



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1404 Chatham Borough - County of Morris Introduced ▼

Municode: 1404 **Filename:** 1404_fbi_2016.xlsm

Website: www.chathamborough.org

Phone Number: 973-635-0674

Mailing Address: 54 Fairmount Ave

Chatham

Email the UFB if not using Outlook

Municipality: **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

Robert	J.	Falzarano		rfalzarano@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

Timothy	M.	Vrabel		tmvrabeldvc@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
James	J.	Collander	12/31/2016	jcollander@chathamborough.org
James		Lonergan	12/31/2017	jlonergan@chathamborough.org
Gerald	J.	Helfrich	12/31/2017	ghelfrich@chathamborough.org
Leonard		Resto	12/31/2018	lresto@chathamborough.org
Peter		Hoffman	12/31/2018	phoffoman@chathamborough.org
Victoria		Fife	12/31/2016	vfife@chathamborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.368	\$7,593,286.00	19.27%	\$2,455.93
Municipal Library	0.041	\$860,910.00	2.19%	\$273.62
Municipal Open Space	0.005	\$103,093.00	0.26%	\$33.37
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.213	\$25,010,151.00	63.48%	\$8,095.22
County Purposes	0.272	\$5,597,727.00	14.21%	\$1,815.25
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$233,587.00	0.59%	\$80.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	1.911	\$39,398,754.00	100.00%	\$12,753.48

Total Taxable Valuation as of October 1, 2015 \$2,074,088,607.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$667,372.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.368	0.371	0.82%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,593,286.00	\$7,699,771.42	1.40%	\$106,485.42

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,455.93	\$2,475.95	0.82%	\$20.02

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,699,771.42
Municipal Library	ACTUAL	\$887,000.00
Municipal Open Space	ACTUAL	\$103,704.43
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$25,510,354.00
County Purposes	ESTIMATED	\$5,709,682.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$238,259.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$40,148,770.85

Revenue Anticipated, Excluding Tax Levy 5,672,741.00
 Budget Appropriations, before Reserve for Uncollected Taxes
 Total Non-Municipal Tax Levy \$31,561,999.43
 Amount to be Raised by Taxes - Before RUT \$25,889,258.43
 Reserve for Uncollected Taxes (RUT) \$1,191,555.83
Total Amount to be Raised by Taxes \$27,080,814.26

% of Tax Collections used to Calculate RUT 95.60%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015 38,782,991.20
 Total Tax Levy, CY 2015 39,309,280.62
 % of Taxes Collected, CY 2015 98.66%

Delinquent Taxes - December 31, 2015 \$318,943.41

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	35.65%	\$782,599.57	\$2,195,000.00	\$2,977,599.57	\$2,195,000.00	\$184,204.55	\$550,506.45	\$47,888.57				
08	Local Revenue	0.04%	\$1,299.00	\$3,574,401.00	\$3,575,700.00	\$1,817,700.00		\$1,268,000.00	\$490,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$572,099.00	\$572,099.00	\$572,099.00							
08	Uniform Construction Code Fees	-2.72%	(\$280.00)	\$10,280.00	\$10,000.00	\$10,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$42,433.00	\$0.00	\$42,433.00	\$42,433.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$19,170.00	\$19,170.00	\$19,170.00							
10	Public and Private Revenue	11.31%	\$4,090.01	\$36,156.84	\$40,246.85	\$5,335.42			\$34,911.43				
08	Other Special Items	10.52%	\$67,665.97	\$643,337.47	\$711,003.44	\$699,003.44		\$10,000.00	\$2,000.00				
15	Receipts from Delinquent Taxes	-27.98%	(\$121,209.25)	\$433,209.25	\$312,000.00	\$312,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.40%	\$106,485.42	\$7,593,286.00	\$7,699,771.42	\$7,699,771.42							
07	Minimum Library Tax	3.03%	\$26,090.00	\$860,916.00	\$887,000.00	\$887,000.00							
54	Open Space Levy Tax	0.59%	\$611.43	\$103,093.00	\$103,704.43	\$103,704.43							
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	5.67%	\$909,785.15	\$16,040,942.56	\$16,950,727.71	\$14,363,216.71	\$184,204.55	\$1,828,506.45	\$574,800.00	\$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	7.00	8.00	11.78%	\$179,495.84	\$1,523,734.44	\$1,703,230.28	\$1,370,146.25		\$0.00	\$257,307.00	\$75,777.00				
21	0.00	3.00	-10.21%	(\$11,900.00)	\$116,600.00	\$104,700.00	\$104,700.00		\$0.00	\$0.00	\$0.00				
22	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00				
23	0.00	0.00	-0.43%	(\$5,016.00)	\$1,159,430.00	\$1,154,814.00	\$916,314.00		\$0.00	\$216,000.00	\$22,500.00				
25	23.00	26.00	1.20%	\$42,438.00	\$3,533,378.00	\$3,575,816.00	\$2,575,816.00		\$0.00	\$0.00	\$0.00				
26	15.00	0.00	-2.48%	(\$45,867.00)	\$1,850,683.00	\$1,804,816.00	\$1,409,500.00		\$0.00	\$361,543.00	\$33,773.00				
27	0.00	4.00	3.04%	\$4,020.00	\$132,250.00	\$136,270.00	\$136,270.00		\$0.00	\$0.00	\$0.00				
28	1.00	31.00	-3.86%	(\$7,760.00)	\$200,960.00	\$193,200.00	\$193,200.00		\$0.00	\$0.00	\$0.00				
29	0.00	0.00	3.03%	\$26,090.00	\$860,910.00	\$887,000.00	\$887,000.00		\$0.00	\$0.00	\$0.00				
30	0.00	0.00	-16.11%	(\$89,266.00)	\$554,000.00	\$464,734.00	\$464,734.00		\$0.00	\$0.00	\$0.00				
31	0.00	0.00	-5.64%	(\$30,000.00)	\$531,700.00	\$501,700.00	\$411,700.00		\$0.00	\$90,000.00	\$0.00				
32	0.00	5.00	24.02%	\$81,350.00	\$338,650.00	\$420,000.00	\$0.00		\$0.00	\$0.00	\$420,000.00				
35	0.00	0.00	0.00%	\$0.00	\$5,600.00	\$5,000.00	\$5,000.00		\$0.00	\$0.00	\$0.00				
36	0.00	0.00	8.50%	\$84,167.87	\$990,087.13	\$1,074,255.00	\$968,655.00		\$0.00	\$92,850.00	\$12,750.00				
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00				
42	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00				
43	0.00	0.00	-0.26%	(\$500.00)	\$190,500.00	\$190,000.00	\$190,000.00		\$0.00	\$0.00	\$0.00				
44	0.00	0.00	469.03%	\$475,600.00	\$101,400.00	\$577,000.00	\$55,000.00		\$0.00	\$512,000.00	\$10,000.00				
45	0.00	0.00	0.15%	\$3,340.03	\$2,282,966.77	\$2,286,306.80	\$1,803,296.00		\$184,264.35	\$298,806.45	\$0.00				
46	0.00	0.00	-48.15%	(\$22,289.39)	\$46,289.39	\$24,000.00	\$24,000.00		\$0.00	\$0.00	\$0.00				
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00				
50	0.00	0.00	1.41%	\$24,181.00	\$1,720,000.00	\$1,744,181.00	\$1,744,181.00		\$0.00	\$0.00	\$0.00				
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00				
Total	46.00	77.00	4.39%	\$708,084.35	\$16,138,938.73	\$16,847,023.08	\$14,259,512.28	\$0.00	\$184,204.35	\$1,828,506.45	\$574,800.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	60	\$9,445,600.00	0.46%	15A Public Schools	4	\$64,080,300.00	44.73%
2 Residential	2,693	\$1,797,232,200.00	86.65%	15B Other Schools	1	\$18,800.00	0.01%
3A/3B Farm	1	\$200.00	0.00%	15C Public Property	25	\$37,583,900.00	26.24%
4A Commercial	196	\$205,235,400.00	9.90%	15D Church and Charities	10	\$24,097,600.00	16.82%
4B Industrial	27	\$21,861,200.00	1.05%	15E Cemeteries & Graveyards	4	\$3,464,400.00	2.42%
4C Apartments	15	\$39,173,700.00	1.89%	15F Other Exempt	50	\$14,005,900.00	9.78%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,140,307.00	0.05%				
Total	2,993	\$2,074,088,607.00	100.00%	Total	94	\$143,250,900.00	100.00%
Average Ratio (%), Assessed to True Value				86.39%			
Equalized Valuation, Taxable Properties				\$2,400,843,392.75			
Total # of property tax appeals filed in 2015				County Tax Board		28.00	
				State Tax Court		7.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				46.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 6.91%			

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 2015 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)	7.00	0.00	1,387,267.96	\$778,938.00	\$0.00	\$279,487.00	\$51,362.96	\$277,480.00
Police Officers (Including Superior Officers)	19.00	0.00	3,353,167.56	\$2,352,225.00	\$205,200.00	\$516,188.00	\$279,554.56	SEE NOTE
Fire Fighters (Including Superior Officers)	0.00	1.00	14,718.00	\$14,718.00	\$0.00	\$0.00	\$0.00	SEE NOTE
All Other Union Employees not listed above	16.00	0.00	1,110,865.27	\$791,500.00	\$80,000.00	SEE NOTE	\$239,365.27	SEE NOTE
All Other Non-Union Employees not listed above	9.00	58.00	1,032,004.41	\$902,151.00		SEE NOTE	\$129,853.41	SEE NOTE
Totals	51.00	66.00	6,898,023.20	\$4,839,532.00	\$285,200.00	\$795,675.00	\$700,136.20	\$277,480.00

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	10.00	\$11,036.63	\$110,366.30	10.00	\$10,626.84	\$106,268.40
Parent & Child	2.00	\$20,658.66	\$41,317.32	5.00	\$21,315.62	\$106,578.10
Employee & Spouse (or Partner)	5.00	\$17,974.46	\$89,872.30	2.00	\$18,792.66	\$37,585.32
Family	25.00	\$27,549.35	\$688,733.75	25.00	\$28,890.05	\$722,251.25
Employee Cost Sharing Contribution (enter as negative -)			(\$243,023.68)			(\$258,919.20)
Subtotal	42.00		\$687,265.99	42.00		\$713,763.87
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			\$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		\$687,265.99	42.00		\$713,763.87

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
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	982 00	\$455,323 24	X		X
TEAMSTERS	1822 00	\$240,922 90	X		X
ADMINISTRATION	2700 00	\$234,781 07		X	
Totals	5504 00	\$931,027 21			
Total Funds Reserved as of end of 2015		\$41,829 06			
Total Funds Appropriated in 2016		\$35,000 00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$215,000.00	\$220,000.00	\$225,000.00	\$1,261,000.00
Regional School Debt	\$11,816,008.89	\$0.00	Utility Fund - Interest	\$65,145.00	\$54,596.25	\$52,002.50	\$157,116.28
Utility Fund Debt			Bond Anticipation Notes - Principal	\$110,000.00			
Water	\$2,902,156.17	\$0.00	Bond Anticipation Notes - Interest	\$48,963.00			
Solid Waste		\$0.00	Bonds - Principal	\$1,405,000.00	\$1,413,000.00	\$1,220,000.00	\$5,084,000.00
0		\$0.00	Bonds - Interest	\$276,457.50	\$231,990.00	\$185,028.13	\$441,187.50
0		\$0.00	Loans & Other Debt - Principal	\$138,520.66	\$137,290.66	\$137,290.66	\$1,437,666.74
0		\$0.00	Loans & Other Debt - Interest	\$24,008.26	\$24,138.30	\$23,238.30	\$359,395.58
0		\$0.00	Total	\$2,283,094.42	\$2,081,015.21	\$1,842,559.59	\$8,740,366.10
Municipal Purposes			Total Principal	\$1,868,520.66	\$1,770,290.66	\$1,582,290.66	\$7,782,666.74
Debt Authorized	\$15,630,144.77	\$15,630,144.77	Total Interest	\$414,573.76	\$310,724.55	\$260,268.93	\$957,699.36
Notes Outstanding	\$4,258,000.00	\$4,258,000.00	% of Total Current Year Budget	13.55%			
Bonds Outstanding	\$9,122,000.00	\$9,122,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$2,114,519.77	\$2,114,519.77	Total Guarantees - Governmental				
Total (Current Year)	\$45,842,829.60	\$14,718,165.06	Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2010 census)	8,962		Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$5,115.25		Rating	AAA			
Per Capita Net Debt	\$3,472.96		Year of Last Rating	7/29/2011			
3 Yr. Average Property Valuation		\$2,322,126,462.00	Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.34%					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Madison Borough	UCC - Construction Office	Entire office function handled by Madison	1/1/2014	12/31/2016	\$10,280.00
Receiving	Madison Borough	IT Computer Services	Maintain Borough Newtwork & PC's	7/1/2013	12/31/2016	\$18,000.00
Receiving	Madison Borough	Board of Health Officer	Health Office, Inspeactions, etc.	1/1/2016	12/31/2020	\$82,865.00
Receiving	Madison Borough	Municipal Court	Entire Court function-Joint Court	1/1/2011	12/31/2017	\$190,000.00
Receiving	Morris County	Dispatching Services	Entire 911, EMS & Fire dispatching	1/1/2010	12/31/2020	\$203,519.00
Receiving	Morris County - MUA	Recycling Pickup	Pickup Residents Recycling	1/1/2014	12/31/2018	\$133,000.00
Providing	Chatham Township	Recreation Director services	Joint Recreation Program	7/1/2015	12/31/2016	\$42,433.00

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 \$10 - \$11,000 per year. All other fees are kept by Madison and Boro doesn't pay for the services
The Borough anticipates paying Madison \$190,000 for Municipal Court services and will receive the anticipated Fees/Fines of \$120,000 for 2016. The future year 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 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