

State of New Jersey Local Government Services

| | | _ | | | |
|---------------|-------------------------|------------------------|-------------------|-----------------------|---------------------|
| Year: | 2023 | Municipal User | Friendly B | udget | |
| MUNICIPALITY: | 1404 Chatham Borough - | County of Morris | | • | Introduced T |
| Municode: | 1404 | | Filename: | 1404_fbi_202 | 23.xlsm |
| 1 | Website: | www.chathamborough.org | | | |
| | Phone Number: | | 973-635-0674 | | |
| | Mailing Address: | | 54 Fairmount Ave. | | |
| | | | | | |
| | | Municipality: | Chatham | State: NJ | Zip: 07928 |
| | Mayor | • • • | | | |
| First Name | Middle Name | Last Name | Term Expires | Business Email | |
| Thaddeus | J | Kobylarz | 12/31/2023 | mayor@chathambor | ough.org |
| | Chief Administr | ative Officer | | | |
| Steven | | Williams | | swilliams@chathamb | orough.org |
| | Chief Financial | Officer | • | | |
| Karen | | Fornaro | | kfornaro@chathaml | oorough.org |
| | Municipal Clerk | | | | |
| Steven | | Williams | | swilliams@chathamb | oorough.org |
| | Registered Mun | icipal Accountant | | | |
| Bud | | Jones | | bjones@nisivoccia.co | om |
| | Governing Body | Members | | | |
| First Name | Middle Name | Last Name | Term Expires | Business Email | |
| Jocelyn | | Mathiasen | 12/31/2024 | jmathiasen@chathan | nborough.org |
| Karen | | Koronkiewicz | 12/31/2022 | kkoronkiewicz@chat | hamborough.org |
| Frank | | Truilo | 12/31/2023 | ftruilo@chathambor | ough.org |
| Irene | | Treloar | 12/31/2022 | itreloar@chathambo | rough.org |
| Carolyn | | Dempsey | 12/31/2024 | cdempsey@chatham | borough.org |
| Leonard | | Resto | 12/31/2023 | lresto@chathamboro | ough.org |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| | - | entities levying proper | | | Current Year 2023 | | – |
|--|---|--|--|--------------------------------------|---|-----------------------------------|--|
| | Calendar Year | Calendar Year | % of | Avg Residential | <u>Taxes</u> | Actual/Estimated | Tax Levy |
| | Tax Rate | Tax Levy | Total Levy | Taxpayer Impact | | | |
| Municipal Purpose Tax | 0.421 | \$8,959,009.27 | 19.28% | \$3,368.00 | Municipal Purpose Tax | ACTUAL | \$9,417,877.1 |
| Municipal Library | 0.042 | \$911,069.29 | 1.96% | \$336.00 | Municipal Library | ACTUAL | \$958,862.0 |
| Municipal Open Space | 0.004 | \$95,789.59 | 0.21% | \$32.00 | Municipal Open Space | ACTUAL | \$96,210.6 |
| Municipal Arts and Culture | | | 0.00% | \$0.00 | Municipal Arts and Culture | | |
| 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 | 1.384 | \$29,452,410.00 | 63.39% | \$11,072.00 | Regional School District | ESTIMATED | \$30,041,458.2 |
| County Purposes | 0.323 | \$6,869,693.55 | 14.79% | \$2,584.00 | County Purposes | ESTIMATED | \$6,832,146.0 |
| County Library | | | 0.00% | \$0.00 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | | |
| County Open Space | 0.009 | \$171,511.20 | 0.37% | \$72.00 | County Open Space | ESTIMATED | \$174,941.4 |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| T . 1 T . 11 Y 1 | | | | | | | |
| (To be used to calculate the current year tax rat | sessment | \$2,128,468,481.00 \$800,000.00 Tear to Current Year C | <u>Comparison</u> | | Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes | r Uncollected Taxes | 15,259,055.9: \$37,144,756.2: \$44,752,633.4: \$1,810,000.0 |
| Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass | Prior Y Comparison Prior Year 0.421 | \$800,000.00 Year to Current Year Content Year Current Year O.421 | % Change (+/-) 0.00% |] | Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % | r Uncollected Taxes UT UT | 7,651,178.78 15,259,055.99 \$37,144,756.28 \$44,752,633.49 \$1,810,000.00 \$46,562,633.49 |
| (To be used to calculate the current year tax rat | Prior Y Comparison Prior Year 0.421 Comparison | \$800,000.00 Tear to Current Year Content Year Ourrent Year | % Change (+/-) 0.00% 6 Tax Levy |] | Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RI | r Uncollected Taxes UT UT | 15,259,055.95 \$37,144,756.26 \$44,752,633.45 \$1,810,000.00 \$46,562,633.45 |
| (To be used to calculate the current year tax rat Current Year Average Residential Ass | Prior Year Comparison Prior Year 0.421 Comparison Prior Year Prior Year \$8,959,009.27 | \$800,000.00 Tear to Current Year Con - Municipal Purposes Current Year 0.421 1 - Municipal Purposes Current Year \$9,417,877.17 | **S Tax Rate % Change (+/-) 0.00% **Tax Levy % Change (+/-) 5.12% | | Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 | T Uncollected Taxes UT UT then | 15,259,055.95 \$37,144,756.26 \$44,752,633.45 \$1,810,000.00 \$46,562,633.45 96.110 |
| (To be used to calculate the current year tax rat Current Year Average Residential Ass | Prior Y Comparison Prior Year 0.421 Comparison Prior Year \$8,959,009.27 Comparison - Impact | \$800,000.00 Tear to Current Year Content Year Current Year 0.421 1 - Municipal Purposes Current Year \$9,417,877.17 Ton Avg. Residential Tears | **S Tax Rate % Change (+/-) 0.00% **Tax Levy % Change (+/-) 5.12% **Tax Payment (Mur | \$458,867.90 nicipal Purposes Onl | Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RI If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022 | T Uncollected Taxes UT UT then | 15,259,055.9. \$37,144,756.2. \$44,752,633.4. \$1,810,000.0. \$46,562,633.4. 96.11. 46,001,904.0. 46,605,330.7. |
| (To be used to calculate the current year tax rat Current Year Average Residential Ass | Prior Y Comparison Prior Year 0.421 Comparison Prior Year \$8,959,009.27 Comparison - Impact | \$800,000.00 Tear to Current Year Content Year Current Year 0.421 1 - Municipal Purposes Current Year \$9,417,877.17 Ton Avg. Residential Tears | **S Tax Rate % Change (+/-) 0.00% **Tax Levy % Change (+/-) 5.12% | \$458,867.90 | Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 | T Uncollected Taxes UT UT then | 15,259,055.9 \$37,144,756.2 \$44,752,633.4 \$1,810,000.0 \$46,562,633.4 96.11 |

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 | Arts and Culture Trust Fund | Water Utility | Solid Waste Utility | Utility | Utility | Utility |
|------|--|---|--|---|--|-------------------|----------------------|--------------------------------|------------------|------------------------|---------|---------|---------|
| 08 | Surplus | 2.72% | \$69,100.00 | \$2,544,400.00 | \$2,613,500.00 | \$2,375,000.00 | | | \$138,500.00 | \$100,000.00 | | | |
| 08 | Local Revenue | 0.18% | \$8,490.80 | \$4,637,967.20 | \$4,646,458.00 | \$1,901,073.00 | | | \$1,764,005.00 | \$981,380.00 | | | |
| 09 | State Aid (without offsetting appropriation) | 5.88% | \$33,661.00 | \$572,099.00 | \$605,760.00 | \$605,760.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -19.52% | (\$11,157.03) | \$57,157.03 | \$46,000.00 | \$46,000.00 | | | | | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | |
| 11 | Shared Services Agreements | -67.76% | (\$21,020.36) | \$31,020.36 | \$10,000.00 | \$10,000.00 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | -26.21% | (\$4,263.20) | \$16,263.20 | \$12,000.00 | \$12,000.00 | | | | | | | |
| 10 | Public and Private Revenue | -97.39% | (\$604,242.43) | \$620,467.31 | \$16,224.88 | \$16,224.88 | | | | | | | |
| 08 | Other Special Items | -10.76% | (\$129,699.75) | \$1,205,546.65 | \$1,075,846.90 | \$1,075,846.90 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | 51.91% | \$136,694.45 | \$263,305.55 | \$400,000.00 | \$400,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -8.47% | (\$871,740.71) | \$10,290,402.88 | \$9,418,662.17 | \$9,418,662.17 | | | | | | | |
| 07 | Minimum Library Tax | 5.25% | \$47,792.71 | \$911,069.29 | \$958,862.00 | \$958,862.00 | | | | | | | |
| 54 | Open Space Levy Tax | 0.17% | \$165.66 | \$96,045.00 | \$96,210.66 | \$0.00 | \$96,210.66 | | | | | | |
| 56 | Arts and Cultural Levy Tax | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | | |
| 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 | -6.34% | (\$1,346,218.86) | \$21,245,743.47 | \$19,899,524.61 | \$16,819,428.95 | \$96,210.66 | \$0.00 | \$1,902,505.00 | \$1,081,380.00 | \$0.00 | \$0.00 | \$0.00 |

Sheet UFB-2

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

| USEKI | RIENDLY BUDGET SEC | | | IATIONS SUI | VIIVIANI (ALL | OI EKATING I | UNDS) | | · · | | 1 | | | | -11 | |
|-------|---------------------------------|-----------------------|------------------------|--|---|---|--|-------------------|-----------------------------|----------------------|--------------------------------|------------------|------------------------|---------|---------|---------|
| 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 | Arts and Culture Trust Fund | Water Utility | Solid Waste Utility | Utility | Utility | Utility |
| 20 | General Government | 10.00 | 11.00 | 7.86% | \$111,000.00 | \$1,411,450.00 | \$1,522,450.00 | \$1,522,450.00 | | | | | | | | |
| 21 | Land-Use Administration | | 2.00 | -21.49% | (\$28,900.00) | \$134,480.00 | \$105,580.00 | \$105,580.00 | | | | | | | | |
| 22 | Uniform Construction Code | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | |
| 23 | Insurance | | | 9.40% | \$86,631.00 | \$921,800.00 | \$1,008,431.00 | \$1,008,431.00 | | | | | | | | |
| 25 | Public Safety | 26.00 | 27.00 | 2.86% | \$117,111.50 | \$4,101,180.50 | \$4,218,292.00 | \$4,218,292.00 | | | | | | | | |
| 26 | Public Works | 18.00 | 1.00 | 101.06% | \$1,396,350.00 | \$1,381,670.00 | \$2,778,020.00 | \$1,486,340.00 | | | | \$1,291,680.00 | | | | |
| 27 | Health and Human Services | | | 14.31% | \$18,560.00 | \$129,668.00 | \$148,228.00 | \$148,228.00 | | | | | | | | |
| 28 | Parks and Recreation | 1.00 | 22.00 | 12.84% | \$31,680.00 | \$246,770.00 | \$278,450.00 | \$278,450.00 | | | | | | | | |
| 29 | Education (including Library) | | | 5.21% | \$52,701.53 | \$1,011,346.54 | \$1,064,048.07 | \$1,064,048.07 | | | | | | | | |
| 30 | Unclassified | | | 9.20% | \$13,055.82 | \$141,919.06 | \$154,974.88 | \$135,000.00 | \$19,974.88 | | | | | | | |
| 31 | Utilities and Bulk Purchases | | | 12.65% | \$153,676.10 | \$1,214,903.90 | \$1,368,580.00 | \$1,368,580.00 | | | | | | | | |
| 32 | Landfill / Solid Waste Disposal | | | #DIV/0! | \$1,004,588.00 | | \$1,004,588.00 | | | | | | \$1,004,588.00 | | | |
| 35 | Contingency | | | 0.00% | \$0.00 | \$4,000.00 | \$4,000.00 | \$4,000.00 | | | | | | | | |
| 36 | Statutory Expenditures | | | 21.04% | \$286,251.60 | \$1,360,427.40 | \$1,646,679.00 | \$1,440,887.00 | | | | \$182,000.00 | \$23,792.00 | | | |
| 37 | Judgements | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 42 | Shared Services | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 43 | Court and Public Defender | | | 0.00% | \$0.00 | \$178,600.00 | \$178,600.00 | \$178,600.00 | | | | | | | | |
| 44 | Capital | | | -14.03% | (\$40,675.00) | \$290,000.00 | \$249,325.00 | \$90,000.00 | | | | \$106,325.00 | \$53,000.00 | | | |
| 45 | Debt | | | 31.93% | \$538,474.06 | \$1,686,431.60 | \$2,224,905.66 | \$1,806,195.00 | | \$96,210.66 | | \$322,500.00 | | | | |
| 46 | Deferred Charges | | | 3.36% | \$4,373.00 | \$130,000.00 | \$134,373.00 | \$134,373.00 | | | | | | | | |
| 48 | Debt - Type 1 School District | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 50 | Reserve for Uncollected Taxes | | | 0.00% | \$0.00 | \$1,810,000.00 | \$1,810,000.00 | \$1,810,000.00 | | | | | | | | |
| 55 | Surplus General Budget | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| | Total | 55.00 | 63.00 | 23.18% | \$3,744,877.61 | \$16,154,647.00 | \$19,899,524.61 | \$16,799,454.07 | \$19,974.88 | \$96,210.66 | \$0.00 | \$1,902,505.00 | \$1,081,380.00 | \$0.00 | \$0.00 | \$0.00 |

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

| Non-reen. | Totale V. Techerions | | Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. | Amount | Comment/Explanation |
|-----------|----------------------|---|--|-------------|---|
| | | Α | ARP Funds | | Used to offset revenue loss and cost for capital improvements, funds must be encumbered by 2024 |
| | | X | Reserve for Debt Service | \$22,846.90 | Premium from Note Sale used to directrly offset bond anticipation note interest costs |
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| Property Tax Assess | ments - Taxable Prop | perties (October 1, 2022 Valu | ie) | Property Tax Asses | sments - Exempt Prop | erties (October 1, 2022 Va | lue) |
|--|------------------------|-------------------------------|-------------|--|----------------------|----------------------------|------------|
| | # of Parcels | Assessed Value | % of Total | | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | | \$9,359,900.00 | 0.44% | 15A Public Schools | 5 | \$64,110,500.00 | 45.70% |
| 2 Residential | | \$1,865,478,800.00 | 87.58% | 15B Other Schools | 0 | | 0.00% |
| 3A/3B Farm | | | 0.00% | 15C Public Property | 65 | \$50,572,900.00 | 36.05% |
| 4A Commercial | | \$192,304,700.00 | 9.03% | 15D Church and Charities | 9 | \$20,633,200.00 | 14.71% |
| 4B Industrial | | \$21,522,500.00 | 1.01% | 15E Cemeteries & Graveyards | 4 | \$3,464,400.00 | 2.47% |
| 4C Apartments | | \$38,952,400.00 | 1.83% | 15F Other Exempt | 3 | \$1,493,300.00 | 1.06% |
| 5A/5B Railroad | | \$1,490,500.00 | 0.07% | | | | |
| 6A/6B Business Personal Property | | \$1,039,181.00 | 0.05% | | | | |
| Total | 0 | \$2,130,147,981.00 | 100.00% | Total | 86 | \$140,274,300.00 | 100.00% |
| Average Ratio (%), Assessed to True Equalized Valuation, Taxable Propert | ies | 77.77% \$2,739,035,593.42 | | Percentage of Exempt vs. Non-Exempt Properties | 6.59% | | |
| Total # of property tax appeals fi | led in 2022 | County Tax Board | 6.00 | | | | |
| | | State Tax Court | 7.00 | | | | |
| Number of 2022 County Tax Board do | ecisions appealed to T | ax Court | 0.00 | | | | |
| Number of pending property tax appear | als in State Tax Court | | 31.00 | | | | |
| Amount paid out by municipality for t | ax appeals in 2022 | | \$18,805.90 | | | | |

| | Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements | | | | | | | | | | | | |
|---|--|---------|-----------------|----------------|-------------------------|--|--|--|--|--|--|--|--|
| | | # of | PILOT | _ | Taxes if Billed in Full | | | | | | | | |
| | | Parcels | Billing/Revenue | Assessed Value | 2022 Total Tax Rate | | | | | | | | |
| G | Commercial/Industrial Exemption | N/A | | | | | | | | | | | |
| 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

| Pric | or Budget Year' | s Payments in Lie | eu of Tax (PILOT) |) - Long Term Tax | Exemptions | Prior Budget Year | 's Payments in Lie | eu of Tax (PILO) | Γ) - Long Term Ta | x Exemptions | Prior Budget Yea | r's Payments in Lie | eu of Tax (PILOT) | - Long Term Tax | Exemptions | Prior Budget | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | exemptions |
|------------------|-----------------|--|-------------------|-------------------|---|----------------------------|--|------------------|-------------------|---|----------------------------|--|-------------------|-----------------|---|----------------------------|--|----------------|----------------|---|
| Pro Na | ject | Type of Project (use drop-down for data entry) | | Accessed Value | Taxes if Billed In Full 2022 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | | Accessed Value | Taxes if Billed In Full 2022 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | | Accessed Value | Taxes if Billed In Full 2022 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PII OT Billing | Accessed Value | Taxes if Billed In Full 2022 Total Tax Rate |
| N. | | for data entry) | TILOT Billing | Assessed value | 2022 Total Tax Rate | Name | ioi data entry) | TILOT Billing | Assessed value | 2022 Total Tax Kate | Ivallic | Tor data entry) | TILOT Billing | Assessed value | 2022 Total Tax Kate | Name | ioi data entry) | TILOT Bining | Assessed value | 2022 Total Tax Rate |
| | ** | | | | | | | | | | | | | | | | | | | |
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| Cotal Long Trees | Exemptions - Co | alumn Total | 0.00 | 0.00 | 0.00 | Total Long Term Exemptions | Column Tot-1 | \$0.00 | \$0.00 | 60.00 | Total Long Term Exemptions | Column Total | \$0.00 | \$0.00 | 60.00 | Total Long Term Exemptions | Column Total | \$0.00 | \$0.00 | \$0.00 |
| | | Olullii Total | 0.00 | 0.00 | 0.00 | Total Long Term Exemptions | - Commin Total | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions | - Commin Total | \$0.00 | \$0.00 | | | | | | |
| Mark "X" if G | rand Total | | | | | | | | | | oot LIED 6 | | | | | Total Long Term Exemption | ons - GRAND TOTAL | \$0.00 | \$0.00 | \$0.00 |

Sheet UFB-6 Sheet UFB-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 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Supervisory Staff (Department Heads & Managers) | 8.00 | 1.00 | 1,648,558.29 | \$1,155,080.00 | \$0.00 | \$264,533.33 | \$140,581.35 | \$88,363.61 |
| Police Officers (Including Superior Officers) | 19.00 | | 3,865,566.02 | \$2,418,120.00 | \$214,960.00 | \$870,523.20 | \$326,900.08 | \$35,062.74 |
| Fire Fighters (Including Superior Officers) | | | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| All Other Union Employees not listed above | 14.00 | | 1,645,778.54 | \$1,009,328.00 | \$182,000.00 | \$171,585.72 | \$205,651.25 | \$77,213.57 |
| All Other Non-Union Employees not listed above | 14.00 | 55.00 | 1,919,062.00 | \$1,455,584.00 | \$0.00 | \$199,849.00 | \$152,277.00 | \$111,352.00 |
| Totals | 55.00 | 63.00 | 9,078,964.85 | \$6,038,112.00 | \$396,960.00 | \$1,506,491.25 | \$825,409.68 | \$311,991.92 |

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

No

Note - <u>Base Pay</u> 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 | | D • 37 // 6 | D . X | |
|---|--------------------------------------|--------------|----------------------------|-----------------------------------|--------------------------------|--------------------------|
| | Current Year # of Covered Members | Annual Cost | Total Comment | Prior Year # of | Prior Year Annual | Total Duion Voor |
| | (Medical & Rx) | Estimate per | Total Current Year Cost | Covered Members (Medical & Rx) | Cost per Employee (Average) | Total Prior Year Cost |
| Active Employees - Health Benefits - Annual Cost | (Medical & Kx) | Employee | rear Cost | (Medical & Kx) | (Average) | Cost |
| | 7.00 | ¢12 (44 00 | ¢05 500 00 | 0.00 | ¢12.740.00 | ¢122.741.00 |
| Single Coverage | 7.00 | \$13,644.00 | \$95,508.00 | 9.00 | \$13,749.00 | \$123,741.00 |
| Parent & Child | 5.00 | \$24,443.00 | \$122,215.00 | 7.00 | \$20,258.00 | \$141,806.00 |
| Employee & Spouse (or Partner) | 6.00 | \$26,300.00 | \$157,800.00 | 2.00 | \$22,934.00 | \$45,868.00 |
| Family | 21.00 | \$38,144.00 | \$801,024.00 | 21.00 | \$33,036.00 | \$693,756.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$323,457.87) | | | (\$283,024.10) |
| Subtotal | 39.00 | | \$853,089.13 | 39.00 | | \$722,146.90 |
| 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 | 39.00 | | \$853,089.13 | 39.00 | | \$722,146.90 |

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

Yes Yes

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

| Accumulated Dollar Value of Compensated Labor Local Emp | ividual |
|---|---------|
| Organization/Individuals Eligible for BenefitAbsenceAbsencesAgreementOrdinanceAgrPBA\$413,299.14XXDPW Association1132.00\$112,860.35X | loyment |
| PBA \$413,299.14 X DPW Association 1132.00 \$112,860.35 X | eement |
| DPW Association 1132.00 \$112,860.35 X | COMONE |
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| Administration 1210.00 \$144,390.00 A | |
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| Totals 2350.00 \$670,757.49 | |
| Totals 2350.00 \$670,757.49 | |
| Total Funds Reserved as of end of 2022 \$110,946.75 | |
| Total Funds Appropriated in 2023 \$15,000.00 | |

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

| | Gross | | Net | | Current Year | 2024 | 2025 | All Additional Future |
|-----------------------------------|--------------------|--------------------|-----------------|-------------------------------------|----------------|------------------|--------------|-----------------------|
| | Debt | Deductions | Debt | | Budget | Budget | Budget | Years' Budgets |
| | | | | . | | | | |
| Local School Debt | | | \$0.00 | Utility Fund - Principal | \$241,000.00 | \$140,000.00 | \$140,000.00 | \$475,000.00 |
| Regional School Debt | \$32,195,000.00 | \$32,195,000.00 | \$0.00 | Utility Fund - Interest | \$19,932.76 | \$15,010.76 | \$12,557.26 | \$29,314.38 |
| | | | | Bond Anticipation Notes - Principal | \$175,000.00 | | | |
| Utility Fund Debt | | | | Bond Anticipation Notes - Interest | \$119,880.00 | | | |
| Water | \$1,896,125.00 | \$1,896,125.00 | \$0.00 | Bonds - Principal | \$1,108,016.00 | \$455,000.00 | \$470,000.00 | \$2,030,000.00 |
| Solid Waste | \$0.00 | \$0.00 | \$0.00 | Bonds - Interest | \$87,984.16 | \$62,993.76 | \$53,743.76 | \$106,646.88 |
| | | | \$0.00 | Loans & Other Debt - Principal | \$322,129.99 | \$185,335.67 | \$189,667.26 | \$1,987,623.48 |
| | | | \$0.00 | Loans & Other Debt - Interest | \$78,715.10 | \$73,509.32 | \$70,527.72 | \$647,217.96 |
| | | | \$0.00 |] | | | | |
| | | | | Total | \$2,152,658.01 | \$931,849.51 | \$936,496.00 | \$5,275,802.70 |
| Municipal Purposes | | | | | | | | |
| Debt Authorized (BNI) | \$7,174,520.00 | | \$7,174,520.00 | Total Principal | \$1,846,145.99 | \$780,335.67 | \$799,667.26 | \$4,492,623.48 |
| Notes Outstanding | \$3,937,430.00 | | \$3,937,430.00 | Total Interest | \$306,512.02 | \$151,513.84 | \$136,828.74 | \$783,179.22 |
| Bonds Outstanding | \$4,154,000.00 | | \$4,154,000.00 | % of Total Current Year Budget | 10.82% | | | |
| Loans and Other Debt | \$4,199,208.09 | \$9,673.80 | \$4,189,534.29 |] | | | | |
| | | - | | Description | | Debt Not List | ed Above | |
| Total (Current Year) | \$53,556,283.09 | \$34,100,798.80 | \$19,455,484.29 | Total Guarantees - Governmental | | | | |
| | | | | Total Guarantees - Other | | | | |
| | | | | Total Capital/Equipment Leases | | | | |
| Population (2020 census) | 9,212 | | | Total Other | | | | |
| | | | | | | - | _ | |
| Per Capita Gross Debt | \$5,813.75 | | | Bond Rating | Moody's | Standard & Poors | <u>Fitch</u> | |
| Per Capita Net Debt | \$2,111.97 | | | Rating | AAA | | | |
| | | | | Year of Last Rating | 2018 | | | |
| 3 Year Average Property Valuation | on | \$2,720,293,563.67 | | | | | | |
| | = | . , , , | | Mark "X" if Municipality has | no hand rating | | | |
| Net Debt as % of 3 Year Average | Property Valuation | 0.72% | | Trial & In Municipality has | no bonu raung | | | |
| Thei Deul as % of 5 Tear Average | = = | 0.72% | | Sheet UFB-10 | | | | |
| <u>l</u> | | | | Sheet Orb-10 | | | | |

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Lead or Recipient Agency | Agency Type | Agency Providing Services To/Receiving Services From | Department | Type of Shared Service | Notes (Enter more specifics if needed) | Begin Date | End Date | Amount to be Received/Paid |
|--------------------------------|-----------------------------------|--|------------------------------|---------------------------|---|------------|------------|---|
| | Municipality | Madison Borough | UCC-Construction Office | Uniform Construction Code | Entire office function handled by Madison | 1/1/2014 | | \$0.00 |
| | Municipality | Madison Borough | IT Computer Services | Information Technology | Maintain Borough Network and PCs | 7/1/2013 | | \$25,000.00 |
| | Municipality | Town of Westfield | Board of Health Officer | Health and Human Services | Health Office, Inspections | 1/1/2021 | 12/31/2023 | \$98,558.00 |
| | | Madison Borough | Municipal Court | Court and Public Defender | Entire Court Function - Joint Court | 1/1/2018 | | \$147,951.12 |
| | | Morris County | Dispatching Services | EMS / Dispatch | Entire 911, EMS, Fire Dispatching | 1/1/2016 | | \$205,555.00 |
| | | Morris County MUA | Recycling Pickup | Recycling | Pickup Residents Recycling | 1/1/2019 | 12/31/2024 | \$151,920.00 |
| | Municipality | Chathm Township | Recreation Director Services | Parks and Recreation | Joint Recreation Program | 7/1/2015 | | \$31,020.00 |
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| | rage Total | | Ch 4 LIED 1 | | | | | \$660,004.12 |

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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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 | | | | |
|---|--|--|--|--|
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USER FRIENDLY BUDGET SECTION - Notes

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