



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 1404 Chatham Borough - County of Morris

Introduced

Municode: 1404

Filename: 1404_fbi_2019.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

Stephen	W.	Williams		Acting Clerk
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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
Jocelyn		Mathiasen	12/31/2021	lresto@chathamborough.org
Carolyn		Dempsey	12/31/2021	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 - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.379	\$7,908,566.94	18.56%	\$2,550.55	Municipal Purpose Tax	ACTUAL	\$8,056,840.00
Municipal Library	0.040	\$836,052.12	1.96%	\$269.19	Municipal Library	ACTUAL	\$896,642.00
Municipal Open Space	0.005	\$104,206.65	0.24%	\$33.65	Municipal Open Space	ACTUAL	\$104,852.42
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.308	\$27,253,528.00	63.96%	\$8,802.43	Regional School District	ESTIMATED	\$27,798,598.56
County Purposes	0.298	\$6,289,738.00	14.76%	\$2,005.45	County Purposes	ESTIMATED	\$6,415,532.76
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$217,055.41	0.51%	\$74.03	County Open Space	ESTIMATED	\$230,675.31
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.041	\$42,609,147.12	100.00%	\$13,735.30	Total ESTIMATED amount to be raised by taxes		\$43,503,141.05
Total Taxable Valuation as of October 1, 2018 <u>\$2,084,133,020.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 5,866,078.53		
Current Year Average Residential Assessment <u>\$672,969.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 13,074,561.50		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$34,549,659.05		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$41,758,142.02		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) \$1,744,454.10		
	0.379	0.384	1.32%		Total Amount to be Raised by Taxes \$43,502,596.12		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.99%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used <u> </u>		
	\$7,908,566.94	\$8,056,840.00	1.87%	\$148,273.06	Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2018 42,496,359.58		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2018 42,609,147.12		
	\$2,550.55	\$2,584.20	1.32%	\$33.65	% of Taxes Collected, CY 2018 99.74%		
					Delinquent Taxes - December 31, 2018 <u>\$243,896.69</u>		

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	15.68%	\$344,230.72	\$2,195,000.00	\$2,539,230.72	\$2,215,000.00		\$285,285.00	\$38,945.72				
08	Local Revenue	114.90%	\$2,081,099.13	\$1,811,260.43	\$3,892,359.56	\$1,811,259.56		\$1,483,000.00	\$598,100.00				
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	\$38,160.71	\$38,160.71	\$38,160.71							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.18%	\$53.00	\$29,178.00	\$29,231.00	\$29,231.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$21,470.00	\$21,470.00	\$21,470.00							
10	Public and Private Revenue	44.87%	\$24,960.75	\$55,628.49	\$80,589.24	\$80,589.24							
08	Other Special Items	-12.11%	(\$118,000.00)	\$974,124.40	\$856,124.40	\$856,124.40							
15	Receipts from Delinquent Taxes	-24.08%	(\$76,798.79)	\$318,943.41	\$242,144.62	\$242,144.62							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.87%	\$148,274.16	\$7,908,566.94	\$8,056,841.10	\$8,056,841.10							
07	Minimum Library Tax	7.25%	\$60,589.75	\$836,052.12	\$896,641.87	\$896,641.87							
54	Open Space Levy Tax	0.79%	\$819.84	\$104,032.58	\$104,852.42	\$104,852.42							
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	16.58%	\$2,465,228.56	\$14,864,516.08	\$17,329,744.64	\$14,924,413.92	\$0.00	\$1,768,285.00	\$637,045.72	\$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	9.00	6.00	9.06%	\$148,633.35	\$1,641,394.15	\$1,790,027.50	\$1,495,819.50			\$236,065.00	\$58,143.00				
21 Land-Use Administration	0.00	3.00	4.94%	\$6,077.85	\$122,922.15	\$129,000.00	\$129,000.00			\$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	32.04%	\$287,807.38	\$898,392.62	\$1,186,200.00	\$879,000.00			\$285,200.00	\$22,000.00				
25 Public Safety	24.00	26.00	8.18%	\$262,548.00	\$3,211,153.00	\$3,473,701.00	\$3,473,701.00			\$0.00	\$0.00				
26 Public Works	16.00	3.00	39.59%	\$524,307.00	\$1,324,335.00	\$1,848,642.00	\$1,302,600.00			\$474,435.00	\$71,607.00				
27 Health and Human Services	0.00	3.00	-4.90%	(\$6,145.00)	\$125,305.00	\$119,160.00	\$119,160.00			\$0.00	\$0.00				
28 Parks and Recreation	1.00	26.00	5.93%	\$11,310.00	\$190,590.00	\$201,900.00	\$201,900.00			\$0.00	\$0.00				
29 Education (including Library)	0.00	0.00	6.61%	\$59,984.00	\$906,892.00	\$966,876.00	\$966,876.00			\$0.00	\$0.00				
30 Unclassified	0.00	0.00	27.49%	\$138,967.00	\$505,533.00	\$644,500.00	\$644,500.00			\$0.00	\$0.00				
31 Utilities and Bulk Purchases	0.00	0.00	22.08%	\$87,050.00	\$394,250.00	\$481,300.00	\$397,300.00			\$84,000.00	\$0.00				
32 Landfill / Solid Waste Disposal	0.00	9.00	#DIV/0!	\$497,000.00	\$0.00	\$497,000.00	\$0.00			\$0.00	\$497,000.00				
35 Contingency	0.00	0.00	-20.00%	(\$1,000.00)	\$5,000.00	\$4,000.00	\$4,000.00			\$0.00	\$0.00				
36 Statutory Expenditures	0.00	0.00	33.14%	\$330,516.00	\$997,200.00	\$1,327,716.00	\$1,154,966.00			\$154,000.00	\$18,750.00				
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%	\$0.00	\$205,555.00	\$205,555.00	\$205,555.00			\$0.00	\$0.00				
43 Court and Public Defender	0.00	0.00	17.37%	\$30,400.00	\$175,000.00	\$205,400.00	\$205,400.00			\$0.00	\$0.00				
44 Capital	0.00	0.00	418.17%	\$205,950.00	\$49,250.00	\$255,200.00	\$58,500.00			\$195,700.00	\$1,000.00				
45 Debt	0.00	0.00	30.89%	\$551,039.85	\$1,783,809.88	\$2,334,849.73	\$1,827,284.00		\$138,430.73	\$369,135.00	\$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	0.00%	\$0.00	\$1,745,000.00	\$1,745,000.00	\$1,745,000.00			\$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	50.00	76.00	19.63%	\$2,858,876.88	\$14,566,150.35	\$17,425,027.23	\$14,819,561.50	\$0.00	\$138,430.73	\$1,798,535.00	\$668,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	66	\$8,348,000.00	0.40%
2 Residential	2,696	\$1,824,612,300.00	87.01%
3A/3B Farm	1	\$1,600.00	0.00%
4A Commercial	197	\$202,634,000.00	9.66%
4B Industrial	27	\$21,482,700.00	1.02%
4C Apartments	15	\$38,946,200.00	1.86%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,023,537.00	0.05%
Total	3,003	\$2,097,048,337.00	100.00%

Average Ratio (%), Assessed to True Value	77.47%
Equalized Valuation, Taxable Properties	\$2,706,916,660.64

Total # of property tax appeals filed in 2018	County Tax Board	19.00
	State Tax Court	15.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2018	\$0.00
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Property Tax Assessments - Exempt Pr	
	# of Parcels
15A Public Schools	5
15B Other Schools	0
15C Public Property	64
15D Church and Charities	10
15E Cemeteries & Graveyards	4
15F Other Exempt	11
Total	94

Percentage of Exempt vs.
Non-Exempt Properties 6.77%

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 2018 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

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Properties (October 1, 2018 Value)	
Assessed Value	% of Total
\$64,110,500.00	45.14%
\$0.00	0.00%
\$47,261,400.00	33.27%
\$24,216,300.00	17.05%
\$3,464,400.00	2.44%
\$2,983,800.00	2.10%

\$142,036,400.00	100.00%
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USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	1,342,305.38	\$687,417.00	\$0.00	\$346,493.00	\$55,395.38	\$253,000.00
Police Officers (Including Superior Officers)	20.00	0.00	3,804,907.67	\$2,621,921.00	\$206,150.00	\$699,466.00	\$277,370.67	SEE NOTE
Fire Fighters (Including Superior Officers)	0.00	2.00	47,000.00	\$47,000.00	\$0.00	\$0.00	\$0.00	SEE NOTE
All Other Union Employees not listed above	16.00	2.00	1,167,494.70	\$840,000.00	\$85,000.00	SEE NOTE	\$242,494.70	SEE NOTE
All Other Non-Union Employees not listed above	8.00	60.00	1,236,019.11	\$1,069,863.00	\$0.00	SEE NOTE	\$166,156.11	SEE NOTE
Totals	50.00	71.00	7,597,726.86	\$5,266,201.00	\$291,150.00	\$1,045,959.00	\$741,416.86	\$253,000.00

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	11.00	\$10,927.17	\$120,198.87	8.00	\$10,613.64	\$84,909.12
Parent & Child	5.00	\$22,677.26	\$113,386.30	6.00	\$19,414.48	\$116,486.88
Employee & Spouse (or Partner)	7.00	\$19,929.94	\$139,509.58	6.00	\$22,267.20	\$133,603.20
Family	19.00	\$31,815.13	\$604,487.47	20.00	\$30,806.60	\$616,132.00
Employee Cost Sharing Contribution (enter as negative -)			(\$256,560.36)			(\$259,752.00)
Subtotal	42.00		\$721,021.86	40.00		\$691,379.20
<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	42.00		\$721,021.86	40.00		\$691,379.20

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
Yes

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

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$295,000.00	\$305,000.00	\$310,000.00	\$1,594,000.00
Regional School Debt	\$17,055,973.41	\$17,055,973.41	\$0.00	Utility Fund - Interest	\$64,135.00	\$45,288.52	\$37,323.02	\$47,692.99
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$2,796,004.42	\$2,796,004.42	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Solid Waste	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$1,413,910.00	\$1,442,240.00	\$1,421,620.00	\$5,706,230.00
0			\$0.00	Bonds - Interest	\$191,836.97	\$167,146.61	\$143,933.77	\$217,349.98
0			\$0.00	Loans & Other Debt - Principal	\$162,290.66	\$162,290.66	\$162,290.66	\$1,224,319.81
0			\$0.00	Loans & Other Debt - Interest	\$30,584.13	\$28,533.00	\$26,310.00	\$138,050.08
0			\$0.00	Total	\$2,157,756.76	\$2,150,498.79	\$2,101,477.45	\$8,927,642.86
<u>Municipal Purposes</u>				Total Principal	\$1,871,200.66	\$1,909,530.66	\$1,893,910.66	\$8,524,549.81
Debt Authorized	\$15,738,761.79		\$15,738,761.79	Total Interest	\$286,556.10	\$240,968.13	\$207,566.79	\$403,093.05
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	12.38%			
Bonds Outstanding	\$9,984,000.00		\$9,984,000.00					
Loans and Other Debt	\$1,313,570.00		\$1,313,570.00					
Total (Current Year)	\$46,888,309.62	\$19,851,977.83	\$27,036,331.79	Description	Debt Not Listed Above			
Population (2010 census)	8,962			Total Guarantees - Governmental				
Per Capita Gross Debt	\$5,231.90			Total Guarantees - Other				
Per Capita Net Debt	\$3,016.77			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,547,953,466.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.06%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aaa			
				Year of Last Rating	2018			
				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 \$205,400 for Municipal Court services and will receive the anticipated Fees/Fines of \$126,870 for 2019. 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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