



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1404 Chatham Borough - County of Morris Adopted ▼

Municode: 1404 Filename: 1404_fba_2018.xlsm

Website: www.chathamborough.org

Phone Number: 973-635-0674

Mailing Address: 54 Fairmount Avenue

Chatham

[Email the UFB if not using Outlook](#)

Municipality: Chatham Borough **State:** NJ **Zip:** 07928

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Bruce	A.	Harris	12/31/2019	bharris@chathamborough.org

Chief Administrative Officer

Stephen	W.	Williams		swilliams@chathamborough.org
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Chief Financial Officer

Timothy	B.	Day		tday@chathamborough.org
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Municipal Clerk

Robin	R.	Kline		rkline@chathamborough.org
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Registered Municipal Accountant

Francis "Bud"		Jones		bjones@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
James	J.	Collander	12/31/2019	jcollander@chathamborough.org
Leonard		Resto	12/31/2018	lresto@chathamborough.org
Peter	J.	Hoffman	12/31/2018	phoffoman@chathamborough.org
Victoria		Fife	12/31/2019	vfife@chathamborough.org
Robert	A.	Weber, Sr.	12/31/2020	rweber@chathamborough.org
Thaddeus	J.	Kobylarz	12/31/2020	tkoblarz@chathamborough.org

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	Water Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
08	Surplus	5.62%	\$123,446.22	\$2,195,000.00	\$2,318,446.22	\$2,195,000.00		\$82,000.00	\$41,446.22				
08	Local Revenue	109.71%	\$1,932,794.85	\$1,761,710.35	\$3,694,505.20	\$1,761,505.20		\$1,400,000.00	\$533,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$572,099.00	\$572,099.00	\$572,099.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$38,921.00	\$38,921.00	\$38,921.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.50%	\$423.00	\$28,235.00	\$28,658.00	\$28,658.00							
08	Additional Revenue Offset by Appropriations	-0.10%	(\$22.50)	\$22,522.50	\$22,500.00	\$22,500.00							
10	Public and Private Revenue	-93.33%	(\$86,521.77)	\$92,707.89	\$6,186.12	\$6,186.12							
08	Other Special Items	-3.14%	(\$30,490.35)	\$971,281.73	\$940,791.38	\$940,791.38							
15	Receipts from Delinquent Taxes	-31.41%	(\$93,449.85)	\$297,521.13	\$204,071.28	\$204,071.28							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.23%	\$96,027.36	\$7,812,539.58	\$7,908,566.94	\$7,908,566.94							
07	Minimum Library Tax	3.00%	\$24,333.28	\$811,718.84	\$836,052.12	\$836,052.12							
54	Open Space Levy Tax	0.70%	\$726.87	\$103,479.78	\$104,206.65	\$104,206.65							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	13.38%	\$1,967,267.11	\$14,707,736.80	\$16,675,003.91	\$14,618,557.69	\$0.00	\$1,482,000.00	\$574,446.22	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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	Water Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
20 General Government	10.00	7.00	19.27%	\$316,329.97	\$1,641,394.15	\$1,957,724.12	\$1,673,266.12			\$236,065.00	\$48,393.00				
21 Land-Use Administration	0.00	3.00	1.85%	\$2,550.00	\$138,150.00	\$140,700.00	\$140,700.00			\$0.00	\$0.00				
22 Uniform Construction Code	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00				
23 Insurance	0.00	0.00	30.57%	\$274,607.38	\$898,392.62	\$1,173,000.00	\$885,000.00			\$262,000.00	\$26,000.00				
25 Public Safety	24.00	26.00	2.31%	\$74,057.00	\$3,211,153.00	\$3,285,210.00	\$3,285,210.00			\$0.00	\$0.00				
26 Public Works	16.00	2.00	33.62%	\$445,257.00	\$1,324,335.00	\$1,769,592.00	\$1,290,550.00			\$417,435.00	\$61,607.00				
27 Health and Human Services	0.00	3.00	1.07%	\$1,345.00	\$125,305.00	\$126,650.00	\$126,650.00			\$0.00	\$0.00				
28 Parks and Recreation	1.00	24.00	-4.54%	(\$8,650.00)	\$190,590.00	\$181,940.00	\$181,940.00			\$0.00	\$0.00				
29 Education (including Library)	0.00	0.00	2.02%	\$18,282.00	\$906,892.00	\$925,174.00	\$925,174.00			\$0.00	\$0.00				
30 Unclassified	0.00	0.00	11.57%	\$58,467.00	\$505,533.00	\$564,000.00	\$564,000.00			\$0.00	\$0.00				
31 Utilities and Bulk Purchases	0.00	0.00	20.00%	\$78,850.00	\$394,250.00	\$473,100.00	\$385,600.00			\$87,500.00	\$0.00				
32 Landfill / Solid Waste Disposal	0.00	9.00	#DIV/0!	\$455,150.00	\$0.00	\$455,150.00	\$0.00			\$0.00	\$455,150.00				
35 Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00			\$0.00	\$0.00				
36 Statutory Expenditures	0.00	0.00	22.08%	\$220,231.00	\$997,200.00	\$1,217,431.00	\$1,070,681.00			\$130,000.00	\$16,750.00				
37 Judgements	0.00	0.00	-100.00%	(\$275,568.55)	\$275,568.55	\$0.00	\$0.00			\$0.00	\$0.00				
42 Shared Services	0.00	0.00	0.00%	(\$1.00)	\$205,555.00	\$205,554.00	\$205,554.00			\$0.00	\$0.00				
43 Court and Public Defender	0.00	0.00	2.29%	\$4,000.00	\$175,000.00	\$179,000.00	\$179,000.00			\$0.00	\$0.00				
44 Capital	0.00	0.00	38.58%	\$19,000.00	\$49,250.00	\$68,250.00	\$44,750.00			\$21,500.00	\$2,000.00				
45 Debt	0.00	0.00	27.97%	\$498,896.77	\$1,783,809.88	\$2,282,706.65	\$1,798,275.92		\$138,430.73	\$346,000.00	\$0.00				
46 Deferred Charges	0.00	0.00	0.00%	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00			\$0.00	\$0.00				
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00				
50 Reserve for Uncollected Taxes	0.00	0.00	-0.06%	(\$1,000.00)	\$1,745,000.00	\$1,744,000.00	\$1,744,000.00			\$0.00	\$0.00				
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00				
Total	51.00	74.00	14.96%	\$2,181,803.57	\$14,581,378.20	\$16,763,181.77	\$14,514,351.04	\$0.00	\$138,430.73	\$1,500,500.00	\$609,900.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	67	\$8,929,200.00	0.43%
2 Residential	2,693	\$1,806,178,600.00	86.77%
3A/3B Farm	1	\$200.00	0.00%
4A Commercial	197	\$204,706,600.00	9.83%
4B Industrial	27	\$21,583,800.00	1.04%
4C Apartments	15	\$38,946,200.00	1.87%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,115,479.00	0.05%
Total	3,001	\$2,081,460,079.00	100.00%

Average Ratio (%), Assessed to True Value	84.68%
Equalized Valuation, Taxable Properties	\$2,458,030,324.75

Total # of property tax appeals filed in 2017	County Tax Board	19.00
	State Tax Court	27.00
Number of 2017 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2017	\$275,568.85
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$64,110,500.00	44.74%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	65	\$47,263,900.00	32.99%
15D Church and Charities	11	\$25,463,700.00	17.77%
15E Cemeteries & Graveyards	4	\$3,464,400.00	2.42%
15F Other Exempt	11	\$2,983,800.00	2.08%
Total	96	\$143,286,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.88%

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 2017 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
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	0.00	7.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	1,285,791.32	\$669,468.00	\$0.00	\$322,927.94	\$55,395.38	\$238,000.00
Police Officers (Including Superior Officers)	20.00	0.00	3,684,876.67	\$2,585,500.00	\$203,825.00	\$618,181.00	\$277,370.67	SEE NOTE
Fire Fighters (Including Superior Officers)	0.00	2.00	56,500.00	\$56,500.00	\$0.00	\$0.00	\$0.00	SEE NOTE
All Other Union Employees not listed above	16.00	2.00	1,122,494.70	\$800,000.00	\$80,000.00	SEE NOTE	\$242,494.70	SEE NOTE
All Other Non-Union Employees not listed above	8.00	60.00	1,094,720.11	\$928,564.00	\$0.00	SEE NOTE	\$166,156.11	SEE NOTE
Totals	50.00	71.00	7,244,382.80	\$5,040,032.00	\$283,825.00	\$941,108.94	\$741,416.86	\$238,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	8.00	\$10,613.64	\$84,909.12	10.00	\$10,880.94	\$108,809.40
Parent & Child	6.00	\$19,414.48	\$116,486.88	3.00	\$19,597.44	\$58,792.32
Employee & Spouse (or Partner)	6.00	\$22,267.20	\$133,603.20	5.00	\$26,720.64	\$133,603.20
Family	20.00	\$30,806.60	\$616,132.00	23.00	\$28,424.25	\$653,757.75
Employee Cost Sharing Contribution (enter as negative -)			(\$259,752.00)			(\$254,886.64)
Subtotal	40.00		\$691,379.20	41.00		\$700,076.03
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	40.00		\$691,379.20	41.00		\$700,076.03

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)?

Yes

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

Yes

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$285,000.00	\$295,000.00	\$305,000.00	\$1,625,000.00
Regional School Debt	\$17,412,853.30	\$17,412,853.30	\$0.00	Utility Fund - Interest	\$60,000.76	\$52,879.02	\$45,288.52	\$136,850.44
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$2,672,504.42	\$2,672,504.42	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Solid Waste	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$1,388,265.00	\$1,413,910.00	\$1,442,240.00	\$6,877,100.00
0			\$0.00	Bonds - Interest	\$217,607.00	\$182,651.16	\$167,146.61	\$577,210.10
0			\$0.00	Loans & Other Debt - Principal	\$157,290.66	\$162,390.66	\$162,390.66	\$1,391,510.47
0			\$0.00	Loans & Other Debt - Interest	\$35,113.26	\$31,336.63	\$28,083.00	\$138,050.08
0			\$0.00	Total	\$2,143,276.68	\$2,138,167.47	\$2,150,148.79	\$10,745,721.09
<u>Municipal Purposes</u>				Total Principal	\$1,830,555.66	\$1,871,300.66	\$1,909,630.66	\$9,893,610.47
Debt Authorized	\$13,708,291.07		\$13,708,291.07	Total Interest	\$312,721.02	\$266,866.81	\$240,518.13	\$852,110.62
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	12.79%			
Bonds Outstanding	\$11,494,000.00		\$11,494,000.00					
Loans and Other Debt	\$1,868,482.45		\$1,868,482.45					
Total (Current Year)	\$47,156,131.24	\$20,085,357.72	\$27,070,773.52	Description	Debt Not Listed Above			
Population (2010 census)	8,962			Total Guarantees - Governmental				
Per Capita Gross Debt	\$5,261.79			Total Guarantees - Other				
Per Capita Net Debt	\$3,020.62			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,446,702,503.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.11%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aaa			
				Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

The Borough Council doesn't earn a Salary nor take Health Insurance from the Borough.
The Borough receives some Construction permit fees from Madison - approximately \$20 - \$38,000 per year. All other fees are kept by Madison and Boro doesn't pay for the services.
The Borough anticipates paying Madison \$179,000 for Municipal Court services and will receive the anticipated Fees/Fines of \$127,588 for 2017. The future years Bond Anticipation Notes are anticipated to be budgeting \$110,000 per year of principal pay downs and the interest rate on the BAN changes at each renewal year, therefore we anticipate rates will increase. The 2018 Budget does not have BAN principal payment due to GOB being issued in 2017.
The Borough pays into 3 Pension systems - PERS, PFRS, & DCRP. The Police and Fire Pension is reported as amount paid in the appropriate column. The PERS & DCRP are paid for all eligible employees and the costs paid into the NJ State System is not split out by employee type. The amount listed as Pension Cost under the Supervisory Staff column covers that category of employees and all other Union & Non-union employees (non Police) who are in the system. There is not a breakdown by employee category. The same applies for the Employment taxes - borough doesn't breakdown by employee category, therefore the total amount paid is listed under the Supervisory Staff column. The Incentive Waiver cost for not taking Health Insurance is included in the Health Benefit Cost on sheet UFB-7.

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