TOWNSHIP OF RANDOLPH

2019
MUNICIPAL
BUDGET

INTRODUCTION: MARCH 21, 2019
ADOPTION: APRIL 18, 2019

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Mayor
James B. Loveys

Deputy Mayor
Christine Carey

Council Members
Mark H. Forstenhausler
Lou Nisivoccia
Marie Potter
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Joanne Veech

"Where Life is Worth Living"
TOWNSHIP OF RANDOLPH
Est. 1805
Randolph, NJ

Township Manager
Stephen P. Mountain

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Council Memo #4-2019

TO: Council Members

FROM: Stephen Mountain, Township Manager

DATE: March 21, 2019

RE: 2019 Municipal Budget

"THE RANDOLPH TOWNSHP MUNICIPAL ORGANIZATION STRIVES TO MAKE THE TOWNSHIP OF RANDOLPH THE BEST IT CAN BE BY PROVIDING EFFECTIVE GOVERNANCE, ENHANCED CUSTOMER SERVICES, AND EXCELLENT COMMUNITY FACILITIES."

This mission statement perfectly captures the vision for our municipal organization, and we are guided in our decision-making by these principal objectives.

The top priority annually in the Township's list of prospective goals is to budget effectively and maintain tax stability for the municipal portion of the local property tax. With this goal in mind, Chief Financial Officer Darren Maloney and I have prepared a proposed 2019 municipal budget for introduction.

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 balance. The centerpiece of the book is the line item breakdown by department of the 2019 proposed expenditures. The book also contains the water and sewer budget proposals, which can be found presented in the green section at the back of the document. The 2019 six year capital plan is outlined in an accompanying document provided with this book.

It is my hope that this budget message will serve as an executive summary for the budget document. The overviews provided in the sections below are intended to highlight important information about the process, factors that contribute to the assembly of the budget such as tax appeals, surplus, delinquent taxes and key drivers on the revenue and expenditure sides that form the basis for the operating budget and water and sewer budget proposals.

If introduced and adopted as proposed, the combined municipal, library and open space tax rate will not change. The factors contributing to this positive budgetary position remain, as noted in the past several year's budget messages; the stabilization of staffing levels, effective management of salary and benefit allocations, the continuation of strong municipal revenue collection, a growing tax 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 members of the public to understand while we always make minimizing tax impacts a goal; a level tax rate is not always possible or prudent. After careful consideration of the Township's short term and long term financial position, we are comfortable in proposing a budget this year that achieves this outcome.

REVIEW AND ADOPTION SCHEDULE

The Township Council has created the following schedule in order to complete the budget review:

8:30 a.m. – Saturday – January 26
5:00 p.m. – Thursday – February 7
8:30 a.m. – Saturday – February 16

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

Randolph Introduction – Thursday, March 21
Randolph Adoption – Thursday, April 18

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 estimated share of the 2019 property tax bill is 17.73% of the total amount billed, which is used to fund the costs of providing services. The remaining 82.27% 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 82.27% 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 2019 stands at $579,578.22. We are recommending that this reserve be increased to $630,000 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' expected 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

The budget contains a compilation of all 2019 appropriation requests along with projected revenue totals for the year. The appropriations and revenues have been reviewed and the document reflects all of the recommended changes resulting from my administrative review of the budget. Please note that while the majority of the items in this draft budget are complete and confirmed, the document does rely on a few assumptions; including the state revenue figures (we will not receive a confirmation of state aid until later in the process). The following highlights some of the notable expenditure and revenue drivers in the proposed budget.

2019 APPROPRIATIONS

The proposed 2019 budget appropriation is $32,568,204. The primary cost drivers impacting appropriations in 2019 are as follows:

Salaries & Wages – Overall salary and wages continues to be a primary driver impacting appropriations and will likely always be so as municipal government is a service business highly dependent upon personnel resources. The salary and wage line item this year is increasing by $419,402 (4.33%). There are several contributing factors to this increase. They include; the cumulative impact of union contracts – all of which are currently settled and contain annual cost of living increase in the range of 2 percent, anticipated retirement and contractually required terminal leave payoffs, and merit increases or salary adjustments for market conditions. Further increases in this cost center have been mitigated by our efforts to maintain staffing levels in the coming year.

Debt Service – Debt Service has increased 9.42 percent. This increase is due to the start of repaying the 2018 bonds that were sold during September 2018. The 2018 bond sale, along with our 2015 series bonds, is the only debt the Township has incurred, which remains to be paid.

Rescue Squad – In 2016 the Township initiated a stipend program for clothing to volunteer firemen. The merit based program provides a small stipend to volunteers who meet activity level standards tracked by the Department. Based upon the success of the Fire Department program, the leadership of the volunteer Rescue Squad is requesting funding to implement a similar program for their organization. $20,000 in additional funding is included in the Squad's budget request to initiate the clothing allowance program.

Leaf Hauling – in 2017 an appropriation increase was approved to support the change in the rules for curbside leaf collection. The funding level budgeted was based on a conservative estimate that we would see a 30% +/- increase in leaf collection costs. In 2017 the costs did not rise to budgeted levels, perhaps due to some residents not understanding the change. This past year, the volume of leaves collected more closely matched original projections. Furthermore, the bid cost for the service increased in 2018. Based upon the expectation that the 2018 collection volumes are the "new norm", and contract costs are likely to remain the same or increase in the coming year, the 2019 budget proposes an additional $18,000 in funding for the service.

Recycling – As a result of changes in the market for recyclable sales, (mostly due to restrictions implemented in the past year by China restricting the import of recycled commodities), recycling has emerged as a significant cost for 2019 and perhaps the foreseeable future. To put it in perspective, at the conclusion of 2017, recycling was producing small revenue for the Township, averaging $4.17/ton. At the conclusion of 2018, recycling has evolved into an expenditure item for the Township, with disposal costs now averaging $35/ton. The Township contracts for the sale of recyclables through the Morris County Municipal Utilities Authority (MCMUA). The MCMUA continues to explore strategies to help mitigate costs for 2019, and we have seen some moderating of the costs as a result of these efforts. Nonetheless, to be conservative, we are recommending a line item of $151,500 for 2019 to ensure we have the funds to cover contracted recycling disposal costs in the new year.

Streets & Roads Overtime – Over the past few years, weather has impacted the Township's two major seasonal curbside collection programs – leaves and branches. Harsh winter and early spring storms have increases the volume of branches residents have been placing at curbside for collection. To keep up with the volume and expedite the process, additional overtime has been required. In the fall, early snows have hampered the leaf collection process causing the department to need overtime hours to complete the collection process prior to the full on-set of winter. Recognizing these trends, we have increased the line item expense for Streets and Roads overtime to $30,000 in the 2019 proposed budget (an increase of $14,000).

Sanitation – A new contract for apartment – solid waste/dumpster collection went into effect in 2018. An 11.28% increase is proposed in this line to cover the 2019 contractual obligation for the service.

Statutory Charges – Statutory Charges have increased 5.99 percent which is driven by a 10.43 percent increase in the Township's PFRS employer obligation and a 3.41 percent increase in its PERS obligation. The DCRP appropriation has increased from 10,000 in 2018 to 16,000 in 2019.

REVENUES IN SUPPORT OF THE 2019 BUDGET

The Township is dependent on five key sources of funding in support of the budget. A brief analysis follows:

State Aid

Assistance from the state continues to be frozen at prior year's levels. We have not yet received confirmation of the aid commitment for 2019, but are projecting it will not decline. As a result State Aid ($1,847,005) will remain a very small portion of the revenues supporting the budget in 2019.

Local Fees, Permits & Interest

Local revenues as a whole were up in 2018, and we are projecting the fees and fines associated with municipal services to remain strong in 2019. Fees associated by development continued to increase in the past year, and based upon strong economic indicators, we expect this trend to carry forward into 2019. Local fees remained steady in 2018, and we expect these revenue levels to meet or exceed in 2019. Based upon our confidence in this area of revenue we are anticipating $3,100,375. for 2019 or 9.52% of the budget.

Surplus

Surplus is generated from several sources including:

- Lapsing of budget reserves (2017 budget)
- Local income in excess of anticipated amounts
- Reserve for uncollected taxes (2018 budget)
- Ratable base growth in the form of added and omitted taxes collected

Surplus anticipation increased to $5,678,342 this year as a result of a 99.94 percentage of collections achieved in 2018 along with the aforementioned drivers. Surplus accounts for 17.44% of the 2019 budget.

Delinquent Taxes

Delinquent taxes are trending downward as a result of excellent collection experience. The budget anticipates $600,000 or 1.84% of the Township's revenues from this category in 2019.

2019 Municipal Taxes

The balance of the budget, $19,569,401 or 60.09% of required revenue is anticipated from the 2019 municipal tax.

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

	2015	2016	2017	2018	2019
State Aid	6.23	5.99	5.79	5.72	5.67
Local Fees, Fines, & Interest	11.10	11.54	10.36	10.92	10.33
Surplus	10.61	12.79	15.74	16.28	17.44
Delinquent Taxes	3.04	2.84	2.51	2.17	1.84
Municipal Tax (including Library)	69.02	67.84	65.60	64.91	64.72

PROPOSED 2019 MUNICIPAL TAXES

The proposed budget calls for appropriations of $32,568,204. This represents a .85% increase or $273,035 from the adopted 2018 budget. The combined tax rate for the Municipal Budget, the Municipal Library and Open Space/Recreation tax are proposed to remain at the same level as in 2018. 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.

2019 WATER AND SEWER FUNDS

The Township maintains separate accounts for the water fund and the sewer fund. Both entities are self sustaining as of 12/31/2018.

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 Wellfields, allowing water to be distributed to Randolph's 6,057 customers.

In 2012, water rates were increased to stabilize the fund and end several years of revenue decline. This change to the Water Fund's rate structure allowed the Water Fund to operate with a balanced budget for the past six years. Recent investments in the utility's infrastructure and increased costs to purchase water have increased the Fund's capital expenses. An analysis completed at the end of 2018 concluded that in order to keep pace with these increased expenses and other increases in the Fund's operating budget, a rate increase in 2019 is required. Presuming the rate increase is adopted, the Water Fund will continue to remain financially strong. The Water Fund completed 2018 with a year-end fund balance of $406,702.

In 2015 a Water Master Plan was completed containing a series of recommended improvements to the system. The Township's 6 year capital plan reflects many of these recommendations. In 2019 we anticipate completing the final phase of the water main replacement for Meadowbrook Road, a multi-phase project designed to replace aging water line infrastructure serving a large section of the Shongum neighborhood. In addition, the Water & Sewer Department will be continuing to aggressively replace meters, fire hydrants, and valve replacements in an effort to continue the recent trend of accounting for 95% or more of the water in the system.

The proposed Water budget calls for a 1.86% percent increase in appropriations for a total of $3,531,146.

The 2019 Sewer Budget is proposed at $4,531,124, representing a 3.86% decrease under the prior year. The system serves 4,264 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 Sewer Fund ended 2018 with a fund balance of $10,576,547. The majority of this surplus will be utilized over the next several years to pay down capital expenses associated with the Butterworth initiative and to fund future Sewer Fund capital expenditures. The 2019 budget contains a capital funding request for the upgrade of the Dogwood Trail Pump Station, and a Sewer Master Plan. The analysis of the Trust Fund finances completed at the end of 2018 produced a recommendation to reduce sewer rates in 2019. The analysis found the rates could be reduced without negatively impacting the long range financial stability of the Sewer Trust Fund. The recommendation, if approved, will be implemented in early 2019.

SUMMARY

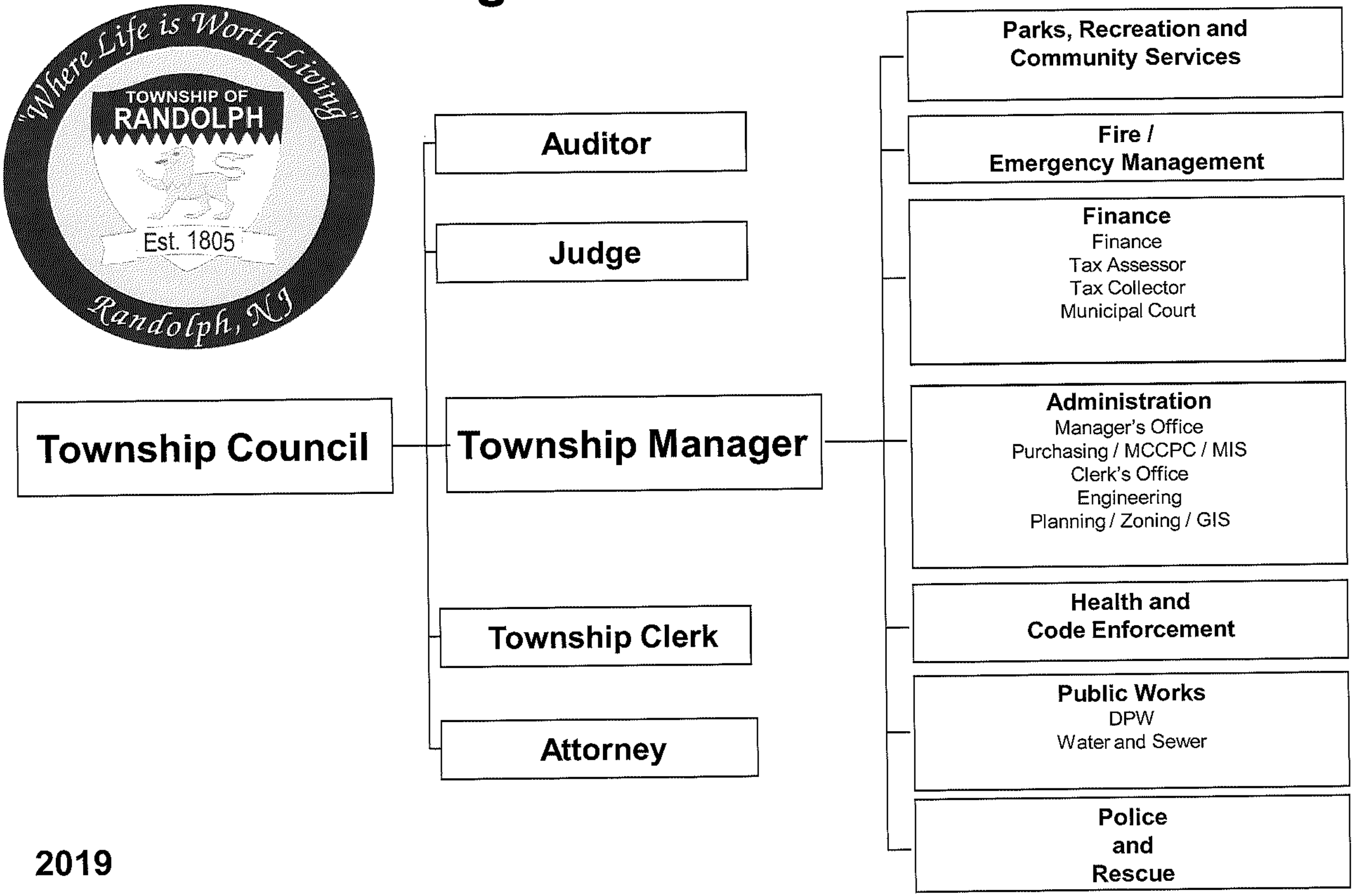
The introduced budget document will hopefully be a resource on which you can depend upon and reference over the course of these policy deliberations.

I hope throughout the process you will keep in mind the set of questions that have guided your deliberations in past processes. These questions, outlined below, provide the perfect context for the decisions to be made in this year's review:

(1) Will this action compound (increase) Randolph's budget challenges in the coming year and beyond?
(2) How does the value of the reduction compare with the expectations placed on the Township by the public?
(3) If this expenditure is deferred for a year, can and will the organization catch up in the future?
(4) Will this decision make Randolph a stronger community five years from now?

Finally, I want to take this time to express my appreciation to Darren Maloney for his outstanding support in preparation of this budget and to all the staff for their contribution to the

TOWNSHIP OF RANDOLPH
Organization Chart



2019

TOWNSHIP OF RANDOLPH
PROJECTED STATEMENT OF OPERATIONS - 2018

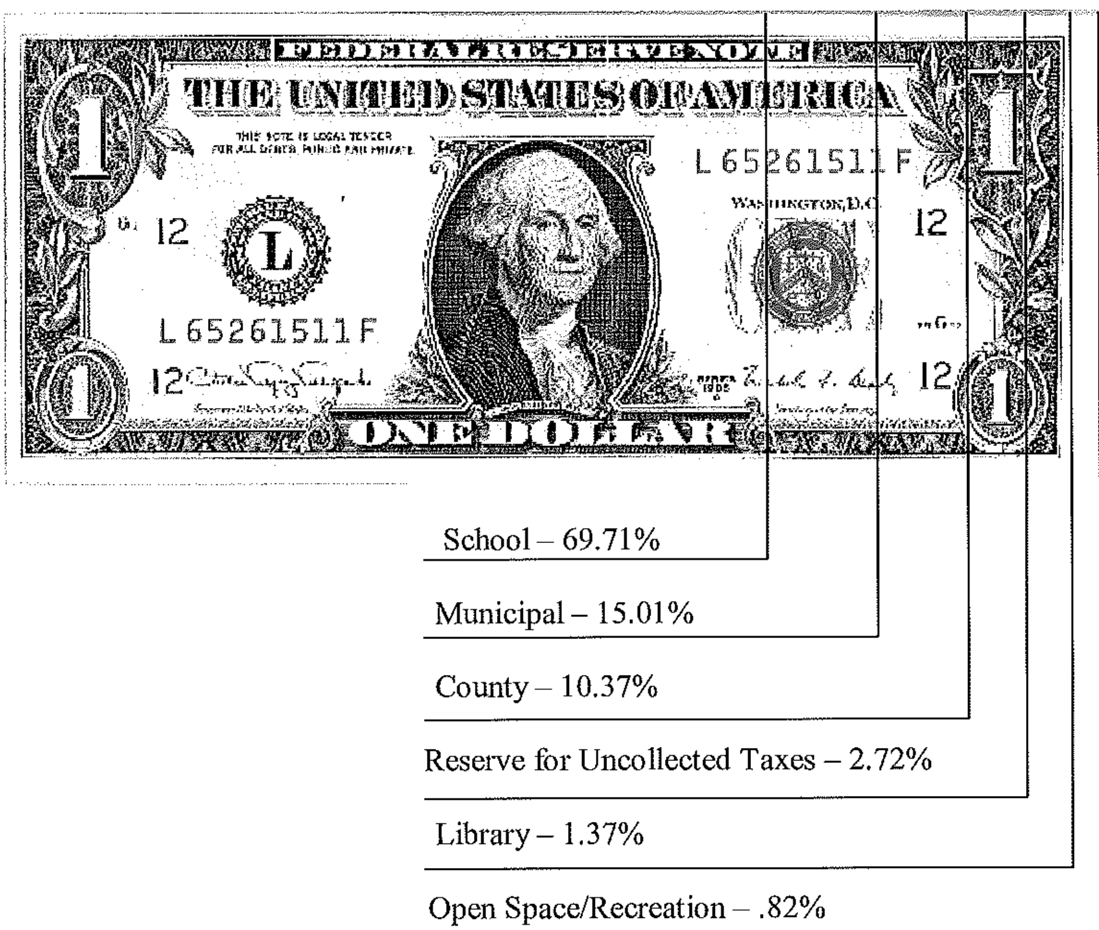
Revenue and Other Income Realized	2018	2017
Fund Balance Utilized	$5,257,079.00	$5,026,277.00
Miscellaneous Revenue Anticipated	$5,782,167.25	$5,916,921.87
Receipts from:		
Delinquent Taxes	$652,422.79	$758,983.63
Current Taxes	$113,207,776.10	$111,345,600.84
Nonbudget Revenue	$983,959.82	$765,507.44
Other Credits to Income:	$25,995.01	
Unexpended Balance of Appropriation Reserves	$1,674,323.83	$1,709,368.85
Accounts Payable Cancelled	$13,316.68	$9,880.57
Tax Overpayments Cancelled		
CY Appropriations Cancelled	$0.50	$0.00
Total Income	$127,597,040.98	$125,532,540.20
Expenditures		
Budget Appropriations for Muncipal Purpose	$32,404,470.62	$32,348,693.34
County Taxes	$11,445,942.32	$11,280,914.57
Local School District Taxes	$76,938,798.00	$75,484,749.00
Dedicated Open Space and Recreation	$903,870.00	$901,654.00
*Reserve for Settlement - Tax Appeals	$175,000.00	$100,000.00
Overpayments Not Refunded Adjustment	$25,992.01	$0.00
Audit Adjustment	$95,561.29	$3,780.77
Refund of Prior Year Revenue		$0.00
Total Expenditures	$121,989,634.24	$120,119,791.68
Excess In Revenue	$5,607,406.74	$5,412,748.52
Fund Balance		
Balance January 1	$7,519,227.52	$7,132,756.00
Audit Adjustment	$0.00	$0.00
	$13,126,634.26	$12,545,504.52
Decreased by:		
Ulitized as Anticipated Revenue	-$5,257,079.00	-$5,026,277.00
Fund Balance December 31	$7,869,555.26	$7,519,227.52

	2018	2017
Water Surplus	$406,702	$689,225
Sewer Surplus	$10,576,547	$10,207,322
Combined Surplus Y/E 12-31-18	$18,852,804	$18,415,775

FISCAL FACTS

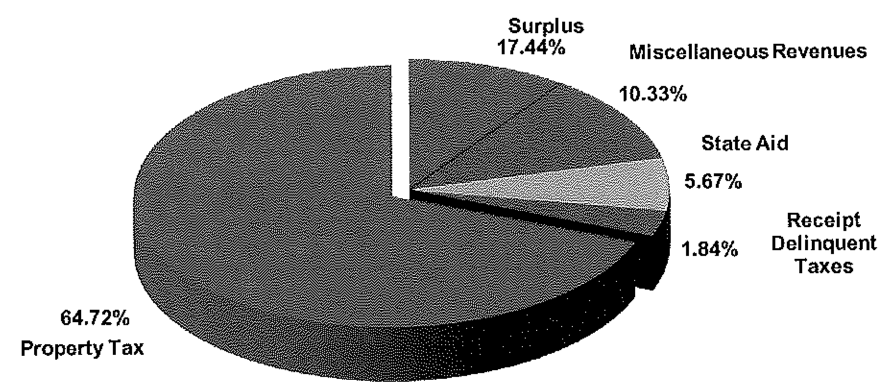
YOUR TAX DOLLARS

The property tax is divided among the Randolph Board of Education, the County of Morris, and the Township. The chart below illustrates the <u>estimated</u> percentage that each of the jurisdictions receives in 2019 from the average taxpayer in the Township.

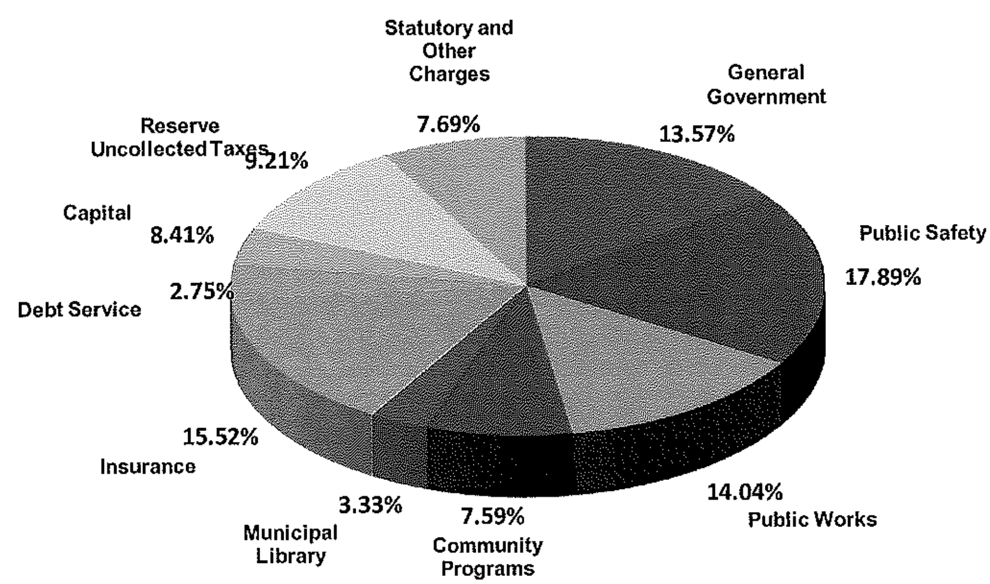


Schedule B

SOURCES OF REVENUES



BUDGET EXPENDITURES



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		$19,497,105
Cap Base Adjustment (+/-)		$0
Less: Prior Year Deferred Charges to Future Taxation Unfunded		$0
Less: Prior Year Deferred Charges: Emergencies		$0
Less: Prior Year Recycling Tax		$27,349
Less: Changes in Service Provider: Transfer of Service/ Function		$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		$19,469,756
Plus: 2% Cap increase		$389,395
Adjusted Tax Levy		$19,859,151
Plus: Assumption of Service/ Function		$0
Adjusted Tax Levy Prior to Exclusions		$19,859,151
Exclusions:		
Allowable Shared Service Agreements Increase	$0	
Allowable Health Insurance Cost Increase	$0	
Allowable Pension Obligations Increase	$94,301	
Allowable LOSAP Increase	$0	
Allowable Capital Improvements Increase	$0	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	$266,712	
Recycling Tax Appropriation	$28,041	
Deferred Charges to Future Taxation Unfunded	$1,000,000	
Current Year Deferred Charges: Emergencies	$0	
Add Total Exclusions		$1,389,053
Less Cancelled or Unexpended Exclusions		$0
Adjusted Tax Levy After Exclusions		$21,248,204
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	$39,244,300	
Prior Year's Local Municipal Purpose Tax Rate (per $100)	$0.452	
New Ratable Adjustment to Levy		$177,384
2016 Cap Bank Utilized in 2019		$0
2017 Cap Bank Utilized in 2019		$0
2018 Cap Bank Utilized in 2019		$0
Amounts approved by Referendum		$0
Maximum Allowable Amount to be Raised by Taxation		**$21,425,588**
Amount to be Raised by Taxation for Municipal Purposes		$19,569,401
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		$1,856,187

2019 - APPROPRIATION CAP CALCULATION - 3.5% INCREASE

Total General Appropriations for 2018		$40,475,059.00
Cap Base Adjustment		$0.00
Subtotal		$40,475,059.00
Exceptions Less:		
Total Other Operations	$5,136,977.00	
Total Interlocal Service Agreements	$340,500.00	
Total Public-Private offset	$186,400.00	
Total Capital Improvement	$4,294,000.00	
Total Debt Service	$1,074,453.00	
Total Deferred Charges	$120,000.00	
Reserve for Uncollected Taxes	$2,998,626.00	
Total Exceptions		$14,150,956.00
Amount of Which % Cap is Applied		$26,324,103.00
3.50% Cap		$921,343.61
Allowable Operating Appropriations Utilizing The 3.5 Percent CAP Calculation (CAP Expenditures Should Not Exceed This Amount)		**$27,245,446.61**

2017 Bank	$752,220.87
2018 Bank	$685,905.22

2019 Budget:		
Township	$32,568,204.00	
Water and Sewer	$8,062,270.00	
Total 2019 Budget		$40,630,474.00
Exceptions Less:		
Municipal Library	$1,507,586.00	
Water and Sewer - Service Agreements	$3,600,288.00	
Employee Group Health	$0.00	
LOSAP	$145,000.00	
Interlocal Service Agreements	$290,500.00	
State and Federal Grants	$59,495.00	
Capital Improvements	$2,669,650.00	
Debt Service	$1,402,598.00	
Deferred Charges	$1,120,000.00	
Reserve for Uncollected Taxes	$2,998,626.00	
Total Exceptions		$13,793,743.00
2019 CAP Appropriations		**$26,836,731.00**

REVENUES	2018 Budget	2019 Proposed Budget	Difference	% Change
Surplus to Support Budget	$5,257,079	$5,678,342	$421,263	8.01%
Miscellaneous Revenues	$3,084,639	$3,100,375	$15,736	0.51%
State Aid	$1,847,005	$1,847,005	$0	0.00%
Interlocal Service Agreements	$256,000	$206,000	-$50,000	-19.53%
Federal and State Grants	$186,400	$59,495	-$126,905	-68.08%
Receipt from Delinquent Taxes	$700,000	$600,000	-$100,000	-14.29%
Local Tax for Municipal Purpose	$19,497,105	$19,569,401	$72,296	0.37%
Local Tax for Municipal Library	$1,466,941	$1,507,586	$40,645	2.77%
TOTAL REVENUES	$32,295,169	$32,568,204	$273,035	0.85%

EXPENDITURES	2018 Budget	2019 Proposed Budget	Difference	% Change
General Government:				
Salary and Wages	$2,358,675	$2,439,806	$81,131	3.44%
Other Expenses	$2,038,245	$1,979,507	-$58,738	-2.88%
Public Safety:				
Salary and Wages	$4,707,646	$4,757,409	$49,763	1.06%
Other Expenses	$1,032,724	$1,070,124	$37,400	3.62%
Public Works:				
Salary and Wages	$1,272,275	$1,495,475	$223,200	17.54%
Other Expenses	$2,864,700	$3,075,938	$211,238	7.37%
Community Programs:				
Salary and Wages	$1,336,262	$1,401,570	$65,308	4.89%
Other Expenses	$1,072,300	$1,070,200	-$2,100	-0.20%
Total Salary and Wages	$9,674,858	$10,094,260	$419,402	4.33%
Total Other Expenses	$7,007,969	$7,195,769	$187,800	2.68%
Total Operations	$16,682,827	$17,290,029	$607,202	3.64%
Municipal Library	$1,036,829	$1,085,892	$49,063	4.73%
Statutory Charges	$2,192,058	$2,323,422	$131,364	5.99%
Insurance	$5,133,642	$5,054,959	-$78,683	-1.53%
Debt Service	$818,438	$895,531	$77,093	9.42%
Contingent	$100	$100	$0	0.00%
Federal and State	$186,400	$59,495	-$126,905	-68.08%
Capital Outlay	$409,750	$330,500	-$79,250	-19.34%
Capital Improvement	$2,716,500	$2,409,650	-$306,850	-11.30%
Deferred Charges	$120,000	$120,000	$0	0.00%
Reserve Uncollected Taxes	$2,998,626	$2,998,626	$0	0.00%
TOTAL EXPENDITURES	$32,295,169	$32,568,204	$273,036	0.85%

REVENUES	REALIZED IN CASH 2016	REALIZED IN CASH 2017	ANTICIPATED 2018	REALIZED IN CASH 2018	2019 PROPOSED BUDGET	% CHANGE
GENERAL REVENUES:						
Surplus - Township:						
Surplus Anticipated (surplus used for revenues to support budget	$4,481,277	$5,026,277	$5,257,079	$5,257,079	$5,678,342	8.01%
LICENSES AND FEES						
Construction Codes	$324,270	$437,179	$341,000	$350,499	$341,000	0.00%
Fire Prevention	$60,390	$66,615	$52,000	$70,088	$60,000	15.38%
Uniform Fire Code - LH	$33,701	$37,136	$33,000	$46,522	$33,000	0.00%
Electrical Inspections (3rd Party)	$95,872	$115,418	$90,000	$113,819	$90,000	0.00%
Planning/Board of Adjustment	$73,329	$133,768	$50,000	$130,180	$70,000	40.00%
Engineering	$41,461	$54,912	$40,000	$62,841	$45,000	12.50%
Mulch	$15,990	$17,234	$15,000	$15,080	$15,000	0.00%
Recreation*	$1,356,340	$1,359,631	$1,326,615	$1,263,026	$1,263,026	-4.79%
Municipal Court	$268,308	$278,740	$260,000	$251,080	$250,000	-3.85%
Health Licenses	$35,090	$40,100	$30,000	$41,810	$35,000	16.67%
Health Fees	$76,490	$69,511	$60,000	$68,342	$60,000	0.00%
Registrar Licenses	$438	$351	$300	$348	$300	0.00%
Registrar Fees	$28,240	$26,362	$25,000	$25,260	$25,000	0.00%
Clerk - Alcholic Beverages Licenses	$47,120	$46,880	$46,000	$48,016	$46,000	0.00%
Clerk Licenses	$6,065	$3,250	$4,000	$4,855	$4,000	0.00%
Clerk Fees	$10,489	$4,013	$10,000	$14,359	$10,000	0.00%
Police	$9,845	$11,105	$7,000	$8,586	$7,000	0.00%
Reserve for Debt Service		$90,000	$89,724	$89,724	$83,157	-7.32%
Interest on Deposits	$79,434	$192,226	$75,000	$222,962	$127,892	70.52%
Interest and Cost on Taxes	$191,086	$175,785	$175,000	$171,510	$160,000	-8.57%
Cable Television Franchise	$373,885	$374,331	$355,000	$381,930	$375,000	5.63%
Reserve - Sale of Municipal Assets	$598	$0	$0		$0	#DIV/0!
Sub Total Misc.Revenues	$3,128,442	$3,534,547	$3,084,639	$3,380,836	$3,100,375	0.51%
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%

*Tamarac Lease Payment not included in 2018 realized and 2019 Proposed

	REALIZED IN CASH 2016	REALIZED IN CASH 2017	ANTICIPATED 2018	REALIZED IN CASH 2018	2019 PROPOSED BUDGET	% CHANGE
INTERLOCAL SERVICE AGREEMENTS:						
Rockaway Borough Health Agreement	$111,261	$188,400	$128,000	$128,968	$128,000	0.00%
Roxbury Township Health Agreement	$78,629	$78,629	$78,000	$79,657	$78,000	0.00%
Mine Hill Township Health Agreement	$50,000	$50,000	$50,000	$50,000	$0	-100.00%
Sub-Total Interlocal Service Agreements	$239,890	$317,029	$256,000	$258,625	$206,000	-19.53%
STATE AND FEDERAL GRANTS OFF-SET WITH APPROPRIATIONS:						
MAC Supplemental Grant (2018)	-		$0	$0.00	$2,000	#DIV/0!
2019 Morris Arts Grant	-				$1,000	
2019 State Body Armor Grant					$3,502.96	
Drunk Driving Enforcement Funds	$0	$22,412	$0		$0	
NJ DOT Grant - Quaker Church Road			$133,000	$133,000	$0	
Recycling Tonnage Grant	$36,381	$53,620	$53,400	$53,400	$52,992	-0.76%
Sub-Total Misc. Revenues Off-set with Appropriations	$36,381	$76,032	$186,400	$186,400	$59,495	-68.08%
30.01 Receipts from Delinquent Taxes	$884,665	$758,984	$700,000	$652,422	$600,000	-14.29%
Sub-Total General Revenues	$10,617,660	$11,559,874	$11,331,123	$11,582,367	$11,491,217	1.41%
PROPERTY TAXES:						
Property Tax Support of Municipal Appropriations	$21,931,408	$21,982,842	$19,497,105	$19,497,105	$19,569,401	0.37%
Municipal Library	$1,428,445	$1,442,541	$1,466,941	$1,466,941	$1,507,586	2.77%
TOTAL REVENUES	**$33,977,513**	**$34,985,257**	**$32,295,169**	**$32,546,413**	**$32,568,204**	**0.85%**

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
2009	98.35%	$91,036,949
2010	98.17%	$94,390,261
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

TOTAL ESTIMATED TAX LEVIES

Board of Education		$76,938,798
County		$11,445,942
Municipal		$19,569,401
Library		$1,507,586
Open Space/Recreation		$909,198
TOTAL ESTIMATED LEVY		**$110,370,925**
LESS CASH REQUIRED	97.281%	**$107,370,334**

RESERVE FOR UNCOLLECTED TAXES

School	2.717%	$2,090,321
County	2.717%	$310,970
Municipal	2.717%	$531,674
Library	2.717%	$40,959
Open Space/Recreation	2.717%	$24,702
TOTAL RESERVE FOR UNCOLLECTED TAXES		**$2,998,626**

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	$645,069	0.85%	$4,329,513,506	$35,919,665	0.59%

PROPERTY TAX LEVY COMPARISON

	2015	2016	2017	2018	Estimated 2019	INCREASE
School	$72,894,981	$74,172,889	$75,484,749	$76,938,798	$76,938,798	0.00%
County	$10,872,846	$11,014,134	$11,280,915	$11,445,942	$11,445,942	0.00%
Municipal	$19,017,839	$19,497,105	$19,497,105	$19,497,105	$19,569,401	0.37%
Municipal Library	$1,440,744	$1,428,445	$1,442,541	$1,466,941	$1,507,586	2.77%
Open Space/Recreation	$872,037	$877,004	$901,654	$903,870	$909,198	0.59%
TOTAL	**$105,098,447**	**$106,989,577**	**$108,606,964**	**$110,252,656**	**$110,370,925**	0.11%

ESTIMATED REAL ESTATE TAX RATE

	2015 Tax Rate	2016 Tax Rate	2017 Tax Rate	2018 Tax Rate	2019 Tax Rate	2017-2018 Increase/ Decrease	% Increase
Municipal	$0.654	$0.667	$0.454	$0.453	$0.452	-$0.00098	-0.22%
Municipal Library	$0.050	$0.049	$0.034	$0.034	$0.035	$0.00074	2.17%
Open Space/Recreation	$0.030	$0.030	$0.021	$0.021	$0.021	$0.00000	0.00%
TOTAL	**$0.734**	**$0.746**	**$0.509**	**$0.508**	**$0.508**	**$0.000**	**0.0%**

ESTIMATED TAX COMPARISON

	Average Home $335,400 2015	Average Home $335,400 2016	Average Home $487,500 2017	Average Home $487,500 2018	Average Home $487,500 Estimated 2019	2017-2018 Incr. or (Decr.)
Municipal	$2,193.52	$2,236.93	$2,213.73	$2,208.30	$2,203.50	($4.80)
Library	$167.70	$163.89	$163.79	$166.15	$169.75	$3.60
Open Space	$100.62	$100.62	$102.38	$102.38	$102.38	$0.00
TOTAL	**$2,461.84**	**$2,501.44**	**$2,479.89**	**$2,476.82**	**$2,475.63**	**($1.20)**

BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED NEXT YEARS BUDGET	RESERVE FOR REVALUATION	SURPLUS BALANCE
2008	$26,347,446	$3,474,826	$2,675,000		$799,826
2009	$26,693,887	$2,918,104	$2,116,000		$802,104
2010	$26,407,304	$2,702,908	$1,975,000		$727,908
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

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

YEAR	SURPLUS ANTICIPATED	BUDGET	% OF BUDGET
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
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	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
*Salary and Wages - Regular	$263,432	$280,369	$294,721	$279,983	$308,087		$308,087	4.54%
Salary and Wages - Council	$43,500	$43,500	$43,500	$0	$43,500		$43,500	0.00%
Total Salaries and Wages	$306,932	$323,869	$338,221	$279,983	$351,587	$0	$351,587	3.95%
Other Expense:								
Supplies	$8,526	$6,987	$8,000	$7,721	$8,000		$8,000	0.00%
Printing	$21,607	$21,475	$25,320	$19,181	$25,000		$25,000	-1.26%
Dues/Licenses	$5,363	$6,257	$6,000	$5,590	$6,000		$6,000	0.00%
Travel/Conference/Education	$4,304	$2,717	$3,000	$3,000	$3,000		$3,000	0.00%
Miscellaneous	$2,928	$7,348	$7,300	$10,880	$10,000		$10,000	36.99%
Employee/Volunteer Recognition	$2,706	$2,780	$5,000	$5,108	$5,000		$5,000	0.00%
Departmental Monthly Reporting	$0	$0	$0	$0	$0		$0	#DIV/0!
Website - Township	$3,000	$3,000	$3,000	$3,000	$3,000		$3,000	0.00%
Website - MCCPC	$3,000	$3,000	$3,000	$3,000	$3,000		$3,000	0.00%
Professional Development	$1,718	$0	$5,000	$3,176	$5,000		$5,000	0.00%
Total Other Expense	$53,151	$53,564	$65,620	$60,656	$68,000	$0	$68,000	3.63%
Total Department	**$360,084**	**$377,453**	**$403,841**	**$340,639**	**$419,587**	**$0**	**$419,587**	**3.90%**

Miscel. Expenditures - includes increase in catering services in 2018

Municipal Clerk

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages - Regular	$164,451	$170,669	$174,804	$174,404	$178,512		$178,512	2.12%
Salary and Wages - Election	$337	$373	$600	$257	$600		$600	0.00%
Total Salary and Wages	$164,788	$171,042	$175,404	$174,661	$179,112	$0	$179,112	2.11%
Other Expense:								
Supplies and Service Contracts	$8,289	$5,992	$9,000	$5,899	$9,000		$9,000	0.00%
Postage	$37,046	$49,679	$50,000	$40,000	$45,000		$45,000	-10.00%
Election Ballots	$10,856	$10,205	$11,000	$11,686	$12,000		$12,000	9.09%
Election - Expenses	$2,655	$0	$3,000	$2,654	$3,000		$3,000	0.00%
Election - Polling Places	$16,000	$16,000	$16,000	$16,000	$16,000		$16,000	0.00%
Legal Advertising	$9,727	$10,782	$12,000	$13,040	$12,500		$12,500	4.17%
Dues /Licenses	$200	$225	$300	$307	$300		$300	0.00%
Council - Meetings/Seminars	$570	$1,809	$1,500	$1,448	$2,000		$2,000	33.33%
Travel/Conference/Education	$426	$2,187	$500	$501	$500		$500	0.00%
Council - Web Based Program	$12,000	$8,000	$12,000	$0	$12,000		$12,000	0.00%
Ordinance Codification	$3,357	$3,693	$4,500	$2,882	$4,500		$4,500	0.00%
Total Other Expense	$101,126	$108,572	$119,800	$94,416	$116,800	$0	$116,800	-2.50%
Total Department	$265,913	$279,614	$295,204	$269,077	$295,912	$0	$295,912	0.24%
Revenues	$63,674	$60,013	$60,000	$67,230	$60,000			

Assessment of Taxes

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages	$142,545	$146,320	$150,334	$148,979	$153,110		$153,110	1.85%
Other Expense:								
Supplies	$548	$576	$1,400	$288.95	$1,400		$1,400	0.00%
Dues/Licenses	$245	$245	$300	$245	$300		$300	0.00%
Travel/Conference/Education	$367	$688	$1,500	$711	$1,500		$1,500	0.00%
Taxpayer Notification	$4,324	$7,061	$4,500	$6,330	$4,500		$4,500	0.00%
Contractual Services - Tax Appraisal	$7,320	$2,000	$30,000	$7,500	$15,000		$15,000	-50.00%
Contractual Services - Map Update	$0	$0	$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	$14,304	$12,071	$40,200	$16,286	$25,200	$0	$25,200	-37.31%
Total Department	$156,849	$158,391	$190,534	$165,265	$178,310	$0	$178,310	-6.42%

Financial Administration

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$162,506	$126,958	$157,525	$139,568	$164,155		$164,155	4.21%
Other Expense:								
Supplies	$2,210	$3,806	$2,500	$2,753	$2,500		$2,500	0.00%
Consulting		$17,243	$3,000	$2,550	$500		$500	-83.33%
Dues/Licenses	$230	$90	$400	$315	$500		$500	25.00%
New Employees/Volunteer Physicals	$9,741	$9,453	$20,000	$8,446	$15,000		$15,000	-25.00%
Travel/Conference/Education	$1,480	$4,868	$4,000	$4,014	$4,100		$4,100	2.50%
Finance Accounting System	$4,340	$4,190	$4,400	$4,400	$4,400		$4,400	0.00%
Total Other Expense	$18,001	$39,649	$34,300	$22,478	$27,000	$0	$27,000	-21.28%
Total Department	$180,507	$166,607	$191,825	$162,046	$191,155	$0	$191,155	-0.35%

S&W inlcudes $5K increase for Assistant Finance Director for passing CMFO exam - pending but she should pass sometime in Spring 2019
Physicals Line Item Increase Includes Annual Physical for all Volunteer Firemen

Revenue Administration

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages	$71,892	$112,814	$77,140	$84,353	$78,700		$78,700	2.02%
Other Expense:								
Supplies	$5,871	$9,701	$8,000	$8,210	$8,000		$8,000	0.00%
Dues/Licenses	$210	$140	$350	$170	$350		$350	0.00%
Travel/Conference/Education	$464	$105	$400	$824	$850		$850	112.50%
On-Line Tax Payments	$1,500	$1,500	$1,750	$1,500	$1,750		$1,750	0.00%
Cancellation of Tax Certification	$580	$396	$665	$112	$665		$665	0.00%
Total Other Expense	$8,625	$11,842	$11,165	$10,816	$11,615	$0	$11,615	4.03%
Total Department	$80,517	$124,656	$88,305	$95,169	$90,315	$0	$90,315	2.28%

Audit

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Annual Audit - Township	$31,931	$31,790	$32,575	$32,575	$33,320		$33,320	2.29%
Total Other Expense	$31,931	$31,790	$32,575	$32,575	$33,320	$0	$33,320	2.29%
Total Department	**$31,931**	**$31,790**	**$32,575**	**$32,575**	**$33,320**	**$0**	**$33,320**	**2.29%**

Legal Services and Costs

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
General Retainer	$207,500	$209,784	$211,700	$211,700	$215,934		$215,934	2.00%
Miscellaneous Expenses	$921	$6,603	$4,080	$3,364	$4,080		$4,080	0.00%
Tax Appeals	$23,000	$24,000	$27,500	$27,500	$27,500		$27,500	0.00%
Litigation - Contingent	$240	$6,119	$10,000	$1,000	$10,000		$10,000	0.00%
Litigation - MCCPC	$0	$0	$5,000	$294	$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)	$0	$0	$100	$8,300	$100		$100	0.00%
Labor - Contract	$6,206	$14,686	$26,000	$15,000	$26,000		$26,000	0.00%
Labor - Hearings	$0	$0	$7,500	$0	$7,500		$7,500	0.00%
Total Other Expense	$264,867	$288,192	$322,880	$298,158	$327,114	$0	$327,114	1.31%
Total Department	$264,867	$288,192	$322,880	$298,158	$327,114	$0	$327,114	1.31%

(1) Paid from Trust Account

Municipal Court

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages - Regular	$290,643	$290,503	$295,572	$290,077	$302,995		$302,995	2.51%
Salary and Wages - Overtime	$6,801	$5,674	$7,200	$4,741	$7,200		$7,200	0.00%
Total Salary and Wages	$297,445	$296,177	$302,772	$294,818	$310,195	$0	$310,195	2.45%
Other Expense:								
Supplies	$8,695	$7,510	$8,000	$6,993	$8,000		$8,000	0.00%
Dues	$170	$0	$180	$170	$180		$180	0.00%
Travel-Conference	$474	$592	$800	$1,051	$1,100		$1,100	37.50%
Credit Card Processing Fee	$3,818	$3,356	$7,500	$3,300	$7,000		$7,000	-6.67%
Interpreters	$1,537	$1,202	$2,000	$2,011	$2,500		$2,500	25.00%
Contractual - Acting Judge	$0	$500	$500	$0	$500		$500	0.00%
Total Other Expense	$14,693	$13,160	$18,980	$13,525	$19,280	$0	$19,280	1.58%
Total Department	$312,138	$309,337	$321,752	$308,343	$329,475	$0	$329,475	2.40%
Revenues	$268,308	$278,740	$260,000	$251,080	$250,000			

Engineering

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$89,197	$84,076	$88,967	$83,942	$91,141		$91,141	2.44%
Other Expense:								
Engineering Consultant	$22,000	$20,142	$26,400	$26,400	$26,928		$26,928	2.00%
Tree Removal*			$7,500	$7,500	$7,500		$7,500	
Travel/Conference/Education	$171	$1,005	$1,500	$395	$1,500		$1,500	0.00%
DEP - Stormwater Regulations/Fees	$5,250	$5,250	$7,500	$7,220	$7,500		$7,500	0.00%
Supplies and Equipment	$1,517	$972	$1,700	$2,809	$2,000		$2,000	17.65%
Total Other Expense	$28,938	$27,369	$44,600	$44,324	$45,428	$0	$45,428	1.86%
Total Department	**$118,135**	**$111,445**	**$133,567**	**$128,267**	**$136,569**	**$0**	**$136,569**	2.25%

Revenues	**$57,451**	**$72,146**	**$55,000**	**$77,921**	**$60,000**

*50/50 Split with Water and Sewer Department

Building and Grounds

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages - Regular *	$65,562	$86,787	$72,929	$65,346	$72,677		$72,677	-0.35%
Salary and Wages - Overtime	$579	$1,054	$2,500	$4,998	$2,500		$2,500	0.00%
Total Salary and Wages	$66,141	$87,841	$75,429	$70,344	$75,177	$0	$75,177	-0.33%
Other Expense:								
Supplies	$15,265	$9,723	$22,350	$13,772	$22,000		$22,000	-1.57%
Building Repairs	$42,633	$47,019	$52,200	$48,464	$52,200		$52,200	0.00%
Contractual Services	$137,511	$178,906	$157,855	$126,946	$159,900		$159,900	1.30%
Total Other Expense	$195,410	$235,648	$232,405	$189,182	$234,100	$0	$234,100	0.73%
Total Department	$261,551	$323,489	$307,834	$259,526	$309,277	$0	$309,277	0.47%

Utilities

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Other Expense:								
Electricity	$98,861	$87,793	$120,000	$120,000	$120,000		$120,000	0.00%
Street Lighting	$50,564	$58,889	$65,000	$65,000	$65,000		$65,000	0.00%
Telephone	$119,092	$121,244	$141,000	$145,000	$146,000		$146,000	3.55%
Heating (Natural Gas)	$55,223	$67,138	$91,500	$91,500	$91,500		$91,500	0.00%
Gasoline	$104,331	$70,231	$110,000	$129,947	$130,000		$130,000	18.18%
Diesel	$66,045	$91,037	$150,000	$99,469	$130,000		$130,000	-13.33%
Total Other Expense	$494,115	$496,331	$677,500	$650,917	$682,500	$0	$682,500	0.74%
Total Department	**$494,115**	**$496,331**	**$677,500**	**$650,917**	**$682,500**	**$0**	**$682,500**	**0.74%**

Planning Board/Board of Adjustment

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages - Regular	$169,768	$168,248	$197,504	$185,677	$199,867		$199,867	1.20%
Salary and Wages - Overtime	$1,183	$1,575	$4,000	$3,000	$4,000		$4,000	0.00%
Salary and Wages	$170,951	$169,823	$201,504	$188,677	$203,867	$0	$203,867	1.17%
Other Expense:								
Supplies	$1,194	$1,498	$1,860	$1,500	$1,860		$1,860	0.00%
Advertising	$521	$715	$800	$1,054	$850		$850	6.25%
Dues/ Licenses	$1,753	$1,460	$1,500	$1,496	$1,500		$1,500	0.00%
Travel/Conference/Educaton	$2,817	$179	$900	$800	$900		$900	0.00%
Legal - Planning	$9,280	$10,180	$15,500	$6,160	$15,500		$15,500	0.00%
Legal - Board of Adjustment	$14,075	$9,400	$15,500	$9,900	$15,500		$15,500	0.00%
Legal - Contingent	$6,520		$10,000	$44	$10,000		$10,000	0.00%
Contractual - Planning Consultant	$133		$1,000	$70	$1,000		$1,000	0.00%
Total Other Expense	$36,292	$23,433	$47,060	$23,024	$47,110	$0	$47,110	0.11%
Total Department	$207,243	$193,255	$248,564	$211,700	$250,977	$0	$250,977	0.97%
Revenues	$73,329	$133,767	$50,000	$130,180	$70,000			

MIS

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Supplies/Equipment	$17,794	$25,495	$30,500	$22,629	$30,500		$30,500	0.00%
Computer Repairs	$1,065	$3,000	$3,000	$0	$3,000		$3,000	0.00%
Work Order System**		$1,500	$5,000	$0	$5,000		$5,000	
Training	$2,075	$1,200	$1,200	$0	$1,200		$1,200	0.00%
Social Media*			$8,000	$3,688	$8,000		$8,000	
Support - LAN - Board of Education	$0		$2,500	$0	$2,500		$2,500	0.00%
Support - Internet Service **	$8,160	$8,160	$8,160	$8,160	$8,160		$8,160	0.00%
Support - GIS	$13,750	$15,000	$15,000	$15,000	$15,000		$15,000	0.00%
Support - Internet (Municipal Code)	$0	$1,500	$1,500	$1,900	$1,500		$1,500	0.00%
Total Other Expense	$42,844	$55,855	$74,860	$51,377	$74,860	$0	$74,860	0.00%
Total Department	$42,844	$55,855	$74,860	$51,377	$74,860	$0	$74,860	0.00%

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

Economic Development Committee

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages	$0	$0	$0	$0	$0	$0	$0	#DIV/0!
Other Expense:								
Various Program and Activities	$0	$0	$750	$695	$750	$0	$750	0.00%
Printing	$0	$0	$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	$0	$1,850	$695	$1,850	$0	$1,850	0.00%
Total Department	$0	$0	$1,850	$695	$1,850	$0	$1,850	0.00%

Board of Health

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages - Regular	$496,244	$504,398	$528,923	$524,714	$563,177		$563,177	6.48%
Salary and Wages - Overtime	$638	$0	$2,500	$1,256	$2,500		$2,500	0.00%
Salary and Wages - Animal Control *	$24,685	$25,723	$27,302	$27,302	$28,913		$28,913	5.90%
Total Salary and Wages	$521,566	$530,121	$558,725	$553,272	$594,590	$0	$594,590	6.42%
Other Expense:								
General Supplies	$3,158	$2,332	$3,500	$3,632	$4,000		$4,000	14.29%
Clinic Supplies	$3,686	$4,741	$5,100	$4,292	$5,100		$5,100	0.00%
Printing/Advertising	$1,123	$265	$1,200	$856	$2,500		$2,500	108.33%
Dues/Licenses	$2,110	$1,181	$2,200	$890	$2,200		$2,200	0.00%
Travel/Conference/Education	$700	$2,121	$2,500	$2,371	$2,500		$2,500	0.00%
Clinic Oversight - Physicians	$2,857	$3,217	$5,500	$2,794	$5,500		$5,500	0.00%
Health Programs	$15,700	$14,821	$24,700	$16,059	$24,700		$24,700	0.00%
Publications	$196	$354	$400	$480	$480		$480	20.00%
Distressed Property	$0	$285	$1,000	$1,155	$1,000		$1,000	0.00%
Service Contracts	$34,444	$34,600	$38,000	$37,800	$38,200		$38,200	0.53%
Health Service Agreement - Mine Hill	$50,000	$50,000	$50,000	$50,000	$0		$0	-100.00%
Total Other Expense	$113,974	$113,917	$134,100	$120,329	$86,180	$0	$86,180	-35.73%
Total Department	$635,540	$644,038	$692,825	$673,601	$680,770	$0	$680,770	-1.74%
Revenues	$380,148	$375,584	$371,300	$394,385	$376,300			

* 50% of Salary charged to Dog Trust

Inspection of Buildings and Code Enforcement

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$198,537	$217,713	$232,654	$217,377	$238,172		$238,172	2.37%
Other Expense:								
Supplies	$2,906	$2,463	$4,200	$1,100	$3,500		$3,500	-16.67%
Dues/Licenses	$105	$50	$350	$50	$350		$350	0.00%
Travel/Conference/Education	$150	$349	$300	$514	$300		$300	0.00%
Computer Software/Support	$0		$1,000	$0	$500		$500	-50.00%
Construction Official Agreement - Roxbury*	$79,247	$80,415	$84,500	$83,586	$84,500		$84,500	0.00%
Total Other Expense	$82,408	$83,277	$90,350	$85,250	$89,150	$0	$89,150	-1.33%
Total Department	$280,945	$300,990	$323,004	$302,626	$327,322	$0	$327,322	1.34%
Revenues	$324,270	$437,179	$341,000	$350,499	$341,000			

Electrical Inspections

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Electrical Inspections	$75,971	$81,382	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Other Expense	$75,971	$81,382	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Department	$75,971	$81,382	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Revenues	$95,872	$115,418	$90,000	$113,819	$90,000			

TOTAL GENERAL GOVERNMENT

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Total Salaries and Wages	$2,192,499	$2,266,773	$2,358,675	$2,235,975	$2,439,806	$0	$2,439,806	3.44%
Total Other Expenses	$1,576,652	$1,676,052	$2,038,245	$1,804,006	$1,979,507	$0	$1,979,507	-2.88%
TOTAL GENERAL GOVERNMENT	$3,769,151	$3,942,825	$4,396,920	$4,039,981	$4,419,313	$0	$4,419,313	0.51%

Fire

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Supplies	$3,131	$781	$3,000	$2,200	$2,500		$2,500	-16.67%
Equipment - New/Repair/Replace	$80,997	$66,814	$75,000	$71,000	$77,000		$77,000	2.67%
Fire Hydrants	$13,260	$13,260	$13,300	$13,260	$13,300		$13,300	0.00%
Travel/Conference/Education/Drills	$8,475	$9,163	$13,000	$13,000	$13,000		$13,000	0.00%
Fire House Rental	$83,000	$85,000	$86,000	$86,000	$88,000		$88,000	2.33%
Aid To Fire Departments	$68,000	$68,000	$69,000	$69,000	$70,000		$70,000	1.45%
Radio Communications	$6,316	$6,109	$7,000	$5,400	$7,000		$7,000	0.00%
Computer Support/Internet Access	$1,289	$6,440	$6,500	$5,000	$8,000		$8,000	23.08%
Stipend	$12,200	$15,000	$20,000	$15,300	$20,000		$20,000	0.00%
Total Other Expense	$276,668	$270,566	$292,800	$280,160	$298,800	$0	$298,800	2.05%
Total Department	$276,668		$292,800	$280,160	$298,800	$0	$298,800	2.05%

Fire Prevention Bureau

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages	$102,635	$114,197	$125,432	$122,511	$129,061		$129,061	2.89%
Other Expense:								
Supplies	$3,519	$4,097	$5,000	$3,552	$5,000		$5,000	0.00%
Fire Prevention Month	$2,192	$2,094	$2,600	$2,585	$2,600		$2,600	0.00%
Public Education	$2,685	$2,519	$3,200	$1,542	$3,200		$3,200	0.00%
Total Other Expense	$8,395	$8,710	$10,800	$7,679	$10,800	$0	$10,800	0.00%
Total Department	$111,031	$122,907	$136,232	$130,190	$139,861	$0	$139,861	2.66%
Revenues	$94,091	$103,751	$85,000	$116,610	$93,000			

Police

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages - Department	$4,028,361	$4,179,674	$4,224,014	$4,026,969	$4,270,148		$4,270,148	1.09%
Salary and Wages - Overtime	$239,798	$262,745	$310,000	$290,000	$310,000		$310,000	0.00%
Salary and Wages - Court	$22,473	$23,903	$25,000	$25,000	$25,000		$25,000	0.00%
Salary and Wages - Bail Reform		$11,764	$15,000	$2,000	$15,000		$15,000	
Total Salary and Wages	$4,290,632	$4,478,085	$4,574,014	$4,343,969	$4,620,148	$0	$4,620,148	1.01%
Other Expense:								
Supplies	$61,082	$75,640	$73,500	$66,000	$73,500		$73,500	0.00%
Printing	$1,272	$1,497	$1,500	$700	$1,500		$1,500	0.00%
Dues/Licenses	$2,841	$1,235	$3,000	$1,600	$3,000		$3,000	0.00%
Legal Services	$14,795	$21,097	$22,000	$32,000	$26,000		$26,000	18.18%
Continuing Education	$15,951	$10,160	$10,500	$10,500	$12,500		$12,500	19.05%
Travel-Conference	$856	$2,274	$3,250	$2,520	$3,250		$3,250	0.00%
Police Uniforms	$22,267	$27,190	$29,550	$27,720	$32,050		$32,050	8.46%
Security System	$0	$1,915	$3,500	$0	$3,500		$3,500	0.00%
Communications	$2,851	$4,913	$10,050	$3,786	$5,550		$5,550	-44.78%
Support Services Unit	$10,020	$9,933	$10,450	$10,250	$10,450		$10,450	0.00%
Police Services Unit	$22,077	$13,513	$14,500	$11,000	$14,500		$14,500	0.00%
Detective Bureau	$5,333	$5,109	$5,800	$5,400	$5,800		$5,800	0.00%
Attorney General - 3rd Party Service	$0	$0	$0	$0	$0		$0	#DIV/0!
E-Ticket	$11,603	$13,128	$11,000	$11,000	$11,000		$11,000	
Police Computer System	$7,085	$6,854	$8,000	$6,000	$8,000		$8,000	0.00%
Traffic Committee	$1,500	$1,500	$1,500	$1,500	$1,500		$1,500	
Total Other Expense	$179,532	$195,958	$208,100	$189,976	$212,100	$0	$212,100	1.92%
Total Department	$4,470,164	$4,674,043	$4,782,114	$4,533,946	$4,832,248	$0	$4,832,248	1.05%
Revenues	$9,845	$11,105	$7,000	$8,586	$7,000			

S&W Includes Retirement Payout to One Lieutenant and One Patrolman

County Dispatch

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Transition Fee	$0	$0	$0	$0			$0	
Dispatching Services	$292,004	$294,924	$294,924	$294,924	$294,924		$294,924	0.00%
Trunked Radio System	$21,800	$22,600	$22,600	$22,600	$30,000		$30,000	32.74%
Total Other Expense	$313,804	$317,524	$317,524	$317,524	$324,924	$0	$324,924	2.33%
Total Department	$313,804	$317,524	$317,524	$317,524	$324,924	$0	$324,924	2.33%

Rescue Squad

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Township Contribution	$50,000	$50,000	**$50,000**	$50,000	**$50,000**		**$50,000**	**0.00%**
Stipend					**$20,000**		**$20,000**	
Total Other Expense	$50,000	$50,000	$50,000	$50,000	**$70,000**	**$0**	**$70,000**	**40.00%**
Total Department	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$70,000**	**$0**	**$70,000**	**40.00%**

Emergency Management

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$8,000	$8,000	$8,200	$8,000	$8,200		$8,200	0.00%
Other Expense:								
Supplies	$742	$0	$1,000	$0	$1,000		$1,000	0.00%
Emergency Notification Service	$4,271	$4,549	$7,500	$7,041	$7,500		$7,500	0.00%
Total Other Expense	$5,014	$4,549	$8,500	$7,041	$8,500	$0	$8,500	0.00%
Total Department	$13,014	$12,549	$16,700	$15,041	$16,700	$0	$16,700	0.00%

LOSAP

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Fire/Rescue Department	$133,420	$141,310	**$145,000**	$113,321	**$145,000**		**$145,000**	**0.00%**
Total Other Expense	$133,420	$141,310	**$145,000**	$113,321	**$145,000**	**$0**	**$145,000**	**0.00%**
Total Department	**$133,420**	**$141,310**	**$145,000**	**$113,321**	**$145,000**	**$0**	**$145,000**	**0.00%**

TOTAL PUBLIC SAFETY

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Total Salaries and Wages	$4,401,268	$4,600,282	$4,707,646	$4,474,480	$4,757,409	$0	$4,757,409	1.06%
Total Other Expenses	$966,832	$988,617	$1,032,724	$965,701	$1,070,124	$0	$1,070,124	3.62%
TOTAL PUBLIC SAFETY	**$5,368,100**	**$5,588,899**	**$5,740,370**	**$5,440,181**	**$5,827,533**	**$0**	**$5,827,533**	**1.52%**

Road Repairs & Maintenance

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Managers Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages - Regular	$675,517	$666,205	$686,524	$673,431	$920,125		$920,125	34.03%
Salary and Wages - Overtime	$16,733	$16,601	$16,000	$36,000	$30,000		$30,000	87.50%
Total Salary and Wages	$692,251	$682,807	$702,524	$709,431	$950,125	$0	$950,125	35.24%
Other Expense:								
Travel/Conference/Education	$3,755	$1,817	$4,000	$1,980	$3,000		$3,000	-25.00%
Supplies	$32,190	$27,778	$35,000	$22,300	$31,000		$31,000	-11.43%
Road Materials	$36,843	$27,135	$44,000	$19,000	$29,000		$29,000	-34.09%
Drainage	$9,017	$9,806	$15,000	$1,000	$15,000		$15,000	0.00%
Street Sweeping Disposal	$1,932	$3,878	$8,500	$5,000	$8,500		$8,500	0.00%
Equipment Rental	$4,637	$2,200	$7,000	$12,300	$14,000		$14,000	100.00%
Tools/Equipment	$7,010	$4,551	$7,000	$9,389	$7,000		$7,000	0.00%
Uniform Cleaning/Allowance	$9,618	$7,917	$12,000	$11,300	$12,000		$12,000	0.00%
Street Signs	$5,195	$5,025	$5,500	$5,635	$6,000		$6,000	9.09%
Building Maintenance	$0		$0	$0	$0		$0	#DIV/0!
Communication	$805	$658	$2,000	$602	$2,000		$2,000	0.00%
Total Other Expense	$111,002	$90,765	$140,000	$88,506	$127,500	$0	$127,500	-8.93%
Total Department	$803,253	$773,571	$842,524	$797,937	$1,077,625	$0	$1,077,625	27.90%

S&W Includes Retirement payouts to Two Foremen

Recycling

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages - Regular	$222,990	$227,143	$269,297	$229,374	$242,286		$242,286	-10.03%
Salary and Wages - Overtime	$59	$390	$1,000	$0	$1,000		$1,000	0.00%
Total Salary and Wages	$223,049	$227,533	$270,297	$229,374	$243,286	$0	$243,286	-9.99%
Other Expense: Recycling Collection Service	$312,000	$0	$0		$0		$0	
Recycling Center Maintenance	$2,842	$4,423	$3,000	$510	$3,000		$3,000	0.00%
Uniforms and Supplies	$4,317	$7,288	$5,500	$59,745	$5,500		$5,500	0.00%
Leaf Hauling	$92,375	$112,862	$140,000	$140,000	$158,000		$158,000	12.86%
Contractual Services	$25,399	$21,745	$29,000	$24,124	$151,500		$151,500	422.41%
Total Other Expense	$436,932	$146,318	$177,500	$224,379	$318,000	$0	$318,000	79.15%
Total Department	$659,981	$373,851	$447,797	$453,753	$561,286	$0	$561,286	25.34%

Revenues

Recycling Combined with New Sanitation Contract in 2017 - See Sanitation
Contractual Services includes $125K for new Single Stream Costs

2019

Snow Removal

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Salary and Wages	$100,000	$100,000	$100,000	$100,000	$100,000		$100,000	0.00%
Other Expense:								
Rock Salt	$53,549	$172,161	$200,000	$198,500	$230,000		$230,000	15.00%
Liquid Calcium	$41,596	$62,905	$110,000	$110,000	$86,000		$86,000	-21.82%
Miscellaneous	$10,336	$8,314	$8,000	$9,218	$8,350		$8,350	4.38%
Condo's	$4,166	$4,077	$8,000	$8,000	$8,000		$8,000	0.00%
Total Other Expense	$109,646	$247,457	$326,000	$325,718	$332,350	$0	$332,350	1.95%
Total Department	$209,646	$347,457	$426,000	$425,718	$432,350	$0	$432,350	1.49%

Trust Reserve Balance as of 12/31/2018 = $275,318.94

Fleet Management

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$192,497	$190,922	$199,454	$194,878	$202,064		$202,064	1.31%
Other Expense:								
Maintenance	$127,297	$147,125	$190,000	$157,905	$188,000	$0	$188,000	-1.05%
Uniform & Supplies	$11,655	$18,642	$24,800	$21,629	$29,600	$0	$29,600	19.35%
Total Other Expense	$138,952	$165,767	$214,800	$179,534	$217,600	$0	$217,600	1.30%
Total Department	$331,449	$356,689	$414,254	$374,412	$419,664	$0	$419,664	1.31%

Sanitation

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Other Expense:								
Garden Apartments	$271,200	$277,800	$284,400	$284,400	$316,488		$316,488	11.28%
Residential	$1,224,000	$1,680,000	$1,722,000	$1,722,000	$1,764,000		$1,764,000	2.44%
Transfer Station	$0	$0	$0	$0	$0		$0	#DIV/0!
Recycling Tax	$0	$0	$0	$0	$0		$0	#DIV/0!
Total Other Expense	$1,495,200	$1,957,800	$2,006,400	$2,006,400	$2,080,488	$0	$2,080,488	3.69%
Total Department	$1,495,200	$1,957,800	$2,006,400	$2,006,400	$2,080,488	$0	$2,080,488	3.69%

TOTAL PUBLIC WORKS

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Total Salaries and Wages	$1,207,796	$1,201,262	$1,272,275	$1,233,683	$1,495,475	$0	$1,495,475	17.54%
Total Other Expenses	$2,291,732	$2,608,106	$2,864,700	$2,824,537	$3,075,938	$0	$3,075,938	7.37%
TOTAL STREETS AND ROADS	$3,499,529	$3,809,368	$4,136,975	$4,058,220	$4,571,413	$0	$4,571,413	10.50%

Parks, Recreation and Community Services

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary & Wages:								
Salary & Wages-Staff/Program/Facility	$724,681	$738,805	$838,225	$743,406	$876,316		$876,316	4.54%
Salary & Wages - Park Maintenance	$457,891	$457,990	$485,437	$457,633	$512,654		$512,654	5.61%
Salary & Wages - Park Maint.-Overtime	$6,101	$6,481	$5,100	$11,000	$5,100		$5,100	0.00%
Total Salary and Wages	$1,188,673	$1,203,276	$1,328,762	$1,212,039	$1,394,070	$0	$1,394,070	4.91%
Other Expense:								
Park Maintenance	$83,444	$83,289	$96,000	$94,734	$97,000		$97,000	1.04%
Printing - Publicity	$356	$113	$1,000	$0	$750		$750	-25.00%
Support of Leagues	$446,496	$426,797	$511,500	$479,792	$506,750		$506,750	-0.93%
Self Sustaining Programs	$174,451	$179,181	$218,350	$182,004	$220,500		$220,500	0.98%
Travel/Conference/Education	$3,776	$2,792	$4,000	$4,000	$4,000		$4,000	0.00%
Office Costs & S.C.C. Items	$3,683	$4,619	$5,000	$4,900	$5,000		$5,000	0.00%
Brundage Park Playhouse	$41,324	$40,548	$42,250	$45,523	$44,750		$44,750	5.92%
Senior Programs & Supplies	$12,033	$13,405	$14,500	$14,078	$14,750		$14,750	1.72%
On Line Registration	$6,747	$6,747	$7,500	$6,800	$8,000		$8,000	6.67%
Credit Card Processing Fee	$31,100	$26,654	$30,000	$29,500	$30,000		$30,000	0.00%
Utilities	$80,182	$96,526	$95,000	$90,000	$95,000		$95,000	0.00%
Total Other Expense	$883,593	$880,670	$1,025,100	$951,331	$1,026,500	$0	$1,026,500	0.14%
Total Department	$2,072,266	$2,083,946	$2,353,862	$2,163,370	$2,420,570	$0	$2,420,570	2.83%
Revenues	$1,356,339.90	$1,359,631.00	$1,326,615.00	$1,263,026*	$1,263,026			

* Does not include Tamarac payment.

Recreation S & W Includes Retirement Payout for One Romper Teacher/Secretary
Parks S & W Includes Retirement Payout for One Maintenance Worker

Celebration of Public Events

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Managers Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Security - Festival & Special Events	$12,200	$15,646	$13,000	$13,131	$14,000		$14,000	7.69%
Supplies - Freedom Carnival/ Oct. Fair	$4,122	$3,855	$7,500	$5,800	$7,500		$7,500	0.00%
Fireworks Display	$11,750	$11,500	$12,000	$11,500	$15,000		$15,000	25.00%
Stage Rental	$1,800	$4,847	$2,500	$3,319	$2,500		$2,500	0.00%
Parade	$3,196	$2,280	$3,500	$2,500	$3,500		$3,500	0.00%
Total Other Expense	$33,068	$38,128	$38,500	$36,250	$42,500	$0	$42,500	10.39%
Total Department	$33,068	$38,128	$38,500	$36,250	$42,500	$0	$42,500	10.39%

Environmental/Landmarks Committee

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget
Other Expense:								
Supplies/Activities	$762	$0	$1,200	$0	$1,200		$1,200	
Total Other Expense	$762	$0	$1,200	$0	$1,200	$0	$1,200	
Total Department	$762	$0	$1,200	$0	$1,200	$0	$1,200	

Municipal Alliance

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$7,380	$7,500	$7,500	$7,500	$7,500		$7,500	0.00%
Other Expense:								
Matching Share - MAC Grant	$3,500	$10,000	$7,500	$7,500	$0		$0	-100.00%
Total Other Expense	$3,500	$10,000	$7,500	$7,500	$0	$0	$0	-100.00%
Total Department	$10,880	$17,500	$15,000	$15,000	$7,500	$0	$7,500	-50.00%

TOTAL COMMUNITY PROGRAMS

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Total Salaries and Wages	$1,196,053	$1,210,776	$1,336,262	$1,219,539	$1,401,570	$0	$1,401,570	4.89%
Total Other Expenses	$920,922	$928,798	$1,072,300	$995,081	$1,070,200	$0	$1,070,200	-0.20%
TOTAL RECREATION & EDUCATION	$2,116,976	$2,139,574	$2,408,562	$2,214,620	$2,471,770	$0	$2,471,770	2.62%

MAINTENANCE OF FREE PUBLIC LIBRARY

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Municipal Appropriation	$944,939	$987,993	$1,036,829	$1,036,829	$1,085,892		$1,085,892	4.73%
Total Other Expense	$944,939	$987,993	$1,036,829	$1,036,829	$1,085,892	$0	$1,085,892	4.73%
Total Department	$944,939	$987,993	$1,036,829	$1,036,829	$1,085,892	$0	$1,085,892	4.73%

2019- Based on 1/3 of a mill (2018 Equalized Valuation)

STATUTORY CHARGES

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
PERS (Public Employees)	$630,544	$643,294	**$653,497**	$653,497	**$675,755**		**$675,755**	**3.41%**
PFRS (Police Officers)	$780,362	$936,050	**$988,561**	$988,561	**$1,091,667**		**$1,091,667**	**10.43%**
DCRP (Defined Contribution Retirement Program	$6,566	$8,571	**$10,000**	$14,500	**$16,000**		**$16,000**	**60.00%**
Social Security	$493,284	$504,556	**$540,000**	$510,000	**$540,000**		**$540,000**	**0.00%**
Total Other Expense	$1,910,755	$2,092,471	**$2,192,058**	$2,166,558	**$2,323,422**	**$0**	**$2,323,422**	**5.99%**
Total Department	**$1,910,755**	**$2,092,471**	**$2,192,058**	**$2,166,558**	**$2,323,422**	**$0**	**$2,323,422**	**5.99%**

ACCUMULATED LEAVE

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Salary and Wages	$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	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Group Health Insurance	$3,916,423	$4,297,955	$4,500,000	$4,500,000	$4,400,000		$4,400,000	-2.22%
- Wellness Program	$171	$29	$1,500	$91	$1,500		$1,500	
Workers Compensation		$206,820	$235,626	$235,626	$246,229		$246,229	4.50%
Other Insurance		$365,113	$396,516	$396,516	$407,230		$407,230	2.70%
Total Other Expense	$3,916,594	$4,869,917	$5,133,642	$5,132,233	$5,054,959	$0	$5,054,959	-1.53%
Total Department	$3,916,594	$4,869,917	$5,133,642	$5,132,233	$5,054,959	$0	$5,054,959	-1.53%

DEBT SERVICE

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Payment of Bond Principal	$684,000	$819,000	$504,000	$504,000	$573,168		$573,168	13.72%
Interest on Bonds	$365,952	$344,388	$314,438	$314,388	$322,363		$322,363	2.52%
Interest on BANS	$0		$0				$0	#DIV/0!
Payment of BAN Principal	$0		$0				$0	#DIV/0!
Total Other Expense	$1,049,952	$1,163,388	$818,438	$818,388	$895,531	$0	$895,531	9.42%
Total Department	$1,049,952	$1,163,388	$818,438	$818,388	$895,531	$0	$895,531	9.42%

CONTINGENT

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 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	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
MAC Supplemental Grant (2018)					$2,000		$2,000	
Morris Artd Grant 2019					$1,000		$1,000	
NJ Body Armor Grant					$3,503		$3,503	
Recycling Tonnage Grant	$36,382	$53,620	$53,400	$53,400	$52,992		$52,992	-0.76%
DOT Grant - Quaker Church Road			$133,000	$133,000	$0		$0	
Drunk Driving Enforcement Fund	$0	$0	$0		$0		$0	#DIV/01
Total Other Expense	$36,382	$53,620	$186,400	$186,400	$59,495	$0	$59,495	-68.08%
Total Department	$36,382	$53,620	$186,400	$186,400	$59,495	$0	$59,495	-68.08%

CAPITAL OUTLAY

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Police- Purchase New Vehicles					$145,000		$145,000	
Police - New DWI Instrument					$20,000		$20,000	
Police - Uniform Upgrade					$20,000		$20,000	
Police - Office Lockers for Equipment					$14,000		$14,000	
Fire - SCBA Fit Testing					$10,000		$10,000	
OEM - Mining Cables					$2,000		$2,000	
Planning - Master Plan Revision					$15,000		$15,000	
Clerk - Document Shredding					$35,000		$35,000	
B&G - Furniture Replacement					$5,000		$5,000	
B&G - Flooring Replacement					$15,000		$15,000	
B&G - Animal Shelter Repairs					$5,000		$5,000	
B&G - VFW Upgrades					$5,000		$5,000	
B&G - Art Studio Upgrades					$5,000		$5,000	
B&G - Police Range Upgrades					$5,000		$5,000	
B&G - Musuem Upgrades					$5,000		$5,000	
B&G - Museum Drainage & Sump Pump					$18,500		$18,500	
B&G - HEPA Filter System					$3,000		$3,000	
Health - Inspection Tablets					$3,000		$3,000	
Total Other Expense	$331,993	$280,995	$409,750	$371,279	$330,500	$0	$330,500	-19.34%
Total Department	$331,993	$280,995	$409,750	$371,279	$330,500	$0	$330,500	-19.34%

CAPITAL IMPROVEMENTS

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Capital Improvements	$2,467,500	$2,297,500	$2,716,500	$2,716,500	$2,409,650		$2,409,650	-11.30%
Total Other Expense	$2,467,500	$2,297,500	$2,716,500	$2,716,500	$2,409,650	$0	$2,409,650	-11.30%
Total Department	$2,467,500	$2,297,500	$2,716,500	$2,716,500	$2,409,650	$0	$2,409,650	-11.30%

DEFERRED CHARGES

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget
Other Expense:								
Special Emergency - Accumulated Leave at Retirement	$125,000	$0	$0	$0			$0	#DIV/0!
Special Emergency - Revaluation	$120,000	$120,000	$120,000	$120,000	$120,000		$120,000	0.00%
Debt Authorized but not Issued	$0	$0	$0	$0	$0		$0	
Total Other Expense	$245,000	$120,000	$120,000	$120,000	$120,000	$0	$120,000	0.00%
Total Department	$245,000	$120,000	$120,000	$120,000	$120,000	$0	$120,000	0.00%

TOWNHIP OF RANDOLPH
STATEMENT OF OPERATIONS - 2018
WATER AND SEWER DEPARTMENT

Revenue and Other Income Realized	2018 WATER	2017 WATER	2018 SEWER	2017 SEWER
Fund Balance Utilized	$478,497.00	$618,631.00	$1,250,000.00	$1,200,000.00
Miscellaneous Revenue Anticipated	$2,837,330.01	$2,988,225.00	$4,115,870.43	$4,051,651.53
Nonbudget Revenue	$127,049.16	$285,495.25	$367,873.59	$761,419.26
Other Credits to Income:	$0.00	$22,535.71	$15,134.84	$1,017.50
Unexpended Balance of Appropriation Reserves	$219,819.65	$191,604.26	$583,514.13	$595,031.48
Total Income	$3,662,695.82	$4,106,491.22	$6,332,392.99	$6,609,119.77
Expenditures				
Budget Appropriations for Muncicipal Purpose	$3,466,722.00	$3,615,890.95	$4,713,168.00	$4,346,501.29
Refund of Prior Year Revenue	$0.00	$0.00		
Refund of Miscellaneous Revenue	$0.00	$0.00		
Total Expenditures	$3,466,722.00	$3,615,890.95	$4,713,168.00	$4,346,501.29
Excess In Revenue	$195,973.82	$490,600.27	$1,619,224.99	$2,262,618.48
Fund Balance				
Balance January 1	$689,225.00	$817,256.00	$10,207,322.00	$9,144,703.29
	$885,198.82	$1,307,856.27	$11,826,546.99	$11,407,321.77
Decreased by: Ulitized as Anticipated Revneue	-$478,497.00	-$618,631.00	-$1,250,000.00	-$1,200,000.00
Fund Balance December 31	$406,701.82	$689,225.27	$10,576,546.99	$10,207,321.77

Schedule A

SUMMARY OF REVENUE AND EXPENDITURES

REVENUES	2018 Adopted Budget	2019 Proposed Budget	Difference	% Change
Water Department				
Surplus to Support Budget	$478,497	$400,000	-$78,497	-16.40%
Reserve For Debt Service	$0	$68,000	$68,000	
Miscellaneous Revenues - Water Rents	$2,988,225	$3,063,146	$74,921	2.51%
TOTAL WATER REVENUE	$3,466,722	$3,531,146	$64,424	1.86%
Sewer Department				
Surplus to Support Budget	$1,250,000	$1,235,000	-$15,000	-1.20%
Miscellaneous Revenues - Sewer Rents	$3,463,168	$3,296,124	-$167,044	-4.82%
TOTAL SEWER REVENUE	$4,713,168	$4,531,124	-$182,044	-3.86%
TOTAL REVENUE	**$8,179,890**	**$8,062,270**	**-$117,620**	**-1.44%**

EXPENDITURES	2018 Adopted Budget	2019 Proposed Budget	Difference	% Change	Allocation Water	Allocation Sewer
Operations:						
Administrative and Executive						
Salary and Wages	$557,262	$614,565	$57,303	10.28%	$368,739	$245,826
Other Expenses	$907,722	$915,754	$8,032	0.88%	$551,852	$363,902
Operations						
Salary and Wages	$618,909	$568,076	-$50,833	-8.21%	$340,846	$227,230
Other Expenses	$298,900	$298,400	-$500	-0.17%	$152,080	$146,320
Total Salary and Wages	$1,176,171	$1,182,641	$6,470	0.55%	$709,585	$473,057
Total Other Expenses	$1,206,622	$1,214,154	$7,532	0.62%	$703,932	$510,222
Total Operations	$2,382,793	$2,396,795	$14,002	0.59%	$1,413,517	$983,278
Service Agreements	$3,525,036	$3,600,288	$75,252	2.13%	$1,580,288	$2,020,000
Capital Outlay	$231,750	$87,000	-$144,750	-62.46%	$79,500	$7,500
Capital Improvements	$1,577,500	$260,000	-$1,317,500	-83.52%	$25,000	$235,000
Debt Service	$256,015	$507,067	$251,052	98.06%	$306,169	$200,898
Statutory Charges	$206,796	$211,120	$4,324	2.09%	$126,672	$84,448
Deferred Charges	$0	$1,000,000	$1,000,000		$0	$1,000,000
TOTAL EXPENDITURES	8,179,890	8,062,270	-117,620	-1.44%	3,531,146	4,531,124

WATER DEPARTMENT

REVENUES	REALIZED IN CASH 2016	REALIZED IN CASH 2017	ANTICIPATED 2018	REALIZED IN CASH 2018	2019 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$0	$618,631	$478,497	$478,497	$400,000	
RESERVE FOR DEBT SERVICE:	$0	$0	$0	$0	$68,000	
MISCELLANEOUS REVENUES:						
Water Rents	$2,997,270	$2,988,225	$2,988,225	$2,837,330	$3,063,146	2.51%
Total Miscellaneous Revenue	$2,997,270	$2,988,225	$2,988,225	$2,837,330	$3,063,146	2.51%
TOTAL WATER REVENUE	**$2,997,270**	**$3,606,856**	**$3,466,722**	**$3,315,827**	**$3,531,146**	**1.86%**

TOTAL WATER CUSTOMERS:

2009	5655
2010	5657
2011	5661
2012	5685
2013	5935
2014	5709
2015	5733
2016	5736
2017	5811
2018	6057

SEWER DEPARTMENT

REVENUES	REALIZED IN CASH 2016	REALIZED IN CASH 2017	ANTICIPATED 2018	REALIZED IN CASH 2018	2019 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$0	$0	$1,250,000	$1,250,000	$1,235,000	-1.20%
MISCELLANEOUS REVENUES:						
Sewer Rents	$4,025,818	$4,051,652	$3,463,168	$4,115,870	$3,296,124	-4.82%
Total Miscellaneous Revenue	$4,025,818	$4,051,652	$3,463,168	$4,115,870	$3,296,124	-4.82%
TOTAL SEWER REVENUE	**$4,025,818**	**$4,051,652**	**$4,713,168**	**$5,365,870**	**$4,531,124**	**-3.86%**

TOTAL SEWER CUSTOMERS:

2009	3898
2010	3898
2011	3898
2012	3908
2013	3919
2014	3921
2015	3930
2016	3928
2017	3961
2018	4264

ADMINISTRATIVE AND EXECUTIVE

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Administrative	$558,443	$561,722	$557,262	$559,602	$614,565		$614,565	10.28%	$368,739	$245,826
Salary and Wages	$558,443	$561,722	$557,262	$559,602	$614,565	$0	$614,565	10.28%	$368,739	$245,826
Other Expense:										
Engineering Consultant	$69,936	$60,328	$84,240	$84,240	$85,925		$85,925	2.00%	$51,555	$34,370
Legal	$92,500	$93,442	$95,735	$95,735	$97,650		$97,650	2.00%	$58,590	$39,060
Audit	$13,804	$13,945	$14,294	$14,294	$14,580		$14,580	2.00%	$8,748	$5,832
Finance Accounting System	$1,300	$1,733	$1,300	$1,733	$1,750		$1,750	34.62%	$1,050	$700
Online Work Order System*			$5,000	$0			$0		$0	$0
Township - Website	$3,000	$3,000	$3,000	$3,000	$3,000		$3,000	0.00%	$1,800	$1,200
Emergency Notification Service	$5,271	$4,549	$7,500	$7,035	$7,500		$7,500	0.00%	$4,500	$3,000
Printing, Postage and Supplies	$13,123	$22,602	$17,000	$12,700	$17,000		$17,000	0.00%	$10,200	$6,800
On Line Water/Sewer Payments	$750	$438	$1,750	$750	$1,750		$1,750	0.00%	$1,050	$700
Public Comm. Water Tax	$5,173	$5,095	$6,000	$4,695	$6,000		$6,000	0.00%	$6,000	$0
Janitorial Services - Maint. Facility	$2,960	$2,960	$3,108	$2,960	$3,100		$3,100	-0.26%	$1,860	$1,240
Group Insurance	$382,018	$401,119	$410,505	$410,505	$410,505		$410,505	0.00%	$246,303	$164,202
Workers Comp	$110,000	$113,300	$117,605	$117,605	$122,897		$122,897	4.50%	$73,738	$49,159
Other Insurance	$118,212	$121,758	$126,385	$126,385	$129,797		$129,797	2.70%	$77,878	$51,919
Computers	$21,550	$20,850	$14,300	$20,850	$14,300		$14,300	0.00%	$8,580	$5,720
Total Other Expense	$839,596	$865,117	$907,722	$902,486	$915,754	$0	$915,754	0.88%	$551,852	$363,902
Total Department	$1,398,041	$1,426,839	$1,464,984	$1,462,088	$1,530,319	$0	$1,530,319	4.46%	$920,592	$609,728

S&W includes R. Carcia's payout

OPERATIONS

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Managers Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Regular	$477,651	$486,183	$528,909	$446,820	$478,076		$478,076	-9.61%	$286,846	$191,230
Salary and Wages - 2 Part-Time	$0	$0	$40,000	$0	$40,000		$40,000		$24,000	$16,000
Salary and Wages - Overtime	$52,376	$58,850	$50,000	$40,388	$50,000		$50,000	0.00%	$30,000	$20,000
Total Salary and Wages	$530,027	$545,033	$618,909	$487,208	$568,076	$0	$568,076	-8.21%	$340,846	$227,230
Other Expense:										
Supplies & Equipment Purchases	$8,772	$9,387	$14,000	$11,899	$14,000		$14,000	0.00%	$8,400	$5,600
Tree Planting*			$7,500	$0	$7,500		$7,500		$4,500	$3,000
Uniform Allowance/Cleaning	$6,758	$5,360	$5,000	$2,592	$5,000		$5,000	0.00%	$3,000	$2,000
Dues/Conference/Education	$982	$1,399	$1,500	$1,460	$1,500		$1,500	0.00%	$900	$600
Leak Detection	$0	$21,450	$25,000	$25,000	$25,000		$25,000	0.00%	$25,000	$0
Service Contracts	$14,438	$11,862	$26,000	$17,361	$22,500		$22,500	-13.46%	$13,500	$9,000
Water Purchases - Other Communities	$2,946	$3,495	$3,600	$3,205	$3,600		$3,600	0.00%	$3,600	$0
Water Line Maintenance	$38,806	$39,825	$48,000	$40,707	$48,000		$48,000	0.00%	$48,000	$0
Sewer Transmission Charge	$9,613	$9,177	$13,000	$9,207	$13,000		$13,000	0.00%	$0	$13,000
Sewer Line Maintenance	$2,884	$18,038	$22,000	$13,823	$22,000		$22,000	0.00%	$0	$22,000
Vehicle Maintenance	$4,296	$4,816	$21,500	$9,675	$21,500		$21,500	0.00%	$12,900	$8,600
Total Other Expense	$89,494	$124,809	$187,100	$134,930	$183,600	$0	$183,600	-1.87%	$119,800	$63,800
Total Department	$619,521	$669,842	$806,009	$622,138	$751,676	$0	$751,676	-6.74%	$460,646	$291,030

*Tree Planting Split 50/50 with Township

UTILITIES

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Electricity	$49,472	$54,387	$59,000	$56,852	$61,000		$61,000	3.39%	$0	$61,000
Telephone - Local	$1,252	$4,244	$4,800	$3,993	$4,800		$4,800	0.00%	$2,880	$1,920
Verizon Wireless	$2,890	$2,575	$3,500	$2,860	$3,500		$3,500	0.00%	$2,100	$1,400
Heating - Natural Gas	$2,362	$3,503	$4,500	$5,500	$5,500		$5,500	22.22%	$3,300	$2,200
Gasoline/Diesel	$38,750	$27,147	$40,000	$39,999	$40,000		$40,000	0.00%	$24,000	$16,000
Total Other Expense	$94,726	$91,857	$111,800	$109,204	$114,800	$0	$114,800	2.68%	$32,280	$82,520
Total Department	$94,726	$91,857	$111,800	$109,204	$114,800	$0	$114,800	2.68%	$32,280	$82,520

SERVICE AGREEMENTS

Budget	2016 Actual	2017 Actual	2018 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget	Allocation Water	Allocation Sewer
Other Expense:										
MCMUA	$1,314,839	$1,364,162	$1,505,036	$1,445,285	$1,580,288		$1,580,288	5.00%	$1,580,288	$0
Morris Township	$568,721	$606,825	$620,000	$588,972	$620,000		$620,000	0.00%	$0	$620,000
RVRSA *	$831,491	$843,731	$1,400,000	$854,843	$1,400,000		$1,400,000	0.00%	$0	$1,400,000
Total Other Expense	$2,715,051	$2,814,718	$3,525,036	$2,889,100	$3,600,288	$0	$3,600,288	2.13%	$1,580,288	$2,020,000
Total Department	$2,715,051	$2,814,718	$3,525,036	$2,889,100	$3,600,288	$0	$3,600,288	2.13%	$1,580,288	$2,020,000

MCMUA rate increase of 5%
* Adjusted for ongoing Litigation with Jersey City.

CAPITAL OUTLAY

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget	Allocation Water	Allocation Sewer
Water Meter Replacement					$25,000		$25,000		$25,000	
Replace Fire Hydrants					$40,000		$40,000		$40,000	
Water Line Tapping Machine					$7,000		$7,000		$7,000	
Hydraulic Pipe Saw					$15,000		$15,000		$7,500	$7,500
Total Other Expense	$66,929	$43,742	$231,750	$213,402	$87,000	$0	$87,000	-62.46%	$79,500	$7,500
Total Department	$66,929	$43,742	$231,750	$213,402	$87,000	$0	$87,000	-62.46%	$79,500	$7,500

CAPITAL IMPROVEMENTS

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Capital Improvement	$270,000	$1,700,000	$1,577,500	$1,577,500	$260,000		$260,000	-83.52%	$25,000	$235,000
Total Other Expense	$270,000	$1,700,000	$1,577,500	$1,577,500	$260,000	$0	$260,000	-83.52%	$25,000	$235,000
Total Department	**$270,000**	**$1,700,000**	**$1,577,500**	**$1,577,500**	**$260,000**	**$0**	**$260,000**	**-83.52%**	$25,000	$235,000

DEBT SERVICE

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget 2019 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Payment of Bond Principal	$58,000	$59,000	$106,000	$106,000	$246,832		$246,832	132.86%	$171,832	$75,000
Interest on Bonds	$67,948	$67,950	$66,180	$66,180	$175,675		$175,675	165.45%	$134,337	$41,338
BAN Interest							$0	#DIV/0!		$0
Loan - Principal	$70,000	$75,000	$75,000	$75,000	$80,000		$80,000	6.67%		$80,000
Loan - Interest	$16,810	$12,960	$8,835	$8,835	$4,560		$4,560	-48.39%		$4,560
Total Other Expense	$212,758	$214,910	$256,015	$256,015	$507,067	$0	$507,067	98.06%	$306,169	$200,898
Total Department	**$212,758**	**$214,910**	**$256,015**	**$256,015**	**$507,067**	**$0**	**$507,067**	**98.06%**	**$306,169**	**$200,898**

STATUTORY CHARGES

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2019 Budget	% Change 2018 Budget-2019 Budget	Allocation Water	Allocation Sewer
Other Expense:										
PERS	$122,100	$124,815	$126,796	$126,796	$131,120		$131,120	**3.41%**	$78,672	$52,448
Social Security	$79,992	$75,296	$80,000	$79,992	$80,000		$80,000	**0.00%**	$48,000	$32,000
Total Other Expense	$202,092	$200,111	$206,796	$206,788	$211,120	$0	$211,120	**2.09%**	$126,672	$84,448
Total Department	**$202,092**	**$200,111**	**$206,796**	**$206,788**	**$211,120**	**$0**	**$211,120**	**2.09%**	**$126,672**	**$84,448**

DEFERRED CHARGES

Budget	2016 Actual	2017 Actual	218 Budget	2018 Estimated Expenditures	2019 Budget Request	Manager's Adjustment	2017 Budget	% Change 2018 Budget 2019 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	$0	$0	$0	$1,000,000		$1,000,000	#DIV/0!	$0	$1,000,000
Total Other Expense	$0	$0	$0	$0	$1,000,000	$0	$1,000,000	#DIV/0!	$0	$1,000,000
Total Department	$0	$0	$0	$0	$1,000,000	$0	$1,000,000	#DIV/0!	$0	$1,000,000

TOWNSHIP OF RANDOPH
WATER DEPARTMENT
BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED IN NEXT YEARS BUDGET	SURPLUS BALANCE
2009	$3,072,000	$621,308	$612,000	$9,308
2010	$2,872,000	$438,151	$422,000	$16,151
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

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
2008	$4,784,928	$6,941,999	$895,000	$4,546,999	$1,500,000
2009	$4,952,540	$6,289,999	$785,000	$4,004,999	$1,500,000
2010	$4,853,603	$5,692,028	$862,000	$3,330,028	$1,500,000
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

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2019

Name	Title	PT	FT
OFFICE OF THE MANAGER			
Admistration			
Stephen Mountain	Township Manager		1
Jessica Losey*	Manager's Secretary		1
Jenifer Lambert	*Purchasing Coordinator*		1
Elizabeth Crescibene*	Purchasing Agent QPA/RPPO and MCCPC Administrator		1
Vacant	Fire Liaison	1	
		1	**4**
Clerk			
Donna Luciani*	Township Clerk		1
Donna Brady	Deputy Clerk		1
Janet Pollio	Administrative Aide		1
		0	3
Engineering, Planning, and Zoning			
Wayne Corsey	Engineering/Water & Sewer Administrator		1
Richard Lindsay*	Engineering Asst./Public Works Inspector		1
Terri LaPenna	Dept. Secretary		1
Wendy Demko*	Clerk/Typist (25 hours/wk)	1	
Arthur Zepp	Building Maintenance Worker		1
Darren Carney	Asst Townsip Mgr/Planning/Zoning/GIS Administrator		1
Kimberly Coward	Dept. Secretary		1
Marie Broughman	Zoning Officer (20 hrs/wk)	1	
		2	**6**
MIS			
Mariam Sabri	Social Media Intern	1	
		1	
Finance			
Darren Maloney	Finance Director		1
Angelica Sabatini*	Asst. Finance Director		1
Pamela Vasta*	Dept. Secretary/Human Resources Coordinator		1
		0	**3**
Tax Collector			
Linda Roth*	Tax Collector/Treasurer		1
Maureen Connelly*	Revenue Collections Clerk		1
Beth Thompson	Revenue Collections Clerk		1
Kate Olsakowski	Clerk (12 hrs/wk)	1	
		1	**3**
Assessor			
Glen Sherman	Tax Assessor		1
Jennifer Balfour	Secretary		1
		0	**2**
COURT ADMINISTRATION			
Ira Cohen	Judge	1	
Christine Hopler	Court Administrator		1
Rosemarie Jung	Deputy Court Administrator		1
Wandaly Orama	Violations Clerk		1
Briana Ramirez	Violations Clerk		1

2019

Name	Title	PT	FT
Joseph Bawiec	Court Officer (6 hrs/wk)	1	
Howard Ghetti	Court Officer (6 hrs/wk)	1	
David Sorber	Court Officer (4 hrs/wk)	1	
		4	**4**

PUBLIC WORKS

		PT	FT
Thomas Sweeney*	Director of Public Works		1
			1
DPW			
Robin Huff	Foreman		1
Charles DeCristoforo*	Foreman		1
Nicholas Cristi	Driver		1
Vacant	Driver		1
Robert Gomez	Driver		1
Vacant	Driver		1
Michael Kolodziej	Laborer/Driver		1
David Maddison	Labor/Driver		1
Jack Philhower	Laborer/Driver		1
Michael Renzetti	Laborer/Driver		1
Richard Reitmeyer	Laborer/Driver		1
Scott Wagner	Driver		1
		0	**12**
DPW - Mechanics			
Gerard Condit	Foreman		1
Sean Edwards	Mechanic		1
Lawrence Galante*	Mechanic		1
Douglas Murphy	Mechanic		1
		0	**4**
DPW-Recycling			
Kevin Johnson	Driver		1
Riccardo Molina	Driver		1
Louis Ranucci	Driver		1
Richard L. Smith	Laborer (8 hrs/wk)	1	
William Holl	Laborer (16 hrs/wk)	1	
James Pittas	Laborer (14 hrs/wk)	1	
Andrew T. Thompson	Laborer (14 hrs/wk)	1	
		4	**3**

POLICE, RESCUE & EMERGENCY RESCUE

		PT	FT
David Stokoe	Police Chief		1
Christopher Giuliani	Lieutenant		1
William Harzula	Lieutenant		1
Jeffrey Gomez	Lieutenant		1
Keith Donovan	Detective Sergeant		1
Jeff Goral	Sergeant		1
Brian Mcgaughran	Sergeant		1
Frank Mygas	Sergeant		1
Daniel Novoa	Sergeant		1
Matthew Rispoli	Sergeant		1
Neil Caufield	Detective		1
Kevin Clark	Detective		1
Kurt Edelman	Detective		1
Matthew Pfeiffer	Detective		1

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2019

Name	Title	PT	FT
Richard Biase	Patrol Officer		1
Bryan Blauvelt	Patrol Officer		1
Brian Brenckman	Patrol Officer		1
Chris Carbonaro	Patrol Officer		1
Vacant	Patrol Officer		1
Jeremiah Crowley	Patrol Officer		1
Corey Czerniak	Patrol Officer		1
Nicholas Francica	Patrol Officer		1
Cory Frappier	Patrol Officer		1
Ian Green	Patrol Officer		1
Salvatore Grosso	Patrol Officer		1
Kyle Hefferon	Patrol Officer		1
Patrick Mooney	Patrol Officer		1
James Pritchard	Patrol Officer		1
Christopher Senyk	Patrol Officer		1
Edward Shivas	Patrol Officer		1
Michael Shoudy	Patrol Officer		1
Brett Sommer	Patrol Officer		1
David Spence	Patrol Officer		1
Daniel Sullivan	Patrol Officer		1
Stephen Szilagyi	Patrol Officer		1
Vacant	Patrol Officer		1
David Emmons	IT/Training Coordinator		1
Bonnie Yeager	Administrator		1
Kathleen Mussone	Police Services Coordinator		1
Gale Klatte	Chief's Secretary		1
Carmen Windt	Secretary		1
Nicholas Marino	Secretary		1
Monica Giordano	Crossing Guard	1	
Stephano Giordano	Crossing Guard	1	
Elliott Katz	Crossing Guard	1	
Julie DeLorenzo	Crossing Guard	1	
		4	**42**

HEALTH & CODE ENFORCEMENT

Health

		PT	FT
Mark Caputo	Health Director		1
Karolyn Kimble	Senior REHS (24 hours/week)	1	
Marissa Sosnicki	REHS		1
Connie McManus	Sanitarian/Environmental Health Specialist (13 hrs/wk)	1	
Kathleen Heath	Health Asst./Registrar & Recycling Coordinator		1
Ann Marie Ryan	Secretary		1
Virginia Maico	Public Health Nurse Supervisor		1
Beverly Mooney	Public Health Nurse (15 hrs/wk)	1	
Victoria Cosenza	Public Health Nurse (12 hrs/wk)	1	
		4	**5**

Code Enforcement

		PT	FT
Robert Murphy	Building Inspector/Building & Grounds Supv.		1
Karen Dobbins	Technical Assistant		1
Elizabeth Rego	Technical Assistant		1
Christopher Gibbons	Plumbing Inspector (20 hrs/wk)	1	
Connie Gouck	Clerk (10 hrs/wk)	1	
		2	**3**

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2019

Name	Title	PT	FT
Animal Control			
Erika Barkman	Animal Control Officer		1
Sunny Nowell	Deputy Animal Control		1
Allen Alpaugh	Deputy Animal Control (15 hrs/wk)	1	
Christine Campanello	Deputy Animal Control (15 hrs/wk)	1	
Stephanie Pearl	Poundkeeper (4 hrs/wk)	1	
		3	**2**
FIRE			
Fire Prevention Bureau			
Richard Briant	Fire Code Official		1
Chris Ariemma	Fire Code Inspector (15 hrs/wk)	1	
Richard Cloughley	Fire Code Inspector (15 hrs/wk)	1	
Todd Summer	Fire Code Inspector (15 hrs/wk)	1	
		3	**1**

PARKS, RECREATION, & COMMUNITY SERVICES

Name	Title	PT	FT
Russ Newman	Director of Parks/Recreation/Community Service		1
Steven Eisenstein	Asst. Director of Parks/Recreation/Community Service		1
Barbara Lukavich	Parks and Recreation Coordinator		1
Donna Moser	Rompers Teacher/Sec		1
Stacey Hemmes	Dept. Secretary		1
Susan Seipel	Bookkeeper		1
Vivian Lenyk	Community Theatre		1
Tina Gangemi	Asst. Rompers Teacher (24 hrs/wk)	1	
Roslyn Brown	Recreation Worker - Playhouse (5 hrs/wk)	1	
Winifred Swiss	Recreation Worker - Playhouse (as needed)	1	
Joseph Bocchino	Bus Driver (25 hrs/wk)	1	
Carl Dean Jr.	Bus Driver (25 hrs/wk)	1	
Donna Finkelstein	Brundage Theater Box Office Attendant (3 Hrs/Wk)	1	
Marie Rosato	Brundage Theater Box Office Attendant (3 Hrs/Wk)	1	
Kelly Varga	Art Admin/Instructor/Assistant (4 hrs/wk)	1	
Naamah Barbut	Art Instructor (2 hrs/wk)	1	
Karen Brown	Art Instructor (6 hrs/wk)	1	
Laurel Clark	Art Instructor (6 hrs/wk)	1	
Leah Tomaino	Art Instructor (6 hrs/wk)	1	
Ann Marie Tatkos	Art Instructor/Assistant(8 hrs/wk)	1	
Debbie Sasaki	Art Instructor/Assistant (2 hrs/wk)	1	
Sandra Burns-Schaptl	Art Assistant (6 hrs/wk)	1	
Rebecca Grossman	Art Assistant (2 hours/wk)	1	
Emily Marovitz	Art Assistant (2 hrs/wk)	1	
Julija Murauskas	Art Assistant (2 hrs/wk)	1	
Ethan Nathan	Art Assistant (2 hrs/wk)	1	
Ben Weiss	Art Assistant (2 hrs/wk)	1	
Serena Zhou	Art Assistant (2 hrs/wk)	1	
		21	**7**

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2019

Name	Title	PT	FT
Parks			
Michael Muldoon	Park Mtce. Supervisor		1
Charles Novak	Park Mtce. Foreman		1
Anthony Pizzo	Mtce Worker II		1
Donald Hart	Mtce Worker		1
Michael Marks Jr.	Mtce Worker		1
Douglas Moore	Mtce Worker		1
Joe Morrison	Mtce Worker		1
Michael Ranucci	Mtce Worker		1
Patrick Werner	Mtce Worker		1
			9
WATER & SEWER			
Charles Crossan	Foreman		1
Michael Donahue	Tech		1
Michael Marks	Tech/Operator		1
Michael Sellari	Tech		1
Ralph Kay	Tech		1
Michael Hanley	Tech		1
Chris Krasniak	Tech		1
		0	7
TOTAL		50	121

*SPLIT APPROPRIATIONS BETWEEN CURRENT BUDGET AND WATER & SEWER.