	helbaum@randolphnj.org
Mark		Forstenhausler	12/31/2026	mforstenhausler@randolphnj.org
Joseph		Hathaway	12/31/2024	jhathaway@randolphnj.org
Marie		Potter	12/31/2026	mpotter@randolphnj.org
Joanne		Veech	12/31/2024	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.452	\$19,791,131.00	16.92%	\$2,216.46	Municipal Purpose Tax	ACTUAL	\$20,654,162.00
Municipal Library	0.035	\$1,532,568.00	1.31%	\$171.63	Municipal Library	ACTUAL	\$1,659,047.00
Municipal Open Space	0.021	\$919,505.82	0.79%	\$102.98	Municipal Open Space	ACTUAL	\$921,239.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.892	\$82,840,603.00	70.80%	\$9,277.74	Local School District	ESTIMATED	\$84,497,415.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.266	\$11,627,391.84	9.94%	\$1,304.38	County Purposes	ESTIMATED	\$12,156,012.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$290,265.81	0.25%	\$34.33	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.673	\$117,001,465.47	100.00%	\$13,107.51	Total ESTIMATED amount to be raised by taxes		\$119,887,875.00
Total Taxable Valuation as of	October 1, 2022	<u>\$4,386,852,885.00</u>			Revenue Anticipated, Excluding Tax Levy		20,720,096.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		40,310,950.00
Current Year Average Residential Assessment		<u>\$490,367.00</u>			Total Non-Municipal Tax Levy		\$97,574,666.00
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year	Current Year	% Change (+/-)			% of Tax Collections used to Calculate RUT		97.72%
0.452	0.471	4.20%			If % used exceeds the actual collection % then		
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		reference the statutory exception used		
\$19,791,131.00	\$20,654,162.00	4.36%	\$863,031.00				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$2,216.46	\$2,309.63	4.20%	\$93.17		Total Tax Revenue, Collections CY 2022		116,516,740.72
					Total Tax Levy, CY 2022		117,190,986.08
					% of Taxes Collected, CY 2022		99.42%
					Delinquent Taxes - December 31, 2022		\$575,308.36

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	Utility
08	Surplus	3.61%	\$244,702.00	\$6,773,706.00	\$7,018,408.00	\$7,018,408.00								
08	Local Revenue	-6.75%	(\$711,064.33)	\$10,536,164.33	\$9,825,100.00	\$9,825,100.00								
09	State Aid (without offsetting appropriation)	5.85%	\$108,136.96	\$1,847,005.00	\$1,955,141.96	\$1,955,141.96								
08	Uniform Construction Code Fees	-10.98%	(\$54,244.00)	\$494,244.00	\$440,000.00	\$440,000.00								
Special Revenue Items w/ Prior Written Consent														
11	Shared Services Agreements	-9.03%	(\$20,559.68)	\$227,559.68	\$207,000.00	\$207,000.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-76.11%	(\$1,431,593.84)	\$1,880,909.93	\$449,316.09	\$449,316.09								
08	Other Special Items	13.96%	\$32,854.37	\$235,275.63	\$268,130.00	\$268,130.00								
15	Receipts from Delinquent Taxes	-4.81%	(\$28,126.58)	\$585,126.58	\$557,000.00	\$557,000.00								
Amount to be raised by taxation														
07	Local Tax for Municipal Purposes	-2.55%	(\$539,581.57)	\$21,193,743.61	\$20,654,162.04	\$20,654,162.04								
07	Minimum Library Tax	8.25%	\$126,479.00	\$1,532,568.00	\$1,659,047.00	\$1,659,047.00								
54	Open Space Levy Tax	0.19%	\$1,736.18	\$919,502.82	\$921,239.00	\$921,239.00								
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		-4.91%	(\$2,271,261.49)	\$46,225,805.58	\$43,954,544.09	\$43,033,305.09	\$921,239.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility
20. General Government	19.60	16.00	11.27% ⁴	\$241,210.00	\$2,149,053.00	\$2,390,263.00								
21. Land-Use Administration	2.00	1.00	0.70% ⁴	\$27,278.00	\$281,260.00	\$208,538.00	\$208,538.00							
22. Uniform Construction Code	4.60	0.00	5.30% ⁴	\$20,160.00	\$374,350.00	\$394,510.00	\$394,510.00							
23. Law Enforcement	1.00	0.00	4.13% ⁴	\$205,775.00	\$4,864,861.00	\$4,192,583.00	\$4,192,583.00							
25. Public Safety	42.00	5.00	3.18% ⁴	\$184,448.10	\$5,792,971.00	\$3,977,419.10	\$5,075,039.00	\$2,380.10						
26. Public Works	27.60	4.00	4.13% ⁴	\$323,660.00	\$6,429,330.00	\$6,952,990.00	\$6,952,990.00							
27. Health and Human Services	8.60	7.00	68.04% ⁴	\$411,857.79	\$607,886.00	\$1,071,741.79	\$646,208.00	\$375,535.79						
28. Parks and Recreation	16.00	23.00	4.68% ⁴	\$120,970.00	\$2,585,735.00	\$2,706,705.00	\$2,706,705.00							
29. Education (excluding Libraries)			8.25% ⁴	\$126,479.00	\$1,432,568.00	\$1,659,047.00	\$1,659,047.00							
30. Unclassified			2.03% ⁴	\$2,300.00	\$114,000.00	\$116,300.00	\$116,300.00							
31. Utilities and Debt Purchases			-1.79% ⁴	(\$15,800.00)	\$581,800.00	\$866,000.00	\$866,000.00							
32. Landfill / Solid Waste Disposal			72.24% ⁴	\$290,401.20	\$492,000.00	\$692,401.20	\$692,401.20	\$71,400.20						
35. Contingencies			0.00% ⁴	\$0.00	\$100.00	\$100.00	\$100.00							
36. Statutory Expenditures			4.69% ⁴	\$130,490.00	\$2,783,541.00	\$2,914,038.00	\$2,914,038.00							
37. Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42. Shared Services			0.00% ⁴	\$0.00	\$4,089,000.00	\$4,089,000.00	\$4,089,000.00							
43. Court and Public Defender	4.00	3.00	5.37% ⁴	\$20,083.00	\$360,852.00	\$380,937.00	\$380,937.00							
44. Capital			4.81% ⁴	\$151,150.00	\$3,126,000.00	\$3,277,150.00	\$3,277,150.00							
45. Debt			-2.10% ⁴	(\$29,400.00)	\$1,405,625.00	\$1,371,225.00	\$1,371,225.00							
46. Deferred Charges			-100.00% ⁴	(\$10,000.00)	\$10,000.00	\$0.00	\$0.00							
48. Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50. Reserve for Uncollected Taxes			-3.54% ⁴	(\$100,000.00)	\$2,822,355.00	\$2,722,355.00	\$2,722,355.00							
55. Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total	122.00	64.00	5.14%⁴	\$2,103,664.09	\$40,030,241.00	\$43,033,365.09	\$42,583,989.09	\$449,316.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
1 Vacant Land	# of Parcels	Assessed Value	% of Total	15A Public Schools	# of Parcels	Assessed Value	% of Total
2 Residential	347	\$40,831,100.00	0.93%	15B Other Schools	10	\$297,229,900.00	61.18%
3A/3B Farm	7,390	\$3,623,394,900.00	82.59%	15C Public Property			0.00%
4A Commercial	54	\$6,717,000.00	0.15%	15D Church and Charities	243	\$85,682,900.00	17.64%
4B Industrial	275	\$384,867,400.00	8.77%	15E Cemeteries & Graveyards	42	\$67,689,400.00	13.93%
4C Apartments	58	\$157,552,400.00	3.59%	15F Other Exempt	10	\$1,588,700.00	0.33%
5A/5B Railroad	15	\$167,852,700.00	3.83%		36	\$33,629,700.00	6.92%
6A/6B Business Personal Property	3	\$264,500.00	0.01%				
Total	8,143	\$4,387,117,385.00	100.00%	Total	341	\$485,820,600.00	100.00%
Average Ratio (%), Assessed to True Value		94.55%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,639,997,234.27		Non-Exempt Properties			11.07%
Total # of property tax appeals filed in 2022	County Tax Board	10.00					
	State Tax Court	12.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		2.00					
Number of pending property tax appeals in State Tax Court		38.00					
Amount paid out by municipality for tax appeals in 2022		\$40,655.70					

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	
				2022 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

Sheet UFB-6

Sheet UFB-6C

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	0.00	7.00	64,026.25	\$57,500.00		\$1,725.00		\$4,801.25
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,256,753.20	\$2,211,416.58		\$290,359.00	\$570,324.34	\$184,653.28
Police Officers (Including Superior Officers)	35.00	0.00	8,143,481.29	\$4,802,020.50	\$345,000.00	\$1,666,301.11	\$1,238,441.09	\$91,718.59
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	69.00	23.00	6,654,015.23	\$4,702,447.92	\$151,000.00	\$498,341.92	\$909,570.99	\$392,654.40
All Other Non-Union Employees not listed above	0.00	33.00	352,679.25	\$325,500.00				\$27,179.25
Totals	122.00	64.00	18,470,955.22	\$12,098,885.00	\$496,000.00	\$2,456,727.03	\$2,718,336.41	\$701,006.78

Is the Local Government required to comply with N.J.S.A. 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	32.00	\$14,008.00	\$448,256.00	44.00	\$12,360.00	\$543,840.00
Parent & Child	7.00	\$20,445.00	\$143,115.00	9.00	\$18,216.00	\$163,944.00
Employee & Spouse (or Partner)	20.00	\$31,050.00	\$621,000.00	22.00	\$27,444.00	\$603,768.00
Family	44.00	\$36,174.00	\$1,591,656.00	49.00	\$31,920.00	\$1,564,080.00
Employee Cost Sharing Contribution (enter as negative -)			(\$667,446.00)			(\$657,744.12)
Subtotal	103.00		\$2,136,581.00	124.00		\$2,217,887.88
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	111	\$8,824.00	\$979,464.00	105	\$8,169.94	\$857,843.70
Parent & Child	10	\$21,096.00	\$210,960.00	10	\$19,188.00	\$191,880.00
Employee & Spouse (or Partner)	11	\$31,459.00	\$346,049.00	12	\$29,631.00	\$355,572.00
Family	12	\$35,094.00	\$421,128.00	14	\$31,831.71	\$445,643.94
Employee Cost Sharing Contribution (enter as negative -)			(\$105,949.00)			(\$74,712.00)
Subtotal	144.00		\$1,851,652.00	141.00		\$1,776,227.64
GRAND TOTAL	247.00		\$3,988,233.00	265.00		\$3,994,115.52

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 - 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

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
