



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris

Municode: 1432

Filename: 1432_fba_2022.xlsm

Website: www.randolphnj.org

Phone Number: 973-989-7064

Mailing Address: 502 Millbrook Avenue

Municipality: Randolph

State: NJ

Zip: 07869

Adopted

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Marie		Potter	12/31/2022	mpotter@randolphnj.org

Chief Administrative Officer

Steven		Mountain		smountain@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
Louis		Nisivoccia	12/31/2022	lnisivoccia@randolphnj.org
James		Loveys	12/31/2022	jloveys@randolphnj.org
Mark		Forstenhausler	12/31/2022	mforstenhausler@randolphnj.org
Christine		Carey	12/31/2024	ccarey@randolphnj.org
Lance		Tkacs	12/31/2024	ltkacs@randolphnj.org
Joanne		Veech	12/31/2024	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 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	\$19,650,478.91	17.04%	\$2,218.75	Municipal Purpose Tax	ACTUAL	\$19,791,131.00
Municipal Library	0.034	\$1,516,614.09	1.32%	\$166.90	Municipal Library	ACTUAL	\$1,532,568.00
Municipal Open Space	0.021	\$912,965.00	0.79%	\$103.08	Municipal Open Space	ACTUAL	\$919,499.38
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	1.871	\$81,337,053.00	70.55%	\$9,184.23	Local School District	ESTIMATED	\$82,963,794.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.267	\$11,590,532.52	10.05%	\$1,310.63	County Purposes	ESTIMATED	\$12,054,798.28
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	\$286,116.03	0.25%	\$34.36	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.652	\$115,293,759.55	100.00%	\$13,017.95	Total ESTIMATED amount to be raised by taxes		\$117,261,790.66
Total Taxable Valuation as of October 1, 2021 \$4,378,568,478.00					Revenue Anticipated, Excluding Tax Levy		20,063,499.11
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		38,564,843.11
Current Year Average Residential Assessment \$490,873.00					Total Non-Municipal Tax Levy		\$95,938,091.66
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$114,439,435.66
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$2,822,355.00
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$117,261,790.66
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		97.59%
Sheet UFB-1					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		115,071,375.33
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		0.00%
					Delinquent Taxes - December 31, 2021		\$580,256.50

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	0.91%	\$61,124.00	\$6,712,582.00	\$6,773,706.00	\$6,773,706.00							
08	Local Revenue	3.09%	\$306,407.75	\$9,900,423.25	\$10,206,831.00	\$10,206,831.00							
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	-100.00%	(\$458,095.00)	\$458,095.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-3.35%	(\$7,074.20)	\$211,074.20	\$204,000.00	\$204,000.00							
08	Additional Revenue Offset by Appropriations	204.19%	\$306,737.75	\$150,219.36	\$456,957.11	\$456,957.11							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-100.00%	(\$297,985.26)	\$297,985.26	\$0.00								
15	Receipts from Delinquent Taxes	-4.39%	(\$26,378.49)	\$601,378.49	\$575,000.00	\$575,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.72%	\$140,652.09	\$19,650,478.91	\$19,791,131.00	\$19,791,131.00							
07	Minimum Library Tax	1.05%	\$15,953.91	\$1,516,614.09	\$1,532,568.00	\$1,532,568.00							
54	Open Space Levy Tax	0.72%	\$6,534.38	\$912,965.00	\$919,499.38		\$919,499.38						
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	0.11%	\$47,876.93	\$42,258,820.56	\$42,306,697.49	\$41,387,198.11	\$919,499.38	\$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 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	Utility
		Full-Time	Part-Time													
20	General Government	15.00	9.00	20.86%	\$433,416.29	\$2,077,276.00	\$2,510,692.29	\$2,107,553.00	\$403,139.29							
21	Land-Use Administration	2.00	1.00	20.62%	\$51,505.00	\$249,755.00	\$301,260.00	\$301,260.00								
22	Uniform Construction Code	4.00	5.00	6.05%	\$21,350.00	\$353,000.00	\$374,350.00	\$374,350.00								
23	Insurance			-2.77%	(\$143,318.00)	\$5,182,226.00	\$5,038,908.00	\$5,038,908.00								
25	Public Safety	42.00	5.00	1.92%	\$110,902.00	\$5,761,740.00	\$5,872,642.00	\$5,870,871.00	\$1,771.00							
26	Public Works	31.00	6.00	4.72%	\$302,055.00	\$6,403,275.00	\$6,705,330.00	\$6,705,330.00								
27	Health and Human Services	7.00	12.00	-6.72%	(\$43,780.00)	\$651,666.00	\$607,886.00	\$607,886.00								
28	Parks and Recreation	16.00	28.00	6.18%	\$147,938.00	\$2,392,797.00	\$2,540,735.00	\$2,540,735.00								
29	Education (including Library)			1.05%	\$15,953.91	\$1,516,614.09	\$1,532,568.00	\$1,532,568.00								
30	Unclassified			113.08%	\$60,500.00	\$53,500.00	\$114,000.00	\$114,000.00								
31	Utilities and Bulk Purchases			-0.80%	(\$6,800.00)	\$845,100.00	\$838,300.00	\$838,300.00								
32	Landfill / Solid Waste Disposal			-34.94%	(\$243,832.18)	\$697,879.00	\$454,046.82	\$402,000.00	\$52,046.82							
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			2.37%	\$62,113.00	\$2,625,435.00	\$2,687,548.00	\$2,687,548.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.21%	\$8,500.09	\$4,080,499.91	\$4,089,000.00	\$4,089,000.00								
43	Court and Public Defender	4.00	4.00	0.14%	\$520.00	\$360,332.00	\$360,852.00	\$360,852.00								
44	Capital			41.72%	\$920,250.00	\$2,205,750.00	\$3,126,000.00	\$3,126,000.00								
45	Debt			0.21%	\$2,951.00	\$1,397,674.00	\$1,400,625.00	\$1,400,625.00								
46	Deferred Charges			-97.65%	(\$416,000.00)	\$426,000.00	\$10,000.00	\$10,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,822,355.00	\$2,822,355.00	\$2,822,355.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		121.00	70.00	3.20%	\$1,284,224.11	\$40,102,974.00	\$41,387,198.11	\$40,930,241.00	\$456,957.11	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	345	\$42,022,900.00	0.96%	15A Public Schools	8	\$287,417,900.00	60.22%
2 Residential	7,362	\$3,613,837,000.00	82.53%	15B Other Schools			0.00%
3A/3B Farm	54	\$6,716,100.00	0.15%	15C Public Property	240	\$87,167,700.00	18.26%
4A Commercial	276	\$382,076,700.00	8.73%	15D Church and Charities	42	\$68,110,700.00	14.27%
4B Industrial	58	\$160,340,600.00	3.66%	15E Cemeteries & Graveyards	10	\$1,588,700.00	0.33%
4C Apartments	15	\$167,776,200.00	3.83%	15F Other Exempt	37	\$33,003,200.00	6.91%
5A/5B Railroad	3	\$264,500.00	0.01%				
6A/6B Business Personal Property	1	\$5,829,678.00	0.13%				
Total	8,114	\$4,378,863,678.00	100.00%	Total	337	\$477,288,200.00	100.00%
Average Ratio (%), Assessed to True Value		94.55%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,631,267,771.55		Non-Exempt Properties	10.90%		
Total # of property tax appeals filed in 2021		County Tax Board	24.00				
		State Tax Court	18.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			43.00				
Amount paid out by municipality for tax appeals in 2021			\$1,628.33				
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 2021 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	48,437.25	\$43,500.00		\$1,305.00		\$3,632.25
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,196,363.23	\$2,170,410.29		\$284,974.87	\$559,748.81	\$181,229.26
Police Officers (Including Superior Officers)	36.00		7,223,809.28	\$4,235,720.00	\$345,000.00	\$1,469,794.84	\$1,092,392.19	\$80,902.25
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	68.00	22.00	6,142,453.95	\$4,332,528.71	\$151,000.00	\$459,139.73	\$838,019.37	\$361,766.15
All Other Non-Union Employees not listed above		39.00	365,710.50	\$337,527.00				\$28,183.50
Totals	122.00	69.00	16,976,774.22	\$11,119,686.00	\$496,000.00	\$2,215,214.44	\$2,490,160.37	\$655,713.41

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	44.00	\$12,360.00	\$543,840.00	32.00	\$11,719.13	\$375,012.16
Parent & Child	9.00	\$18,216.00	\$163,944.00	8.00	\$17,694.00	\$141,552.00
Employee & Spouse (or Partner)	22.00	\$27,444.00	\$603,768.00	24.00	\$26,489.50	\$635,748.00
Family	49.00	\$31,920.00	\$1,564,080.00	44.00	\$30,776.73	\$1,354,176.12
Employee Cost Sharing Contribution (enter as negative -)			(\$657,744.12)			(\$633,000.00)
Subtotal	124.00		\$2,217,887.88	108.00		\$1,873,488.28
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	105	\$8,169.94	\$857,844.00	98	\$9,646.04	\$945,311.92
Parent & Child	10	\$19,188.00	\$191,880.00	11	\$18,709.09	\$205,799.99
Employee & Spouse (or Partner)	12	29,631	\$355,572.00	11	\$29,429.45	\$323,723.95
Family	14	\$31,831.71	\$445,644.00	15	\$31,375.20	\$470,628.00
Employee Cost Sharing Contribution (enter as negative -)			(\$74,712.00)			(\$25,000.00)
Subtotal	141.00		\$1,776,228.00	135.00		\$1,920,463.86
GRAND TOTAL	265.00		\$3,994,115.88	243.00		\$3,793,952.14

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	21.00	\$15,182.79			X
Finance Director/CFO	5.00	\$2,988.50		X	
Municipal Clerk	127.00	\$55,022.75		X	
Police Chief (Director)*	20.34	\$13,640.48		X	
Parks/Recreation Director	85.50	\$37,429.34		X	
Public Works Director	10.00	\$4,891.10		X	
Health/Code Enforcement Director	94.75	\$50,085.80		X	
All Other Non-Union Employees and Managers	346.27	\$104,739.29		X	
RTSMEA	521.00	\$177,010.63	X		
RTEA	1218.44	\$223,406.07	X		
Police*	497.69	\$241,687.16	X		
Teamsters	650.75	\$150,013.71	X		
Totals	3597.74	\$1,076,097.62			
Total Funds Reserved as of end of 2021		\$300,000.00			
Total Funds Appropriated in 2022		\$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		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$34,825,000.00	\$34,825,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$980,000.00	\$980,000.00	\$980,000.00	\$10,744,000.00
			\$0.00	Bonds - Interest	\$420,623.74	\$391,223.74	\$361,823.74	\$2,033,641.16
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,400,623.74	\$1,371,223.74	\$1,341,823.74	\$12,777,641.16
				Total Principal	\$980,000.00	\$980,000.00	\$980,000.00	\$10,744,000.00
				Total Interest	\$420,623.74	\$391,223.74	\$361,823.74	\$2,033,641.16
				% of Total Current Year Budget	3.38%			
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other	\$521,770.00	\$526,120.00	\$530,020.00	\$5,036,802.50
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aaa			
				Year of Last Rating	2018			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

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)
