TABLE OF CONTENTS

Township of Randolph

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

MEMORANDUM

Council Memo # 7-2018

TO: Council Members

FROM: Stephen Mountain, Township Manager SPM

DATE: March 22, 2018

RE: 2018 Municipal and Water/Sewer Budget and Capital Improvement Program

I am pleased to present to you the 2018 Municipal/Water & Sewer Budget and Capital Improvement Program. These documents memorialize the Township's financial plan for 2018 and upon adoption set the fiscal course for not only this calendar year, but for the years to come.

As in past years, the Council's review of the budget was guided by the Township Mission Statement:

> *"The Randolph Township 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"*

Contained within the pages that follow, you will find a summary of the Township revenues and expenditures, the reserve for uncollected taxes, estimated tax levies, historical charts illustrating budget and assessment comparisons, 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 2018 expenditures. The book also contains the water and sewer budget presented in the green section appearing at the back of the document. The 2018 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 overview provided in the sections below is intended to highlight important information about the process, factors that contribute to the assembly of the budget, and the key drivers on the revenue and expenditure sides that form the basis for the operating budget and water and sewer budget proposals.

This is the second consecutive year that a Township budget will be passed without an increase in the municipal tax levy. This achievement is the result of many years of good financial planning and management; 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 that 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 presenting a budget this year that achieves this outcome.

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 2018 property tax bill is 15.19% of the total amount billed, which is used to fund the costs of providing services. The remaining 84.81% 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 84.81% 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.

After the 2017 tax appeal filing date of May 1, 2017, the outstanding State Tax Court appeals totaled $909,899,300 in assessed value under appeal. Several outstanding tax appeals were resolved in 2017 for little or no refunds which reduced the total assessment under appeal by 38.76%. The current total assessed value under appeal is $557,226,300 (approx. $17.8mil in tax dollars) which is anticipated to increase with the filing of appeals for the 2018 tax year. The assessor, municipal appraiser, and special tax council continue to work on the remaining outstanding appeals.

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 2018 stands at $430,743.25 We have recommended in this budget process that this reserve be increased by $175,000 to provide us with the necessary hedge against worst case losses on the tax appeals remaining to be heard as well as future appeals anticipated.

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

Appropriation and Revenue Summary

The 2018 Municipal Budget and Capital Improvement Program totals $32,295,169. The Water and Sewer Budget totals $8,179,890. The Water and Sewer Budgets are separated as the operations are fully funded through user fees collected from water customers and sewer customers. The following chart provides a five year budget history.

	Municipal Budget	Water & Sewer Budget
2014	$28,952,905	$6,899,437
2015	$29,640,792	$6,973,260
2016	$31,379,986	$6,346,178
2017	$31,923,135	$7,962,392
2018	$32,295,169	$8,179,890

The next chart presents a summary of how appropriations are divided within the operating budget exclusive of water and sewer funds.

	2017	2018
Salaries	$9,785,810	$9,674,858
Health Ins./Workers Comp.	$5,021,264	$5,133,642
Pensions	$1,589,344	$1,652,058
FICA	$540,000	$540,000
Retirement/LOSAP	$145,000	$145,000
Subtotal	$17,081,418	$17,145,558
General Operating Expenses	$6,867,956	$7,049,468
Debt/Capital Outlay/Deferred	$3,987,888	$4,064,688
Public Library	$987,993	$1,036,829
Reserve for Uncollected Taxes	$2,997,880	$2,998,626
Total	$31,923,185	$32,295,169

2018 APPROPRIATIONS

The primary cost drivers impacting appropriations in 2018 are as follows:

Total Salaries & Wages – Salary and wages are the largest component of the annual budget, comprising 30% of total expenditures. Therefore, containing this cost center is critical to attaining budgetary stability. This year this cost center is decreasing 1.13% percent from the previous year. There are several reasons for this decrease. They include; the cumulative impact of union contracts in recent years being settled with the 2 percent cap as a guideline, recent retirements and other personnel changes resulting in salary reductions for several positions in the organization, and the maintenance of the full-time head count at current staffing levels.

MIS – The increase in this area (21.02%) is driven by the proposal for two additional contractual services. The first is proposed funding for an online work order system to provide a portal to the public for submitting service requests electronically. The second is proposed funding for a service contract with a company that provides electronic archiving of social media posts. Under the State OPRA law municipalities are required to archive social media posting and this service will keep the township compliant with these requirements.

Leaf Hauling – In 2017 an appropriation increase was approved to support the change in the rules for curbside leaf collection. The increase included in the budget was based on a conservative estimate that we would see a 30%+/- increase in leaf collection costs. The program did see an increase in costs in 2017, but not as substantial as expected. Despite the lower than anticipated costs in 2017 we have chosen to maintain the budgeted amount for the program at the same level as budgeted in 2017 in this year's proposed budget. We would like to have a couple of years of experience with the new rules before making any further adjustment to the budget line item.

Fire – In 2016 the township initiated a stipend program for clothing allowance to volunteer firemen. The merit based program provides for a small stipend to volunteers who meet activity level standards tracked by the department. Based upon the metrics collected from the first two years of the program it appears the clothing allowance incentive is stimulating the desired outcome, higher activity levels. To match the increased participation trend an increased funding level of $5,000 in 2018 is proposed.

Sanitation – A new 5 year consolidated curbside Solid Waste-Recycling contract went into effect in 2017. A 2.4% increase is proposed in this line item to cover the year two contractual obligation for the service.

Statutory Charges – An increase of 2.95% is required in this cost center. The increase is driven by cost increases anticipated n the Township's PFRS (Police Pension) and PERS (Public Employee Pension) line items.

Liability and Group Insurance - Randolph is a founding member of both the North Jersey Municipal Employee Benefits Fund (HIF) and the Morris Municipal Employee Liability Fund (JIF). Through these joint municipal liability funds the town manages its employee heath insurance and property casualty insurance. Both funds have been very successful in managing insurance expenses and the line items for these respective areas reflect this success. This year's budget anticipates a 2.34% increase for group health insurance and a 3.80% increase in liability premium/assessments for property/casualty.

Debt Service – Finance Officer Darren Maloney aggressively works to manage the township's debt obligations. His efforts, combined with the governing body's long standing policy to utilize a "pay as you go" cash approach to finance capital expenditures have helped keep the township debt obligation low and annual debt service stable. This year the cost center is decreasing by 29.65%. The decrease is the result of a 2007 bond issue being defeased in 2017.

Capital Outlay – The capital outlay should not be confused with the Capital Improvement Program. The capital outlay budget is utilized for acquiring minor equipment, automobiles, and to make small improvements to facilities. This budget line item, which fluctuates from year to year, is proposed to increase by 0.68% in 2018.

Capital Improvement Fund – The back-up for the proposed 2018 expense in support of capital improvement can be found in the separate book entitled 2018-2023 Capital Program Budget. The funding for capital program expenses is proposed to increase by 18.24% in 2018. The increase reflects the goal of aggressively funding infrastructure improvements such as roads, retaining walls and facilities. The majority of these improvements are being funded in cash and some of the budgetary impact is being offset by a higher use of surplus for these one time expenditures.

REVENUES IN SUPPORT OF THE 2018 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 2018, but are projecting it will not decline. As a result State Aid will remain a very small portion of the revenues supporting the budget in 2018 5.7%.

Local Fees, Permits & Interest

Local revenues as a whole were up in 2017 and we are projecting the fees and fines associated with municipal services to remain strong in 2018. 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 2018. Local fees rebounded in 2018, and we expect these revenues to hold steady again in 2018. Based upon our confidence in this area of revenue we are anticipating $3,084,639 for 2018 or 9.55% of the budget.

Surplus

Surplus is generated from several sources including:

- Cancellation of budget reserves (2016 budget)
- Local income in excess of anticipated amounts
- Reserve for uncollected taxes (2017 budget)
- Ratable base growth in the form of added and omitted taxes collected

Surplus anticipation increases to $5,257,079 this year as a result of the planned use of fund balance to support the cash financing of specified capital improvement projects. Surplus accounts for 16.28% of the 2018 budget.

Delinquent Taxes

Delinquent taxes are trending downward as a result of excellent collection experience. The budget anticipates $700,000 or 2.17% of the Township's revenues from this category in 2018.

2018 Municipal Taxes

The balance of the budget, $19,497,105 or 60.37% (excluding library) of required revenue is anticipated from the 2018 municipal tax.

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

	2014	2015	2016	2017	2018
State Aid	6.38	6.23	5.99	5.79	5.72
Local Fees, Fines, & Interest	11.33	11.10	10.54	10.36	10.92
Surplus	10.00	10.61	12.79	15.74	16.28
Delinquent Taxes	3.28	3.04	2.84	2.51	2.17
Municipal Tax (including Library)	68.01	69.02	67.84	65.60	64.91

PROPOSED 2018 MUNICIPAL TAXES

The proposed budget calls for appropriations of $32,295,169. This represents a 1.17% increase or $372,034 from the adopted 2017 budget. The tax levy for the Municipal Budget, the Municipal Library and Open/Space/Recreation tax are proposed to remain at the same level as in 2017. 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.

2018 WATER AND SEWER FUNDS

The Township maintains separate accounts for the water fund and the sewer fund. Both entities are self sustaining.

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 5,811 customers.

In 2012, water rates were increased to stabilize the fund and end several years of revenue decline. The Water Fund continues to benefit from the revenue generated by this rate increase as evidenced by the utility's 2017 year end fund balance of $689,225.

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. Darren Maloney and I continue to monitor the fund's long-term financial position. A strong year in 2017 for revenue has held off the immediate need for further change in rates, but a change may be necessary in the near future as revenue growth levels off.

In 2018 we anticipate completing the first phase of the water main replacement for Meadowbrook Road, a major water line replacement project. 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 4.13% percent decrease in appropriations for a total of $3,466,722.

The 2018 Sewer Budget is proposed at $4,663,168, representing a 7.29% increase over the prior year. The system serves 3,961customers 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 2017 with a fund balance of $10,207,322. The majority of this surplus will be utilized over the next decade to pay down debt incurred for the three phases of the Butterworth initiative. The 2017 budget contains a capital funding request for the upgrade of the County College of Morris Pump Station, and the Woodlawn-Shuman sewer line extension project.

SUMMARY

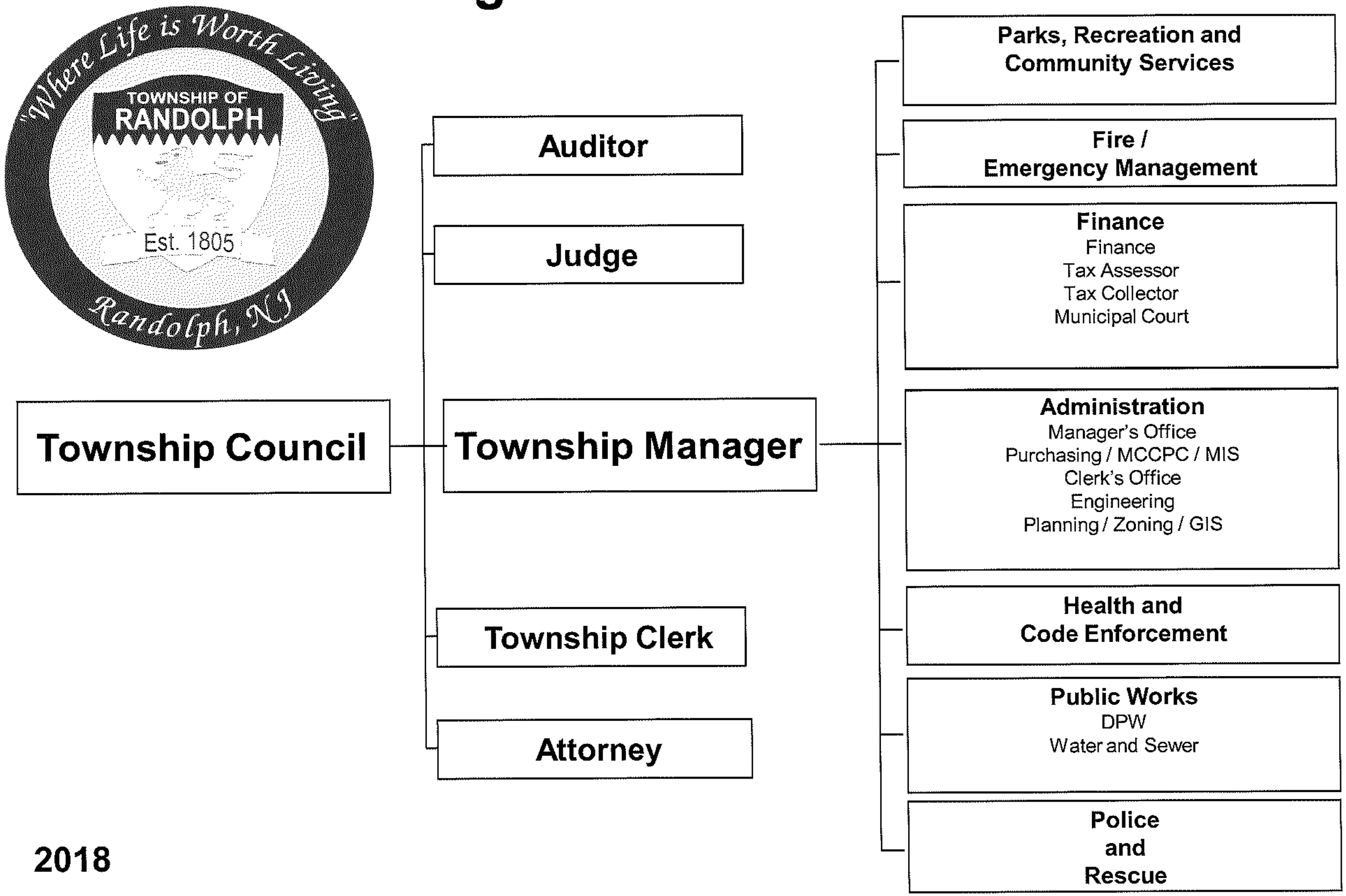
The 2018 budget will enable the Township to continue to meet the public's demand for excellent municipal services. It also provides support for a range of initiatives designed to enhance and or maintain the community's essential infrastructure. The budget document is structured in an intelligent and financially sound manner to ensure the fiscal well being of the Township municipal government for the foreseeable future.

The development of the municipal budget is a team process and we are fortunate in Randolph to have an outstanding team. First, I would like to express my appreciation to Township CFO Darren Maloney for his hard work and invaluable assistance throughout the process. I would also like to note the tremendous cooperation and input from Township staff. Finally, I would like to recognize the overall support and guidance provided by the Township Council. The Council's exceptional commitment to good governance is what sets Randolph apart from other municipal organizations. Thank you to all.

I look forward to presenting the budget for introduction at the Township Council meeting of March 22, 2018 and to conducting the hearing on the adoption for the 2017 budget on April 19, 2018.

cc: Department Heads

TOWNSHIP OF RANDOLPH
Organization Chart



2018

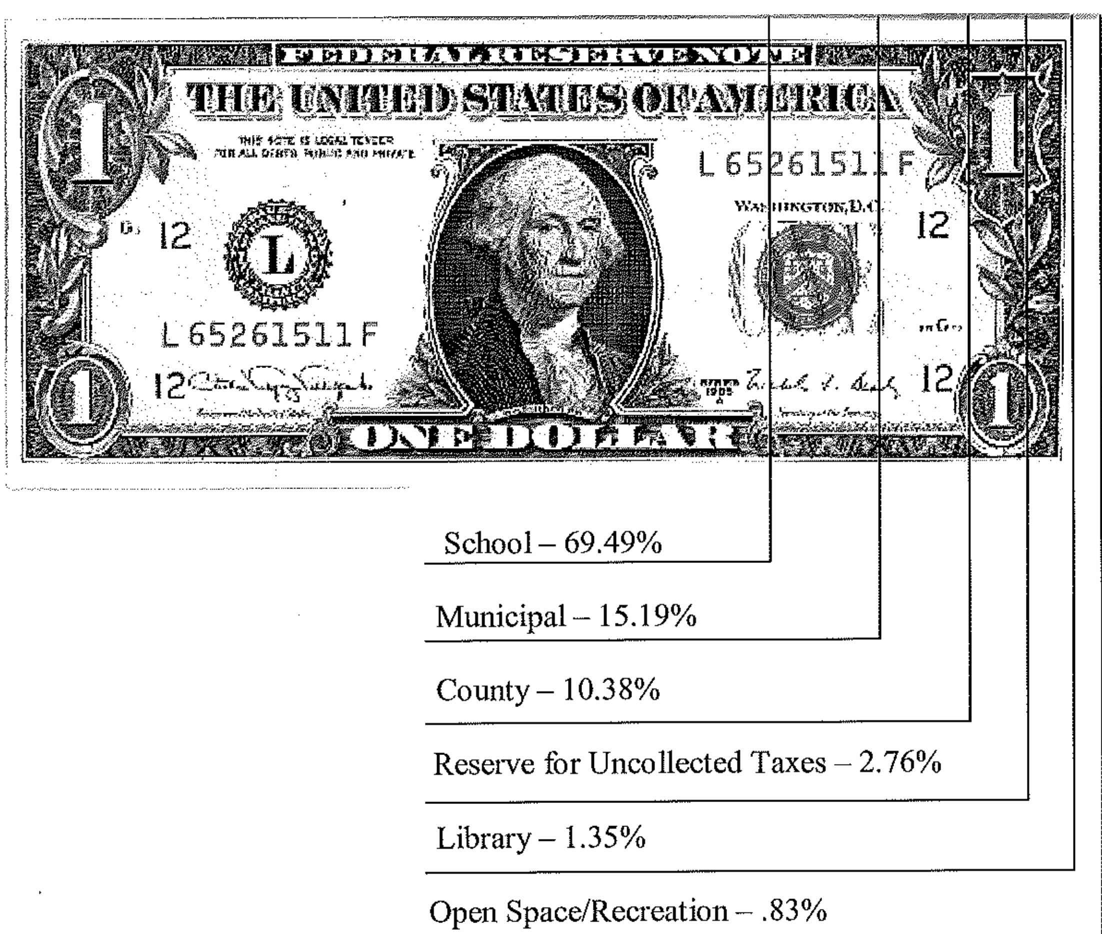
TOWNSHIP OF RANDOLPH
PROJECTED STATEMENT OF OPERATIONS - 2017

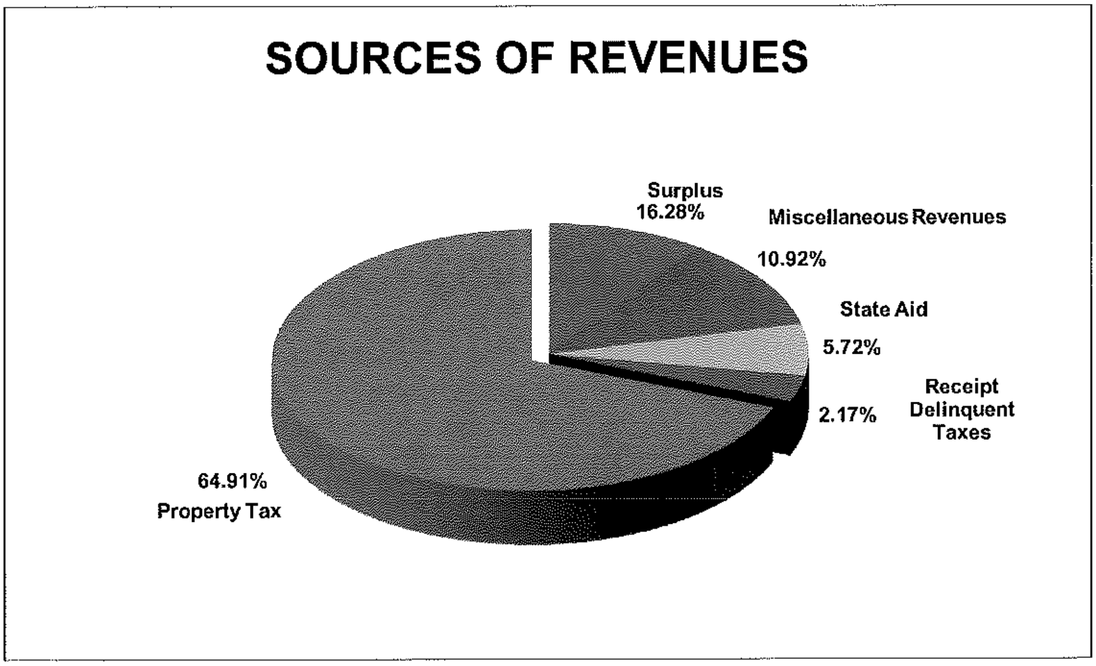
Revenue and Other Income Realized		
	2017	**2016**
Fund Balance Utilized	$6,844,908.00	$4,481,277.00
Miscellaneous Revenue Anticipated	$13,315,749.39	$12,375,238.46
Receipts from:		
Delinquent Taxes	$758,983.63	$884,665.09
Current Taxes	$108,392,845.99	$106,428,392.90
Nonbudget Revenue	$1,812,421.95	$1,088,882.28
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	$2,496,004.44	$2,380,810.62
Accounts Payable Cancelled	$17,424.33	$6,874.12
Tax Overpayments Cancelled		$69.60
Federal & State Grant Reserves Cancelled		$0.00
Total Income	$133,638,337.73	$127,646,210.07
Expenditures		
Budget Appropriations for Muncipal Purpose	$37,664,299.48	$34,769,240.28
County Taxes	$11,326,106.40	$11,059,395.11
Local School District Taxes	$75,484,749.00	$74,172,889.00
Dedicated Open Space and Recreation	$901,654.00	$877,004.00
*Reserve for Settlement - Tax Appeals		$0.00
Senior Citizens Disallowed		$0.00
Federal & State Grant Receivable Cancelled		$0.00
Refund of Prior Year Revenue		$0.00
Total Expenditures	$125,376,808.88	$120,878,528.39
Excess In Revenue	$8,261,528.85	$6,767,681.68
Fund Balance		
Balance January 1	$17,094,715.00	$14,815,989.49
Audit Adjustment	$0.00	-$7,679.00
	$25,356,243.85	$21,575,992.17
Decreased by:		
Ulitized as Anticipated Revenue	-$6,844,908.00	-$4,481,277.00
Fund Balance December 31	$18,511,335.85	$17,094,715.17

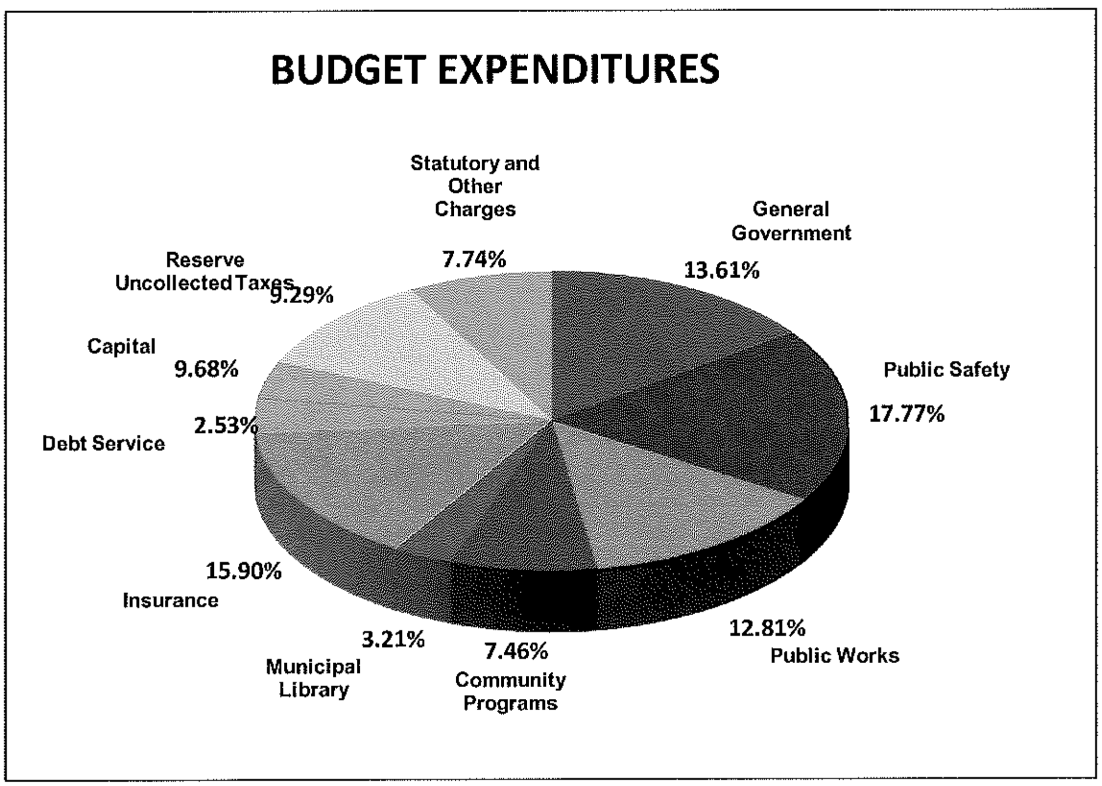
FISCAL FACTS

YOUR TAX DOLLARS

The property tax is divided among the Randolph Board of Education, the County of Morris, and the Township. The chart below illustrates the estimated percentage that each of the jurisdictions receives in 2018 from the average taxpayer in the Township.




SOURCES OF REVENUES
Surplus
16.28%
Miscellaneous Revenues
10.92%
State Aid
5.72%
Receipt Delinquent Taxes
2.17%
64.91%
Property Tax


BUDGET EXPENDITURES
Statutory and Other Charges
7.74%
General Government
13.61%
Reserve Uncollected Taxes
9.29%
Capital
9.68%
Public Safety
17.77%
Debt Service
2.53%
15.90%
Insurance
3.21%
Municipal Library
7.46%
Community Programs
12.81%
Public Works

SCHEDULE C

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			$28,394
Less: Changes in Service Provider: Transfer of Service/ Function			$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation			$19,468,711
Plus: 2% Cap increase			$389,374
Adjusted Tax Levy			$19,858,085
Plus: Assumption of Service/ Function			$0
Adjusted Tax Levy Prior to Exclusions			$19,858,085
Exclusions:			
Allowable Shared Service Agreements Increase		$0	
Allowable Health Insurance Cost Increase		$0	
Allowable Pension Obligations Increase		$33,790	
Allowable LOSAP Increase		$0	
Allowable Capital Improvements Increase		$296,500	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases		$0	
Recycling Tax Appropriation		$0	
Deferred Charges to Future Taxation Unfunded		$0	
Current Year Deferred Charges: Emergencies		$0	
Add Total Exclusions			$330,290
Less Cancelled or Unexpended Exclusions			$16,009
Adjusted Tax Levy After Exclusions			$20,172,366
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)		$24,486,800	
Prior Year's Local Municipal Purpose Tax Rate (per $100)		$0.454	
New Ratable Adjustment to Levy			$111,170
SFY2015 Cap Bank Utilized in SFY2018			$0
SFY2016 Cap Bank Utilized in SFY2018			$0
SFY2017 Cap Bank Utilized in SFY2018			$0
Amounts approved by Referendum			$0
Maximum Allowable Amount to be Raised by Taxation			**$20,283,536**
Amount to be Raised by Taxation for Municipal Purposes			$19,497,105
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)			$786,431

TOWNSHIP OF RANDOLPH
2018 - APPROPRIATION CAP CALCULATION - 3.5% INCREASE

Total General Appropriations for 2017		$39,885,527.00
Cap Base Adjustment		$0.00
Subtotal		$39,885,527.00
Exceptions Less:		
Total Other Operations	$5,004,691.00	
Total Interlocal Service Agreements	$321,910.00	
Total Public-Private offset	$76,032.00	
Total Capital Improvement	$3,997,500.00	
Total Debt Service	$1,378,298.00	
Total Deferred Charges	$120,000.00	
Reserve for Uncollected Taxes	$2,997,880.00	
Total Exceptions		$13,896,311.00
Amount of Which % Cap is Applied		$25,989,216.00
3.50% Cap		$909,622.56
Allowable Operating Appropriations Utilizing The 3.5 Percent CAP Calculation (CAP Expenditures Should Not Exceed This Amount)		**$26,898,838.56**

2016 Bank	$625,697.25
2017 Bank	$869,871.63

2018 Budget:		
Township	$32,295,169.00	
Water and Sewer	$8,179,890.00	
Total 2018 Budget		$40,475,059.00
Exceptions Less:		
Municipal Library	$1,466,941.00	
Water and Sewer - Service Agreements	$3,525,036.00	
Employee Group Health	$0.00	
LOSAP	$145,000.00	
Interlocal Service Agreements	$340,500.00	
State and Federal Grants	$186,400.00	
Capital Improvements	$4,294,000.00	
Debt Service	$1,074,453.00	
Deferred Charges	$120,000.00	
Reserve for Uncollected Taxes	$2,998,626.00	
Total Exceptions		$14,150,956.00
2018 CAP Appropriations		**$26,324,103.00**

REVENUES	2017 Budget	2018 Proposed Budget	Difference	% Change
Surplus to Support Budget	$5,026,277	$5,257,079	$230,802	4.59%
Miscellaneous Revenues	$2,994,915	$3,084,639	$89,724	3.00%
State Aid	$1,847,005	$1,847,005	$0	0.00%
Interlocal Service Agreements	$239,260	$256,000	$16,740	7.00%
Federal and State Grants	$76,032	$186,400	$110,367	145.16%
Receipt from Delinquent Taxes	$800,000	$700,000	-$100,000	-12.50%
Local Tax for Municipal Purpose	$19,497,105	$19,497,105	$0	0.00%
Local Tax for Municipal Library	$1,442,541	$1,466,941	$24,400	1.69%
TOTAL REVENUES	**$31,923,135**	**$32,295,169**	**$372,034**	**1.17%**

EXPENDITURES	2017 Budget	2018 Proposed Budget	Difference	% Change
General Government:				
Salary and Wages	$2,416,415	$2,358,675	-$57,740	-2.39%
Other Expenses	$2,041,635	$2,038,245	-$3,390	-0.17%
Public Safety:				
Salary and Wages	$4,776,653	$4,707,646	-$69,007	-1.44%
Other Expenses	$1,019,104	$1,032,724	$13,620	1.34%
Public Works:				
Salary and Wages	$1,282,077	$1,272,275	-$9,802	-0.76%
Other Expenses	$2,816,536	$2,864,700	$48,164	1.71%
Community Programs:				
Salary and Wages	$1,310,665	$1,336,262	$25,597	1.95%
Other Expenses	$1,059,550	$1,072,300	$12,750	1.20%
Total Salary and Wages	$9,785,810	$9,674,858	-$110,952	-1.13%
Total Other Expenses	$6,936,825	$7,007,969	$71,144	1.03%
Total Operations	$16,722,635	$16,682,827	-$39,808	-0.24%
Municipal Library	$987,993	$1,036,829	$48,836	4.94%
Statutory Charges	$2,129,344	$2,192,058	$62,714	2.95%
Insurance	$5,021,264	$5,133,642	$112,379	2.24%
Debt Service	$1,163,388	$818,438	-$344,951	-29.65%
Contingent	$100	$100	$0	0.00%
Federal and State	$76,032	$186,400	$110,367	145.16%
Capital Outlay	$407,000	$409,750	$2,750	0.68%
Capital Improvement	$2,297,500	$2,716,500	$419,000	18.24%
Deferred Charges	$120,000	$120,000	$0	0.00%
Reserve Uncollected Taxes	$2,997,880	$2,998,626	$746	0.02%
TOTAL EXPENDITURES	**$31,923,135**	**$32,295,169**	**$372,034**	**1.17%**

REVENUES	REALIZED IN CASH 2015	REALIZED IN CASH 2016	ANTICIPATED 2017	REALIZED IN CASH 2017	2018 PROPOSED BUDGET	% CHANGE
GENERAL REVENUES:						
Surplus - Township:						
Surplus Anticipated (surplus used for revenues to support budget	$3,144,000	$4,481,277	$5,026,277	$5,026,277	$5,257,079	4.59%
LICENSES AND FEES						
Construction Codes	$303,830	$324,270	$291,000	$437,179	$341,000	17.18%
Fire Prevention	$50,535	$60,390	$52,000	$66,615	$52,000	0.00%
Uniform Fire Code - LH	$35,646	$33,701	$33,000	$37,136	$33,000	0.00%
Electrical Inspections (3rd Party)	$94,270	$95,872	$90,000	$115,418	$90,000	0.00%
Planning/Board of Adjustment	$55,376	$73,329	$50,000	$133,767	$50,000	0.00%
Engineering	$59,753	$41,461	$40,000	$54,912	$40,000	0.00%
Mulch	$11,700	$15,990	$15,000	$17,234	$15,000	0.00%
Recreation	$1,421,043	$1,356,340	$1,326,615	$1,359,631	$1,326,615	0.00%
Municipal Court	$374,608	$268,308	$250,000	$278,740	$260,000	4.00%
Health Licenses	$33,625	$35,090	$30,000	$40,100	$30,000	0.00%
Health Fees	$63,320	$76,490	$60,000	$69,511	$60,000	0.00%
Registrar Licenses	$312	$438	$300	$351	$300	0.00%
Registrar Fees	$28,060	$28,240	$25,000	$26,362	$25,000	0.00%
Clerk - Alcholic Beverages Licenses	$46,620	$47,120	$46,000	$46,880	$46,000	0.00%
Clerk Licenses	$4,345	$6,065	$4,000	$3,250	$4,000	0.00%
Clerk Fees	$14,949	$10,489	$10,000	$10,000	$10,000	0.00%
Police	$8,201	$9,845	$7,000	$11,105	$7,000	0.00%
Reserve for Debt Service			$90,000	$90,000	$89,724	
Interest on Deposits	$49,501	$79,434	$40,000	$192,226	$75,000	87.50%
Interest and Cost on Taxes	$188,274	$191,086	$180,000	$175,785	$175,000	-2.78%
Cable Television Franchise	$363,659	$373,885	$355,000	$374,331	$355,000	0.00%
Reserve - Sale of Municipal Assets	$0	$598	$0	$0	$0	#DIV/0!
Sub Total Misc.Revenues	$3,207,627	$3,128,442	$2,994,915	$3,540,533	$3,084,639	3.00%
STATE AID:						
Watershed Moratorium Offset Aid	$16,544	$16,544	$16,544	$16,544	$16,544	0.00%
Consolidated Municipal Tax Relief	$62,280	$25,704	$25,704	$25,704	$25,704	0.00%
Energy Receipts	$1,768,181	$1,804,757	$1,804,757	$1,804,757	$1,804,757	0.00%
Sub Total Misc.Revenues	$1,847,005	$1,847,005	$1,847,005	$1,847,005	$1,847,005	0.00%

	REALIZED IN CASH 2015	REALIZED IN CASH 2016	ANTICIPATED 2017	REALIZED IN CASH 2017	2018 PROPOSED BUDGET	% CHANGE
INTERLOCAL SERVICE AGREEMENTS:						
Rockaway Borough Health Agreement	$145,430	$111,261	$111,260	$188,400	$128,000	15.05%
Roxbury Township Health Agreement	$76,277	$78,629	$78,000	$78,000	$78,000	0.00%
Mine Hill Township Health Agreement	$48,456	$50,000	$50,000	$50,000	$50,000	0.00%
Sub-Total Interlocal Service Agreements	$270,163	$239,890	$239,260	$316,400	$256,000	7.00%
STATE AND FEDERAL GRANTS OFF-SET WITH APPROPRIATIONS:						
Drunk Driving Enforcement Funds	-	$0	$22,412	$22,412	$0	
NJ DOT Grant - Quaker Church Road					$133,000	
Recycling Tonnage Grant	$48,627	$36,381	$53,620	$53,620	$53,400	-0.41%
Sub-Total Misc. Revenues Off-set with Appropriations	$48,627	$36,381	$76,032	$76,032	$186,400	145.16%
30.01 Receipts from Delinquent Taxes	$894,293	$884,665	$800,000	$758,984	$700,000	-12.50%
Sub-Total General Revenues	$9,411,714	$10,617,660	$10,983,489	$11,565,231	$11,331,123	3.17%
PROPERTY TAXES:						
Property Tax Support of Municipal Appropriations	$21,191,722	$19,497,105	$19,497,105	$19,497,105	$19,497,105	0.00%
Municipal Library	$1,440,744	$1,428,445	$1,442,541	$1,442,541	$1,466,941	1.69%
TOTAL REVENUES	**$32,044,180**	**$31,543,210**	**$31,923,135**	**$32,504,877**	**$32,295,169**	**1.17%**

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
2008	98.43%	$88,847,489
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

TOTAL ESTIMATED TAX LEVIES

Board of Education		$75,484,749
County		$11,280,915
Municipal		$19,497,105
Library		$1,466,941
Open Space/Recreation		$903,870
TOTAL ESTIMATED LEVY		**$108,633,580**
LESS CASH REQUIRED	97.240%	**$105,634,954**

RESERVE FOR UNCOLLECTED TAXES

School	2.760%	$2,083,615
County	2.760%	$311,388
Municipal	2.760%	$538,181
Library	2.760%	$40,492
Open Space/Recreation	2.760%	$24,950
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
2008	$26,347,446	$918,141	3.61%	$2,910,303,249	$5,549,027	0.19%
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%

PROPERTY TAX LEVY COMPARISON

	2014	2015	2016	2017	Estimated 2018	INCREASE
School	$71,558,370.00	$72,894,981	$74,172,889	$75,484,749	$75,484,749	0.00%
County	$10,740,309.00	$10,872,846	$11,014,134	$11,280,915	$11,280,915	0.00%
Municipal	$18,574,216.00	$19,017,839	$19,497,105	$19,497,105	$19,497,105	0.00%
Municipal Library	$1,406,764.00	$1,440,744	$1,428,445	$1,442,541	$1,466,941	1.69%
Open Space/Recreation	$869,308.00	$872,037	$877,004	$901,654	$903,870	0.25%
TOTAL	**$103,148,967**	**$105,098,447**	**$106,989,577**	**$108,606,964**	**$108,633,580**	0.02%

ESTIMATED REAL ESTATE TAX RATE

	2014 Tax Rate	2015 Tax Rate	2016 Tax Rate	2017 Tax Rate	2018 Tax Rate	2017-2018 Increase/ Decrease	% Increase
Municipal	$0.641	$0.654	$0.667	$0.454	$0.453	-$0.00111	-0.25%
Municipal Library	$0.049	$0.050	$0.049	$0.034	$0.034	$0.00048	1.44%
Open Space/Recreation	$0.030	$0.030	$0.030	$0.021	$0.021	$0.00000	0.00%
TOTAL	**$0.720**	**$0.734**	**$0.746**	**$0.509**	**$0.508**	**-$0.001**	**-0.12%**

ESTIMATED TAX COMPARISON

	Average Home $335,400 2014	Average Home $335,400 2015	Average Home $335,400 2016	Average Home $487,500 2017	Average Home $487,500 Estimated 2018	2017-2018 Incr. or (Decr.)
Municipal	$2,149.91	$2,193.52	$2,236.93	$2,213.73	$2,208.30	($5.43)
Library	$164.35	$167.70	$163.89	$163.79	$166.15	$2.36
Open Space	$100.62	$100.62	$100.62	$102.38	$102.38	$0.00
TOTAL	**$2,414.88**	**$2,461.84**	**$2,501.44**	**$2,479.89**	**$2,476.82**	**($3.06)**

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	$7,614,789	$5,257,079		$2,357,710

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

YEAR	SURPLUS ANTICIPATED	BUDGET	% OF BUDGET
2018	$5,257,079	$32,295,159	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
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	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
*Salary and Wages - Regular	$249,085	$263,432	$290,898	$279,184	$294,721		$294,721	1.31%
Salary and Wages - Council	$43,500	$43,500	$43,500	$43,500	$43,500		$43,500	0.00%
Total Salaries and Wages	$292,585	$306,932	$334,398	$322,684	$338,221	$0	$338,221	1.14%
Other Expense:								
Supplies	$6,906	$8,526	$8,000	$5,574	$8,000		$8,000	0.00%
Printing	$20,325	$21,607	$25,320	$20,940	$25,320		$25,320	0.00%
Dues/Licenses	$5,206	$5,363	$6,000	$6,107	$6,000		$6,000	0.00%
Travel/Conference/Education	$1,510	$4,304	$3,000	$1,784	$3,000		$3,000	0.00%
Miscellaneous	$4,707	$2,928	$7,300	$8,193	$7,300		$7,300	0.00%
Employee/Volunteer Recognition	$2,735	$2,706	$5,000	$2,574	$5,000		$5,000	0.00%
Departmental Monthly Reporting	$9,600	$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	$2,430	$1,718	$5,000	$0	$5,000		$5,000	0.00%
Total Other Expense	$59,419	$53,151	$65,620	$51,173	$65,620	$0	$65,620	0.00%
Total Department	$352,004	$360,084	$400,018	$373,857	$403,841	$0	$403,841	0.96%

2018 Includes Fire Liason Hire ($12.5K)

Municipal Clerk

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$160,953	$164,451	$172,270	$169,542	$174,804		$174,804	1.47%
Salary and Wages - Election	$242	$337	$600		$600		$600	0.00%
Total Salary and Wages	$161,196	$164,788	$172,870	$169,542	$175,404	$0	$175,404	1.47%
Other Expense:								
Supplies and Service Contracts	$8,089	$8,289	$9,000	$5,992	$9,000		$9,000	0.00%
Postage	$43,983	$37,046	$50,000	$49,573	$50,000		$50,000	0.00%
Election Ballots	$8,976	$10,856	$11,000	$10,205	$11,000		$11,000	0.00%
Election - Expenses	$4,212	$2,655	$3,000	$0	$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	$11,410	$9,727	$12,000	$10,066	$12,000		$12,000	0.00%
Dues /Licenses	$175	$200	$300	$195	$300		$300	0.00%
Council - Meetings/Seminars	$910	$570	$1,100	$1,809	$1,500		$1,500	36.36%
Travel/Conference/Education	$308	$426	$500	$2,039	$500		$500	0.00%
Council - Web Based Program	$2,967	$12,000	$12,000	$12,000	$12,000		$12,000	0.00%
Ordinance Codification	$4,027	$3,357	$4,500	$3,693	$4,500		$4,500	0.00%
Total Other Expense	$101,058	$101,126	$119,400	$111,572	$119,800	$0	$119,800	0.34%
Total Department	**$262,253**	**$265,914**	**$292,270**	**$281,114**	**$295,204**	**$0**	**$295,204**	**1.00%**
Revenues	**$65,914**	**$63,674**	**$60,000**	**$60,013**	**$60,000**			

Assessment of Taxes

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$158,725	$142,545	$146,620	$145,507	$150,334		$150,334	2.53%
Other Expense:								
Supplies	$568	$548	$1,400	$576	$1,400		$1,400	0.00%
Dues/Licenses	$0	$245	$300	$245	$300		$300	0.00%
Travel/Conference/Education	$293	$367	$1,500	$688	$1,500		$1,500	0.00%
Taxpayer Notification	$4,398	$4,324	$4,500	$4,301	$4,500		$4,500	0.00%
Contractual Services - Tax Appraisal	$880	$7,320	$35,000	$4,000	$30,000		$30,000	-14.29%
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	$7,640	$14,304	$45,200	$11,311	$40,200	$0	$40,200	-11.06%
Total Department	$166,364	$156,849	$191,820	$156,818	$190,534	$0	$190,534	-0.67%

Financial Administration

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$168,190	$162,506	$161,462	$125,188	$157,525		$157,525	-2.44%
Other Expense:								
Supplies	$2,062	$2,210	$2,000	$3,752	$2,500		$2,500	25.00%
Consulting			$17,499	$17,243	$3,000		$3,000	-82.86%
Dues/Licenses	$265	$230	$320	$90	$400		$400	25.00%
New Employees/Volunteer Physicals	$5,366	$9,741	$19,500	$8,081	$20,000		$20,000	2.56%
Travel/Conference/Education	$1,016	$1,480	$3,000	$4,868	$4,000		$4,000	33.33%
Finance Accounting System	$4,340	$4,340	$4,400	$4,190	$4,400		$4,400	0.00%
Total Other Expense	$13,049	$18,001	$46,719	$38,223	$34,300	$0	$34,300	-26.58%
Total Department	$181,239	$180,507	$208,181	$163,411	$191,825	$0	$191,825	-7.86%

Physicals Line Item Increase Includes Annual Physical for all Volunteer Firemen

Revenue Administration

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$69,383	$71,892	$99,314	$110,969	$77,140		$77,140	-22.33%
Other Expense:								
Supplies	$5,823	$5,871	$7,500	$9,461	$8,000		$8,000	6.67%
Dues/Licenses	$240	$210	$350	$140	$350		$350	0.00%
Travel/Conference/Education	$190	$464	$300	$105	$400		$400	33.33%
On-Line Tax Payments	$1,750	$1,500	$1,750	$1,500	$1,750		$1,750	0.00%
Cancellation of Tax Certification	$684	$580	$665	$396	$665		$665	0.00%
Total Other Expense	$8,687	$8,625	$10,565	$11,602	$11,165	$0	$11,165	5.68%
Total Department	$78,070	$80,517	$109,879	$122,570	$88,305	$0	$88,305	-19.63%

Retirement payout to tax collector included in S&W in 2017

Audit

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Annual Audit - Township	$31,607	$31,931	**$32,251**	$32,251	**$32,575**		**$32,575**	**1.00%**
Total Other Expense	$31,607	$31,931	**$32,251**	$32,251	**$32,575**	**$0**	**$32,575**	**1.00%**
Total Department	**$31,607**	**$31,931**	**$32,251**	**$32,251**	**$32,575**	**$0**	**$32,575**	**1.00%**

Legal Services and Costs

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
General Retainer	$204,000	$207,500	$209,600	$209,600	$211,700		$211,700	1.00%
Miscellaneous Expenses	$4,793	$921	$4,000	$6,141	$4,080		$4,080	2.00%
Tax Appeals	$26,358	$23,000	$27,500	$24,400	$27,500		$27,500	0.00%
Litigation - Contingent	$3,550	$240	$10,000	$3,619	$10,000		$10,000	0.00%
Litigation - MCCPC	$0	$0	$5,000	$0	$5,000		$5,000	0.00%
Prosecuting Attorney	$28,464	$27,000	$31,000	$31,000	$31,000		$31,000	0.00%
Public Defender (1)	$0	$0	$100	$0	$100		$100	0.00%
Labor - Contract	$18,291	$6,206	$22,500	$13,798	$26,000		$26,000	15.56%
Labor - Hearings	$5,888	$0	$7,500	$0	$7,500		$7,500	0.00%
Total Other Expense	$291,343	$264,867	$317,200	$288,558	$322,880	$0	$322,880	1.79%
Total Department	$291,343	$264,867	$317,200	$288,558	$322,880	$0	$322,880	1.79%

(1) Paid from Trust Account

Municipal Court

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$286,479	$290,643	$309,756	$288,922	$295,572		$295,572	-4.58%
Salary and Wages - Overtime	$7,888	$6,801	$7,200	$4,669	$7,200		$7,200	0.00%
Total Salary and Wages	$294,366	$297,445	$316,956	$293,590	$302,772	$0	$302,772	-4.48%
Other Expense:								
Supplies	$3,521	$8,695	$7,500	$6,644	$8,000		$8,000	6.67%
Dues	$170	$170	$180	$170	$180		$180	0.00%
Travel-Conference	$922	$474	$800	$552	$800		$800	0.00%
Credit Card Processing Fee	$6,889	$3,818	$7,500	$3,680	$7,500		$7,500	0.00%
Interpreters	$1,624	$1,537	$1,900	$1,100	$2,000		$2,000	5.26%
Contractual - Acting Judge	$500	$0	$500	$500	$500		$500	0.00%
Total Other Expense	$13,626	$14,693	$18,380	$12,646	$18,980	$0	$18,980	3.26%
Total Department	$307,993	$312,138	$335,336	$306,237	$321,752	$0	$321,752	-4.05%

Revenues	$374,607	$268,308	$250,000	$278,740	$260,000

Engineering

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$83,529	$89,197	$87,852	$83,136	$88,967		$88,967	1.27%
Other Expense:								
Engineering Consultant	$20,119	$22,000	$24,000	$21,000	$26,400		$26,400	10.00%
Tree Removal*					$7,500		$7,500	
Travel/Conference/Education	$1,036	$171	$1,500	$1,005	$1,500		$1,500	0.00%
DEP - Stormwater Regulations/Fees	$6,660	$5,250	$7,500	$5,250	$7,500		$7,500	0.00%
Supplies and Equipment	$1,737	$1,517	$1,700	$972	$1,700		$1,700	0.00%
Total Other Expense	$29,551	$28,938	$34,700	$28,227	$44,600	$0	$44,600	28.53%
Total Department	**$113,080**	**$118,135**	**$122,552**	**$111,363**	**$133,567**	**$0**	**$133,567**	8.99%
Revenues	**$68,700**	**$57,451**	**$55,000**	**$72,146**	**$55,000**			

*50/50 Split with Water and Sewer Department

Building and Grounds

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular *	$84,816	$65,562	$109,732	$87,041	$72,929		$72,929	-33.54%
Salary and Wages - Overtime	$589	$579	$2,500	$865	$2,500		$2,500	0.00%
Total Salary and Wages	$85,405	$66,141	$112,232	$87,906	$75,429	$0	$75,429	-32.79%
Other Expense:								
Supplies	$14,621	$15,265	$21,875	$9,704	$22,350		$22,350	2.17%
						$0	$0	#VALUE!
Building Repairs	$39,411	$42,633	$53,000	$27,043	$52,200		$52,200	-1.51%
Contractual Services	$133,184	$137,511	$181,105	$188,822	$157,855		$157,855	-12.84%
Total Other Expense	$187,216	$195,410	$255,980	$225,569	$232,405	$0	$232,405	-9.21%
Total Department	$272,621	$261,551	$368,212	$313,475	$307,834	$0	$307,834	-16.40%

Utilities

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Electricity	$88,188	$98,861	**$120,000**	$100,219	**$120,000**		**$120,000**	**0.00%**
Street Lighting	$55,350	$50,564	**$65,000**	$58,150	**$65,000**		**$65,000**	**0.00%**
Telephone	$119,127	$119,092	**$141,000**	$122,387	**$141,000**		**$141,000**	**0.00%**
Heating (Natural Gas)	$49,099	$55,223	**$91,500**	$64,927	**$91,500**		**$91,500**	**0.00%**
Gasoline	$81,997	$104,331	**$110,000**	$104,259	**$110,000**		**$110,000**	**0.00%**
Diesel	$116,657	$66,045	**$150,000**	$124,073	**$150,000**		**$150,000**	**0.00%**
Total Other Expense	$510,417	$494,115	**$677,500**	$574,015	**$677,500**	**$0**	**$677,500**	**0.00%**
Total Department	**$510,417**	**$494,115**	**$677,500**	**$574,015**	**$677,500**	**$0**	**$677,500**	**0.00%**

Planning Board/Board of Adjustment

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$170,302	$169,768	$198,532	$167,078	$197,504		$197,504	-0.52%
Salary and Wages - Overtime	$918	$1,183	$3,800	$1,575	$4,000		$4,000	5.26%
Salary and Wages	$171,221	$170,951	$202,332	$168,652	$201,504	$0	$201,504	-0.41%
Other Expense:								
Supplies	$1,980	$1,194	$1,860	$1,476	$1,860		$1,860	0.00%
Advertising	$675	$521	$600	$655	$800		$800	33.33%
Dues/ Licenses	$1,353	$1,753	$1,500	$1,090	$1,500		$1,500	0.00%
Travel/Conference/Educaton	$982	$2,817	$900	$140	$900		$900	0.00%
Legal - Planning	$8,564	$9,280	$15,500	$9,560	$15,500		$15,500	0.00%
Legal - Board of Adjustment	$7,905	$14,075	$15,500	$8,160	$15,500		$15,500	0.00%
Legal - Contingent	$0	$6,520	$10,000	$0	$10,000		$10,000	0.00%
Contractual - Planning Consultant	$29	$133	$1,000	$0	$1,000		$1,000	0.00%
Total Other Expense	$21,488	$36,292	$46,860	$21,082	$47,060	$0	$47,060	0.43%
Total Department	$192,709	$207,243	$249,192	$189,734	$248,564	$0	$248,564	-0.25%
Revenues	$55,376	$73,329	$50,000	$133,767	$50,000			

MIS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Supplies/Equipment	$27,831	$17,794	$30,500	$23,323	$30,500		$30,500	0.00%
Computer Repairs	$638	$1,065	$3,000	$3,000	$3,000		$3,000	0.00%
Work Order System**					$5,000		$5,000	
Training	$0	$2,075	$1,200	$1,200	$1,200		$1,200	0.00%
Social Media*					$8,000		$8,000	
Support - LAN - Board of Education	$0	$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	$6,325	$13,750	$15,000	$15,000	$15,000		$15,000	0.00%
Support - Internet (Municipal Code)	$0	$0	$1,500	$0	$1,500		$1,500	0.00%
Total Other Expense	$42,954	$42,844	$61,860	$50,683	$74,860	$0	$74,860	21.02%
Total Department	**$42,954**	**$42,844**	**$61,860**	**$50,683**	**$74,860**	**$0**	**$74,860**	**21.02%**

*New Position in 2018 for MIS. In 2017 was charged to Administration S&W
**Split 50-50 with the Water and Sewer Department.

Economic Development Committee

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages *	$0	$0	$2,500	$0	$0	$0	$0	-100.00%
Other Expense:								
Various Program and Activities	$28	$0	$750	$0	$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	$500	$0	$1,000	$0	$1,000	100.00%
Total Other Expense	$28	$0	$1,350	$0	$1,850	$0	$1,850	37.04%
Total Department	$28	$0	$3,850	$0	$1,850	$0	$1,850	-51.95%

* Summer Intern - Web Development.

Board of Health

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$490,688	$496,244	$525,398	$502,047	$528,923		$528,923	0.67%
Salary and Wages - Overtime	$1,626	$638	$1,700	$0	$2,500		$2,500	47.06%
Salary and Wages - Animal Control *	$24,165	$24,685	$25,723	$25,723	$27,302		$27,302	6.14%
Total Salary and Wages	$516,478	$521,566	$552,821	$527,770	$558,725	$0	$558,725	1.07%
Other Expense:								
General Supplies	$3,306	$3,158	$3,500	$2,522	$3,500		$3,500	0.00%
Clinic Supplies	$4,836	$3,686	$5,100	$3,802	$5,100		$5,100	0.00%
Printing/Advertising	$488	$1,123	$800	$209	$1,200		$1,200	50.00%
Dues/Licenses	$1,225	$2,110	$2,000	$986	$2,200		$2,200	10.00%
Travel/Conference/Education	$2,445	$700	$2,400	$2,111	$2,500		$2,500	4.17%
Clinic Oversight - Physicians	$2,627	$2,857	$5,400	$4,665	$5,500		$5,500	1.85%
Health Programs	$16,239	$15,700	$23,550	$16,448	$24,700		$24,700	4.88%
Publications	$130	$196	$400	$340	$400		$400	0.00%
Distressed Property	$1,034	$0	$1,000	$285	$1,000		$1,000	0.00%
Service Contracts	$30,150	$34,444	$34,900	$38,945	$38,000		$38,000	8.88%
Health Service Agreement - Mine Hill	$48,456	$50,000	$50,000	$50,000	$50,000		$50,000	0.00%
Total Other Expense	$110,935	$113,974	$129,050	$120,312	$134,100	$0	$134,100	3.91%
Total Department	**$627,413**	**$635,540**	**$681,871**	**$648,082**	**$692,825**	**$0**	**$692,825**	**1.61%**

Revenues	**$394,578**	**$380,148**	**$354,560**	**$452,724**	**$371,300**

* 50% of Salary charged to Dog Trust.

Inspection of Buildings and Code Enforcement

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$209,364	$198,537	$227,058	$216,000	$232,654		$232,654	2.46%
Other Expense:								
Supplies	$7,072	$2,906	$3,400	$3,096	$4,200		$4,200	23.53%
Dues/Licenses	$72	$105	$200	$25	$350		$350	75.00%
Travel/Conference/Education	$145	$150	$350	$349	$300		$300	-14.29%
Computer Software/Support	$0	$0	$2,400	$0	$1,000		$1,000	-58.33%
Construction Official Agreement - Roxbury*	$77,136	$79,247	$82,650	$80,415	$84,500		$84,500	2.24%
Total Other Expense	$84,424	$82,408	$89,000	$83,885	$90,350	$0	$90,350	1.52%
Total Department	$293,789	$280,944	$316,058	$299,885	$323,004	$0	$323,004	2.20%
Revenues	$303,830	$324,270	$291,000	$437,179	$341,000			

Electrical Inspections

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Electrical Inspections	$82,010	$75,971	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Other Expense	$82,010	$75,971	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Total Department	$82,010	$75,971	$90,000	$90,000	$90,000	$0	$90,000	0.00%
Revenues	$94,270	$95,872	$90,000	$115,418	$90,000			

TOTAL GENERAL GOVERNMENT

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Total Salaries and Wages	$2,210,442	$2,192,499	$2,416,415	$2,250,944	$2,358,675	$0	$2,358,675	-2.39%
Total Other Expenses	$1,595,453	$1,576,651	$2,041,635	$1,751,109	$2,038,245	$0	$2,038,245	-0.17%
TOTAL GENERAL GOVERNMENT	$3,805,895	$3,769,151	$4,458,050	$4,002,053	$4,396,920	$0	$4,396,920	-1.37%

Fire

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Supplies	$532	$3,131	$3,000	$470	$3,000		$3,000	0.00%
Equipment - New/Repair/Replace	$84,515	$80,997	$74,000	$35,752	$75,000		$75,000	1.35%
Fire Hydrants	$13,260	$13,260	$13,300	$13,260	$13,300		$13,300	0.00%
Travel/Conference/Education/Drills	$19,169	$8,475	$13,000	$7,554	$13,000		$13,000	0.00%
Fire House Rental	$79,000	$83,000	$85,000	$85,000	$86,000		$86,000	1.18%
Aid To Fire Departments	$65,000	$68,000	$68,000	$68,000	$69,000		$69,000	1.47%
Radio Communications	$1,558	$6,316	$7,000	$6,109	$7,000		$7,000	0.00%
Computer Support/Internet Access	$1,409	$1,289	$4,680	$6,440	$6,500		$6,500	38.89%
Stipend		$12,200	$15,000	$15,000	$20,000		$20,000	33.33%
Total Other Expense	$264,443	$276,668	$282,980	$237,584	$292,800	$0	$292,800	3.47%
Total Department	$264,443		$282,980	$237,584	$292,800	$0	$292,800	3.47%

Fire Prevention Bureau

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$101,050	$102,635	$125,728	$112,931	$125,432		$125,432	-0.24%
Other Expense:								
Supplies	$3,778	$3,519	$5,000	$815	$5,000		$5,000	0.00%
Fire Prevention Month	$2,197	$2,192	$2,400	$2,094	$2,600		$2,600	8.33%
Public Education	$1,507	$2,685	$3,200	$3,200	$3,200		$3,200	0.00%
Total Other Expense	$7,482	$8,395	$10,600	$6,109	$10,800	$0	$10,800	1.89%
Total Department	$108,532	$111,031	$136,328	$119,040	$136,232	$0	$136,232	-0.07%
Revenues	$86,535	$94,091	$85,000	$103,751	$85,000			

Police

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Department	$3,985,086	$4,028,361	$4,277,725	$4,148,843	$4,224,014		$4,224,014	-1.26%
Salary and Wages - Overtime	$304,565	$239,798	$310,000	$261,446	$310,000		$310,000	0.00%
Salary and Wages - Court	$19,364	$22,473	$25,000	$24,000	$25,000		$25,000	0.00%
Salary and Wages - Bail Reform			$30,000	$15,000	$15,000		$15,000	
Total Salary and Wages	$4,309,015	$4,290,632	$4,642,725	$4,449,289	$4,574,014	$0	$4,574,014	-1.48%
Other Expense:								
Supplies	$54,672	$61,082	$72,500	$73,670	$73,500		$73,500	1.38%
Printing	$995	$1,272	$1,500	$1,353	$1,500		$1,500	0.00%
Dues/Licenses	$1,295	$2,841	$3,000	$1,175	$3,000		$3,000	0.00%
Legal Services	$10,335	$14,795	$22,000	$22,000	$22,000		$22,000	0.00%
Continuing Education	$9,111	$15,951	$10,200	$9,630	$10,500		$10,500	2.94%
Travel-Conference	$930	$1,606	$2,250	$2,274	$3,250		$3,250	44.44%
Police Uniforms	$20,737	$22,267	$30,250	$25,536	$29,550		$29,550	-2.31%
Security System	$0	$0	$3,500	$1,915	$3,500		$3,500	0.00%
Communications	$5,018	$2,851	$10,050	$4,123	$10,050		$10,050	0.00%
Support Services Unit	$9,432	$10,020	$10,450	$10,014	$10,450		$10,450	0.00%
Police Services Unit	$8,481	$22,077	$14,500	$9,745	$14,500		$14,500	0.00%
Detective Bureau	$4,973	$5,333	$5,800	$4,729	$5,800		$5,800	0.00%
Attorney General - 3rd Party Service	$0	$0	$0	$0	$0		$0	#DIV/0!
E-Ticket	$7,082	$11,603	$9,000	$9,000	$11,000		$11,000	
Police Computer System	$6,449	$7,085	$8,000	$6,474	$8,000		$8,000	0.00%
Traffic Committee	$1,000	$1,500	$1,500	$1,500	$1,500		$1,500	
Total Other Expense	$140,508	$180,282	$204,500	$183,138	$208,100	$0	$208,100	1.76%
Total Department	$4,449,523	$4,470,914	$4,847,225	$4,632,426	$4,782,114	$0	$4,782,114	-1.34%

Revenues	$8,201	$9,845	$7,000	$11,105	$7,000

County Dispatch

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Transition Fee	$0	$0	$0	$0			$0	
Dispatching Services	$289,113	$292,004	$294,924	$294,924	$294,924		$294,924	0.00%
Trunked Radio System	$20,800	$21,800	$22,600	$22,600	$22,600		$22,600	0.00%
Total Other Expense	$309,913	$313,804	$317,524	$317,524	$317,524	$0	$317,524	0.00%
Total Department	$309,913	$313,804	$317,524	$317,524	$317,524	$0	$317,524	0.00%

Rescue Squad

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Township Contribution	$45,000	$50,000	**$50,000**	$50,000	**$50,000**		**$50,000**	**0.00%**
Total Other Expense	$45,000	$50,000	$50,000	$50,000	**$50,000**	**$0**	**$50,000**	**0.00%**
Total Department	**$45,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$50,000**	**0.00%**

Emergency Management

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$8,000	$8,000	$8,200	$8,000	$8,200		$8,200	0.00%
Other Expense:								
Supplies	$820	$742	$1,000	$500	$1,000		$1,000	0.00%
Emergency Notification Service	$4,632	$4,271	$7,500	$7,500	$7,500		$7,500	0.00%
Total Other Expense	$5,452	$5,014	$8,500	$8,000	$8,500	$0	$8,500	0.00%
Total Department	$13,452	$13,014	$16,700	$16,000	$16,700	$0	$16,700	0.00%

LOSAP

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Fire/Rescue Department	$138,656	$133,420	$145,000	$141,310	$145,000		$145,000	0.00%
Total Other Expense	$138,656	$133,420	$145,000	$141,310	$145,000	$0	$145,000	0.00%
Total Department	**$138,656**	**$133,420**	**$145,000**	**$141,310**	**$145,000**	**$0**	**$145,000**	**0.00%**

TOTAL PUBLIC SAFETY

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Total Salaries and Wages	$4,418,064	$4,401,268	$4,776,653	$4,570,220	$4,707,646	$0	$4,707,646	-1.44%
Total Other Expenses	$911,454	$967,582	$1,019,104	$943,664	$1,032,724	$0	$1,032,724	1.34%
TOTAL PUBLIC SAFETY	$5,329,519	$5,368,850	$5,795,757	$5,513,885	$5,740,370	$0	$5,740,370	-0.96%

Road Repairs & Maintenance

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$751,011	$675,517	$738,739	$654,627	$686,524		$686,524	-7.07%
Salary and Wages - Overtime	$9,903	$16,733	$16,000	$14,000	$16,000		$16,000	0.00%
Total Salary and Wages	$760,914	$692,251	$754,739	$668,627	$702,524	$0	$702,524	-6.92%
Other Expense:								
Travel/Conference/Education	$9,533	$3,755	$4,000	$1,817	$4,000		$4,000	0.00%
Supplies	$36,624	$32,190	$35,500	$26,389	$35,000		$35,000	-1.41%
Road Materials	$26,284	$36,843	$44,500	$33,048	$44,000		$44,000	-1.12%
Drainage	$18,890	$9,017	$15,000	$16,550	$15,000		$15,000	0.00%
Street Sweeping Disposal	$3,679	$1,932	$9,000	$4,400	$8,500		$8,500	-5.56%
Equipment Rental	$0	$4,637	$7,000	$2,200	$7,000		$7,000	0.00%
Tools/Equipment	$7,116	$7,010	$7,000	$6,421	$7,000		$7,000	0.00%
Uniform Cleaning/Allowance	$7,504	$9,618	$10,000	$7,923	$12,000		$12,000	20.00%
Street Signs	$5,013	$5,195	$5,500	$5,025	$5,500		$5,500	0.00%
Building Maintenance	$0	$0	$0	$0	$0		$0	#DIV/0!
Communication	$2,403	$805	$2,000	$663	$2,000		$2,000	0.00%
Total Other Expense	$117,046	$111,002	$139,500	$104,437	$140,000	$0	$140,000	0.36%
Total Department	$877,960	$803,253	$894,239	$773,063	$842,524	$0	$842,524	-5.78%

Recycling

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages - Regular	$267,993	$222,990	$234,107	$222,019	$269,297		$269,297	15.03%
Salary and Wages - Overtime	$74	$59	$1,000	$390	$1,000		$1,000	0.00%
Total Salary and Wages	$268,067	$223,049	$235,107	$222,409	$270,297	$0	$270,297	14.97%
Other Expense: Recycling Collection Service	$312,000	$312,000	$0	$0	$0		$0	
Recycling Center Maintenance	$2,166	$2,842	$3,000	$4,938	$3,000		$3,000	0.00%
Uniforms and Supplies	$2,629	$4,317	$4,500		$5,500		$5,500	22.22%
Leaf Hauling	$84,380	$92,375	$140,000	$140,000	$140,000		$140,000	0.00%
Contractual Services	$13,703	$25,399	$30,500	$16,833	$29,000		$29,000	-4.92%
Total Other Expense	$414,878	$436,932	$178,000	$161,771	$177,500	$0	$177,500	-0.28%
Total Department	$682,945	$659,981	$413,107	$384,180	$447,797	$0	$447,797	8.40%

Revenues

Recycling combined with new sanitation contract in 2017 - see sanitation

Snow Removal

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$100,000	$100,000	$100,000	$100,000	$100,000		$100,000	0.00%
Other Expense:								
Rock Salt *	$220,000	$53,549	$220,000	$188,553	$200,000		$200,000	-9.09%
Liquid Calcium	$36,450	$41,596	$90,000	$60,000	$110,000		$110,000	22.22%
Miscellaneous	$7,371	$10,336	$8,000	$8,376	$8,000		$8,000	0.00%
Condo's	$7,730	$4,186	$8,000	$5,000	$8,000		$8,000	0.00%
Total Other Expense	$271,550	$109,646	$326,000	$261,929	$326,000	$0	$326,000	0.00%
Total Department	$371,550	$209,646	$426,000	$361,929	$426,000	$0	$426,000	0.00%

Trust Reserve Balance as of 12/31/2017 = $317,177.98
*$80,000 of rock salt charged to Trust Fund to cover October 2015 purchase
(not included in 2015 expended amount)

Fleet Management

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$182,788	$192,497	$192,231	$187,512	$199,454		$199,454	3.76%
Other Expense:								
Maintenance	$139,662	$127,297	$188,500	$159,231	$190,000	$0	$190,000	0.80%
Uniform & Supplies	$18,075	$11,655	$25,200	$21,680	$24,800	$0	$24,800	-1.59%
Total Other Expense	$157,737	$138,952	$213,700	$180,910	$214,800	$0	$214,800	0.51%
Total Department	$340,524	$331,449	$405,931	$368,422	$414,254	$0	$414,254	2.05%

Sanitation

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Garden Apartments	$264,600	$271,200	$279,336	$279,336	$284,400		$284,400	1.81%
Residential	$1,200,000	$1,224,000	$1,680,000	$1,680,000	$1,722,000		$1,722,000	2.50%
Transfer Station	$0	$0	$0	$0	$0		$0	#DIV/0!
Recycling Tax	$0	$0	$0	$0	$0		$0	#DIV/0!
Total Other Expense	$1,464,600	$1,495,200	$1,959,336	$1,959,336	$2,006,400	$0	$2,006,400	2.40%
Total Department	$1,464,600	$1,495,200	$1,959,336	$1,959,336	$2,006,400	$0	$2,006,400	2.40%

TOTAL PUBLIC WORKS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Total Salaries and Wages	$1,311,769	$1,207,796	$1,282,077	$1,178,548	$1,272,275	$0	$1,272,275	-0.76%
Total Other Expenses	$2,425,811	$2,291,732	$2,816,536	$2,668,384	$2,864,700	$0	$2,864,700	1.71%
TOTAL STREETS AND ROADS	$3,737,580	$3,499,529	$4,098,613	$3,846,931	$4,136,975	$0	$4,136,975	0.94%

Parks, Recreation and Community Services

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary & Wages:								
Salary & Wages-Staff/Program/Facility	$715,130	$724,681	$826,247	$739,049	$838,225		$838,225	1.45%
Salary & Wages - Park Maintenance	$454,450	$457,891	$471,818	$445,211	$485,437		$485,437	2.89%
Salary & Wages - Park Maint.-Overtime	$3,389	$6,101	$5,100	$5,848	$5,100		$5,100	0.00%
Total Salary and Wages	$1,172,969	$1,188,673	$1,303,165	$1,190,107	$1,328,762	$0	$1,328,762	1.96%
Other Expense:								
Park Maintenance	$62,465	$83,444	$89,900	$80,799	$96,000		$96,000	6.79%
Printing - Publicity	$516	$356	$1,000	$113	$1,000		$1,000	0.00%
Support of Leagues	$480,010	$446,496	$514,500	$388,841	$511,500		$511,500	-0.58%
Self Sustaining Programs	$168,802	$174,451	$215,200	$175,721	$218,350		$218,350	1.46%
Travel/Conference/Education	$2,486	$3,776	$3,500	$2,527	$4,000		$4,000	14.29%
Office Costs & S.C.C. Items	$2,654	$3,683	$5,000	$3,518	$5,000		$5,000	0.00%
Brundage Park Playhouse	$40,451	$41,324	$41,000	$39,362	$42,250		$42,250	3.05%
Senior Programs & Supplies	$10,156	$12,033	$14,250	$12,719	$14,500		$14,500	1.75%
On Line Registration	$6,496	$6,747	$7,500	$6,747	$7,500		$7,500	0.00%
Credit Card Processing Fee	$28,607	$31,100	$29,500	$29,500	$30,000		$30,000	1.69%
Utilities	$89,063	$80,182	$95,000	$87,000	$95,000		$95,000	0.00%
Total Other Expense	$891,707	$883,593	$1,016,350	$826,850	$1,025,100	$0	$1,025,100	0.86%
Total Department	$2,064,676	$2,072,266	$2,319,515	$2,016,957	$2,353,862	$0	$2,353,862	1.48%
Revenues	$1,421,043	$1,356,339.90	$1,326,615.00	$1,359,631	$1,326,615			

Celebration of Public Events

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Security - Festival & Special Events	$9,500	$12,200	$11,500	$15,886	$13,000		$13,000	13.04%
Supplies - Freedom Carnival/ Oct. Fair	$5,501	$4,122	$7,500	$4,471	$7,500		$7,500	0.00%
Fireworks Display	$10,750	$11,750	$12,000	$11,500	$12,000		$12,000	0.00%
Stage Rental	$1,800	$1,800	$2,500	$2,280	$2,500		$2,500	0.00%
Parade	$3,250	$3,196	$3,500	$4,847	$3,500		$3,500	0.00%
Total Other Expense	$30,801	$33,068	$37,000	$38,984	$38,500	$0	$38,500	4.05%
Total Department	$30,801	$33,068	$37,000	$38,984	$38,500	$0	$38,500	4.05%

Environmental/Landmarks Committee

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Supplies/Activities	$0	$762	$1,200	$0	$1,200		$1,200	
Total Other Expense	$0	$762	$1,200	$0	$1,200	$0	$1,200	
Total Department	$0	$762	$1,200	$0	$1,200	$0	$1,200	

Municipal Alliance

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Salary and Wages	$7,380	$7,380	$7,500	$7,500	$7,500		$7,500	0.00%
Other Expense:								
Matching Share - MAC Grant	$3,500	$3,500	$5,000	$10,000	$7,500		$7,500	50.00%
Total Other Expense	$3,500	$3,500	$5,000	$10,000	$7,500	$0	$7,500	50.00%
Total Department	$10,880	$10,880	$12,500	$17,500	$15,000	$0	$15,000	20.00%

TOTAL COMMUNITY PROGRAMS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Total Salaries and Wages	$1,180,349	$1,196,053	$1,310,665	$1,197,607	$1,336,262	$0	$1,336,262	1.95%
Total Other Expenses	$926,007	$920,922	$1,059,550	$875,834	$1,072,300	$0	$1,072,300	1.20%
TOTAL RECREATION & EDUCATION	**$2,106,357**	**$2,116,976**	**$2,370,215**	**$2,073,441**	**$2,408,562**	**$0**	**$2,408,562**	**1.62%**

MAINTENANCE OF FREE PUBLIC LIBRARY

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Municipal Appropriation	$977,315	$944,939	$987,993	$987,993	$1,036,829		$1,036,829	4.94%
Total Other Expense	$977,315	$944,939	$987,993	$987,993	$1,036,829	$0	$1,036,829	4.94%
Total Department	$977,315	$944,939	$987,993	$987,993	$1,036,829	$0	$1,036,829	4.94%

2018- Based on 1/3 of a mill (2017 Equalized Valuation)

STATUTORY CHARGES

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
PERS (Public Employees)	$616,037	$630,544	$643,294	$643,294	$653,497		$653,497	1.59%
PFRS (Police Officers)	$733,923	$780,362	$936,050	$936,050	$988,561		$988,561	5.61%
DCRP (Defined Contribution Retirement Program	$7,973	$6,566	$10,000	$9,308	$10,000		$10,000	0.00%
Social Security	$512,257	$493,284	$540,000	$512,483	$540,000		$540,000	0.00%
Total Other Expense	$1,870,190	$1,910,755	$2,129,344	$2,101,134	$2,192,058	$0	$2,192,058	2.95%
Total Department	$1,870,190	$1,910,755	$2,129,344	$2,101,134	$2,192,058	$0	$2,192,058	2.95%

ACCUMULATED LEAVE

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 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	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Group Health Insurance	$3,676,281	$3,916,423	$4,397,264	$4,315,172	$4,500,000		$4,500,000	2.34%
- Wellness Program	$0	$171	$15,000	$300	$1,500		$1,500	
Workers Compensation	$200,409		$227,000	$226,009	$235,626		$235,626	3.80%
Other Insurance	$336,449		$382,000	$382,000	$396,516		$396,516	3.80%
Total Other Expense	$4,413,139	$3,916,594	$5,021,264	$4,923,481	$5,133,642	$0	$5,133,642	2.24%
Total Department	$4,413,139	$3,916,594	$5,021,264	$4,923,481	$5,133,642	$0	$5,133,642	2.24%

DEBT SERVICE

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Payment of Bond Principal	$537,000	$684,000	$819,000	$819,000	$504,000		$504,000	-38.46%
Interest on Bonds	$64,680	$365,952	$344,388	$344,388	$314,438		$314,438	-8.70%
Interest on BANS	$162,304	$0	$0	$0	$0		$0	#DIV/0!
Payment of BAN Principal	$260,000	$0	$0	$0	$0		$0	#DIV/0!
Total Other Expense	$1,023,984	$1,049,952	$1,163,388	$1,163,388	$818,438	$0	$818,438	-29.65%
Total Department	$1,023,984	$1,049,952	$1,163,388	$1,163,388	$818,438	$0	$818,438	-29.65%

CONTINGENT

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 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	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Recycling Tonnage Grant	$0	$36,382	$53,620	$53,620	$53,400		$53,400	-0.41%
DOT Grant - Quaker Church Road					$133,000		$133,000	
Drunk Driving Enforcement Fund	$0	$0	$22,412	$22,412	$0		$0	-100.00%
Total Other Expense	$0	$36,382	$76,032	$76,032	$186,400	$0	$186,400	145.16%
Total Department	$0	$36,382	$76,032	$76,032	$186,400	$0	$186,400	145.16%

CAPITAL OUTLAY

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Police- Purchase New Vehicles					$180,000		$180,000	
B & G- Misc. Furniture					$5,000		$5,000	
Clerk- Document Scanning					$35,000		$35,000	
Fire- Hyrdro Static Testing					$10,000		$10,000	
Police - DWI Breath Test Instrument					$20,000		$20,000	
Fire - Turnout Washer					$10,000		$10,000	
B&G - Town Hall Floors					$5,000		$5,000	
B & G - Animal Shelter Upgrades					$5,000		$5,000	
B&G Art Center Doors-Floors-Equip,I-net					$5,000		$5,000	
OEM - Purchase Light Towers					$12,750		$12,750	
(50-50 Split w/ Water and Sewer)							$0	
Eng/B&G - Drainage and Paving Repairs					$25,000		$25,000	
Recycling - Concrete Pad					$7,500		$7,500	
Recycling - Carts					$8,500		$8,500	
Planning - Master Plan - Revision					$15,000		$15,000	
DPW - Purchase One Chem. Tank					$10,000		$10,000	
DPW - Mig Welder					$8,000		$8,000	
Health - Seal Machine					$1,000		$1,000	
Health - Tablets					$3,000		$3,000	
B&G VFW Floors					$30,000		$30,000	
B&G - Large Map Printer/Scanner					$9,000		$9,000	
(50/50 Split w/ W&S)							$0	
B&G Museum Maintenance					$5,000		$5,000	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
							$0	
Total Other Expense	$357,423	$331,993	$407,000	$268,837	$409,750	$0	$409,750	0.68%
Total Department	$357,423	$331,993	$407,000	$268,837	$409,750	$0	$409,750	0.68%

CAPITAL IMPROVEMENTS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Capital Improvements	$1,261,050	$2,467,500	$2,297,500	$2,297,500	$2,716,500		$2,716,500	18.24%
Total Other Expense	$1,261,050	$2,467,500	$2,297,500	$2,297,500	$2,716,500	$0	$2,716,500	18.24%
Total Department	$1,261,050	$2,467,500	$2,297,500	$2,297,500	$2,716,500	$0	$2,716,500	18.24%

DEFERRED CHARGES

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2017 Budget-2018 Budget
Other Expense:								
Special Emergency - Accumulated Leave at Retirement	$125,000	$125,000	$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	$245,000	$120,000	$120,000	$120,000	$0	$120,000	0.00%
Total Department	$245,000	$245,000	$120,000	$120,000	$120,000	$0	$120,000	0.00%

TOWNHIP OF RANDOLPH
STATEMENT OF OPERATIONS - 2017
WATER AND SEWER DEPARTMENT

Revenue and Other Income Realized	2017 WATER	2016 WATER	2017 SEWER	2016 SEWER
Fund Balance Utilized	$618,631.00	$0.00	$1,200,000.00	$0.00
Miscellaneous Revenue Anticipated	$2,988,225.00	$2,997,269.71	$4,051,651.53	$4,025,817.51
Nonbudget Revenue	$285,495.25	$164,014.43	$761,419.26	$260,938.47
Other Credits to Income:	$22,535.71	$31,807.00	$1,017.50	-$15,198.93
Unexpended Balance of Appropriation Reserves	$191,604.26	$49,898.72	$595,031.48	$879,637.24
Total Income	$4,106,491.22	$3,242,989.86	$6,609,119.77	$5,151,194.29
Expenditures				
Budget Appropriations for Muncicipal Purpose	$3,615,890.95	$3,185,941.00	$4,346,501.29	$3,160,237.00
Refund of Prior Year Revenue	$0.00	$0.00		
Refund of Miscellaneous Revenue	$0.00	$0.00		
Total Expenditures	$3,615,890.95	$3,185,941.00	$4,346,501.29	$3,160,237.00
Excess In Revenue	$490,600.27	$57,048.86	$2,262,618.48	$1,990,957.29
Fund Balance				
Balance January 1	$817,256.00	$760,207.00	$9,144,703.29	$7,153,746.00
	$1,307,856.27	$817,255.86	$11,407,321.77	$9,144,703.29
Decreased by: Ulitized as Anticipated Revneue	-$618,631.00	$0.00	-$1,200,000.00	$0.00
Fund Balance December 31	$689,225.27	$817,255.86	$10,207,321.77	$9,144,703.29

SUMMARY OF REVENUE AND EXPENDITURES

REVENUES	2017 Adopted Budget	2018 Proposed Budget	Difference	% Change
Water Department				
Surplus to Support Budget	$618,631	$478,497	-$140,134	-22.65%
Miscellaneous Revenues - Water Rents	$2,997,260	$2,988,225	-$9,035	-0.30%
TOTAL WATER REVENUE	$3,615,891	$3,466,722	-$149,169	-4.13%
Sewer Department				
Surplus to Support Budget	$1,200,000	$1,250,000	$50,000	4.17%
Miscellaneous Revenues - Sewer Rents	$3,146,501	$3,463,168	$316,667	10.06%
TOTAL SEWER REVENUE	$4,346,501	$4,713,168	$366,667	8.44%
TOTAL REVENUE	**$7,962,392**	**$8,179,890**	**$217,498**	**2.73%**

EXPENDITURES	2017 Adopted Budget	2018 Proposed Budget	Difference	% Change	Allocation: Water	Allocation: Sewer
Operations:						
Administrative and Executive						
Salary and Wages	$564,511	$557,262	-$7,249	-1.28%	$334,357	$222,905
Other Expenses	$875,332	$907,722	$32,390	3.70%	$547,033	$360,689
Operations						
Salary and Wages	$605,074	$618,909	$13,835	2.29%	$371,345	$247,564
Other Expenses	$285,600	$298,900	$13,300	4.66%	$153,580	$145,320
Total Salary and Wages	$1,169,585	$1,176,171	$6,586	0.56%	$705,703	$470,468
Total Other Expenses	$1,160,932	$1,206,622	$45,690	3.94%	$700,613	$506,009
Total Operations	$2,330,517	$2,382,793	$52,276	2.24%	$1,406,316	$976,477
Service Agreements	$3,417,150	$3,525,036	$107,886	3.16%	$1,505,036	$2,020,000
Capital Outlay	$95,000	$231,750	$136,750	143.95%	$145,050	$86,700
Capital Improvements	$1,700,000	$1,577,500	-$122,500	-7.21%	$227,500	$1,350,000
Debt Service	$214,910	$256,015	$41,105	19.13%	$58,743	$197,273
Statutory Charges	$204,815	$206,796	$1,981	0.97%	$124,077	$82,718
Deferred Charges	$0	$0	$0		$0	$0
TOTAL EXPENDITURES	**7,962,392**	**8,179,890**	**217,497**	**2.73%**	**3,466,722**	**4,713,168**

WATER DEPARTMENT

REVENUES	REALIZED IN CASH 2015	REALIZED IN CASH 2016	ANTICIPATED 2017	REALIZED IN CASH 2017	2018 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$150,000	$0	$618,631	$618,631	$478,497	
MISCELLANEOUS REVENUES:						
Water Rents	$3,193,552	$2,997,270	$2,997,260	$2,988,225	$2,988,225	-0.30%
Total Miscellaneous Revenue	$3,193,552	$2,997,270	$2,997,260	$2,988,225	$2,988,225	-0.30%
TOTAL WATER REVENUE	**$3,343,552**	**$2,997,270**	**$3,615,891**	**$3,606,856**	**$3,466,722**	**-4.13%**

TOTAL WATER CUSTOMERS:

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

SEWER DEPARTMENT

REVENUES	REALIZED IN CASH 2015	REALIZED IN CASH 2016	ANTICIPATED 2017	REALIZED IN CASH 2017	2018 PROPOSED BUDGET	% INCREASE/ DECREASE
GENERAL REVENUES:						
Surplus Anticipated (surplus used for revenues to support budget	$0	$0	$1,200,000	$1,200,000	$1,250,000	4.17%
MISCELLANEOUS REVENUES:						
Sewer Rents	$4,014,834	$4,025,818	$3,146,501	$4,025,000	$3,463,168	10.06%
Total Miscellaneous Revenue	$4,014,834	$4,025,818	$3,146,501	$4,025,000	$3,463,168	10.06%
TOTAL SEWER REVENUE	**$4,014,834**	**$4,025,818**	**$4,346,501**	**$5,225,000**	**$4,713,168**	**8.44%**

TOTAL SEWER CUSTOMERS:

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

ADMINISTRATIVE AND EXECUTIVE

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Administrative	$526,099	$558,443	$564,511	$562,093	$557,262		$557,262	-1.28%	$334,357	$222,905
Salary and Wages	$526,099	$558,443	$564,511	$562,093	$557,262	$0	$557,262	-1.28%	$334,357	$222,905
Other Expense:										
Engineering Consultant	$71,951	$69,936	$78,000	$78,000	$84,240		$84,240	8.00%	$50,544	$33,696
Legal	$91,510	$92,500	$93,400	$93,400	$95,735		$95,735	2.50%	$57,441	$38,294
Audit	$13,533	$13,804	$13,945	$13,945	$14,294		$14,294	2.50%	$8,576	$5,717
Finance Accounting System	$1,300	$1,300	$1,300	$1,733	$1,300		$1,300	0.00%	$780	$520
Online Work Order System*					$5,000		$5,000		$3,000	$2,000
Township - Website	$3,000	$3,000	$3,000	$3,000	$3,000		$3,000	0.00%	$1,800	$1,200
Emergency Notification Service	$4,667	$5,271	$7,500	$4,587	$7,500		$7,500	0.00%	$4,500	$3,000
Printing, Postage and Supplies	$11,850	$13,123	$17,000	$22,720	$17,000		$17,000	0.00%	$10,200	$6,800
On Line Water/Sewer Payments	$750	$750	$1,750	$750	$1,750		$1,750	0.00%	$1,050	$700
Public Comm. Water Tax	$5,424	$5,173	$6,000	$5,251	$6,000		$6,000	0.00%	$6,000	$0
Janitorial Services - Maint. Facility	$2,960	$2,960	$2,960	$2,960	$3,108		$3,108	5.00%	$1,865	$1,243
Group Insurance	$358,500	$382,018	$401,119	$401,119	$410,505		$410,505	2.34%	$246,303	$164,202
Workers Comp	$123,000	$110,000	$113,300	$113,300	$117,605		$117,605	3.80%	$70,563	$47,042
Other Insurance	$126,200	$118,212	$121,758	$121,758	$126,385		$126,385	3.80%	$75,831	$50,554
Computers	$15,011	$21,550	$14,300	$18,900	$14,300		$14,300	0.00%	$8,580	$5,720
Total Other Expense	$829,655	$839,598	$875,332	$881,423	$907,722	$0	$907,722	3.70%	$547,033	$360,689
Total Department	$1,355,754	$1,398,041	$1,439,843	$1,443,516	$1,464,984	$0	$1,464,984	1.75%	$881,390	$583,594

OPERATIONS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Salary and Wages - Regular	$500,350	$477,651	$515,074	$475,485	$528,909		$528,909	2.69%	$317,345	$211,564
Salary and Wages - 2 Part-Time	$0	$0	$40,000	$0	$40,000		$40,000		$24,000	$16,000
Salary and Wages - Overtime	$43,889	$52,376	$50,000	$57,000	$50,000		$50,000	0.00%	$30,000	$20,000
Total Salary and Wages	$544,239	$530,027	$605,074	$532,485	$618,909	$0	$618,909	2.29%	$371,345	$247,564
Other Expense:										
Supplies & Equipment Purchases	$11,292	$8,772	$14,000	$10,408	$14,000		$14,000	0.00%	$8,400	$5,600
Tree Planting*					$7,500		$7,500		$4,500	$3,000
Uniform Allowance/Cleaning	$4,476	$6,758	$7,800	$5,551	$5,000		$5,000	-35.90%	$3,000	$2,000
Dues/Conference/Education	$2,549	$962	$1,500	$1,399	$1,500		$1,500	0.00%	$900	$600
Leak Detection	$21,553	$0	$25,000	$0	$25,000		$25,000	0.00%	$25,000	$0
Service Contracts	$15,853	$14,438	$22,000	$13,419	$26,000		$26,000	18.18%	$15,600	$10,400
Water Purchases - Other Communities	$3,676	$2,946	$3,600	$3,171	$3,600		$3,600	0.00%	$3,600	$0
Water Line Maintenance	$32,542	$38,806	$48,000	$42,023	$48,000		$48,000	0.00%	$48,000	$0
Sewer Transmission Charge	$11,630	$9,613	$13,000	$10,000	$13,000		$13,000	0.00%	$0	$13,000
Sewer Line Maintenance	$10,170	$2,884	$21,000	$18,225	$22,000		$22,000	4.76%	$0	$22,000
Vehicle Maintenance	$11,671	$4,296	$21,500	$5,382	$21,500		$21,500	0.00%	$12,900	$8,600
Total Other Expense	$125,412	$89,494	$177,400	$109,578	$187,100	$0	$187,100	5.47%	$121,900	$65,200
Total Department	**$669,651**	**$619,521**	**$782,474**	**$642,063**	**$806,009**	**$0**	**$806,009**	**3.01%**	**$493,245**	**$312,764**

2017 S&W estimated expenditures lower as a result of L. Galante - workers compensation
*Tree Planting Split 50/50 with Township

UTILITIES

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Electricity	$57,646	$49,472	$59,000	$53,682	$59,000		$59,000	0.00%	$0	$59,000
Telephone - Local	$1,196	$1,252	$1,600	$4,244	$4,800		$4,800	200.00%	$2,880	$1,920
Verizon Wireless	$2,976	$2,890	$3,100	$2,818	$3,500		$3,500	12.90%	$2,100	$1,400
Heating - Natural Gas	$2,544	$2,362	$4,500	$2,703	$4,500		$4,500	0.00%	$2,700	$1,800
Gasoline/Diesel	$38,000	$38,750	$40,000	$38,000	$40,000		$40,000	0.00%	$24,000	$16,000
Total Other Expense	$102,361	$94,726	$108,200	$101,448	$111,800	$0	$111,800	3.33%	$31,680	$80,120
Total Department	$102,361	$94,726	$108,200	$101,448	$111,800	$0	$111,800	3.33%	$31,680	$80,120

SERVICE AGREEMENTS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Other Expense:										
MCMUA	$1,363,530	$1,314,839	$1,447,150	$1,447,150	$1,505,036		$1,505,036	4.00%	$1,505,036	$0
Morris Township	$440,923	$568,721	$570,000	$606,825	$620,000		$620,000	8.77%	$0	$620,000
RVRSA *	$789,932	$831,491	$1,400,000	$843,731	$1,400,000		$1,400,000	0.00%	$0	$1,400,000
Total Other Expense	$2,594,385	$2,715,051	$3,417,150	$2,897,706	$3,525,036	$0	$3,525,036	3.16%	$1,505,036	$2,020,000
Total Department	$2,594,385	$2,715,051	$3,417,150	$2,897,706	$3,525,036	$0	$3,525,036	3.16%	$1,505,036	$2,020,000

MCMUA rate increase of 4%

* Adjusted for ongoing Litigation with Jersey City.

CAPITAL OUTLAY

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2018 Budget-2017 Budget	Allocation Water	Allocation Sewer
Sewer- Replace Generator @ Dogwood Pump Station	$17,288				$50,000		$50,000			$50,000
Sewer- CCM Pump Station Upgrades	$25,000						$0			
Water- Water Meter Repalcement	$22,745									
Water- Water System Valve Replacement	$6,492						$0			
Water- Curb Box Replacement	$4,493									
Sewer- Denbrook Pump Station Upgrades	$0						$0			
W/S Equipment Trailer Sandblast/Paint	$8,000									
Sewer - Pump Station Repairs	$16,431						$0			
Infiltration & Inflow Repairs	$74,020						$0			
W-/S - Trailer to Transport Equipment		$0							$0	$0
W- Meter and MIU Replacement Program		$25,000					$0		$0	
W/S - Replace Safety Equipment		$9,101								
S - Sewer Line Camera		$15,000					$0		$0	$0
W/S - Remote Camera-Lock System		$17,828								
Fire Hydrant/Valve Replacement			$50,000	$14,492	$40,000		$40,000		$40,000	$0
Water Meters			$30,000	$29,250	$25,000		$25,000		$25,000	
Refurbish 20 Ton Trailer			$15,000	$0	$0		$0		$0	$0
Hydro Vac					$70,000		$70,000		$42,000	$28,000
PRV Repairs					$25,000		$25,000		$25,000	
Portable Emergency Lights*					$12,750		$12,750		$7,650	$5,100
Large Map Printer*					$9,000		$9,000		$5,400	$3,600
							$0			
							$0			
Total Other Expense	$174,469	$66,929	$95,000	$43,742	$231,750	$0	$231,750	143.95%	$145,050	$86,700
Total Department	$174,469	$66,929	$95,000	$43,742	$231,750	$0	$231,750	143.95%	$145,050	$86,700

*50/50 Split with Township

CAPITAL IMPROVEMENTS

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Capital Improvement	$935,000	$270,000	$1,700,000	$1,700,000	$1,577,500		$1,577,500	-7.21%	$227,500	$1,350,000
Total Other Expense	$935,000	$270,000	$1,700,000	$1,700,000	$1,577,500	$0	$1,577,500	-7.21%	$227,500	$1,350,000
Total Department	$935,000	$270,000	$1,700,000	$1,700,000	$1,577,500	$0	$1,577,500	-7.21%	$227,500	$1,350,000

DEBT SERVICE

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Other Expense:										
Payment of Bond Principal	$0	$58,000	$59,000	$59,000	$106,000		$106,000	79.66%	$36,000	$70,000
Interest on Bonds	$0	$67,948	$67,950	$67,950	$66,180		$66,180	-2.60%	$22,743	$43,438
BAN Interest	$10,000						$0	#DIV/0!		$0
Loan - Principal	$65,000	$70,000	$75,000	$75,000	$75,000		$75,000	0.00%		$75,000
Loan - Interest	$20,385	$16,810	$12,960	$12,960	$8,835		$8,835	-31.83%		$8,835
Total Other Expense	$95,385	$212,758	$214,910	$214,910	$256,015	$0	$256,015	19.13%	$58,743	$197,273
Total Department	**$95,385**	**$212,758**	**$214,910**	**$214,910**	**$256,015**	**$0**	**$256,015**	**19.13%**	**$58,743**	**$197,273**

STATUTORY CHARGES

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2018 Budget	% Change 2016 Budget-2017 Budget	Allocation Water	Allocation Sewer
Other Expense:										
PERS	$120,000	$122,100	$124,815	$124,815	$126,796		$126,796	1.59%	$76,077	$50,718
Social Security	$79,995	$79,992	$80,000	$80,000	$80,000		$80,000	0.00%	$48,000	$32,000
Total Other Expense	$199,995	$202,092	$204,815	$204,815	$206,796	$0	$206,796	0.97%	$124,077	$82,718
Total Department	**$199,995**	**$202,092**	**$204,815**	**$204,815**	**$206,796**	**$0**	**$206,796**	**0.97%**	**$124,077**	**$82,718**

DEFERRED CHARGES

Budget	2015 Actual	2016 Actual	2017 Budget	2017 Estimated Expenditures	2018 Budget Request	Manager's Adjustment	2017 Budget	% Change 2016 Budget-2017 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	$0	$0	$0	$0	$0		$0	#DIV/0!	$0	$0
Total Other Expense	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0	$0
Total Department	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0	$0

TOWNSHIP OF RANDOPH
WATER DEPARTMENT
BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZED IN NEXT YEARS BUDGET	SURPLUS BALANCE
2008	$3,307,643	$1,109,746	$494,000	$615,746
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

TOWNSHIP OF RANDOPH
SEWER DEPARTMENT
BUDGET SURPLUS
10 YEAR HISTORY

YEAR	TOTAL BUDGET	SURPLUS DEC 31	SURPLUS UTILIZEI IN NEXT YEARS BUDGET	RESERVE FOR FUTURE CAPITAL PROJECTS	SURPLUS BALANCE
2008	$4,784,928	$6,941,999	$895,000	-$37,230	$6,084,229
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

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2018

Name	Title	PT	FT
OFFICE OF THE MANAGER			
Admistration			
Stephen Mountain	Township Manager		1
Jessica Losey*	Manager's Secretary		1
Jenifer Lambert	Purchasing Coordiantor		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			
Ralph Carchia*	Engineering/Water & Sewer Admin/Licensed Operator		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
Karen Thomlinson	Zoning Officer (20 hrs/wk)	1	
		2	**6**
MIS			
Beth Peters	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

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

Name	Title	PT	FT
Thomas Spring*	Director of Public Works		1
			1
<u>DPW</u>			
Mark Montemarano	Foreman		1
John Pieper	Foreman		1
Nicholas Cristi	Driver		1
Charles DeCristoforo*	Driver		1
Joshua Capel	Operator		1
Robert Gomez	Driver		1
Robin Huff	Driver		1
Kyle Ansberry	Laborer/Driver		1
Brett Farley	Laborer/Driver		1
Joseph Simms	Laborer/Driver		1
Andrew Thompson	Driver		1
Scott Wagner	Driver		1
		0	**12**
<u>DPW - Mechanics</u>			
Gerard Condit	Foreman		1
Sean Edwards	Mechanic		1
Lawrence Galante*	Mechanic		1
Douglas Murphy	Mechanic		1
		0	**4**
<u>DPW-Recycling</u>			
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/Ron Krasniak	Laborer (14 hrs/wk)	1	
Andrew T. Thompson	Laborer (14 hrs/wk)	1	
		4	**3**

POLICE, RESCUE & EMERGENCY RESCUE

Name	Title	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
Melissa Bailey	Patrol Officer		1

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2018

Name	Title	PT	FT
Richard Biase	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
Vacant	Patrol Officer		1
Nicholas Francica	Patrol Officer		1
Cory Frappier	Patrol Officer		1
Giacomo Greco	Patrol Officer		1
Ian Green	Patrol Officer		1
Kyle Hefferon	Patrol Officer		1
Manlio Irula	Patrol Officer		1
Matthew Pfeiffer	Patrol Officer		1
James Pritchard	Patrol Officer		1
Vacant	Patrol Officer		1
Edward Shivas	Patrol Officer		1
Michael Shoudy	Patrol Officer		1
Brett Sommer	Patrol Officer		1
David Spence	Patrol Officer		1
Stephen Szilagyi	Patrol Officer		1
Sean Verbist	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
Luke Heck	Secretary		1
Bryan DePasquale	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			
Mark Caputo	Health Director		1
Cemil Andican	Senior REHS		1
Katherine Fay	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	
		3	**6**

Code Enforcement			
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

2018

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			
Russ Newman	Director of Parks/Recreation/Community Service		1
Jeanne Montemarano	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	
Karen Brown	Art Instructor (2 hrs/wk)	1	
Laurel Clark	Art Instructor (6 hrs/wk)	1	
Kim Lane	Art Instructor (6 hrs/wk)	1	
Leah Tomaino	Art Instructor (6 hrs/wk)	1	
Gloria Quann	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	
Hannah Coward	Art Assistnat (2 hrs/wk)	1	
Donna Ferrante	Art Assistant (4 hrs/wk)	1	
Catherine Kokkonos	Art Assistant (2 hrs/wk)	1	
Emily Marovitz	Art Assistant (2 hrs/wk)	1	
Helen McNabb	Art Assistant (2 hrs/wk)	1	
Bonnie Minchin	Art Assistant (2 hrs/wk)	1	
		21	**7**

RANDOLPH TOWNSHIP
EMPLOYEE LISTING

2018

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
Daniel Wills	Tech		1
Chris Krasniak	Tech		1
		0	7
TOTAL		49	122

*SPLIT APPROPRIATIONS BETWEEN CURRENT BUDGET AND WATER & SEWER.