



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY:	1404 Chatham Borough - County of Morris	Adopted
Municode:	1404	Filename: 1404_fba_2017.xlsm
Website:	www.chathamboroug.org	
Phone Number:	973-635-0674	
Mailing Address:	54 Farimount Ave.	
	Chatham	
	Municipality: Chatham Borough	State: NJ Zip: 07928

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

Mayor

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

Chief Administrative Officer

Robert	F.	Falzarano		rfalzarano@chathamborough.org
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Chief Financial Officer

Timothy	B.	Day		tday@chathamborough.org
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Municipal Clerk

Robin	K.	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
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	12/31/2019	vfife@chathamborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.375	\$7,791,272.66	19.43%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,857,326.34
Municipal Library	0.038	\$795,498.76	1.98%	\$0.00	Municipal Library	ACTUAL	\$816,372.16
Municipal Open Space	0.005	\$103,704.43	0.26%	\$0.00	Municipal Open Space	ACTUAL	\$104,073.00
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	1.218	\$25,258,046.00	62.99%	\$0.00	Regional School District	ESTIMATED	\$25,692,599.88
County Purposes	0.287	\$5,937,116.35	14.81%	\$0.00	County Purposes	ESTIMATED	\$6,055,859.68
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	\$212,004.98	0.53%	\$0.00	County Open Space	ESTIMATED	\$216,244.08
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	1.934	\$40,097,643.18	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$40,742,475.14
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		5,907,879.70
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		12,836,378.20
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$32,068,776.64
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$38,997,275.14
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$1,743,714.35
Prior Year	0.375	Current Year	0.378	% Change (+/-)	Total Amount to be Raised by Taxes		\$40,740,989.49
				0.80%			
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		95.72%
Prior Year	\$7,791,272.66	Current Year	\$7,857,326.34	% Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
				\$ Change (+/-)			
				0.85%			
				\$66,053.68			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
Prior Year	\$0.00	Current Year	\$0.00	% Change (+/-)	Total Tax Revenue, Collections CY 2016		39,883,859.65
				#DIV/0!	Total Tax Levy, CY 2016		40,239,670.42
				\$0.00	% of Taxes Collected, CY 2016		99.12%
Sheet UFB-1					Delinquent Taxes - December 31, 2016		\$316,262.13

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	12.33%	\$270,750.19	\$2,195,000.00	\$2,465,750.19	\$2,195,000.00	\$177,724.45	\$52,280.00	\$40,745.74				
08	Local Revenue	104.62%	\$1,877,020.62	\$1,794,195.53	\$3,671,216.15	\$1,794,193.00		\$1,350,500.00	\$526,523.15				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$572,099.00	\$572,099.00	\$572,099.00							
08	Uniform Construction Code Fees	-28.94%	(\$7,331.37)	\$25,331.37	\$18,000.00	\$18,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-33.40%	(\$14,162.60)	\$42,397.60	\$28,235.00	\$28,235.00							
08	Additional Revenue Offset by Appropriations	-31.33%	(\$10,016.00)	\$31,966.00	\$21,950.00	\$21,950.00							
10	Public and Private Revenue	21.02%	\$5,791.45	\$27,556.36	\$33,347.81	\$4,866.70			\$28,481.11				
08	Other Special Items	38.07%	\$268,357.24	\$704,978.76	\$973,336.00	\$961,336.00		\$10,000.00	\$2,000.00				
15	Receipts from Delinquent Taxes	-2.18%	(\$6,943.43)	\$318,943.43	\$312,000.00	\$312,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.85%	\$66,053.68	\$7,791,272.66	\$7,857,326.34	\$7,857,326.34							
07	Minimum Library Tax	2.62%	\$20,873.40	\$795,498.76	\$816,372.16	\$816,372.16							
54	Open Space Levy Tax	0.36%	\$368.57	\$103,704.43	\$104,073.00	\$104,073.00							
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	17.15%	\$2,470,761.75	\$14,402,943.90	\$16,873,705.65	\$14,685,451.20	\$177,724.45	\$1,412,780.00	\$597,750.00	\$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	Water Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	10.00	7.00	17.38%	\$295,990.87	\$1,703,230.28	\$1,999,221.15	\$1,641,394.15			\$306,245.00	\$51,582.00				
21	Land-Use Administration	0.00	3.00	31.95%	\$33,450.00	\$104,700.00	\$138,150.00	\$138,150.00			\$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	1.05%	\$12,078.62	\$1,154,814.00	\$1,166,892.62	\$898,392.62			\$246,000.00	\$22,500.00				
25	Public Safety	24.00	25.00	-4.78%	(\$161,144.00)	\$3,372,297.00	\$3,211,153.00	\$3,211,153.00			\$0.00	\$0.00				
26	Public Works	16.00	0.00	-5.14%	(\$92,788.00)	\$1,804,816.00	\$1,712,028.00	\$1,324,335.00			\$347,355.00	\$40,338.00				
27	Health and Human Services	0.00	3.00	-8.05%	(\$10,965.00)	\$136,270.00	\$125,305.00	\$125,305.00			\$0.00	\$0.00				
28	Parks and Recreation	1.00	23.00	-1.35%	(\$2,610.00)	\$193,200.00	\$190,590.00	\$190,590.00			\$0.00	\$0.00				
29	Education (including Library)	0.00	0.00	2.24%	\$19,892.00	\$887,000.00	\$906,892.00	\$906,892.00			\$0.00	\$0.00				
30	Unclassified	0.00	0.00	8.78%	\$40,799.00	\$464,734.00	\$505,533.00	\$505,533.00			\$0.00	\$0.00				
31	Utilities and Bulk Purchases	0.00	0.00	-2.32%	(\$11,650.00)	\$501,700.00	\$490,050.00	\$394,250.00			\$95,800.00	\$0.00				
32	Landfill / Solid Waste Disposal	0.00	9.00	10.38%	\$43,580.00	\$420,000.00	\$463,580.00	\$0.00			\$0.00	\$463,580.00				
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	4.99%	\$53,615.00	\$1,074,255.00	\$1,127,870.00	\$997,200.00			\$115,920.00	\$14,750.00				
37	Judgements	0.00	0.00	#DIV/0!	\$275,568.55	\$0.00	\$275,568.55	\$275,568.55			\$0.00	\$0.00				
42	Shared Services	0.00	0.00	1.00%	\$2,036.00	\$203,519.00	\$205,555.00	\$205,555.00			\$0.00	\$0.00				
43	Court and Public Defender	0.00	0.00	-7.89%	(\$15,000.00)	\$190,000.00	\$175,000.00	\$175,000.00			\$0.00	\$0.00				
44	Capital	0.00	0.00	-88.26%	(\$509,250.00)	\$577,000.00	\$67,750.00	\$49,250.00			\$13,500.00	\$5,000.00				
45	Debt	0.00	0.00	-1.61%	(\$36,812.47)	\$2,286,306.80	\$2,249,494.33	\$1,783,809.88		\$177,724.45	\$287,960.00	\$0.00				
46	Deferred Charges	0.00	0.00	-62.50%	(\$15,000.00)	\$24,000.00	\$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	0.05%	\$819.00	\$1,744,181.00	\$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		51.00	70.00	-0.46%	(\$77,390.43)	\$16,847,023.08	\$16,769,632.65	\$14,581,378.20	\$0.00	\$177,724.45	\$1,412,780.00	\$597,750.00	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2016 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	40	\$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	130	\$143,250,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
86.39%				6.91%			
\$2,400,843,392.75							
Total # of property tax appeals filed in 2016		County Tax Board	11.00				
		State Tax Court	25.00				
Number of 2016 County Tax Board decisions appealed to Tax Court			8.00				
Number of pending property tax appeals in State Tax Court			59.00				
Amount paid out by municipality for tax appeals in 2016			\$0.00				

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	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	1,151,005.98	\$787,987.00	\$0.00	\$309,420.00	\$53,598.98	
Police Officers (Including Superior Officers)	20.00	0.00	3,572,864.16	\$2,542,188.00	\$197,559.00	\$545,200.00	\$287,917.16	SEE NOTE
Fire Fighters (Including Superior Officers)	0.00	1.00	14,939.00	\$14,939.00	\$0.00	\$0.00	\$0.00	SEE NOTE
All Other Union Employees not listed above	16.00	0.00	1,163,006.75	\$850,750.00	\$80,000.00	SEE NOTE	\$232,256.75	SEE NOTE
All Other Non-Union Employees not listed above	8.00	58.00	1,118,546.27	\$963,819.00	\$0.00	SEE NOTE	\$154,727.27	SEE NOTE
Totals	51.00	66.00	7,020,362.16	\$5,159,683.00	\$277,559.00	\$854,620.00	\$728,500.16	\$0.00

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	\$10,880.94	\$108,809.40	10.00	\$11,036.63	\$110,366.30
Parent & Child	3.00	\$19,597.44	\$58,792.32	2.00	\$20,658.66	\$41,317.32
Employee & Spouse (or Partner)	5.00	\$26,720.64	\$133,603.20	5.00	\$17,974.46	\$89,872.30
Family	23.00	\$28,424.25	\$653,757.75	25.00	\$27,549.35	\$688,733.75
Employee Cost Sharing Contribution (enter as negative -)			(\$254,886.64)			(\$243,023.68)
Subtotal	41.00		\$700,076.03	42.00		\$687,265.99
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	41.00		\$700,076.03	42.00		\$687,265.99

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
ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	1038.00	\$424,514.27	X		X
TEAMSTERS	1796.00	\$277,930.92	X		X
ADMINISTRATION	1833.00	\$242,613.00		X	
Totals	4667.00	\$945,058.19			
Total Funds Reserved as of end of 2016			\$76,829.06		
Total Funds Appropriated in 2017			\$25,000.00		

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						\$0.00			Utility Fund - Principal		\$225,000.00		\$210,000.00		\$215,000.00		\$1,046,000.00				
Regional School Debt			\$11,310,868.28			\$11,310,868.28			\$0.00			Utility Fund - Interest		\$56,140.00		\$49,497.00		\$45,101.50		\$112,017.78	
Utility Fund Debt									Bond Anticipation Notes - Principal		\$50,000.00										
Water			\$2,754,148.00			\$2,754,148.00			\$0.00			Bond Anticipation Notes - Interest		\$72,945.00							
Solid Waste			\$0.00			\$0.00			\$0.00			Bonds - Principal		\$1,288,780.00		\$1,385,580.00		\$1,413,910.00		\$3,864,000.00	
0									\$0.00			Bonds - Interest		\$217,375.96		\$259,579.00		\$231,218.21		\$209,969.29	
0									\$0.00			Loans & Other Debt - Principal		\$137,290.66		\$157,290.66		\$148,970.32		\$1,288,696.42	
0									\$0.00			Loans & Other Debt - Interest		\$24,238.26		\$29,175.76		\$45,102.97		\$314,292.61	
0									\$0.00												
0									\$0.00			Total		\$2,071,769.88		\$2,091,122.42		\$2,099,303.00		\$6,834,976.10	
Municipal Purposes									Total Principal		\$1,701,070.66		\$1,752,870.66		\$1,777,880.32		\$6,198,696.42				
Debt Authorized			\$14,930,320.28			\$14,930,320.28			Total Interest		\$370,699.22		\$338,251.76		\$321,422.68		\$636,279.68				
Notes Outstanding			\$5,200,000.00			\$5,200,000.00			% of Total Current Year Budget		12.35%										
Bonds Outstanding			\$7,742,000.00			\$7,742,000.00															
Loans and Other Debt			\$1,957,229.11			\$1,957,229.11															
Total (Current Year)			\$43,894,565.67			\$14,065,016.28			\$29,829,549.39			Description		Debt Not Listed Above							
Population (2010 census)			8,962						Total Guarantees - Governmental												
Per Capita Gross Debt			\$4,897.85						Total Guarantees - Other												
Per Capita Net Debt			\$3,328.45						Total Capital/Equipment Leases												
3 Yr. Average Property Valuation						\$2,380,642,962.33			Total Other												
Net Debt as % of 3 Year Avg Property Valuation						1.25%			Bond Rating		Moody's		Standard & Poors		Fitch						
									Rating		Aaa										
									Year of Last Rating		2017										
									Mark "X" if Municipality has no bond rating												
									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]

USER FRIENDLY BUDGET SECTION - Notes

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

<p>The Borough Council doesn't earn a Salary nor take Helath Insurance from the Borough.</p> <p>The Borough receives some Construction permit fees from Madison - approximately \$10 - \$18,000 per year. All other fees are kept by Madison and Boro doesn't pay for the services.</p> <p>The Borough anticipates paying Madison \$175,000 for Municipal Court services and will receive the anticipated Fees/Fines of \$114,718 for 2017. The future years Bond Anticipation Notes are anticipated to be budgeting \$110,000 per year of prinicipal pay downs and the interest rate on the BAN chuages at each renewal year, therefore we anticipate rates will increase. The 2017 Budget does not have BAN principal payment due to GOB being issued.</p> <p>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 catgeroy.</p> <p>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.</p>		