



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		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
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

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 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	\$19,791,131.00	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)					Total ESTIMATED amount to be raised by taxes		
2.673					\$119,887,875.00		
\$117,001,465.47							
100.00%							
\$13,107.51							
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(\$4,386,852,885.00)					20,720,096.00		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					40,310,950.00		
(\$490,367.00)					Total Non-Municipal Tax Levy		
					\$97,574,666.00		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		
					\$117,165,520.00		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		
					\$2,722,355.00		
					Total Amount to be Raised by Taxes		
					\$119,887,875.00		
					% of Tax Collections used to Calculate RUT		
					97.72%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					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		
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	Arts and Culture Trust Fund	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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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	\$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

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

PCOA	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 Offices	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government	19.00	16.00	11.22%	\$241,210.00	\$2,149,053.00	\$2,390,263.00	\$2,390,263.00								
21 Land-Use Administration	2.00	1.00	9.70%	\$27,278.00	\$281,260.00	\$308,538.00	\$308,538.00								
22 Uniform Construction Code	4.00	0.00	3.39%	\$20,160.00	\$374,350.00	\$394,510.00	\$394,510.00								
23 Insurance			4.13%	\$205,775.00	\$4,946,808.00	\$5,192,583.00	\$5,192,583.00								
25 Public Safety	47.00	5.00	3.18%	\$184,418.10	\$5,792,971.00	\$5,977,419.10	\$5,977,419.00	\$2,080.10							
26 Public Works	27.00	4.00	4.81%	\$323,660.00	\$6,629,330.00	\$6,952,990.00	\$6,952,990.00								
27 Health and Human Services	8.00	7.00	68.08%	\$413,857.79	\$607,888.00	\$1,021,745.79	\$646,268.00	\$375,477.79							
28 Parks and Recreation	16.00	28.00	4.68%	\$120,970.00	\$2,585,235.00	\$2,706,205.00	\$2,706,205.00								
29 Education (excluding Libraries)			8.25%	\$126,479.00	\$1,532,568.00	\$1,659,047.00	\$1,659,047.00								
30 Unclassified			2.62%	\$2,300.00	\$114,000.00	\$116,300.00	\$116,300.00								
31 Utilities and Bulk Purchases			-1.79%	(\$15,800.00)	\$931,800.00	\$866,000.00	\$866,000.00								
32 Landfill / Solid Waste Disposal			72.24%	\$290,401.20	\$402,000.00	\$692,401.20	\$621,001.00	\$71,400.20							
33 Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36 Statutory Expenditures			4.69%	\$130,490.00	\$2,783,548.00	\$2,914,038.00	\$2,914,038.00								
37 Indemnity			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			0.00%	\$0.00	\$4,089,000.00	\$4,089,000.00	\$4,089,000.00								
43 Court and Public Defender	4.00	3.00	3.57%	\$20,085.00	\$360,852.00	\$380,937.00	\$380,937.00								
44 Capital			4.81%	\$151,150.00	\$3,126,000.00	\$3,277,150.00	\$3,277,150.00								
45 Debt			-2.10%	(\$29,000.00)	\$1,400,625.00	\$1,371,225.00	\$1,371,225.00								
46 Deferred Charges			-100.00%	(\$10,000.00)	\$10,000.00	\$0.00	\$0.00								
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			-1.54%	(\$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%	\$2,103,064.09	\$40,930,241.00	\$43,033,305.09	\$42,583,989.00	\$419,316.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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USER FRIENDLY BUDGET SECTION

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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
Active Employees - Health Benefits - Annual Cost						
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
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
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	3.50	\$1,571.17			X
Finance Director/CFO	14.50	\$8,700.00		X	
Municipal Clerk	124.50	\$55,790.44		X	
Police Chief (Director)*	21.00	\$14,134.62		X	
Parks/Recreation Director	87.50	\$39,279.28		X	
Public Works Director	6.00	\$3,009.29		X	
Health/Code Enforcement Director	90.75	\$49,540.52		X	
All Other Non-Union Employees and Managers	360.39	\$113,603.51		X	
RTSMEA	516.50	\$180,485.71	X		
RTEA	1070.19	\$203,273.50	X		
Police*	556.06	\$286,684.59	X		
Teamsters	631.75	\$144,299.34	X		
Totals	3482.64	\$1,100,371.97			
Total Funds Reserved as of end of 2022		\$208,417.38			
Total Funds Appropriated in 2023		\$30,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$31,070,000.00	\$31,070,000.00	\$0.00		
Regional School Debt					\$0.00		
Utility Fund Debt							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
Municipal Purposes							
Debt Authorized (BNI)			\$4,223,150.00	\$4,223,150.00			
Notes Outstanding					\$0.00		
Bonds Outstanding			\$17,760,000.00	\$161,677.47	\$17,598,322.53		
Loans and Other Debt					\$0.00		
Total (Current Year)			\$53,053,150.00	\$31,231,677.47	\$21,821,472.53		
Population (2020 census)			26,504				
Per Capita Gross Debt			\$2,001.70				
Per Capita Net Debt			\$823.33				
3 Year Average Property Valuation			\$4,702,447,380.33				
Net Debt as % of 3 Year Average Property Valuation			0.46%				
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal				\$980,000.00	\$980,000.00	\$980,000.00	\$9,764,000.00
Bonds - Interest				\$391,225.00	\$361,824.00	\$332,423.74	\$1,701,217.42
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$1,371,225.00	\$1,341,824.00	\$1,312,423.74	\$11,465,217.42
Total Principal				\$980,000.00	\$980,000.00	\$980,000.00	\$9,764,000.00
Total Interest				\$391,225.00	\$361,824.00	\$332,423.74	\$1,701,217.42
% of Total Current Year Budget				3.19%			
Description				Debt Not Listed Above			
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other				\$526,120.00	\$530,020.00	\$533,470.00	\$4,503,332.50
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]

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]

USER FRIENDLY BUDGET SECTION - Notes

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