



State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris

Adopted

Municode: 1432

Filename: 1432_fba_2017.xlsm

Website: randolphnj.org

Phone Number:

973.989.7064

Mailing Address:

502 Millbrook Avenue

Email the UFB if not using Outlook

Municipality:

Randolph

State:

NJ

Zip:

07869

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Carey	12/31/2020	ccarey@randolphnj.org

Chief Administrative Officer

Steve		Mountain		smountain@randolphnj.org
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Chief Financial Officer

Darren	P.	Maloney		dmaloney@randolphnj.org
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Municipal Clerk

Donna	M.	Luciani		dluciani@randolphnj.org
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Registered Municipal Accountant

William		Schroeder		bschroeder@nislivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen		Napoliello	12/31/2018	anapoliello@randolphnj.org
Michael		Guadagno	12/31/2018	mguadagno@randolphnj.org
Mark		Forstenhausler	12/31/2018	mforstenhausler@randolphnj.org
James		Loveys	12/31/2018	jloveys@randolphnj.org
Lance		Tkacs	12/31/2020	ltkacs@randolphnj.org
Joanne		Veech	12/31/2020	jveech@randolphnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.666	\$19,497,105.00	18.22%	\$3,246.75
Municipal Library	0.048	\$1,428,445.13	1.34%	\$234.00
Municipal Open Space	0.031	\$877,004.00	0.82%	\$151.13
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.538	\$74,172,889.00	69.33%	\$12,372.75
Regional School District			0.00%	\$0.00
County Purposes	0.364	\$10,634,522.35	9.94%	\$1,774.50
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$379,611.52	0.35%	\$63.38
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.660	\$106,989,577.00	100.00%	\$17,842.50

Total Taxable Valuation as of October 1, 2016 \$4,293,593,841.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$487,500.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.666	0.454	-31.83%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,497,105.00	\$19,497,105.00	0.00%	\$0.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,246.75	\$2,213.25	-31.83%	(\$1,033.50)

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$19,497,105.00
Municipal Library	ACTUAL	\$1,442,541.00
Municipal Open Space	ACTUAL	\$901,654.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$74,172,889.00
Regional School District		
County Purposes	ESTIMATED	\$10,634,522.35
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$379,611.52
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$107,028,322.87

Revenue Anticipated, Excluding Tax Levy	<u>18,945,881.00</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>36,887,647.00</u>
Total Non-Municipal Tax Levy	<u>\$86,088,676.87</u>
Amount to be Raised by Taxes - Before RUT	<u>\$104,030,442.87</u>
Reserve for Uncollected Taxes (RUT)	<u>\$2,997,880.00</u>
Total Amount to be Raised by Taxes	<u>\$107,028,322.87</u>

% of Tax Collections used to Calculate RUT 97.20%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	<u>106,386,901.38</u>
Total Tax Levy, CY 2016	<u>107,192,253.53</u>
% of Taxes Collected, CY 2016	<u>99.25%</u>

Delinquent Taxes - December 31, 2016 \$702,350.47

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	52.74%	\$2,363,631.00	\$4,481,277.00	\$6,844,908.00	\$6,844,908.00							
08	Local Revenue	-9.99%	(\$978,284.14)	\$9,792,960.14	\$8,814,676.00	\$8,814,676.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,847,005.00	\$1,847,005.00	\$1,847,005.00							
08	Uniform Construction Code Fees	-10.26%	(\$33,270.00)	\$324,270.00	\$291,000.00	\$291,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.26%	(\$629.87)	\$239,889.87	\$239,260.00	\$239,260.00							
08	Additional Revenue Offset by Appropriations	-44.43%	(\$60,782.28)	\$136,814.28	\$76,032.00	\$76,032.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-3.79%	(\$1,299.17)	\$34,299.17	\$33,000.00	\$33,000.00							
15	Receipts from Delinquent Taxes	-9.57%	(\$84,665.09)	\$884,665.09	\$800,000.00	\$800,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-11.10%	(\$2,434,302.40)	\$21,931,407.40	\$19,497,105.00	\$19,497,105.00							
07	Minimum Library Tax	0.99%	\$14,095.87	\$1,428,445.13	\$1,442,541.00	\$1,442,541.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.96%	(\$1,215,506.08)	\$41,101,033.08	\$39,885,527.00	\$39,885,527.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	22.00	2.00	2.86%	\$54,992.13	\$1,925,024.87	\$1,980,017.00	\$1,980,017.00								
21	Land-Use Administration			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
22	Uniform Construction Code	3.00	2.00	5.18%	\$15,923.00	\$307,485.00	\$323,408.00	\$323,408.00								
23	Insurance			4.73%	\$253,772.00	\$5,366,099.00	\$5,619,871.00	\$5,619,871.00								
25	Public Safety	43.00	7.00	-1.47%	(\$83,042.15)	\$5,659,233.15	\$5,576,191.00	\$5,553,779.00	\$22,412.00							
26	Public Works	26.00	5.00	-2.33%	(\$107,783.13)	\$4,634,087.13	\$4,526,304.00	\$4,472,684.00	\$53,620.00							
27	Health and Human Services	8.00	6.00	1.01%	\$14,630.00	\$1,451,331.00	\$1,465,961.00	\$1,465,961.00								
28	Parks and Recreation	16.00	20.00	1.01%	\$13,033.00	\$1,290,132.00	\$1,303,165.00	\$1,303,165.00								
29	Education (including Library)			0.99%	\$14,095.87	\$1,428,445.13	\$1,442,541.00	\$1,442,541.00								
30	Unclassified			3.30%	\$1,620.00	\$49,080.00	\$50,700.00	\$50,700.00								
31	Utilities and Bulk Purchases			2.12%	\$87,400.00	\$4,115,450.00	\$4,202,850.00	\$4,202,850.00								
32	Landfill / Solid Waste Disposal			31.04%	\$464,136.00	\$1,495,200.00	\$1,959,336.00	\$1,959,336.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			6.50%	\$139,417.00	\$2,144,742.00	\$2,284,159.00	\$2,284,159.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-4.32%	(\$14,524.00)	\$336,434.00	\$321,910.00	\$321,910.00								
43	Court and Public Defender	4.00	4.00	4.41%	\$14,149.00	\$321,187.00	\$335,336.00	\$335,336.00								
44	Capital			46.03%	\$1,260,000.00	\$2,737,500.00	\$3,997,500.00	\$3,997,500.00								
45	Debt			9.15%	\$115,588.00	\$1,262,710.00	\$1,378,298.00	\$1,378,298.00								
46	Deferred Charges			-51.02%	(\$125,000.00)	\$245,000.00	\$120,000.00	\$120,000.00								
48	Debt - Type I School District			#DIV/0!	\$2,997,880.00	\$0.00	\$2,997,880.00	\$2,997,880.00								
50	Reserve for Uncollected Taxes			-100.00%	(\$3,057,356.00)	\$3,057,356.00	\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		122.00	46.00	5.44%	\$2,058,930.72	\$37,826,596.28	\$39,885,527.00	\$39,809,495.00	\$76,032.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	474	\$44,356,600.00	1.03%
2 Residential	7,242	\$3,531,145,300.00	82.24%
3A/3B Farm	52	\$6,324,000.00	0.15%
4A Commercial	271	\$378,893,900.00	8.82%
4B Industrial	60	\$161,254,400.00	3.76%
4C Apartments	16	\$165,584,900.00	3.86%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$6,034,741.00	0.14%
Total	8,116	\$4,293,593,841.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,293,593,841.00

Total # of property tax appeals filed in 2016	County Tax Board	25.00
	State Tax Court	32.00
Number of 2016 County Tax Board decisions appealed to Tax Court	2.00	
Number of pending property tax appeals in State Tax Court	44.00	

Amount paid out by municipality for tax appeals in 2016	\$271,045.17
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$275,442,900.00	60.14%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	240	\$86,653,600.00	18.92%
15D Church and Charities	37	\$64,690,900.00	14.12%
15E Cemeteries & Graveyards	10	\$1,577,300.00	0.34%
15F Other Exempt	31	\$29,642,500.00	6.47%
Total	326	\$458,007,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.67%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	48,132.75	\$43,500.00		\$1,305.00	\$0.00	\$3,327.75
Supervisory Staff (Department Heads & Managers)	9.00		1,439,726.16	\$1,138,434.00	\$2,500.00	\$60,345.44	\$151,165.26	\$87,281.45
Police Officers (Including Superior Officers)	35.00		5,466,443.50	\$3,521,179.00	\$365,000.00	\$936,050.00	\$587,864.90	\$56,349.60
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	71.00	14.00	6,500,423.36	\$4,170,464.00	\$134,800.00	\$673,280.73	\$1,192,525.94	\$329,352.70
All Other Non-Union Employees not listed above	7.00	25.00	1,501,391.32	\$1,245,852.00	\$1,100.00	\$43,177.83	\$117,572.98	\$93,688.51
Totals	122.00	46.00	14,956,117.09	\$10,119,429.00	\$503,400.00	\$1,714,159.00	\$2,049,129.08	\$570,000.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

No

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	26.00	\$11,965.38	\$311,099.88	26.00	\$11,658.46	\$303,119.96
Parent & Child	13.00	\$18,637.85	\$242,292.05	11.00	\$18,196.36	\$200,159.96
Employee & Spouse (or Partner)	29.00	\$29,437.24	\$853,679.96	25.00	\$28,066.08	\$701,652.00
Family	41.00	\$31,020.00	\$1,271,820.00	44.00	\$31,193.45	\$1,372,511.80
Employee Cost Sharing Contribution (enter as negative -)			(\$629,762.52)			(\$640,092.00)
Subtotal	109.00		\$2,049,129.37	106.00		\$1,937,351.72
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	69	\$11,484.49	\$792,429.81	66	\$12,835.66	\$847,153.56
Parent & Child	7	\$21,504.00	\$150,528.00	6	\$21,610.00	\$129,660.00
Employee & Spouse (or Partner)	8	\$30,891.00	\$247,128.00	15	\$31,864.00	\$477,960.00
Family	24	\$37,735.50	\$905,652.00	24	\$33,880.00	\$813,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,900.00)			
Subtotal	108.00		\$2,089,837.81	111.00		\$2,267,893.56
GRAND TOTAL	217.00		\$4,138,967.18	217.00		\$4,205,245.28

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions			Net Debt			Current Year Budget			2018 Budget			2019 Budget			All Additional Future Years' Budgets								
Local School Debt			\$24,085,900.00			\$24,085,900.00			\$0.00			Utility Fund - Principal														
Regional School Debt									\$0.00			Utility Fund - Interest														
Utility Fund Debt												Bond Anticipation Notes - Principal														
												Bond Anticipation Notes - Interest														
0									\$0.00			Bonds - Principal			\$878,000.00			\$610,000.00			\$660,000.00			\$11,859,000.00		
0									\$0.00			Bonds - Interest			\$412,338.00			\$380,617.50			\$362,317.50			\$3,119,272.50		
0									\$0.00			Loans & Other Debt - Principal			\$75,000.00			\$75,000.00			\$80,000.00			\$0.00		
0									\$0.00			Loans & Other Debt - Interest			\$12,960.00			\$8,835.00			\$4,560.00			\$0.00		
0									\$0.00																	
0									\$0.00			Total			\$1,378,298.00			\$1,074,452.50			\$1,106,877.50			\$14,978,272.50		
<u>Municipal Purposes</u>																										
Debt Authorized			\$4,373,328.00						\$4,373,328.00			Total Principal			\$953,000.00			\$685,000.00			\$740,000.00			\$11,859,000.00		
Notes Outstanding									\$0.00			Total Interest			\$425,298.00			\$389,452.50			\$366,877.50			\$3,119,272.50		
Bonds Outstanding			\$15,715,000.00						\$15,715,000.00			% of Total Current Year Budget			3.46%											
Loans and Other Debt			\$744,230.11			\$94,381.00			\$649,849.11																	
Total (Current Year)			\$44,918,458.11			\$24,180,281.00			\$20,738,177.11																	
Population (2010 census)			25,734									Description			Debt Not Listed Above											
												Total Guarantees - Governmental														
												Total Guarantees - Other														
												Total Capital/Equipment Leases														
												Total Other			\$513,634.00			\$316,854.00			\$319,604.14			\$1,634,510.00		
Per Capita Gross Debt			\$1,745.49									Bond Rating			Moody's			Standard & Poors			Fitch					
Per Capita Net Debt			\$805.87									Rating			AAA											
												Year of Last Rating			2015											
3 Yr. Average Property Valuation						\$4,307,612,081.67																				
Net Debt as % of 3 Year Avg Property Valuation						0.48%																				
									Sheet UFB-10																	

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]