



# State of New Jersey Local Government Services

Year: **2017 Municipal User Friendly Budget**

<b>MUNICIPALITY:</b>	1432 Randolph Township - County of Morris	▼	<b>Adopted</b>	▼
<b>Municode:</b>	1432	<b>Filename:</b> 1432_fba_2017.xlsm		
<b>Website:</b>	randolphnj.org			
<b>Phone Number:</b>	973.989.7064			
<b>Mailing Address:</b>	502 Millbrook Avenue			
<b>Email the UFB if not using Outlook</b>		<b>Municipality:</b>	<b>Randolph</b>	<b>State:</b> NJ <b>Zip:</b> 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@nistvoccia.com
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#### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen		Napolielo	12/31/2018	anapolielo@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)

### Current Year 2017 Budget

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

% 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	106,386,901.38
Total Tax Levy, CY 2016	107,192,253.53
% of Taxes Collected, CY 2016	99.25%
 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 Full-Time	Budgeted Positions Part-Time	% 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						
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											
<b>Total</b>	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	\$0.00

Sheet UFB-3

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				No Structural Imbalances		

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	474	\$44,356,600.00	1.03%	15A Public Schools	8	\$275,442,900.00	60.14%
2 Residential	7,242	\$3,531,145,300.00	82.24%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	52	\$6,324,000.00	0.15%	15C Public Property	240	\$86,653,600.00	18.92%
4A Commercial	271	\$378,893,900.00	8.82%	15D Church and Charities	37	\$64,690,900.00	14.12%
4B Industrial	60	\$161,254,400.00	3.76%	15E Cemeteries & Graveyards	10	\$1,577,300.00	0.34%
4C Apartments	16	\$165,584,900.00	3.86%	15F Other Exempt	31	\$29,642,500.00	6.47%
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%	Total	326	\$458,007,200.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,293,593,841.00		Non-Exempt Properties			
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					

### 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

Sheet UFB-6

Sheet IER-6C

**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
<b>Totals</b>	<b>122.00</b>	<b>46.00</b>	<b>14,956,117.09</b>	<b>\$10,119,429.00</b>	<b>\$503,400.00</b>	<b>\$1,714,159.00</b>	<b>\$2,049,129.08</b>	<b>\$570,000.00</b>

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
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
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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
<b>GRAND TOTAL</b>	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**

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

**NO**

## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## **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**