TOWNSHIP OF RANDOLPH

2021
MUNICIPAL
BUDGET

INTRODUCTION: March 18, 2021
ADOPTION: April 22, 2021

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Township of Randolph

Municipal Building
Millbrook Avenue • Randolph, N.J. 07869-3799

MEMORANDUM

Council Memo #4-2021

TO: Council Members

FROM: Stephen Mountain, Township Manager

DATE: March 18, 2021

RE: 2021 Municipal Budget

I am pleased to present to you the 2021 Municipal/Water & Sewer Budget and Capital Improvement Program. These documents memorialize the Township financial plan for 2021 and with the Council's anticipated adoption of the same; we set a fiscal course not only for this calendar year, but for the years to come.

Before we look ahead, however, we must look back at the year that passed. An unprecedented year, unlike any our current generation has ever experienced. The COVID-19 pandemic began impacting our community in the early part of March. Over the course of the months that followed, the health crisis caused disruption to just about every element of our normal operation. Service delivery was altered, operational functions were forced to change, and expenditures in unanticipated areas increased, all while revenue collections in many key areas declined. Furthermore, the national and state response to the pandemic in the form of restrictive orders and mandated closures also impacted our community individuals losing their jobs, and economic hardship for local businesses.

In the face of these extraordinary challenges, I am proud of how our organization and community responded. Staff from across the organization worked diligently over the past many months to keep the organization open and found innovative ways to maintain services to the public. Concurrently, the community also stepped forward, identifying needs and working with Township leadership to address those needs. Together we managed to get through these difficult months and I am optimistic we are heading into 2021 stronger for the experience.

Producing a structurally balanced budget in any year is never easy, however, this year in the face of the many unknowns resulting from the on-going pandemic it was a uniquely challenging exercise. Fortunately the township was in a very strong financial position leading into the pandemic thanks to years of sound financial planning that included; judicious expenditure decisions, effective trend analysis, conservative revenue projecting, sound personnel management and well thought out long term capital planning. We then were able to further mitigate the pandemic's budgetary impacts by taking advantage of the following; stronger than anticipated tax collections in 2020; anticipatory deferrals of discretionary 2020 operating and capital expenditures; and the small, but essential Federal and State COVID-19 relief provided before the close of the fiscal year.

In preparing the 2021 budget, Chief Financial Officer Darren Maloney and I have done our best to account for the uncertainty caused by the pandemic, while continuing our commitment to prudent fiscal management, maintenance of quality service delivery, and avoiding actions that could adversely impact the town's financial solvency in future years. We feel confident that the proposed budget represents a sound financial plan for the coming year and that it will meet all of our organizational priorities.

Contained within the pages that follow you will find summaries of the Township revenues and expenditures, the reserve for uncollected taxes, estimated tax levies, historical charts illustrating budget and assessment comparisons and property tax levy comparisons, and a ten year look back on the budget surplus history. The centerpiece of the book is the line item breakdown by department of the 2021 general fund expenditures, along with the water sewer budget, found in the green section at the back of the document. The 2021 six year capital plan is outlined in the accompanying document provided with this book.

If introduced and adopted as proposed, the combined municipal tax rate will not change. It will be the fifth consecutive year a budget would be passed without an increase in the municipal tax levy. No small achievement, especially this year. As noted in prior budget messages, such tax rate stability is the result of many years of good financial planning and management; a steady assessment base, and the Township Council's strict adherence to conservative policies and decision-making in support of the budget. It is important for the Council and the public to understand that while we always make it our goal to mitigate tax impact; achieving this objective is not always possible or prudent. We are pleased this year with so many challenges still facing the community to present such a budget and look forward to its adoption in the coming month.

REVIEW AND ADOPTION SCHEDULE

In accordance with State requirements the proposed dates for the Introduction and adoption of the budget are as follows:

Randolph Introduction – Thursday, March 18
Randolph Adoption – Thursday, April 22

TAX APPEALS

Reduced assessments due to tax appeals continue to result in tax refunds that impact the annual Township Budget. Tax appeals may be heard before the County Tax Board or the New Jersey State Tax Court. The County appeals are typically resolved in the same year they are filed and result in current year tax credits. These credits reduce the amount of tax revenue collected for the current year, which if not anticipated can lead to revenue shortfalls that reduce surplus. State tax appeals are generally more complex and may take several years before being resolved. This process has been slowed even further by a backlog of cases at the State Tax Court. As a result of State tax appeals not being settled in the year they are filed, their settlement often includes cash refunds of prior year's taxes.

Tax appeal refunds are not simply the return of cash collected for Township purposes. The Township is the collection agent for the local Board of Education, the County and the Open Space/Recreation Trust Fund. The Township's share of the estimated 2021 property tax bill is 17.25% of the total amount billed, which is used to fund the costs of providing services. The remaining 82.75% is remitted to those other areas for which the Township collects tax revenue. Under state law the Township is required to repay 100 percent of the tax appeal refund even though 82.75% of the dollars included in the refund are not controlled by the Township and are not required to be returned to the Township in support of the refund.

Over the past several years, the Township has instituted a practice of placing surplus funds into a reserve against tax appeals. The balance in this fund entering 2021 stands at $548,452.70 We are recommending in this budget process that this reserve be increased to $600,000 to provide us with the necessary hedge against worst case losses on the tax appeals remaining to be heard as well as future appeals anticipated.

Note that the "reserve" that is set aside from surplus is for prior years' tax refunds. The appropriation known as the Reserve for Uncollected Taxes covers current year tax cancellations due to appeals as well as non-payment of taxes.

Appropriation and Revenue Summary

This budget document contains a compilation of all 2021 appropriation requests along with projected revenue totals for the year. The appropriations and revenues have been reviewed and the document reflects all of the recommendations discussed during the Council's review of the proposed budget. The following highlights some of the notable expenditure and revenue drivers in the proposed budget.

2021 APPROPRIATIONS

The 2021 budget appropriation is $32,318,857. You will note that total operating expenses are lower in the 2021 budget than the prior years adopted budget to address the decline in overall revenues. Although the total operating expenses are lower than in 2020, the proposed budget does contain line item increases in several areas required to meet anticipated needs. We were able to absorb these increases, and balance lower revenues by working with staff to maintain most non-salary expenditure levels at or below prior year's levels, managing salary increases through effective contract negotiation, and efficient management of several larger cost centers such as insurance, debt service and capital improvements. The following is a summary of the primary cost drivers impacting appropriations in 2021:

Salary & Wages – Salary and wages overall are up $101,404 or 0.99%. The increase in this cost center, however, is quite modest considering it is the largest component of the annual budget, comprising approximately 32% of total expenditures. Managing this cost center has been a critical part of the Township's efforts to maintaining budgetary stability. The relatively small increase in this line item can be attributed to a number of factors, most notably, strong efforts to collectively bargain union contracts, personnel changes resulting in salary reductions in key positions, and the maintenance of the full time head count at current staffing levels.

Recycling – Recycling in 2021 will continue to remain an area of the budget in which expenses are increasing. Once an area in which the town could "sell" collected materials to offset hauling costs, the town now must pay to have much of the collected recycled materials transferred to market recyclers. In the proposed budget we are anticipating an additional $78,700 in recycling contractual services to cover the contracted disposal cost.

COVID-19 – The response to the COVID-19 pandemic will continue to generate expenses in the 2021 budget. We are forecasting several key areas of expense that include increase personnel costs (additional hours for part-time nurses and other non-salaried members of the health department), personnel protective equipment and sanitization product purchase, equipment purchases to support township support of the vaccination roll-out, and other expenses related to the mitigation of disease spread. The projected expenses in the 2021 proposed budget for COVID-19 response may all end up being reimbursed through Federal or State grant funding, but until such funding is received these costs must be included as a local expense. To mitigate the impact of these expenses we will continue to utilize the snow reserve (as permitted by state directive) as a source of funding.

Liability and Group Insurance – Once again the insurance line items in the proposed budget will again be an area of reduction and not increase. The Township's participation in the Morris Municipal Employee Liability Fund (JIF) has helped maintain property/casualty insurance costs at a manageable level for decades. However, the primary driver behind the lower impact of this cost center in this year's budget is health insurance. The gradual implementation of the employee health contribution program established by State legislation several years ago is now fully in effect, and the offset created by these employee contributions is the main factor in these costs being lower. This year's budget anticipates an overall decrease of 1.06% in the Group Health insurance line item.

Professional Service Fees – To mitigate the financial impact of COVID-19 on the 2021 budget, the Township Council worked aggressively with all Township professionals (including the various municipal attorneys and Township Consulting Engineer) to secure agreement to hold contractual retainers and hourly rates flat for the year. This action enabled a flat line item for all professional service costs in the proposed budget.

Statutory Charges – Statutory Charges have increased 6.06%, which is driven by a 6.29% increase in the Township PFRS employer obligation and a 12.44% increase in the PERS obligation. The DCRP appropriation has increased from $18,000 in 2020 to $20,000 in 2021. These increases were mandated by the State, which manages these programs.

Capital Outlay – The Capital Outlay line item should not be confused with the Capital Improvement Program. The Capital Outlay budget is utilized for acquiring lower cost equipment, automobiles and for smaller facility improvement projects. This budget line item, which fluctuates from year to year, is proposed to increase by 42.69% in 2021. The primary driver in this cost center is automobiles. This year the Police Patrol vehicle replacement cycle returns to four vehicles after a couple of years in which fewer vehicles were replaced.

Capital Improvement Fund – The supporting documentation for the proposed 2021 expense for capital improvement can be found in the separate book entitled, 2021-2026 Capital Program Budget. The funding for the capital program expenses is proposed to decrease by 29.88% in 2021. The decrease is by design. This year the capital requests were reviewed carefully and wherever discretionary expenses could be reduced or deferred such action was taken to balance the proposed budget. This being said, the capital requests included in the 2021 capital program reflect the continued goal of aggressively funding infrastructure improvements such as roads, retaining walls and facilities. The majority of these improvements are being funded in cash and some budgetary impact is being absorbed by the used of surplus on these one-time expenditures.

REVENUES IN SUPPORT OF THE 2021 BUDGET

The Township is dependent on five key sources of funding in support of the budget. Due to the pandemic, the Township experienced significant revenue shortfalls in 2020 in several key areas. While we anticipate some improvement in these areas in 2021, we are required to budget to the prior year's revenue collection levels. As a result, the revenue side of our budget will look different than in recent years. Fortunately, we have enough areas within the budget as a whole to absorb these changes in a manner that avoids the need for increasing the tax levy. A brief analysis follows:

State Aid

Assistance from the state continues to be frozen at prior year's levels. As a result State Aid will remain a very small portion of the revenues supporting the budget in 2021 (5.71%).

Local Fees, Permits & Interest

Local revenues as a whole were down in 2020 due to the Pandemic. However, not every area of local revenue declined. In response, our 2021 budgeting for local revenue collection is a mix of projected revenue increases and decreases. Fees associated with development and construction came in at near all-time highs in the past year, and based upon the indicators we are seeing revenue collections in these areas are expected to remain strong in 2021. Conversely, revenue collection from Municipal Court fines and recreation programs/activities were severely impacted by the pandemic, and we expect these revenues to remain lower in 2021. Based upon our revenue collection experience in 2020 we are conservatively anticipating $3,189,170 in local revenue collection for 2021 or 9.88% of the budget. If revenues in this area are realized in excess of budgeted amounts the excess collections will only help our financial position going into future years.

Surplus

Surplus is generated from several sources including:

- Lapsing budget appropriation reserves (2019 budget)
- Local income in excess of anticipated amounts
- Reserve for uncollected taxes (2020 budget)
- Ratable base growth in the form of added and omitted taxes collected
- Cancellation of current year appropriations

The 2021 budget calls for a use of $5,565,589 in support of the budget, which is equal to the prior year. The Township's surplus balance is up slightly from 2020, a result of our planned effort to manage surplus at a reasonable level. Surplus accounts for 17.22% of the 2021 budget.

Delinquent Taxes

Revenue from delinquent taxes continues to remain low as a result of excellent collection experience. The budget anticipates $550,000 or 1.70% of the Township's revenues from this category in 2021.

2021 Municipal Taxes

The balance of the budget, $21,167,093 or 65.49% of required revenue is anticipated from the 2021 municipal tax (including the library levy).

The chart below tracks provides a five year breakdown of budget revenue sources as a percentage of the budget for comparison purposes.

	2017	2018	2019	2020	2021
State Aid	5.79	5.72	5.67	5.67	5.71
Local Fees, Fines, & Interest	10.36	10.92	10.33	10.63	9.88
Surplus	15.74	16.28	17.44	17.09	17.22
Delinquent Taxes	2.51	2.17	1.84	1.69	1.70
Municipal Tax (including Library)	65.60	64.91	64.72	64.92	65.49

PROPOSED 2021 MUNICIPAL TAXES

The 2021 budget calls for appropriations of $32,318,857. This represents a 0.74% decrease or $240,602 from the adopted 2020 budget. The tax rate for the Municipal Budget is proposed to remain at the same level. As noted at the beginning of this budget letter this means there will be no increase in the municipal portion of the property tax bill for Randolph residents.

2021 WATER AND SEWER FUNDS

The Township maintains separate accounts for the water fund and the sewer fund. Both entities are self sustaining. Both the Water Fund and Sewer Fund closed 2020 in excellent financial condition.

The Water Fund continues to benefit from a rate increase approved by the Council in 2019 which stabilized the fund and ended a several year decline in revenues. At the end of 2020, a fund balance of $687,072 exists.

Randolph's water system is a distribution network consisting of water mains, hydrants, and a water tower. Purchases of bulk water are accomplished through the Morris County Municipal Utilities Authority Alamatong Well fields, allowing water to be distributed to Randolph's 5,999 customers. The 2021 budget allocates $3,888,927 for the operation of Randolph's public water system.

The Sewer Fund ended 2020 with a fund balance of $10,127,772. This fund balance, as has been noted in previous budget messages, remains artificially high to ensure cushion in anticipation of the finalization of the pending Jersey City v Rockaway Valley Regional Sewer Authority (RVRSA) litigation and to support the debt service pay-down associated with the Butterworth Sewer initiative.

The 2021 Sewer Budget is proposed at $4,045,409. The system serves 4,089 customers and is comprised of collector lines, pump stations and force mains. Randolph's sewer system depends upon the Rockaway Valley Regional Sewer Authority Plant in Boonton and Morris Township's Butterworth Treatment Plant for processing waste water.

The proposed utility budgets support several important goals for 2021 including the goals highlighted below:

- Maintain utility operating services at their current high levels and continuing to deliver reliable water and sewer services to utility customers.
- Implement and successfully complete the set of capital improvements targeted for the year including; the upgrade of several sewer pump stations; the extension of the Farm/Arnold sewer system; and replacement of aging fire hydrants.
- Continue the strategy of mitigating water loss from the system to ensure water purchased from the Morris County Municipal Utilities Authority is accounted for accordingly. Actions in support of this strategy include meter replacements, on-going system wide leak monitoring, aggressive repairs and the upgrade/replacement of cast iron water mains.

- Complete the Sewer Master Plan updating the 2004 plan to provide guidance on the prioritization of future capital improvements to the sewer infrastructure.

SUMMARY

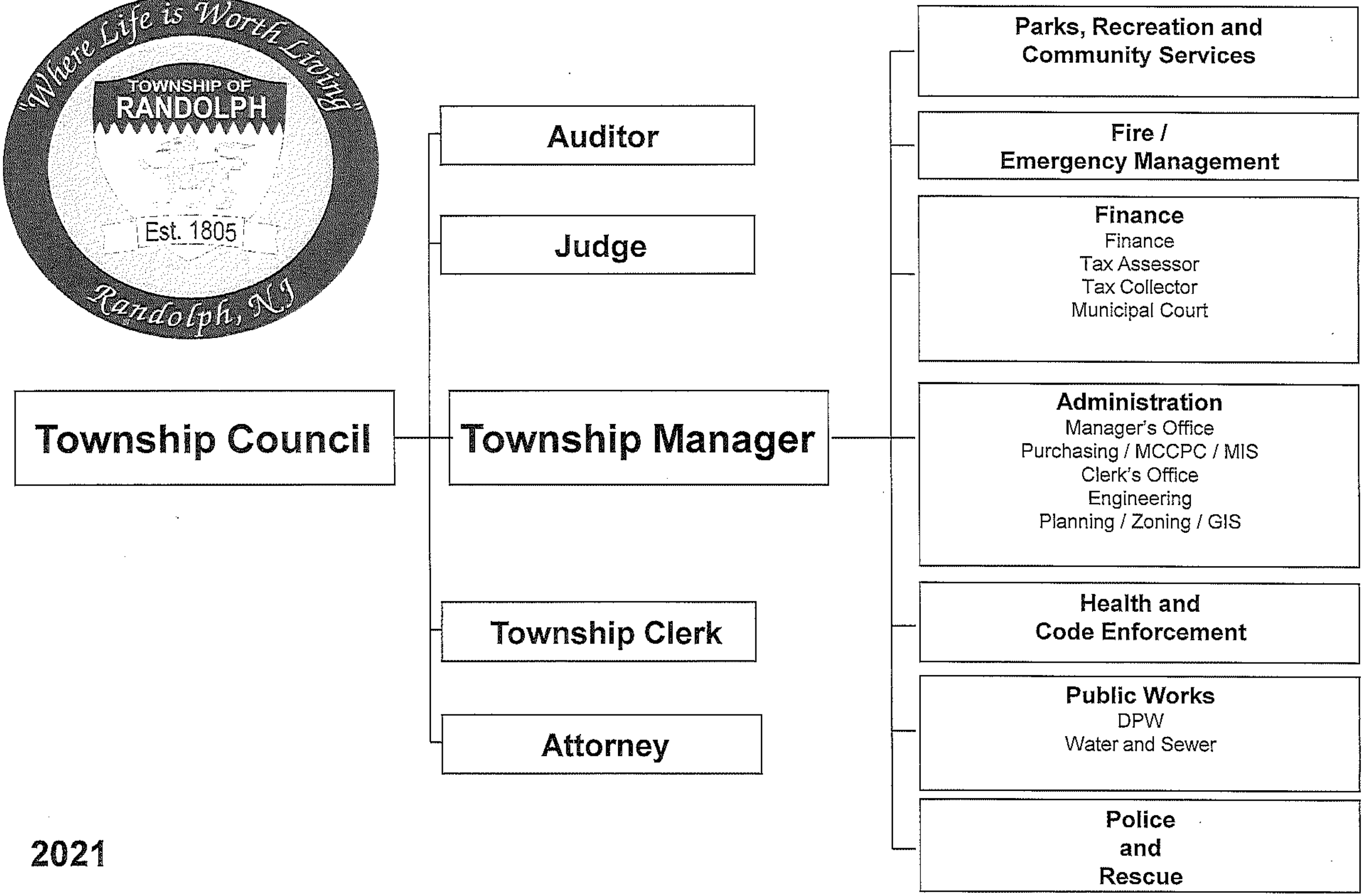
Despite the numerous challenges outlined above in this message, the 2021 budget maintains focus on the critical objective of delivering high quality municipal services. It also provides support for a range of initiatives designed to enhance and/or maintain the community's essential infrastructure. The budget document is structured in an intelligent and financially sound manner to ensure the fiscal well-being of the Township municipal government for the foreseeable future.

The development of the municipal budget is a team process and we are fortunate in Randolph to have an outstanding team. First, I would like to express my appreciation to Township Chief Financial Officer, Darren Maloney for his hard work and invaluable assistance throughout the process. I would also like to note the tremendous cooperation and input from the Township staff. Preparing the 2021 budget and navigating the financial twists and turns of the past year challenged Darren and the entire staff in unimaginable ways and the Township is better for their efforts. Finally, I would like to recognize the overall support and guidance provided by the Township Council. The Council's exceptional commitment to good governance is what sets Randolph apart from other municipal organizations. Thank you to you all.

I look forward to presenting the budget for introduction at the Township Council meeting of March 18, 2021 and to conducting the hearing on the adoption of the 2021 budget on April 22, 2021.

cc: Department Heads

TOWNSHIP OF RANDOLPH
Organization Chart



2021

TOWNSHIP OF RANDOLPH
PROJECTED STATEMENT OF OPERATIONS - 2020

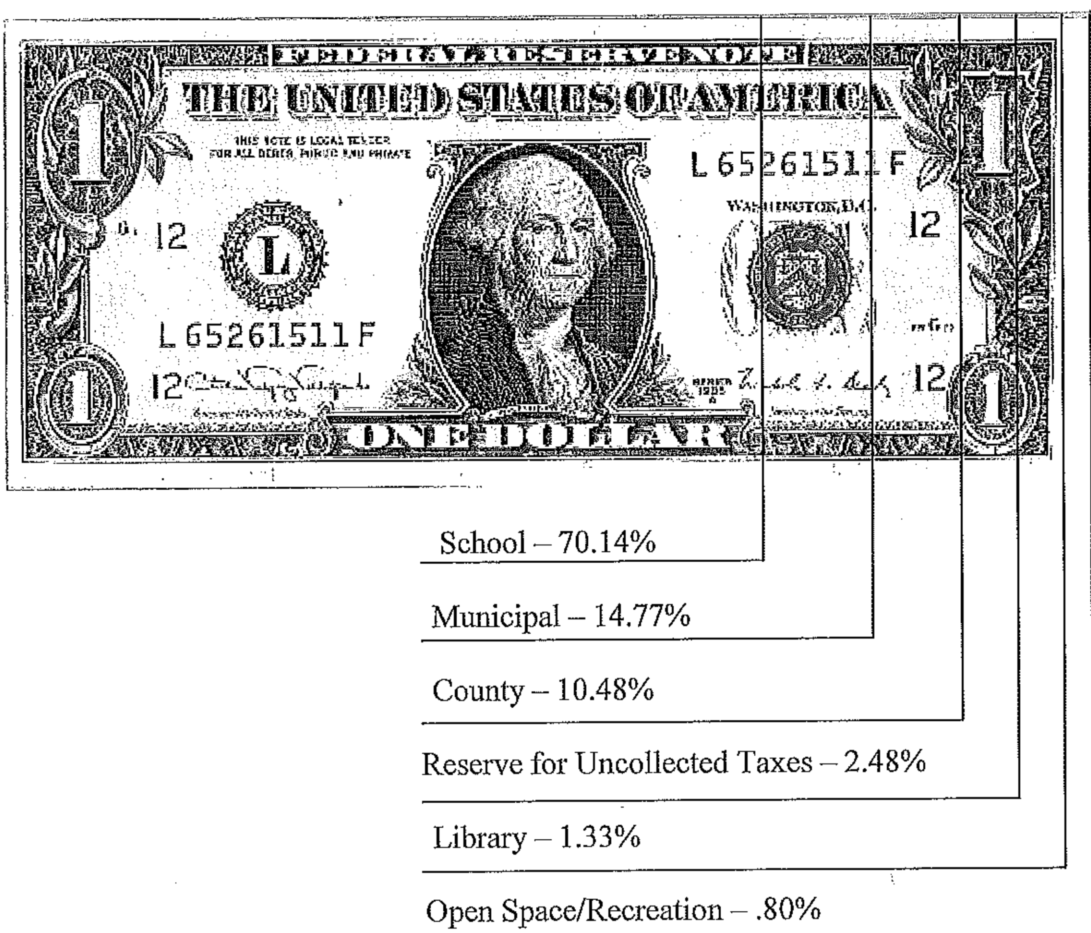
Revenue and Other Income Realized	2020	2019
Fund Balance Utilized	$5,565,589.00	$5,678,342.00
Miscellaneous Revenue Anticipated	$5,125,801.00	$5,599,202.00
Chapter 159 Grants	$103,277.71	
Receipts from:		
Delinquent Taxes	$746,713.00	$759,016.00
Current Taxes	$116,299,143.21	$114,888,220.92
Nonbudget Revenue	$827,421.07	$717,010.26
Other Credits to Income:	$0.00	$0.00
Unexpended Balance of Appropriation Reserves	$1,870,508.73	$1,514,568.81
Accounts Payable Cancelled	$21,140.26	$0.00
Reserves Cancelled	$48,232.56	
CY Appropriations Cancelled	$700,000.50	$0.46
Total Income	$131,307,827.04	$129,156,360.45
Expenditures		
Budget Appropriations for Muncipal Purpose	$32,559,459.10	$32,649,995.03
Chapter 159 Grants	$103,277.71	
County Taxes	$11,937,716.81	$11,919,631.17
Local School District Taxes	$79,894,660.00	$78,432,608.00
Dedicated Open Space and Recreation	$911,190.00	$909,198.00
*Reserve for Settlement - Tax Appeals	$13,202.48	$50,421.78
Overpayments Not Refunded Adjustment	$0.00	$0.00
Audit Adjustment	$1,318.32	$27,765.03
Refund of Prior Year Revenue		
Total Expenditures	$125,420,824.42	$123,989,619.01
Excess In Revenue	$5,887,002.62	$5,166,741.44
Fund Balance		
Balance January 1	$7,357,954.70	$7,869,555.26
Audit Adjustment	$0.00	$0.00
	$13,244,957.32	$13,036,296.70
Decreased by:		
Ulitized as Anticipated Revenue	-$5,565,589.00	-$5,678,342.00
Fund Balance December 31	$7,679,368.32	$7,357,954.70

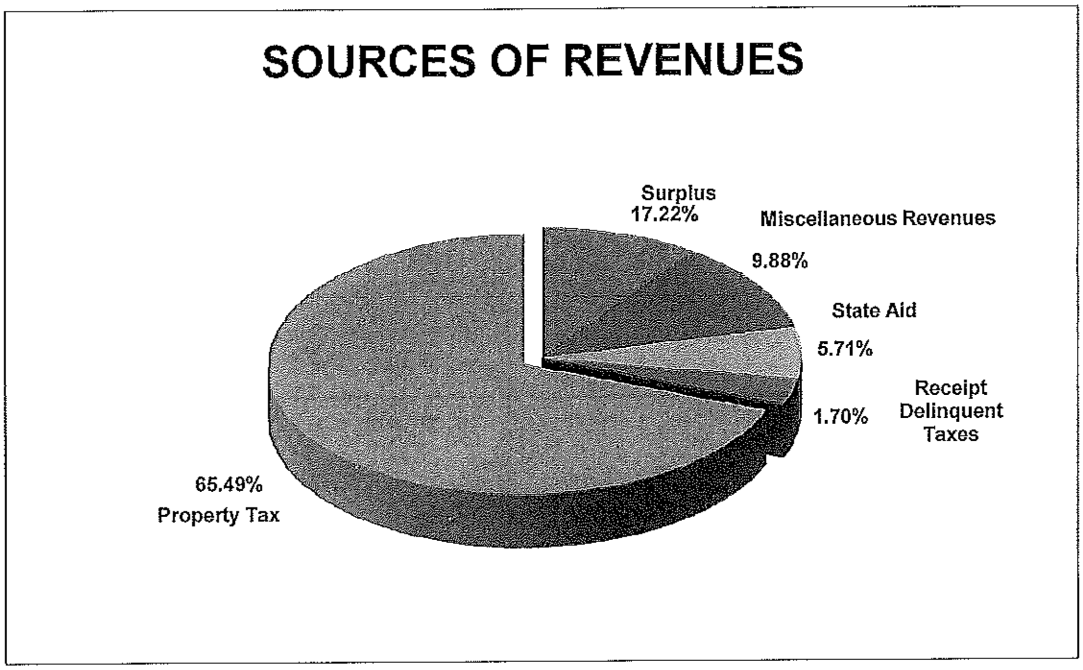
	2020	2019
Water Surplus	$687,072	$569,172
Sewer Surplus	$10,127,772	$10,961,711
Combined Surplus Y/E 12-31-20	$18,494,212	$18,888,838

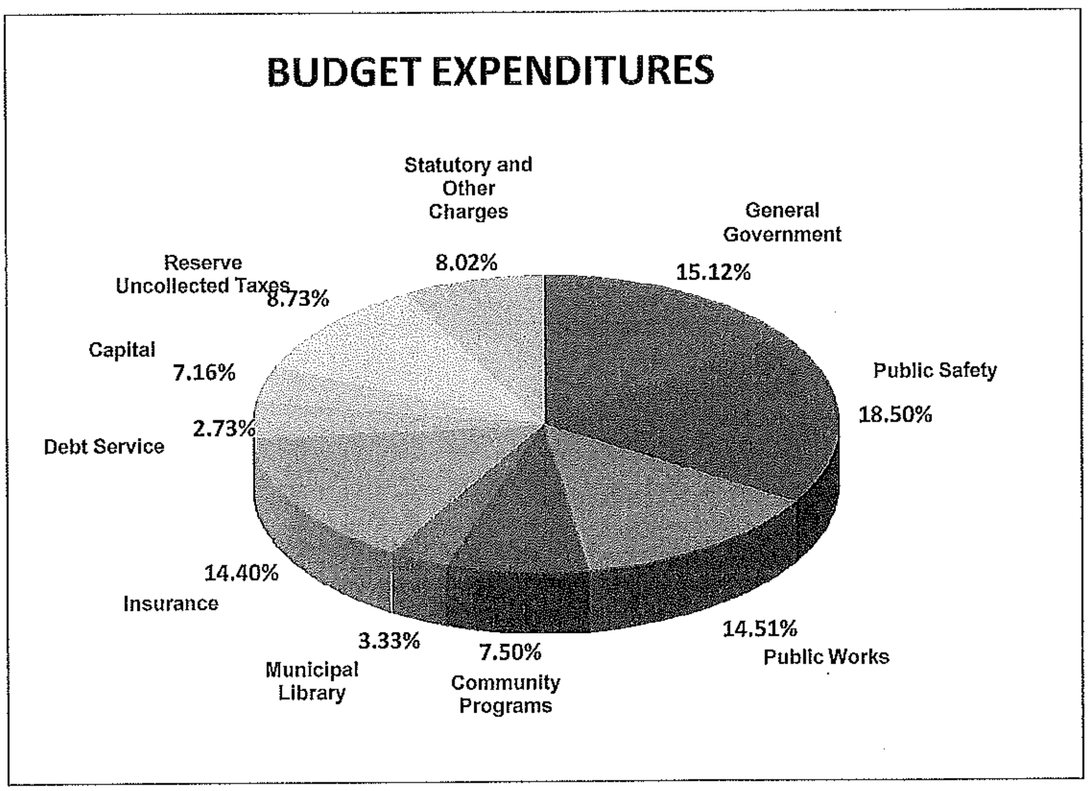
FISCAL FACTS

YOUR TAX DOLLARS

The property tax is divided among the Randolph Board of Education, the County of Morris, and the Township. The chart below illustrates the estimated percentage that each of the jurisdictions receives in 2021 from the average taxpayer in the Township.




SOURCES OF REVENUES
Surplus
17.22%
Miscellaneous Revenues
9.88%
State Aid
5.71%
Receipt
Delinquent
Taxes
1.70%
65.49%
Property Tax


BUDGET EXPENDITURES
Statutory and
Other
Charges
8.02%
General
Government
15.12%
Reserve
Uncollected Taxes
8.73%
Capital
7.16%
Debt Service
2.73%
Public Safety
18.50%
14.40%
Insurance
3.33%
Municipal
Library
7.50%
Community
Programs
14.51%
Public Works

SCHEDULE C

The instructions can be found on the Instruction Tab of the workbook.

Summary Levy Cap Calculation

	MUNICIPALITY	COUNTY	EXAMINER
1432	Randolph Township	Morris	

Model Tax Levy Calculation Worksheet		
Levy Cap Calculation		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		$19,612,277
Cap Base Adjustment (+/-)		$0
Less: Prior Year Deferred Charges to Future Taxation Unfunded		$1,000,000
Less: Prior Year Deferred Charges: Emergencies		$0
Less: Prior Year Recycling Tax		$30,265
Less: Changes in Service Provider: Transfer of Service/ Function		$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		$18,582,012
Plus: 2% Cap increase		$371,640
Adjusted Tax Levy		$18,953,652
Plus: Assumption of Service/ Function		$0
Adjusted Tax Levy Prior to Exclusions		$18,953,652
Exclusions:		
Allowable Shared Service Agreements Increase	$0	
Allowable Health Insurance Cost Increase	$0	
Allowable Pension Obligations Increase	$127,473	
Allowable LOSAP Increase	$0	
Allowable Capital Improvements Increase	$0	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	$18,394	
Recycling Tax Appropriation	$31,407	
Deferred Charges to Future Taxation Unfunded	$426,000	
Current Year Deferred Charges: Emergencies	$0	
Add Total Exclusions		$603,274
Less Cancelled or Unexpended Exclusions		$494,001
Adjusted Tax Levy After Exclusions		$19,062,925
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	$14,011,000	
Prior Year's Local Municipal Purpose Tax Rate (per $100)	$0.452	
New Ratable Adjustment to Levy		$63,330
2018 Cap Bank Utilized in 2021		$524,224
2019 Cap Bank Utilized in 2021		$0
2020 Cap Bank Utilized in 2021		$0
Amounts approved by Referendum		$0
Maximum Allowable Amount to be Raised by Taxation		**$19,650,479**
Amount to be Raised by Taxation for Municipal Purposes		$19,650,479
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		$0

2021 - APPROPRIATION CAP CALCULATION - 3.5% INCREASE

Total General Appropriations for 2020		$41,634,433.00
Cap Base Adjustment		$0.00
Subtotal		$41,634,433.00
Exceptions Less:		
Total Other Operations	$5,377,887.00	
Total Interlocal Service Agreements	$288,750.00	
Total Public-Private offset	$48,085.00	
Total Capital Improvement	$3,739,500.00	
Total Debt Service	$1,398,437.00	
Total Deferred Charges	$1,000,000.00	
Reserve for Uncollected Taxes	$2,922,355.00	
Total Exceptions		$14,775,014.00
Amount of Which % Cap is Applied		$26,859,419.00
3.50% Cap		$940,079.67
Allowable Operating Appropriations Utilizing The 3.5 Percent CAP Calculation (CAP Expenditures Should Not Exceed This Amount)		**$27,799,498.67**

2019 Bank	$586,100.27
2020 Bank	$987,076.92

2021 Budget:		
Township	$32,318,857.00	
Water and Sewer	$7,934,336.00	
Total 2020 Budget		$40,253,193.00
Exceptions Less:		
Municipal Library	$1,516,614.09	
Water and Sewer - Service Agreements	$3,789,999.91	
Recycling Tax	$31,407.00	
LOSAP	$145,000.00	
Interlocal Service Agreements	$290,500.00	
State and Federal Grants	$150,219.36	
Capital Improvements	$2,205,750.00	
Debt Service	$1,397,674.00	
Deferred Charges	$426,000.00	
Reserve for Uncollected Taxes	$2,822,355.00	
Total Exceptions		$12,775,519.36
2021 CAP Appropriations		**$27,477,673.64**

REVENUES	2020 Budget	2021 Proposed Budget	Difference	% Change
Surplus to Support Budget	$5,565,589	$5,565,589	$0	0.00%
Miscellaneous Revenues	$3,212,957	$2,837,951	-$375,006	-11.67%
State Aid	$1,847,005	$1,847,005	$0	0.00%
Interlocal Service Agreements	$201,000	$201,000	$0	0.00%
Federal and State Grants	$48,085	$150,219	$102,134	212.40%
Receipt from Delinquent Taxes	$550,000	$550,000	$0	0.00%
Local Tax for Municipal Purpose	$19,612,277	$19,650,479	$38,202	0.19%
Local Tax for Municipal Library	$1,522,546	$1,516,614	-$5,932	-0.39%
TOTAL REVENUES	**$32,559,459**	**$32,318,857**	**-$240,602**	**-0.74%**

EXPENDITURES	2020 Budget	2021 Proposed Budget	Difference	% Change
General Government:				
Salary and Wages	$2,633,497	$2,721,353	$87,856	3.34%
Other Expenses	$2,082,400	$2,165,362	$82,962	3.98%
Public Safety:				
Salary and Wages	$4,762,831	$4,891,636	$128,805	2.70%
Other Expenses	$1,084,824	$1,086,574	$1,750	0.16%
Public Works:				
Salary and Wages	$1,383,996	$1,376,334	-$7,662	-0.55%
Other Expenses	$3,163,580	$3,313,760	$150,180	4.75%
Community Programs:				
Salary and Wages	$1,417,442	$1,309,847	-$107,595	-7.59%
Other Expenses	$1,101,450	$1,114,450	$13,000	1.18%
Total Salary and Wages	$10,197,766	$10,299,170	$101,404	0.99%
Total Other Expenses	$7,432,254	$7,680,146	$247,892	3.34%
Total Operations	$17,630,020	$17,979,316	$349,296	1.98%
Municipal Library	$1,135,977	$1,075,144	-$60,833	-5.36%
Statutory Charges	$2,288,953	$2,439,930	$150,977	6.60%
Insurance	$4,698,104	$4,653,325	-$44,779	-0.95%
Debt Service	$896,165	$883,017	-$13,148	-1.47%
Contingent	$100	$100	$0	0.00%
Federal and State	$48,085	$150,219	$102,134	212.40%
Capital Outlay	$350,200	$499,700	$149,500	42.69%
Capital Improvement	$2,589,500	$1,815,750	-$773,750	-29.88%
Deferred Charges	$0	$0	$0	#DIV/0!
Reserve Uncollected Taxes	$2,922,355	$2,822,355	-$100,000	-3.42%
TOTAL EXPENDITURES	**$32,559,459**	**$32,318,857**	**-$240,603**	**-0.74%**

REVENUES	REALIZED IN CASH 2018	REALIZED IN CASH 2019	ANTICIPATED 2020	REALIZED IN 2020	2021 PROPOSED BUDGET	% CHANGE
GENERAL REVENUES:						
Surplus - Township:						
Surplus Anticipated						
(surplus used for revenues						
to support budget	$5,257,079	$5,678,342	$5,565,589	$5,565,589	$5,565,589	0.00%
				$0	$0	
LICENSES AND FEES						
Construction Codes	$350,499	$332,434	$330,000	$342,530	$332,500	0.76%
Fire Prevention	$70,088	$72,160	$60,000	$70,885	$63,000	5.00%
Uniform Fire Code - LH	$46,522	$53,463	$33,000	$55,425	$38,000	15.15%
Electrical Inspections (3rd Party)	$113,819	$119,753	$90,000	$144,846	$90,000	0.00%
Planning/Board of Adjustment	$130,180	$67,292	$67,000	$57,221	$54,851	-18.13%
Engineering	$62,841	$74,849	$55,000	$81,494	$72,500	31.82%
Mulch	$15,080	$16,770	$15,000	$25,200	$24,900	66.00%
Recreation*	$1,263,026	$1,262,594	$1,262,500	$796,244	$779,350	-38.27%
Municipal Court	$251,080	$246,913	$246,000	$154,192	$153,000	-37.80%
Health Licenses	$41,810	$36,145	$35,000	$36,345	$36,000	2.86%
Health Fees	$68,342	$62,670	$60,000	$57,210	$53,500	-10.83%
Registrar Licenses	$348	$706	$300	$315	$250	-16.67%
Registrar Fees	$25,260	$23,210	$23,000	$29,200	$26,800	16.52%
Clerk - Alcholic Beverages Licenses	$48,016	$46,870	$46,000	$44,340	$44,300	-3.70%
Clerk Licenses	$4,855	$4,830	$4,000	$2,390	$2,200	-45.00%
Clerk Fees	$14,359	$16,482	$11,000	$2,724	$2,400	-78.18%
Police	$8,586	$8,077	$7,000	$6,942	$5,900	-15.71%
Reserve for Debt Service	$89,724	$83,157	$83,157	$83,157	$150,000	80.38%
Interest on Deposits	$222,961	$484,907	$260,000	$527,686	$375,000	44.23%
Interest and Cost on Taxes	$171,510	$170,752	$160,000	$194,712	$174,000	8.75%
Cable Television Franchise	$381,930	$365,189	$365,000	$359,526	$359,500	-1.51%
Reserve - Sale of Municipal Assets	$0	$0				#DIV/0!
Sub Total Misc.Revenues	$3,380,836	$3,549,223	$3,212,957	$3,072,584	$2,837,951	-11.67%
STATE AID:						
Watershed Moratorium Offset Aid	$16,544	$16,544	$16,544	$16,544	$16,544	0.00%
Consolidated Municipal Tax Relief	$25,704	$25,704	$25,704	$25,704	$25,704	0.00%
Energy Receipts	$1,804,757	$1,804,757	$1,804,757	$1,804,757	$1,804,757	0.00%
Sub Total Misc.Revenues	$1,847,005	$1,847,005	$1,847,005	$1,847,005	$1,847,005	0.00%

	REALIZED IN CASH 2018	REALIZED IN CASH 2019	ANTICIPATED 2020	REALIZED IN 2020	2021 PROPOSED BUDGET	% CHANGE
INTERLOCAL SERVICE AGREEMENTS:						
Rockaway Borough Health Agreement	$128,968	$131,632	$130,000	$134,297	$130,000	0.00%
Roxbury Township Health Agreement	$79,657	$71,342	$71,000	$71,915	$71,000	0.00%
Mine Hill Township Health Agreement	$50,000	$0			$0	#DIV/0!
Sub-Total Interlocal Service Agreements	$258,625	$202,974	$201,000	$206,212	$201,000	0.00%
STATE AND FEDERAL GRANTS OFF-SET WITH APPROPRIATIONS:						
MAC Supplemental Grant (2018)		2000	$0			#VALUE!
2019 Morris Arts Grant		$1,000				
State Body Armor Grant		3503			$2,648.00	
NJ DOH Local Public Health Grant					$142,236.00	
NJACCHO Grant					$5,335	
NJ DOT Grant - Quaker Church Road	$133,000					
Recycling Tonnage Grant	$53,400	$52,992	$48,085	$48,085	$0	-100.00%
Sub-Total Misc. Revenues Off-set with Appropriations	$186,400	$59,495	$48,085	$48,085	$150,219	212.40%
30.01 Receipts from Delinquent Taxes	$652,422	$759,016	$550,000	$746,713	$550,000	0.00%
Sub-Total General Revenues	$11,582,367	$12,096,055	$11,424,636	$11,486,188	$11,151,764	-2.39%
PROPERTY TAXES:						
Property Tax Support of Municipal Appropriations	$20,964,046	$21,978,264	$19,612,277	$21,971,743	$19,650,479	0.19%
					$0	
Municipal Library	$1,466,941	$1,507,586	$1,522,546	$1,522,546	$1,516,614	-0.39%
TOTAL REVENUES	**$34,013,354**	**$35,581,905**	**$32,559,459**	**$34,980,476**	**$32,318,857**	**-0.74%**

RESERVE FOR UNCOLLECTED TAXES

The required amount for the reserve for uncollected taxes is affected by the percentage of taxes collected the previous year and the total amount of taxes levied, including school and county taxes. Actual collection figures for the past 10 years are as follows:

YEAR	PERCENTAGE COLLECTED	TAX LEVIED
2011	98.33%	$97,774,958
2012	98.43%	$99,613,553
2013	98.49%	$101,442,810
2014	98.98%	$103,148,967
2015	98.96%	$105,098,446
2016	99.25%	$106,989,577
2017	99.41%	$108,606,964
2018	99.94%	$110,252,656
2019	99.17%	$112,338,424
2020	n/a	$113,878,390

TOTAL ESTIMATED TAX LEVIES

Board of Education		$79,894,660
County		$11,937,717
Municipal		$19,650,479
Library		$1,516,614
Open Space/Recreation		$912,965
TOTAL ESTIMATED LEVY		**$113,912,435**
LESS CASH REQUIRED	97.522%	**$111,090,080**

RESERVE FOR UNCOLLECTED TAXES

School	2.478%	$1,979,513
County	2.478%	$295,775
Municipal	2.478%	$486,871
Library	2.478%	$37,576
Open Space/Recreation	2.478%	$22,620
TOTAL RESERVE FOR UNCOLLECTED TAXES		**$2,822,355**

PROPERTY TAX REVIEW

BUDGET AND ASSESSMENT COMPARISON

YEAR	BUDGETED AMOUNT	INCREASE OVER PREVIOUS YEAR	% INCREASE	ASSESSED VALUE	INCREASE OVER PREVIOUS YEAR	% CHANGE
2009	$26,693,887	$346,441	1.31%	$2,918,426,557	$8,123,308	0.28%
2010	$26,407,304	-$286,583	-1.07%	$2,925,691,382	$7,264,825	0.25%
2011	$26,875,296	$467,992	1.77%	$2,921,150,063	-$4,541,319	-0.16%
2012	$27,748,088	$872,792	3.25%	$2,912,554,348	-$8,595,715	-0.29%
2013	$28,433,914	$685,826	2.47%	$2,903,013,353	-$9,540,995	-0.33%
2014	$28,952,905	$518,991	1.83%	$2,897,693,579	-$5,319,774	-0.18%
2015	$29,640,792	$687,887	2.38%	$2,906,790,027	$9,096,448	0.31%
2016	$31,379,986	$1,739,194	5.87%	$2,923,346,396	$16,556,369	0.57%
2017	$31,923,135	$543,149	1.73%	$4,293,593,841	$1,370,247,445	46.87%
2018	$32,295,169	$372,034	1.17%	$4,304,143,199	$10,549,358	0.25%
2019	$32,568,204	$273,035	0.85%	$4,329,513,506	$25,370,307	0.59%
2020	$32,559,459	-$8,745	-0.03%	$4,338,999,344	$9,485,838	0.22%
2021	$32,318,857	-$240,602	-0.74%	$4,347,451,134	$8,451,790	0.19%

PROPERTY TAX LEVY COMPARISON

	2017	2018	2019	2020	Estimated 2021	INCREASE
School	$75,484,749	$76,938,798	$78,432,608	$79,894,660	$79,894,660	0.00%
County	$11,280,915	$11,445,942	$11,919,631	$11,937,717	$11,937,717	0.00%
Municipal	$19,497,105	$19,497,105	$19,569,401	$19,612,277	$19,650,479	0.19%
Municipal Library	$1,442,541	$1,466,941	$1,507,586	$1,522,546	$1,516,614	-0.39%
Open Space/Recreation	$901,654	$903,870	$909,198	$911,190	$912,965	0.19%
TOTAL	**$108,606,964**	**$110,252,656**	**$112,338,424**	**$113,878,390**	**$113,912,435**	0.03%

ESTIMATED REAL ESTATE TAX RATE

	2017 Tax Rate	2018 Tax Rate	2019 Tax Rate	2020 Tax Rate	2021 Tax Rate	2017-2018 Increase/ Decrease	% Increase
Municipal	$0.454	$0.453	$0.452	$0.452	$0.452	$0.00000	0.00%
Municipal Library	$0.034	$0.034	$0.035	$0.035	$0.035	-$0.00011	-0.33%
Open Space/Recreation	$0.021	$0.021	$0.021	$0.021	$0.021	$0.00000	0.00%
TOTAL	**$0.509**	**$0.508**	**$0.508**	**$0.508**	**$0.508**	**$0.000**	**-0.023%**

ESTIMATED TAX COMPARISON

	Average Home $487,500 2017	Average Home $487,500 2018	Average Home $487,500 2019	Average Home $487,500 2020	Average Home $487,500 Estimated 2021	2019-2020 Incr. or (Decr.)
Municipal	$2,213.74	$2,208.30	$2,203.50	$2,203.50	$2,203.50	$0.00
Library	$163.79	$166.15	$169.75	$170.63	$170.07	($0.56)
Open Space	$102.38	$102.38	$102.38	$102.38	$102.38	$0.00
TOTAL	**$2,479.90**	**$2,476.83**	**$2,475.62**	**$2,476.50**	**$2,475.94**	**($0.56)**

BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED NEXT YEARS BUDGET	RESERVE FOR REVALUATION	SURPLUS BALANCE
2011	$26,875,296	$3,144,018	$2,425,000		$719,018
2012	$27,748,088	$3,571,431	$2,550,000		$1,021,431
2013	$28,433,914	$4,181,285	$2,894,000	$275,000	$1,012,285
2014	$28,952,905	$6,033,078	$3,144,000		$2,889,078
2015	$29,640,792	$6,902,036	$4,481,277		$2,420,759
2016	$31,379,986	$7,132,756	$5,026,277		$2,106,479
2017	$31,923,135	$7,519,228	$5,257,079		$2,262,149
2018	$32,295,169	$7,869,555	$5,678,342		$2,191,213
2019	$32,568,204	$7,357,955	$5,565,589		$1,792,366
2020	$32,559,459	$7,679,368	$5,565,589		$2,113,779

TOWNSHIP OF RANDOLPH
10 YEAR ANALYSIS - SURPLUS ANTICIPATED/TOTAL BUDGET

YEAR	SURPLUS ANTICIPATED	BUDGET	% OF BUDGET
2021	$5,565,589	$32,318,857	17.22%
2020	$5,565,589	$32,559,459	17.09%
2019	$5,678,342	$32,568,204	17.44%
2018	$5,257,079	$32,295,169	16.28%
2017	$5,026,277	$31,923,135	15.74%
2016	$4,481,277	$31,379,986	14.28%
2015	$3,144,000	$29,640,792	10.61%
2014	$2,894,000	$28,952,905	10.00%
2013	$2,550,000	$28,433,914	8.97%
2012	$2,425,000	$27,748,088	8.74%

TOWNSHIP OF RANDOLPH
SURPLUS UTILIZED/SURPLUS REGENERATED

YEAR	SURPLUS UTILIZED	PRIOR YEAR SURPLUS REGENERATED
2021	$5,565,589	$5,887,002
2020	$5,565,589	$5,166,742
2019	$5,678,342	$5,607,406
2018	$5,257,079	$5,508,310
2017	$5,026,277	$4,711,997
2016	$4,481,277	$4,012,958
2015	$3,144,000	$4,745,793
2014	$2,894,000	$3,159,933
2013	$2,550,000	$2,852,333
2012	$2,425,000	$2,416,109
2011	$1,975,000	$2,200,804
2010	$2,116,000	$2,118,277

Administrative and Executive

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
*Salary and Wages - Regular	$283,909	$299,413	**$304,800**	$311,468	**$305,704**		**$305,704**	0.30%
Salary and Wages - Council	$43,500	$43,500	**$43,500**	$43,500	**$43,500**		**$43,500**	0.00%
Total Salaries and Wages	$327,409	$342,913	**$348,300**	$354,968	**$349,204**	**$0**	**$349,204**	0.26%
Other Expense:								
Supplies	$8,268	$7,298	**$8,000**	$7,183	**$8,000**		**$8,000**	0.00%
Printing	$19,181	$20,382	**$25,000**	$17,246	**$25,000**		**$25,000**	0.00%
Dues/Licenses	$5,590	$6,072	**$6,000**	$4,783	**$6,000**		**$6,000**	0.00%
Travel/Conference/Education	$4,525	$3,649	**$4,500**	$1,393	**$4,500**		**$4,500**	0.00%
Miscellaneous	$10,668	$7,549	**$10,000**	$7,288	**$10,000**		**$10,000**	0.00%
Employee/Volunteer Recognition	$4,707	$4,247	**$5,000**	$1,196	**$5,000**		**$5,000**	0.00%
Departmental Monthly Reporting							**$0**	#DIV/0!
Website - Township	$3,000	$3,566	**$3,000**	$2,250	**$3,000**		**$3,000**	0.00%
Website - MCCPC	$3,000	$3,566	**$3,000**	$2,250	**$3,000**		**$3,000**	0.00%
Professional Development	$2,205	$2,949	**$5,000**	$820	**$5,000**		**$5,000**	0.00%
Total Other Expense	$61,143	$59,277	**$69,500**	$44,408	**$69,500**	**$0**	**$69,500**	0.00%
Total Department	**$388,552**	**$402,190**	**$417,800**	**$399,376**	**$418,704**	**$0**	**$418,704**	0.22%

Miscel. Expenditures - includes increase in catering services in 2018
No fire liason in S&W
Former intern shifted to Clerk's office in 2021

Municipal Clerk

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$174,571	$178,819	$233,500	$185,623	$261,293		$261,293	11.90%
Salary and Wages - Election	$257	$284	$600	$600	$600		$600	0.00%
Total Salary and Wages	$174,829	$179,103	$234,100	$186,223	$261,893	$0	$261,893	11.87%
Other Expense:								
Supplies and Service Contracts	$5,899	$7,745	$10,000	$12,717	$16,000		$16,000	60.00%
Postage	$35,932	$44,985	$45,000	$36,377	$45,000		$45,000	0.00%
Election Ballots	$11,866	$12,987	$13,000	$0	$13,000		$13,000	0.00%
Election - Expenses	$1,408	$2,521	$3,000	$2,203	$3,000		$3,000	0.00%
Election - Polling Places	$16,000	$16,000	$16,000	$0	$16,000		$16,000	0.00%
Legal Advertising	$13,014	$11,027	$12,500	$5,108	$12,500		$12,500	0.00%
Dues /Licenses	$307	$307	$325	$342	$350		$350	7.69%
Council - Meetings/Seminars	$1,448	$600	$2,000	$1,000	$2,000		$2,000	0.00%
Travel/Conference/Education	$501	$299	$500	$55	$6,500		$6,500	1200.00%
Council - Web Based Program	$12,000	$12,000	$12,000	$8,000	$12,000		$12,000	0.00%
Ordinance Codification	$2,882	$4,179	$4,500	$3,862	$4,500		$4,500	0.00%
Total Other Expense	$101,256	$112,651	$118,825	$69,664	$130,850	$0	$130,850	10.12%
Total Department	$276,084	$291,753	$352,925	$255,888	$392,743	$0	$392,743	11.28%
Revenues	$67,230	$68,812	$61,000	$49,454	$48,900			

S&W:
Includes $25K for clerk overlapping training for new hire
Includes retirement payout
Includes intern to full time

Assessment of Taxes

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$149,879	$153,110	$156,535	$156,535	$159,803		$159,803	2.09%
Other Expense:								
Supplies	$338	$530	$1,400	$228.35	$1,400		$1,400	0.00%
Dues/Licenses	$245	$245	$300	$245	$300		$300	0.00%
Travel/Conference/Education	$711	$863	$1,500	$240	$1,500		$1,500	0.00%
Taxpayer Notification	$6,330	$4,630	$4,500	$0	$4,500		$4,500	0.00%
Contractual Services - Tax Appraisal	$0		$15,000	$0	$15,000		$15,000	0.00%
Contractual Services - Map Update	$0	$3,200	$1,000	$0	$1,000		$1,000	0.00%
Computer Support	$1,500	$1,500	$1,500	$1,500	$1,500		$1,500	0.00%
Total Other Expense	$9,124	$10,967	$25,200	$2,213	$25,200	$0	$25,200	0.00%
Total Department	**$159,003**	**$164,077**	**$181,735**	**$158,748**	**$185,003**	**$0**	**$185,003**	**1.80%**

Financial Administration

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$142,636	$150,886	**$171,928**	$152,918	**$196,702**		**$196,702**	**14.41%**
Other Expense:								
Supplies	$2,747	$2,781	**$2,500**	$7,192	**$5,000**		**$5,000**	**100.00%**
Consulting	$200	$950	**$1,050**		**$10,050**		**$10,050**	**857.14%**
Dues/Licenses	$365	$450	**$1,000**	$500	**$1,000**		**$1,000**	**0.00%**
New Employees/Volunteer Physicals	$10,438	$10,615	**$14,000**	$3,360	**$11,000**		**$11,000**	**-21.43%**
Travel/Conference/Education	$4,014	$2,128	**$4,100**	$2,783	**$4,100**		**$4,100**	**0.00%**
Finance Accounting System	$3,908	$3,884	**$4,400**		**$4,400**		**$4,400**	**0.00%**
Total Other Expense	$21,671	$20,807	**$27,050**	$13,835	**$35,550**	**$0**	**$35,550**	**31.43%**
Total Department	**$164,307**	**$171,693**	**$198,978**	**$166,753**	**$232,252**	**$0**	**$232,252**	**16.72%**

Physicals line item increase in 2019 includes annual physical for all volunteer firemen/rescue squad
Retirement payout included in S&W
New employee differential included in S&W
2020 Supplies O&E increased by extra auditng fees to deal with DCA FAST system

Revenue Administration

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$84,840	$83,686	$80,447	$84,447	$84,198		$84,198	4.66%
Other Expense:								
Supplies	$8,145	$7,423	$8,000	$7,950	$8,000		$8,000	0.00%
Dues/Licenses	$170	$220	$350	$170	$350		$350	0.00%
Travel/Conference/Education	$824	$877	$850	$148	$850		$850	0.00%
On-Line Tax Payments	$1,500	$1,500	$1,750	$1,750	$1,750		$1,750	0.00%
Cancellation of Tax Certification	$112	$0	$665	$0	$665		$665	0.00%
Total Other Expense	$10,751	$10,021	$11,615	$10,018	$11,615	$0	$11,615	0.00%
Total Department	$95,591	$93,706	$92,062	$94,465	$95,813	$0	$95,813	4.07%

Increased hour for part-time employee in S&W

Audit

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Annual Audit - Township	$32,366	$32,080	**$33,000**	$33,000	**$33,000**		**$33,000**	**0.00%**
Total Other Expense	$32,366	$32,080	**$33,000**	$33,000	**$33,000**	**$0**	**$33,000**	**0.00%**
Total Department	**$32,366**	**$32,080**	**$33,000**	**$33,000**	**$33,000**	**$0**	**$33,000**	**0.00%**

Legal Services and Costs

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
General Retainer	$210,265	$215,934	**$216,250**	$212,000	**$216,250**		**$216,250**	**0.00%**
Miscellaneous Expenses	$3,450	$1,610	**$4,080**	$2,006	**$4,080**		**$4,080**	**0.00%**
Tax Appeals	$22,050	$22,600	**$27,500**	$14,533	**$27,500**		**$27,500**	**0.00%**
Litigation - Contingent	$1,913	$8,149	**$10,000**	$3,162	**$10,000**		**$10,000**	**0.00%**
Litigation - MCCPC	$0	$5,000	**$5,000**	$0	**$5,000**		**$5,000**	**0.00%**
Prosecuting Attorney	$27,000	$27,000	**$31,000**	$31,000	**$31,000**		**$31,000**	**0.00%**
Public Defender (1)	$8,000	$8,000	**$100**	$5,000	**$100**		**$100**	**0.00%**
Labor - Contract	$6,128	$2,910	**$26,000**	$13,857	**$26,000**		**$26,000**	**0.00%**
Labor - Hearings	$0		**$7,500**	$3,161	**$7,500**		**$7,500**	**0.00%**
Total Other Expense	$278,806	$291,203	**$327,430**	$284,719	**$327,430**	**$0**	**$327,430**	**0.00%**
Total Department	**$278,806**	**$291,203**	**$327,430**	**$284,719**	**$327,430**	**$0**	**$327,430**	**0.00%**

(1) Paid from Trust Account

Municipal Court

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$291,188	$289,674	$317,392	$305,581	$330,852		$330,852	4.24%
Salary and Wages - Overtime	$4,766	$2,822	$7,200	$4,048	$7,000		$7,000	-2.78%
Total Salary and Wages	$295,954	$292,496	$324,592	$309,629	$337,852	$0	$337,852	4.09%
Other Expense:								
Supplies	$6,974	$9,526	$8,000	$2,364	$8,000		$8,000	0.00%
Dues	$170	$180	$180	$270	$380		$380	111.11%
Travel-Conference	$1,051	$635	$1,100	$169	$1,100		$1,100	0.00%
Credit Card Processing Fee	$3,529	$3,587	$7,000	$2,779	$7,000		$7,000	0.00%
Interpreters	$1,443	$1,572	$3,000	$1,357	$5,500		$5,500	83.33%
Contractual - Acting Judge	$0	$500	$500	$0	$500		$500	0.00%
Total Other Expense	$13,167	$16,001	$19,780	$6,940	$22,480	$0	$22,480	13.65%
Total Department	**$309,121**	**$308,497**	**$344,372**	**$316,569**	**$360,332**	**$0**	**$360,332**	**4.63%**
Revenues	**$251,080**	**$246,913**	**$246,000**	**$154,192**	**$153,000**			

Engineering

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$84,891	$91,962	$95,517	$95,488	$100,431		$100,431	5.14%
Other Expense:								
Engineering Consultant	$25,000	$22,030	$26,000	$26,000	$26,000		$26,000	0.00%
Tree Removal	$6,460	$18,760	$40,000	$39,455	$40,000		$40,000	0.00%
Travel/Conference/Education	$395	$1,400	$2,000	$210	$2,000		$2,000	0.00%
DEP - Stormwater Regulations/Fees	$5,250	$5,250	$7,500	$5,250	$8,850		$8,850	18.00%
Supplies and Equipment	$2,809	$6,094	$2,000	$1,818	$2,000		$2,000	0.00%
Total Other Expense	$39,914	$53,534	$77,500	$72,733	$78,850	$0	$78,850	1.74%
Total Department	$124,805	$145,496	$173,017	$168,221	$179,281	$0	$179,281	3.62%

Revenues	$77,921	$91,619	$70,000	$106,694	$97,400

Building and Grounds

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular *	$64,047	$66,909	$77,677	$72,669	$80,104		$80,104	3.12%
Salary and Wages - Overtime	$4,009	$8,192	$2,500	$17,950	$2,500		$2,500	0.00%
Total Salary and Wages	$68,055	$75,101	$80,177	$90,620	$82,604	$0	$82,604	3.03%
Other Expense:								
Supplies	$14,199	$20,640	$32,150	$35,836	$41,150		$41,150	27.99%
Building Repairs	$45,145	$81,967	$61,200	$62,308	$74,182		$74,182	21.21%
Contractual Services	$122,151	$138,835	$165,200	$156,099	$174,200		$174,200	5.45%
Total Other Expense	$181,495	$241,443	$258,550	$254,243	$289,532	$0	$289,532	11.98%
Total Department	$249,551	$316,543	$338,727	$344,862	$372,136	$0	$372,136	9.86%

Supplies Inceases:
-additional electrical supplies
-additional general supplies

Utilities

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Electricity	$100,313	$105,853	$120,000	$65,211	$120,000		$120,000	0.00%
Street Lighting	$61,838	$62,508	$65,000	$40,526	$65,000		$65,000	0.00%
Telephone	$122,222	$138,788	$153,300	$107,298	$153,300		$153,300	0.00%
Heating (Natural Gas)	$71,113	$74,847	$100,000	$56,881	$100,000		$100,000	0.00%
Gasoline	$113,184	$118,849	$130,000	$61,304	$130,000		$130,000	0.00%
Diesel	$99,858	$64,694	$130,000	$30,007	$130,000		$130,000	0.00%
Total Other Expense	$568,527	$565,539	$698,300	$361,227	$698,300	$0	$698,300	0.00%
Total Department	**$568,527**	**$565,539**	**$698,300**	**$361,227**	**$698,300**	**$0**	**$698,300**	**0.00%**

Planning Board/Board of Adjustment

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$183,495	$192,277	$204,376	$181,348	$198,430		$198,430	-2.91%
Salary and Wages - Overtime	$1,655	$1,213	$4,000	$1,055	$4,000		$4,000	0.00%
Salary and Wages	$185,150	$193,489	$208,376	$182,403	$202,430	$0	$202,430	-2.85%
Other Expense:								
Supplies	$1,362	$1,831	$1,860	$1,827	$1,900		$1,900	2.15%
Advertising	$1,007	$974	$950	$550	$950		$950	0.00%
Dues/ Licenses	$1,482	$1,112	$1,500	$1,554	$1,575		$1,575	5.00%
Travel/Conference/Educaton	$761	$753	$900	$85	$900		$900	0.00%
Legal - Planning	$8,780	$8,844	$15,500	$8,340	$15,500		$15,500	0.00%
Legal - Board of Adjustment	$10,580	$10,245	$15,500	$8,340	$15,500		$15,500	0.00%
Legal - Contingent	$44	$0	$10,000	$0	$10,000		$10,000	0.00%
Contractual - Planning Consultant	$68	$32	$1,000	$0	$1,000		$1,000	0.00%
Total Other Expense	$24,084	$23,790	$47,210	$20,696	$47,325	$0	$47,325	0.24%
Total Department	$209,233	$217,279	$255,586	$203,099	$249,755	$0	$249,755	-2.28%

Revenues	$130,180	$67,292	$67,000	$57,221	$54,851

Full time zoning inspector is
changed to a $25K zoning/planning intern

MIS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Supplies/Equipment	$21,339	$40,075	**$47,500**	$36,102	**$46,700**		**$46,700**	**-1.68%**
Computer Repairs	$0	$259	**$3,000**	$0	**$3,000**		**$3,000**	**0.00%**
EDC Webite Support			**$5,000**	$4,500	**$5,000**		**$5,000**	
Training			**$1,200**		**$2,000**		**$2,000**	**66.67%**
Social Media	$3,688	$4,988	**$8,000**	$2,388	**$8,000**		**$8,000**	
Support - LAN - Board of Education			**$2,500**	$3,000	**$3,000**		**$3,000**	**20.00%**
Support - Internet Service **	$8,160	$8,160	**$8,160**	$4,260	**$10,000**		**$10,000**	**22.55%**
Support - GIS	$15,000	$15,625	**$21,250**	$21,250	**$22,500**		**$22,500**	**5.88%**
Support - Internet (Municipal Code)	$1,900	$0	**$1,500**	$0	**$0**		**$0**	**-100.00%**
Total Other Expense	$50,087	$69,107	**$98,110**	$71,500	**$100,200**	**$0**	**$100,200**	**2.13%**
Total Department	**$50,087**	**$69,107**	**$98,110**	**$71,500**	**$100,200**	**$0**	**$100,200**	**2.13%**

**Split 50-50 with the Water and Sewer Department.

Economic Development Committee

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$0	$0	$0	$0	$0	$0	$0	#DIV/0!
Other Expense:								
Various Program and Activities	$0	$750	$750	$0	$1,500	$0	$1,500	100.00%
Printing	$0	$48	$100	$0	$100	$0	$100	0.00%
Fifth Friday Catering	$0	$0	$0	$0	$0	$0	$0	#DIV/0!
Web-Site Development	$0	$0	$1,000	$0	$1,000	$0	$1,000	0.00%
Total Other Expense	$0	$798	$1,850	$0	$2,600	$0	$2,600	40.54%
Total Department	$0	$798	$1,850	$0	$2,600	$0	$2,600	40.54%

Board of Health

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$524,714	$563,722	$605,911	$479,359	$638,871		$638,871	5.44%
Salary and Wages - Overtime	$1,256	$1,914	$2,500	$1,115	$2,500		$2,500	0.00%
Salary and Wages - Animal Control *	$27,302	$28,913	$59,006	$64,004	$100,000		$100,000	69.47%
Total Salary and Wages	$553,272	$594,549	$667,417	$544,478	$741,371	$0	$741,371	11.08%
Other Expense:								
General Supplies	$5,011	$5,186	$4,000	$2,776	$5,000		$5,000	25.00%
Clinic Supplies	$4,272	$3,036	$4,500	$1,621	$10,000		$10,000	122.22%
Printing/Advertising	$856	$1,291	$2,200		$2,200		$2,200	0.00%
Dues/Licenses	$890	$1,911	$2,200	$914	$2,200		$2,200	0.00%
Travel/Conference/Education	$2,371	$2,583	$3,200	$34	$3,200		$3,200	0.00%
Clinic Oversight - Physicians	$2,045	$2,510	$5,500	$1,980	$7,500		$7,500	36.36%
Health Programs	$15,708	$15,992	$24,300	$26,998	$38,300		$38,300	57.61%
Publications	$480	$226	$480	$420	$480		$480	0.00%
Distressed Property	$155	$1,630	$2,000	$2,000	$2,000		$2,000	0.00%
Service Contracts	$34,553	$37,584	$38,500	$32,828	$38,700		$38,700	0.52%
Health Service Agreement - Mine Hill	$50,000	$0			$0		$0	#DIV/0!
Total Other Expense	$116,340	$71,949	$86,880	$69,571	$109,580	$0	$109,580	26.13%
Total Department	**$669,613**	**$666,498**	**$754,297**	**$614,049**	**$850,951**	**$0**	**$850,951**	**12.81%**

Revenues	**$394,385**	**$325,705**	**$319,300**	**$329,282**	**$317,550**

Part-time nurses working 40 hours per week for 6 months (covid) will be charged to trust

Inspection of Buildings and Code Enforcement

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$217,377	$221,727	$266,108	$244,326	$204,865		$204,865	-23.01%
Other Expense:								
Supplies	$2,021	$3,882	$3,100	$923	$3,100		$3,100	0.00%
Dues/Licenses	$50	$50	$350	$25	$350		$350	0.00%
Travel/Conference/Education	$539	$634	$300	$25	$300		$300	0.00%
Computer Software/Support			$100	$0	$100		$100	0.00%
Construction Official Agreement - Roxbury*	$83,586	$84,500	$87,750	$84,058	$89,500		$89,500	1.99%
Total Other Expense	$86,196	$89,066	$91,600	$85,031	$93,350	$0	$93,350	1.91%
Total Department	$303,573	$310,793	$357,708	$329,357	$298,215	$0	$298,215	-16.63%
Revenues	$350,499	$332,424	$330,000	$342,530	$332,500			

Electrical Inspections

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Electrical Inspections	$82,160	$82,849	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Other Expense	$82,160	$82,849	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Department	$82,160	$82,849	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Revenues	$113,819	$119,752	$90,000	$144,846	$90,000			

TOTAL GENERAL GOVERNMENT

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Total Salaries and Wages	$2,284,292	$2,379,022	$2,633,497	$2,402,035	$2,721,353	$0	$2,721,353	3.34%
Total Other Expenses	$1,677,088	$1,751,081	$2,082,400	$1,489,798	$2,165,362	$0	$2,165,362	3.98%
TOTAL GENERAL GOVERNMENT	$3,961,379	$4,130,103	$4,715,897	$3,891,833	$4,886,715	$0	$4,886,715	3.62%

Fire

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Supplies	$1,750	$1,289	$2,000	$0	$2,000		$2,000	0.00%
Equipment - New/Repair/Replace	$68,155	$67,127	$80,000	$42,884	$80,000		$80,000	0.00%
Fire Hydrants	$13,260	$15,912	$15,000		$16,000		$16,000	6.67%
Travel/Conference/Education/Drills	$8,327	$8,177	$16,000	$7,420	$16,000		$16,000	0.00%
Fire House Rental	$86,000	$88,000	$92,000	$70,000	$92,000		$92,000	0.00%
Aid To Fire Departments	$69,000	$70,000	$70,000	$52,500	$70,000		$70,000	0.00%
Radio Communications	$5,309	$5,009	$7,000	$6,943	$7,000		$7,000	0.00%
Computer Support/Internet Access	$5,152	$8,000	$8,000	$6,270	$8,000		$8,000	0.00%
Stipend	$15,300	$13,100	$20,000		$20,000		$20,000	0.00%
Total Other Expense	$272,254	$276,615	$310,000	$186,016	$311,000	$0	$311,000	0.32%
Total Department	**$272,254**	**$276,615**	$310,000	**$186,016**	$311,000	$0	$311,000	0.32%

Fire Prevention Bureau

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$123,145	$137,031	$144,938	$147,057	$150,811		$150,811	4.05%
Other Expense:								
Supplies	$1,482	$1,905	$5,000	$1,488	$5,000		$5,000	0.00%
Fire Prevention Month	$2,585	$2,555	$2,600		$2,600		$2,600	0.00%
Public Education	$1,542	$2,290	$3,200		$3,200		$3,200	0.00%
Total Other Expense	$5,609	$6,750	$10,800	$1,488	$10,800	$0	$10,800	0.00%
Total Department	$128,754	$143,781	$155,738	$148,545	$161,611	$0	$161,611	3.77%
Revenues	$116,610	$125,623	$93,000	$126,310	$101,000			

Police

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Department	$4,026,969	$4,087,850	$4,259,693	$4,060,996	$4,381,825		$4,381,825	2.87%
Salary and Wages - Overtime	$290,000	$213,864	$310,000	$198,171	$310,000		$310,000	0.00%
Salary and Wages - Court	$25,000	$25,378	$25,000	$8,333	$25,000		$25,000	0.00%
Salary and Wages - Bail Reform	$2,000	$1,248	$15,000	$231	$15,000		$15,000	0.00%
Total Salary and Wages	$4,343,969	$4,328,340	$4,609,693	$4,267,731	$4,731,825	$0	$4,731,825	2.65%
Other Expense:								
Supplies	$68,038	$70,888	$75,000	$61,211	$77,500		$77,500	3.33%
Printing	$366	$313	$1,500	$842	$1,500		$1,500	0.00%
Dues/Licenses	$1,519	$2,611	$3,000	$2,997	$3,250		$3,250	8.33%
Legal Services	$27,115	$18,237	$26,000	$26,000	$27,000		$27,000	3.85%
Continuing Education	$10,376	$9,492	$12,500	$5,399	$12,500		$12,500	0.00%
Travel-Conference	$2,440	$1,531	$3,250	$484	$3,250		$3,250	0.00%
Police Uniforms	$27,624	$11,687	$32,050	$16,471	$32,050		$32,050	0.00%
Security System	$0	$0	$3,500		$3,500		$3,500	0.00%
Communications	$8,080	$972	$5,550	$4,424	$5,550		$5,550	0.00%
Support Services Unit	$10,069	$10,159	$10,450	$1,462	$10,450		$10,450	0.00%
Police Services Unit	$5,856	$22,773	$14,500	$15,930	$14,500		$14,500	0.00%
Detective Bureau	$5,289	$4,072	$5,800	$596	$5,800		$5,800	0.00%
Attorney General - 3rd Party Service							$0	#DIV/0!
E-Ticket	$7,214	$10,245	$12,000	$6,149	$12,000		$12,000	
Police Computer System	$6,229	$9,393	$9,000	$5,467	$9,000		$9,000	0.00%
Traffic Committee	$1,500	$1,500	$1,500	$1,500	$1,500		$1,500	
Total Other Expense	$181,715	$173,874	$215,600	$148,933	$219,350	$0	$219,350	1.74%
Total Department	$4,525,685	$4,502,214	$4,825,293	$4,416,664	$4,951,175	$0	$4,951,175	2.61%
Revenues	$8,586	$8,077	$7,000	$6,942	$5,900			

2020 air purification filters added to supplies -$1,500
2021 S&W includes retirement payouts for two employees

County Dispatch

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Transition Fee	$0						$0	
Dispatching Services	$294,924	$294,924	$294,924	$294,924	$294,924		$294,924	0.00%
Trunked Radio System	$22,600	$22,600	$30,000	$25,600	$27,000		$27,000	-10.00%
Total Other Expense	$317,524	$317,524	$324,924	$320,524	$321,924	$0	$321,924	-0.92%
Total Department	**$317,524**	**$317,524**	**$324,924**	**$320,524**	**$321,924**	**$0**	**$321,924**	**-0.92%**

Rescue Squad

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Township Contribution	$50,000	$50,000	**$50,000**	$50,000	**$50,000**		**$50,000**	**0.00%**
Stipend		$10,500	**$20,000**	$9,900	**$20,000**		**$20,000**	**0.00%**
Total Other Expense	$50,000	$60,500	$70,000	$59,900	**$70,000**	**$0**	**$70,000**	**0.00%**
Total Department	**$50,000**	**$60,500**	**$70,000**	**$59,900**	**$70,000**	**$0**	**$70,000**	**0.00%**

Emergency Management

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$8,000	$8,000	$8,200	$8,000	$9,000		$9,000	9.76%
Other Expense:								
Supplies	$0	$690	$1,000	$0	$1,000		$1,000	0.00%
Emergency Notification Service	$6,416	$7,042	$7,500	$4,806	$7,500		$7,500	0.00%
Total Other Expense	$6,416	$7,732	$8,500	$4,806	$8,500	$0	$8,500	0.00%
Total Department	$14,416	$15,732	$16,700	$12,806	$17,500	$0	$17,500	4.79%

Includes $1K stipend for assistant

LOSAP

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Fire/Rescue Department	$113,321	$125,864	**$145,000**	$133,887	**$145,000**	**$0**	**$145,000**	**0.00%**
Total Other Expense	$113,321	$125,864	**$145,000**	$133,887	**$145,000**	**$0**	**$145,000**	**0.00%**
Total Department	**$113,321**	**$125,864**	**$145,000**	**$133,887**	**$145,000**	**$0**	**$145,000**	**0.00%**

TOTAL PUBLIC SAFETY

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Total Salaries and Wages	$4,475,114	$4,473,371	$4,762,831	$4,422,788	$4,891,636	$0	$4,891,636	2.70%
Total Other Expenses	$946,838	$968,859	$1,084,824	$855,553	$1,086,574	$0	$1,086,574	0.16%
TOTAL PUBLIC SAFETY	**$5,421,952**	**$5,442,229**	**$5,847,655**	**$5,278,342**	**$5,978,210**	**$0**	**$5,978,210**	**2.23%**

Road Repairs & Maintenance

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$667,343	$704,325	$769,540	$653,459	$757,118		$757,118	-1.61%
Salary and Wages - Overtime	$42,116	$43,760	$60,000	$32,823	$60,000		$60,000	0.00%
Total Salary and Wages	$709,460	$748,085	$829,540	$686,282	$817,118	$0	$817,118	-1.50%
Other Expense:								
Travel/Conference/Education	$1,281	$1,648	$3,000	$655	$3,000		$3,000	0.00%
Supplies	$20,254	$22,221	$24,000	$16,656	$24,000		$24,000	0.00%
Road Materials	$15,811	$39,211	$30,500	$19,827	$29,000		$29,000	-4.92%
Drainage	$720	$15,548	$15,000	$19,167	$16,000		$16,000	6.67%
Street Sweeping Disposal	$4,250	$7,452	$8,000	$5,650	$9,000		$9,000	12.50%
Equipment Rental	$13,458	$15,900	$24,000	$0	$24,000		$24,000	0.00%
Tools/Equipment	$9,389	$9,661	$12,000	$4,532	$11,500		$11,500	-4.17%
Uniform Cleaning/Allowance	$8,638	$10,118	$12,000	$4,970	$12,000		$12,000	0.00%
Street Signs	$5,635	$5,458	$6,000	$5,877	$6,500		$6,500	8.33%
Building Maintenance	$0	$0	$0	$0	$0		$0	#DIV/0!
Communication	$602	$642	$2,000	$679	$1,500		$1,500	-25.00%
Total Other Expense	$80,038	$127,860	$136,500	$78,012	$136,500	$0	$136,500	0.00%
Total Department	**$789,498**	**$875,945**	**$966,040**	**$764,294**	**$953,618**	**$0**	**$953,618**	**-1.29%**

Recycling

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages - Regular	$233,058	$240,222	**$248,000**	$241,078	**$255,272**		**$255,272**	**2.93%**
Salary and Wages - Overtime			**$0**	$0			**$0**	#DIV/0!
Total Salary and Wages	$233,058	$240,222	$248,000	$241,078	$255,272	**$0**	**$255,272**	**2.93%**
Other Expense:								
Recycling Collection Service	$0						**$0**	
Recycling Center Maintenance	$508	$2,500	**$3,000**	$2,040	**$4,000**		**$4,000**	**33.33%**
Uniforms and Supplies	$59,675	$3,655	**$5,500**	$4,042	**$5,500**		**$5,500**	**0.00%**
Leaf Hauling	$148,153	$162,054	**$180,000**	$35,365	**$205,000**		**$205,000**	**13.89%**
Contractual Services	$15,384	$165,883	**$146,000**	$146,914	**$224,700**		**$224,700**	**53.90%**
Total Other Expense	$223,720	$334,092	**$334,500**	**$188,361**	**$439,200**	**$0**	**$439,200**	**31.30%**
Total Department	**$456,779**	**$574,314**	**$582,500**	**$429,439**	**$694,472**	**$0**	**$694,472**	**19.22%**

Revenues

Contractual Services includes $125K for new Single Stream Costs 2019
Unexepected Recyling Charges from County was charged to Supplies during 2018
Brush Grinding Charged to Tonnage Grant $50K -

Snow Removal

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$100,000	$100,000	$100,000	$39,445	$100,000		$100,000	0.00%
Other Expense:								
Rock Salt	$198,449	$230,000	$241,000	$15,251	$240,000		$240,000	-0.41%
Liquid Calcium	$80,833	$86,000	$80,000	$5,029	$75,000		$75,000	-6.25%
Miscellaneous	$7,605	$8,350	$8,500	$1,764	$8,500		$8,500	0.00%
Condo's	$6,840	$7,850	$10,000	$0	$10,000		$10,000	0.00%
Total Other Expense	$293,727	$332,200	$339,500	$22,044	$333,500	$0	$333,500	-1.77%
Total Department	**$393,727**	**$432,200**	**$439,500**	**$61,489**	**$433,500**	**$0**	**$433,500**	**-1.37%**

Trust Reserve Balance as of 12/31/2020 = $184,608.71

Fleet Management

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$194,711	$200,094	$206,456	$175,115	$203,944		$203,944	-1.22%
Other Expense:								
Maintenance	$145,243	$148,564	$189,500	$100,258	$189,000	$0	$189,000	-0.26%
Uniform & Supplies	$16,993	$12,730	$28,600	$13,578	$25,800	$0	$25,800	-9.79%
Total Other Expense	$162,235	$161,294	$218,100	$113,836	$214,800	$0	$214,800	-1.51%
Total Department	$356,947	$361,388	$424,556	$288,951	$418,744	$0	$418,744	-1.37%

Sanitation

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Garden Apartments	$284,400	$316,488	$325,980	$325,980	$335,760		$335,760	3.00%
Residential	$1,722,000	$1,764,000	$1,809,000	$1,809,000	$1,854,000		$1,854,000	2.49%
Transfer Station	$0	$0	$0		$0		$0	#DIV/0!
Recycling Tax	$0	$0	$0		$0		$0	#DIV/0!
Total Other Expense	$2,006,400	$2,080,488	$2,134,980	$2,134,980	$2,189,760	$0	$2,189,760	2.57%
Total Department	$2,006,400	$2,080,488	$2,134,980	$2,134,980	$2,189,760	$0	$2,189,760	2.57%

TOTAL PUBLIC WORKS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Total Salaries and Wages	$1,237,229	$1,288,401	$1,383,996	$1,141,919	$1,376,334	$0	$1,376,334	-0.55%
Total Other Expenses	$2,766,121	$3,035,934	$3,163,580	$2,537,233	$3,313,760	$0	$3,313,760	4.75%
TOTAL STREETS AND ROADS	$4,003,351	$4,324,334	$4,547,576	$3,679,153	$4,690,094	$0	$4,690,094	3.13%

Parks, Recreation and Community Services

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary & Wages:								
Salary & Wages-Staff/Program/Facility	$741,299	$749,478	$873,948	$639,318	$800,000		$800,000	-8.46%
Salary & Wages - Park Maintenance	$466,048	$485,856	$530,894	$497,689	$497,247		$497,247	-6.34%
Salary & Wages - Park Maint.-Overtime	$9,872	$13,711	$5,100	$7,358	$5,100		$5,100	0.00%
Total Salary and Wages	$1,217,218	$1,249,045	$1,409,942	$1,144,365	$1,302,347	$0	$1,302,347	-7.63%
Other Expense:								
Park Maintenance	$83,664	$86,916	$98,500	$89,244	$114,000		$114,000	15.74%
Printing - Publicity	$0	$131	$500	$377	$500		$500	0.00%
Support of Leagues	$501,314	$445,762	$519,500	$200,969	$515,500		$515,500	-0.77%
Self Sustaining Programs	$174,448	$158,396	$205,500	$230,567	$203,500		$203,500	-0.97%
Travel/Conference/Education	$3,246	$3,474	$14,500	$13,005	$15,000		$15,000	3.45%
Office Costs & S.C.C. Items	$4,793	$2,039	$5,000	$4,704	$5,250		$5,250	5.00%
Brundage Park Playhouse	$44,568	$43,115	$48,000	$25,374	$48,250		$48,250	0.52%
Senior Programs & Supplies	$11,598	$10,375	$15,250	$7,099	$15,250		$15,250	0.00%
On Line Registration	$6,747	$562	$8,000	$9,772	$10,000		$10,000	25.00%
Credit Card Processing Fee	$28,410	$30,248	$30,000	$19,567	$30,000		$30,000	0.00%
Utilities	$81,533	$80,349	$95,000	$64,643	$95,000		$95,000	0.00%
Total Other Expense	$940,321	$861,367	$1,039,750	$665,322	$1,052,250	$0	$1,052,250	1.20%
Total Department	$2,157,539	$2,110,412	$2,449,692	$1,809,687	$2,354,597	$0	$2,354,597	-3.88%
Revenues	$1,263,026*	$1,262,594	$1,262,500	$796,244	$779,350			

* Starting in 2018 does not include Tamarac payment.
$10K for coach training added to Travel/Conference/Education
2020 Parks S&W includes retirement payout

Celebration of Public Events

Budget	**2018 Actual**	**2019 Actual**	**2020 Budget**	**2020 Estimated Expenditures**	2021 Budget Request	Manager's Adjustment	**2021 Budget**	**% Change 2020 Budget-2021 Budget**
Other Expense:								
Security - Festival & Special Events	$13,462	$21,875	$25,000	$0	$25,000		$25,000	0.00%
Supplies - Freedom Carnival/ Oct. Fair	$5,794	$5,633	$7,500	$2,998	$8,000		$8,000	6.67%
Fireworks Display	$11,500	$15,000	$15,000	$0	$15,000		$15,000	0.00%
Stage Rental	$3,319	$2,500	$2,500	$0	$2,500		$2,500	0.00%
Parade	$0	$200	$3,000	$200	$3,000		$3,000	0.00%
Total Other Expense	$34,075	$45,208	$53,000	$3,198	$53,500	$0	$53,500	0.94%
Total Department	$34,075	$45,208	$53,000	$3,198	$53,500	$0	$53,500	0.94%

Environmental/Landmarks Committee

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Supplies/Activities	$0	$0	$1,200	$0	$1,200		$1,200	
Total Other Expense	$0	$0	$1,200	$0	$1,200	$0	$1,200	
Total Department	$0	$0	$1,200	$0	$1,200	$0	$1,200	

Municipal Alliance

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$7,500	$7,500	$7,500	$7,500	$7,500		$7,500	0.00%
Other Expense:								
Matching Share - MAC Grant	$7,500	$0	$7,500	$7,500	$7,500	$0	$7,500	0.00%
Total Other Expense	$7,500	$0	$7,500	$7,500	$7,500	$0	$7,500	0.00%
Total Department	$15,000	$7,500	$15,000	$15,000	$15,000	$0	$15,000	0.00%

TOTAL COMMUNITY PROGRAMS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Total Salaries and Wages	$1,224,718	$1,256,545	$1,417,442	$1,151,865	$1,309,847	$0	$1,309,847	-7.59%
Total Other Expenses	$981,896	$906,575	$1,101,450	$676,020	$1,114,450	$0	$1,114,450	1.18%
TOTAL RECREATION & EDUCATION	**$2,206,615**	**$2,163,120**	**$2,518,892**	**$1,827,885**	**$2,424,297**	**$0**	**$2,424,297**	**-3.76%**

MAINTENANCE OF FREE PUBLIC LIBRARY

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Municipal Appropriation	$1,036,829	$1,085,892	$1,135,977	$1,135,977	$1,075,144		$1,075,144	-5.36%
Total Other Expense	$1,036,829	$1,085,892	$1,135,977	$1,135,977	$1,075,144	$0	$1,075,144	-5.36%
Total Department	$1,036,829	$1,085,892	$1,135,977	$1,135,977	$1,075,144	$0	$1,075,144	-5.36%

2021- Based on 1/3 of a mill (2020 Equalized Valuation)

STATUTORY CHARGES

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
PERS (Public Employees)	$653,497	$675,755	$651,762	$651,762	$732,832		$732,832	12.44%
PFRS (Police Officers)	$988,561	$1,091,667	$1,079,191	$1,079,191	$1,147,098		$1,147,098	6.29%
DCRP (Defined Contribution Retirement Program	$14,500	$16,000	$18,000	$20,000	$20,000		$20,000	11.11%
Social Security	$510,000	$540,000	$540,000	$540,000	$540,000		$540,000	0.00%
Total Other Expense	$2,166,558	$2,323,422	$2,288,953	$2,290,953	$2,439,930	$0	$2,439,930	6.60%
Total Department	$2,166,558	$2,323,422	$2,288,953	$2,290,953	$2,439,930	$0	$2,439,930	6.60%

ACCUMULATED LEAVE

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Salary and Wages	$0	$0	$0	$0	$0		$0	0.00%
Total Department	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**

Note: This budget is now reflected under Deferred Charges since we passed a Special Emergency in 2011 and 2014

INSURANCE

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Group Health Insurance	$4,197,240	$3,773,239	$4,023,541	$3,700,355	$3,980,814		$3,980,814	-1.06%
- Wellness Program	$91	$517	$1,500	$850	$1,500		$1,500	0.00%
Workers Compensation	$235,626	$246,009	$253,616	$253,616	$251,564		$251,564	-0.81%
Other Insurance	$334,796	$325,199	$419,447	$419,447	$419,447		$419,447	0.00%
Total Other Expense	$4,767,754	$4,344,964	$4,698,104	$4,374,268	$4,653,325	$0	$4,653,325	-0.95%
Total Department	$4,767,754	$4,344,964	$4,698,104	$4,374,268	$4,653,325	$0	$4,653,325	-0.95%

DEBT SERVICE

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Payment of Bond Principal	$504,000	$573,168	$590,997	$590,997	$595,242		$595,242	0.72%
Interest on Bonds	$314,388	$322,363	$305,168	$305,168	$287,775		$287,775	-5.70%
Interest on BANS	$0		$0				$0	#DIV/0!
Payment of BAN Principal	$0		$0		$0		$0	#DIV/0!
Total Other Expense	$818,388	$895,531	$896,165	$896,165	$883,017	$0	$883,017	-1.47%
Total Department	$818,388	$895,531	$896,165	$896,165	$883,017	$0	$883,017	-1.47%

CONTINGENT

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Contingent	$0	$0	$100	$0	$100		$100	0.00%
Total Other Expense	$0	$0	$100	$0	$100	$0	$100	0.00%
Total Department	$0	$0	$100	$0	$100	$0	$100	0.00%

FEDERAL AND STATE PROGRAMS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
MAC Supplemental Grant (2018)		$2,000			$0		$0	
Morris Artd Grant 2019		$1,000			$0		$0	
NJ Body Armor Grant		$3,503			$2,648		$2,648	
Recycling Tonnage Grant	$53,400	$52,992	$48,085	$48,085	$0		$0	-100.00%
DOT Grant - Quaker Church Road	$133,000						$0	
NJ DOH Local Public Health Grant					$142,236		$142,236	
NJACCHO Grant	$0	$0	$0		$5,335		$5,335	#DIV/0!
Total Other Expense	$186,400	$59,495	$48,085	$48,085	$150,219	$0	$150,219	212.40%
Total Department	$186,400	$59,495	$48,085	$48,085	$150,219	$0	$150,219	212.40%

CAPITAL OUTLAY

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget
Police- Purchase New Vehicles					$185,000		$185,000
Police - New DWI Instrument					$20,000		$20,000
Police - External Defibrilator					$15,000		$15,000
Recycling - Light Bulb Bulding Shed					$8,000		$8,000
Recycling - 35g Curbside Toter					$6,000		$6,000
DPW - Bucket/Grapple Claw					$17,000		$17,000
DPW - Insulation for Building #8					$16,000		$16,000
Parks - AED's					$4,000		$4,000
Parks - Art Center					$2,500		$2,500
Parks - Expansion Tank					$1,500		$1,500
Parks - Dog Park					$2,500		$2,500
Parks - Shipping Container					$4,000		$4,000
Parks - Air Compressor					$2,500		$2,500
Parks - Animal Shelter					$5,000		$5,000
Clerk - Document Scanning					$35,000		$35,000
B&G - Furniture / Equip. Replacement					$5,000		$5,000
B&G - Town Hall Landscaping					$5,000		$5,000
B&G - VFW Upgrades					$5,000		$5,000
B&G - Police Lighted Sign					$10,000		$10,000
B&G - Police Range Upgrades					$5,000		$5,000
B&G - Musuem Upgrades					$5,000		$5,000
B&G - Replace Police Fire Panel					$25,000		$25,000
B&G - Maintenance Tools					$2,500		$2,500
B&G - Town Hall Parking Lights					$25,000		$25,000
B&G - Repair Sprinkler Systems					$10,000		$10,000
B&G - 60' Scheduling Computer Screen					$15,000		$15,000
B&G - Repair Town Hall Doors					$10,700		$10,700
OEM - Generators					$25,000		$25,000
Finance - New Tax/WS Collection System					$27,500		$27,500
Total Other Expense	$280,995	$0	$350,200	$0	$499,700	$0	$499,700
Total Department	$280,995	$0	$350,200	$0	$499,700	$0	$499,700

CAPITAL IMPROVEMENTS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
Capital Improvements	$2,716,500	$2,409,650	$2,589,500	$2,095,500	$1,815,750		$1,815,750	-29.88%
Total Other Expense	$2,716,500	$2,409,650	$2,589,500	$2,095,500	$1,815,750	$0	$1,815,750	-29.88%
Total Department	$2,716,500	$2,409,650	$2,589,500	$2,095,500	$1,815,750	$0	$1,815,750	-29.88%

DEFERRED CHARGES

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget
Other Expense:								
				$0			$0	#VALUE!
Special Emergency - Revaluation	$120,000	$0	$0	$0	$0		$0	#DIV/0!
Debt Authorized but not Issued	$0	$0	$0	$0	$0		$0	
Total Other Expense	$120,000	$0	$0	$0	$0	$0	$0	#DIV/0!
Total Department	$120,000	$0	$0	$0	$0	$0	$0	#DIV/0!

TOWNHIP OF RANDOLPH
STATEMENT OF OPERATIONS - 2020
WATER AND SEWER DEPARTMENT

Revenue and Other Income Realized	2020 WATER	2019 WATER	2020 SEWER	2019 SEWER
Fund Balance Utilized	$370,741.00	$400,000.00	$1,973,233.00	$1,235,000.00
Miscellaneous Revenue Anticipated	$3,726,448.51	$3,332,615.98	$3,601,194.12	$3,811,273.60
Nonbudget Revenue	$70,252.41	$166,154.06	$259,829.47	$417,060.98
Other Credits to Income:	$0.25	$0.00	$0.00	$16,528.78
Unexpended Balance of Appropriation Reserves	$122,939.42	$194,846.36	$578,269.92	$671,424.80
Total Income	$4,290,381.59	$4,093,616.40	$6,412,526.51	$6,151,288.16
Expenditures				
Budget Appropriations for Municipal Purpose	$3,801,741.00	$3,531,146.16	$5,273,233.00	$4,531,124.00
Refund of Prior Year Revenue	$0.00	$0.00		
Refund of Miscellaneous Revenue	$0.00	$0.00		
Total Expenditures	$3,801,741.00	$3,531,146.16	$5,273,233.00	$4,531,124.00
Excess In Revenue	$488,640.59	$562,470.24	$1,139,293.51	$1,620,164.16
Fund Balance				
Balance January 1	$569,172.24	$406,702.00	$10,961,711.15	$10,576,546.99
	$1,057,812.83	$969,172.24	$12,101,004.66	$12,196,711.15
Decreased by:				
Ulitized as Anticipated Revneue	-$370,741.00	-$400,000.00	-$1,973,233.00	-$1,235,000.00
Fund Balance December 31	$687,071.83	$569,172.24	$10,127,771.66	$10,961,711.15

Schedule A

SUMMARY OF REVENUE AND EXPENDITURES

REVENUES	2020 Adopted Budget	2021 Proposed Budget	Difference	% Change
Water Department				
Surplus to Support Budget	$370,741	$400,000	$29,259	7.89%
Reserve For Debt Service	$181,000	$95,000	-$86,000	
Miscellaneous Revenues - Water Rents	$3,250,000	$3,393,927	$143,927	4.43%
TOTAL WATER REVENUE	$3,801,741	$3,888,927	$87,186	2.29%
Sewer Department				
Surplus to Support Budget	$1,973,233	$746,993	-$1,226,240	-62.14%
Miscellaneous Revenues - Sewer Rents	$3,300,000	$3,298,416	-$1,584	-0.05%
TOTAL SEWER REVENUE	$5,273,233	$4,045,409	-$1,227,824	-23.28%
TOTAL REVENUE	**$9,074,974**	**$7,934,336**	**-$1,140,638**	**-12.57%**

EXPENDITURES	2020 Adopted Budget	2021 Proposed Budget	Difference	% Change	Allocation Water	Allocation Sewer
Operations:						
Administrative and Executive						
Salary and Wages	$600,171	$607,291	$7,120	1.19%	$364,375	$242,916
Other Expenses	$879,535	$877,451	-$2,084	-0.24%	$528,870	$348,580
Operations						
Salary and Wages	$638,255	$715,650	$77,395	12.13%	$429,390	$286,260
Other Expenses	$293,900	$312,300	$18,400	6.26%	$162,980	$149,320
Total Salary and Wages	$1,238,426	$1,322,941	$84,515	6.82%	$793,765	$529,176
Total Other Expenses	$1,173,435	$1,189,751	$16,316	1.39%	$691,850	$497,900
Total Operations	$2,411,861	$2,512,692	$100,831	4.18%	$1,485,615	$1,027,077
Service Agreements	$3,710,341	$3,790,000	$79,659	2.15%	$1,700,000	$2,090,000
Capital Outlay	$96,000	$81,000	-$15,000	-15.63%	$81,000	$0
Capital Improvements	$1,150,000	$390,000	-$760,000	-66.09%	$87,500	$302,500
Debt Service	$502,272	$514,657	$12,385	2.47%	$402,819	$111,838
Statutory Charges	$204,500	$219,988	$15,488	7.57%	$131,993	$87,995
Deferred Charges	$1,000,000	$426,000	-$574,000		$0	$426,000
TOTAL EXPENDITURES	**9,074,974**	**7,934,336**	**-1,140,638**	**-12.57%**	**3,888,927**	**4,045,409**

WATER DEPARTMENT

REVENUES	REALIZED IN 2018	REALIZED IN 2019	ANTICIPATED 2020	REALIZED IN 2020	2021 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$478,497	$400,000	$370,741	$370,741	$400,000	
RESERVE FOR DEBT SERVICE:	$0	$68,000	$181,000	$181,000	$95,000	
MISCELLANEOUS REVENUES:						
Water Rents	$2,837,330	$3,264,616	$3,250,000	$3,545,449	$3,393,927	4.43%
Total Miscellaneous Revenue	$2,837,330	$3,264,616	$3,250,000	$3,545,449	$3,393,927	4.43%
TOTAL WATER REVENUE	**$3,315,827**	**$3,732,616**	**$3,801,741**	**$4,097,190**	**$3,888,927**	**2.29%**

TOTAL WATER CUSTOMERS:

2009	5655
2010	5657
2011	5661
2012	5685
2013	5935
2014	5709
2015	5733
2016	5736
2017	5811
2018	5865
2019	5980
2020	5999

SEWER DEPARTMENT

REVENUES	REALIZED IN 2018	REALIZED IN 2019	ANTICIPATED 2020	REALIZED IN 2020	2021 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$1,250,000	$1,235,000	$1,973,233	$1,973,233	$746,993	-62.14%
MISCELLANEOUS REVENUES:						
Sewer Rents	$4,115,870	$3,811,274	$3,300,000	$3,601,194	$3,298,416	-0.05%
Total Miscellaneous Revenue	$4,115,870	$3,811,274	$3,300,000	$3,601,194	$3,298,416	-0.05%
TOTAL SEWER REVENUE	**$5,365,870**	**$5,046,274**	**$5,273,233**	**$5,574,427**	**$4,045,409**	**-23.28%**

TOTAL SEWER CUSTOMERS:

2009	3898
2010	3898
2011	3898
2012	3908
2013	3919
2014	3921
2015	3930
2016	3928
2017	3961
2018	4015
2019	4068
2020	4089

ADMINISTRATIVE AND EXECUTIVE

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Administrative	$553,791	$614,532	**$600,171**	$590,463	**$607,291**		**$607,291**	**1.19%**	**$364,375**	**$242,916**
Salary and Wages	$553,791	$614,532	**$600,171**	$590,463	**$607,291**	**$0**	**$607,291**	**1.19%**	**$364,375**	**$242,916**
Other Expense:										
Engineering Consultant	$64,151	$73,323	**$74,000**	$74,000	**$74,000**		**$74,000**	**0.00%**	**$44,400**	**$29,600**
Legal	$95,735	$96,119	**$101,750**	$101,750	**$101,750**		**$101,750**	**0.00%**	**$61,050**	**$40,700**
Audit	$14,294	$14,580	**$15,550**	$15,550	**$15,550**		**$15,550**	**0.00%**	**$9,330**	**$6,220**
Finance Accounting System	$1,733	$1,766	**$1,750**	$1,750	**$1,750**		**$1,750**	**0.00%**	**$1,050**	**$700**
Online Work Order System*	$0						**$0**		**$0**	**$0**
Township - Website	$3,000	$2,250	**$3,000**	$3,000	**$3,000**		**$3,000**	**0.00%**	**$1,800**	**$1,200**
Emergency Notification Service	$7,041	$7,042	**$7,500**	$7,500	**$7,500**		**$7,500**	**0.00%**	**$4,500**	**$3,000**
Printing, Postage and Supplies	$12,650	$15,454	**$17,000**	$16,500	**$17,000**		**$17,000**	**0.00%**	**$10,200**	**$6,800**
On Line Water/Sewer Payments	$750	$750	**$1,750**	$1,750	**$1,750**		**$1,750**	**0.00%**	**$1,050**	**$700**
Public Comm. Water Tax	$4,875	$4,803	**$6,000**	$5,266	**$6,000**		**$6,000**	**0.00%**	**$6,000**	**$0**
Janitorial Services - Maint. Facility	$3,108	$750	**$3,100**	$3,100	**$6,000**		**$6,000**	**93.55%**	**$3,600**	**$2,400**
Group Insurance	$410,505	$410,505	**$373,560**	$373,560	**$369,601**		**$369,601**	**-1.06%**	**$221,761**	**$147,840**
Workers Comp	$117,605	$122,897	**$126,584**	$126,584	**$125,559**		**$125,559**	**-0.81%**	**$75,335**	**$50,223**
Other Insurance	$126,385	$129,797	**$133,691**	$133,691	**$133,691**		**$133,691**	**0.00%**	**$80,215**	**$53,476**
Computers	$22,800	$23,675	**$14,300**	$14,300	**$14,300**		**$14,300**	**0.00%**	**$8,580**	**$5,720**
Total Other Expense	$884,633	$903,710	**$879,535**	$878,301	**$877,451**	**$0**	**$877,451**	**-0.24%**	**$528,870**	**$348,580**
Total Department	**$1,438,424**	**$1,518,242**	**$1,479,706**	**$1,468,764**	**$1,484,742**	**$0**	**$1,484,742**	**0.34%**	**$893,245**	**$591,497**

2019 S&W includes W/S employee payout

OPERATIONS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Regular	$446,387	$505,157	$528,255	$513,893	$605,650		$605,650	14.65%	$363,390	$242,260
Salary and Wages - 2 Part-Time	$0	$0	$40,000	$0	$40,000		$40,000		$24,000	$16,000
Salary and Wages - Overtime	$37,979	$62,705	$70,000	$66,762	$70,000		$70,000	0.00%	$42,000	$28,000
Total Salary and Wages	$484,366	$567,862	$638,255	$580,656	$715,650	$0	$715,650	12.13%	$429,390	$286,260
Other Expense:										
Supplies & Equipment Purchases	$10,481	$11,065	$14,000	$14,000	$15,000		$15,000	7.14%	$9,000	$6,000
Tree Planting	$0	$7,500	$0		$5,000		$5,000		$3,000	$2,000
Uniform Allowance/Cleaning	$2,592	$3,122	$5,000	$5,000	$5,000		$5,000	0.00%	$3,000	$2,000
Dues/Conference/Education	$1,230	$873	$2,000	$750	$2,000		$2,000	0.00%	$1,200	$800
Leak Detection	$24,300	$2,550	$26,000	$26,000	$27,000		$27,000	3.85%	$27,000	$0
Service Contracts	$15,589	$19,009	$18,500	$18,500	$29,500		$29,500	59.46%	$17,700	$11,800
Water Purchases - Other Communities	$2,912	$2,819	$3,600	$3,600	$3,000		$3,000	-16.67%	$3,000	$0
Water Line Maintenance	$39,054	$45,423	$53,000	$53,000	$53,000		$53,000	0.00%	$53,000	$0
Sewer Transmission Charge	$9,444	$9,050	$10,000	$1,000	$10,000		$10,000	0.00%	$0	$10,000
Sewer Line Maintenance	$15,913	$17,118	$25,000	$25,000	$25,000		$25,000	0.00%	$0	$25,000
Vehicle Maintenance	$8,512	$19,545	$21,500	$18,000	$21,500		$21,500	0.00%	$12,900	$8,600
Total Other Expense	$130,026	$138,074	$178,600	$164,850	$196,000	$0	$196,000	9.74%	$129,800	$66,200
Total Department	**$614,392**	**$705,936**	**$816,855**	**$745,506**	**$911,650**	**$0**	**$911,650**	**11.60%**	**$559,190**	**$352,460**

UTILITIES

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Electricity	$58,120	$58,669	$61,000	$61,000	$61,000		$61,000	0.00%	$0	$61,000
Telephone - Local	$3,948	$1,823	$4,800	$4,800	$4,800		$4,800	0.00%	$2,880	$1,920
Verizon Wireless	$2,618	$3,430	$3,500	$3,500	$3,700		$3,700	5.71%	$2,220	$1,480
Heating - Natural Gas	$6,378	$5,475	$6,000	$6,000	$6,800		$6,800	13.33%	$4,080	$2,720
Gasoline/Diesel	$39,179	$33,968	$40,000	$38,000	$40,000		$40,000	0.00%	$24,000	$16,000
Total Other Expense	$110,243	$103,365	$115,300	$113,300	$116,300	$0	$116,300	0.87%	$33,180	$83,120
Total Department	$110,243	$103,365	$115,300	$113,300	$116,300	$0	$116,300	0.87%	$33,180	$83,120

SERVICE AGREEMENTS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
MCMUA	$1,455,225	$1,518,260	$1,643,500		$1,700,000		$1,700,000	3.44%	$1,700,000	$0
Morris Township	$588,972	$635,087	$666,841		$690,000		$690,000	3.47%	$0	$690,000
RVRSA *	$854,843	$828,282	$1,400,000		$1,400,000		$1,400,000	0.00%	$0	$1,400,000
Total Other Expense	$2,899,040	$2,981,629	$3,710,341	$0	$3,790,000	$0	$3,790,000	2.15%	$1,700,000	$2,090,000
Total Department	$2,899,040	$2,981,629	$3,710,341	$0	$3,790,000	$0	$3,790,000	2.15%	$1,700,000	$2,090,000

* Adjusted for ongoing Litigation with Jersey City.

CAPITAL OUTLAY

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Water Meter Replacement					$25,000		$25,000		$25,000	
Water Tower Fence					$6,000		$6,000		$6,000	
Water Tank Painting					$50,000		$50,000		$50,000	
Total Other Expense	$213,402	$73,275	$96,000	$0	$81,000	$0	$81,000	-15.63%	$81,000	$0
Total Department	$213,402	$73,275	$96,000	$0	$81,000	$0	$81,000	-15.63%	$81,000	$0

CAPITAL IMPROVEMENTS

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Capital Improvement	$1,577,500	$260,000	$1,150,000	$1,150,000	$390,000		$390,000	-66.09%	$87,500	$302,500
Total Other Expense	$1,577,500	$260,000	$1,150,000	$1,150,000	$390,000	$0	$390,000	-66.09%	$87,500	$302,500
Total Department	**$1,577,500**	**$260,000**	**$1,150,000**	**$1,150,000**	**$390,000**	**$0**	**$390,000**	**-66.09%**	$87,500	$302,500

DEBT SERVICE

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Payment of Bond Principal	$106,000	$246,832	$334,003	$334,003	$354,758		$354,758	6.21%	$279,758	$75,000
Interest on Bonds	$66,180	$175,675	$168,269	$168,269	$159,899		$159,899	-4.97%	$123,061	$36,838
BAN Interest			$0		$0		$0	#DIV/0!		$0
Loan - Principal	$75,000	$80,000		$0	$0		$0	#VALUE!		
Loan - Interest	$8,835	$4,560	$0	$0	$0		$0	#DIV/0!		
Total Other Expense	$256,015	$507,067	$502,272	$502,272	$514,657	$0	$514,657	2.47%	$402,819	$111,838
Total Department	**$256,015**	**$507,067**	**$502,272**	**$502,272**	**$514,657**	**$0**	**$514,657**	**2.47%**	**$402,819**	**$111,838**

STATUTORY CHARGES

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
PERS	$126,796	$131,120	$124,500	$124,500	$139,988		$139,988	12.44%	$83,993	$55,995
Social Security	$79,992	$80,000	$80,000	$80,000	$80,000		$80,000	0.00%	$48,000	$32,000
Total Other Expense	$206,788	$211,120	$204,500	$204,500	$219,988	$0	$219,988	7.57%	$131,993	$87,995
Total Department	**$206,788**	**$211,120**	**$204,500**	**$204,500**	**$219,988**	**$0**	**$219,988**	**7.57%**	**$131,993**	**$87,995**

DEFERRED CHARGES

Budget	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Expenditures	2021 Budget Request	Manager's Adjustment	2021 Budget	% Change 2020 Budget-2021 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Emergency - Water Purchase	$0	$0	$0	$0	$0		$0	#DIV/0!	$0	$0
Payment of Debt Authorized not issued (Butterworth Project)	$0	$1,000,000	$1,000,000	$1,000,000	$426,000		$426,000	-57.40%	$0	$426,000
Total Other Expense	$0	$1,000,000	$1,000,000	$1,000,000	$426,000	$0	$426,000	-57.40%	$0	$426,000
Total Department	$0	$1,000,000	$1,000,000	$1,000,000	$426,000	$0	$426,000	-57.40%	$0	$426,000

TOWNSHIP OF RANDOPH
WATER DEPARTMENT
BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED IN NEXT YEARS BUDGET	SURPLUS BALANCE
2011	$2,941,340	$211,170	$470,000	-$258,830
2012	$3,069,948	$243,393	$0	$243,393
2013	$2,972,851	$409,844	$0	$409,844
2014	$2,825,932	$764,165	$150,000	$614,165
2015	$3,329,591	$760,207	$0	$760,207
2016	$3,185,941	$817,256	$618,631	$198,625
2017	$3,615,891	$689,225	$478,497	$210,728
2018	$3,466,722	$406,702	$400,000	$6,702
2019	$3,531,146	$569,172	$370,741	$198,431
2020	$3,801,741	$687,072	$400,000	$287,072

TOWNSHIP OF RANDOPH
SEWER DEPARTMENT
BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED IN NEXT YEARS BUDGET	RESERVE FOR FUTURE CAPITAL PROJECTS	SURPLUS BALANCE
2011	$4,840,991	$5,276,651	$360,000	$3,416,651	$1,500,000
2012	$4,332,215	$5,272,836	$200,000	$3,572,836	$1,500,000
2013	$4,213,286	$5,461,204	$40,000	$3,921,204	$1,500,000
2014	$4,073,505	$6,198,878	$0	$4,698,878	$1,500,000
2015	$3,643,669	$7,153,746	$0	$5,653,746	$1,500,000
2016	$3,160,237	$9,144,703	$1,200,000	$6,444,703	$1,500,000
2017	$4,346,501	$10,207,322	$1,250,000	$7,457,322	$1,500,000
2018	$4,713,168	$10,576,547	$1,235,000	$7,841,547	$1,500,000
2019	$4,531,124	$10,961,711	$1,973,233	$7,488,478	$1,500,000
2020	$5,273,233	$10,127,772	$746,993	$7,880,779	$1,500,000