



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1405 Chatham Township - County of Morris

Adopted

**Municode:**

**Filename:** 1405\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Curt		Ritter	12/31/2019	critter@chathamtownship-nj.gov

**Chief Administrative Officer**

Thomas	E.	Ciccarone		tciccarone@chathamtownship.org
--------	----	-----------	--	--------------------------------

**Chief Financial Officer**

Debra		King		<a href="mailto:dking@chathamtownship.org">dking@chathamtownship.org</a>
-------	--	------	--	--

**Municipal Clerk**

Gregory		LaConte		glaconte@chathamtownship.org
---------	--	---------	--	------------------------------

**Registered Municipal Accountant**

Valerie	A.	Dolan		vdolan@nisivoccia.com
---------	----	-------	--	-----------------------

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Kelly	12/31/2020	mkelly@chathamtownship-nj.gov
Karen		Swartz	12/31/2020	kswartz@chathamtownship-nj.gov
Tayfun		Selen	12/31/2019	tselen@chathamtownship-nj.gov
Kevin		Sullivan	12/31/2018	ksullivan@chathamtownship-nj.gov





**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	3.81%	\$122,500.00	\$3,216,500.00	\$3,339,000.00	\$3,000,000.00		\$200,000.00	\$139,000.00				
08	Local Revenue	529.75%	\$2,719,874.37	\$513,425.63	\$3,233,300.00	\$466,800.00		\$2,324,500.00	\$442,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$836,467.00	\$836,467.00	\$836,467.00							
08	Uniform Construction Code Fees	-6.52%	(\$38,363.00)	\$588,363.00	\$550,000.00	\$550,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	34.82%	\$121,887.59	\$350,010.84	\$471,898.43	\$471,898.43							
08	Other Special Items	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
15	Receipts from Delinquent Taxes	29.80%	\$126,285.22	\$423,714.78	\$550,000.00	\$550,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.28%	(\$394,948.45)	\$9,221,717.36	\$8,826,768.91	\$8,826,768.91							
07	Minimum Library Tax	2.02%	\$21,461.00	\$1,064,612.00	\$1,086,073.00	\$1,086,073.00							
54	Open Space Levy Tax	101.33%	\$160,665.93	\$158,554.02	\$319,219.95		\$319,219.95						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>17.24%</b>	<b>\$2,839,362.66</b>	<b>\$16,473,364.63</b>	<b>\$19,312,727.29</b>	<b>\$15,888,007.34</b>	<b>\$319,219.95</b>	<b>\$2,524,500.00</b>	<b>\$581,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility	
20	General Government	7.00	8.00	167.92%	\$1,842,398.43	\$1,097,200.00	\$2,939,598.43	\$1,073,700.00	\$475,898.43		\$1,000,000.00	\$390,000.00				
21	Land-Use Administration			5.65%	\$10,000.00	\$177,000.00	\$187,000.00	\$187,000.00								
22	Uniform Construction Code	3.00	5.00	3.45%	\$12,000.00	\$348,000.00	\$360,000.00	\$360,000.00								
23	Insurance			-1.77%	(\$40,720.00)	\$2,300,870.00	\$2,260,150.00	\$2,260,150.00								
25	Public Safety	23.00	4.00	3.09%	\$100,000.00	\$3,238,000.00	\$3,338,000.00	\$3,338,000.00								
26	Public Works	25.00		46.64%	\$934,500.00	\$2,003,500.00	\$2,938,000.00	\$2,313,000.00		\$485,000.00	\$140,000.00					
27	Health and Human Services			3.38%	\$4,750.00	\$140,650.00	\$145,400.00	\$145,400.00								
28	Parks and Recreation			123.38%	\$383,719.95	\$311,000.00	\$694,719.95	\$375,500.00	\$319,219.95							
29	Education (including Library)			2.02%	\$21,461.00	\$1,064,612.00	\$1,086,073.00	\$1,086,073.00								
30	Unclassified			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
31	Utilities and Bulk Purchases			4.13%	\$15,000.00	\$363,500.00	\$378,500.00	\$378,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			7.90%	\$88,714.04	\$1,123,477.00	\$1,212,191.04	\$1,163,639.00		\$39,552.04	\$9,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			10.61%	\$7,000.00	\$66,000.00	\$73,000.00	\$73,000.00								
44	Capital			-57.73%	(\$96,120.00)	\$166,500.00	\$70,380.00	\$10,000.00		\$30,000.00	\$30,380.00					
45	Debt			98.08%	\$1,013,641.20	\$1,033,468.76	\$2,047,109.96	\$1,065,542.00		\$969,947.96	\$11,620.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			11.88%	\$167,781.98	\$1,411,822.93	\$1,579,604.91	\$1,579,604.91								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>58.00</b>	<b>17.00</b>	<b>30.06%</b>	<b>\$4,464,126.60</b>	<b>\$14,848,600.69</b>	<b>\$19,312,727.29</b>	<b>\$15,412,108.91</b>	<b>\$475,898.43</b>	<b>\$319,219.95</b>	<b>\$2,524,500.00</b>	<b>\$581,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	177	\$26,831,600.00	0.85%	15A Public Schools	4	\$31,737,300.00	16.45%
2 Residential	3,699	\$2,933,199,800.00	93.28%	15B Other Schools	1	\$7,040,300.00	3.65%
3A/3B Farm	27	\$10,850,300.00	0.35%	15C Public Property	214	\$117,282,300.00	60.78%
4A Commercial	33	\$120,530,400.00	3.83%	15D Church and Charities	10	\$24,820,500.00	12.86%
4B Industrial	2	\$1,285,800.00	0.04%	15E Cemeteries & Graveyards			0.00%
4C Apartments	3	\$51,680,000.00	1.64%	15F Other Exempt	15	\$12,069,500.00	6.26%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>3,941</b>	<b>\$3,144,377,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>244</b>	<b>\$192,949,900.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>89.58%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$3,510,133,846.84</b>			
<b>Total # of property tax appeals filed in 2017</b>				<b>19.00</b>			
				County Tax Board			
				State Tax Court			
<b>Number of 2017 County Tax Board decisions appealed to Tax Court</b>							
<b>Number of pending property tax appeals in State Tax Court</b>							
<b>Amount paid out by municipality for tax appeals in 2017</b>							

Percentage of Exempt vs.  
Non-Exempt Properties                      6.14%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		5.00		\$1,200.00				
Supervisory Staff (Department Heads & Managers)	7.00		1,126,902.39	\$815,059.00		\$122,070.82	\$103,567.96	\$86,204.61
Police Officers (Including Superior Officers)	20.00		3,496,201.83	\$2,354,000.00	\$160,000.00	\$604,271.80	\$302,000.00	\$75,930.03
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		2,402,014.64	\$1,454,947.00	\$120,000.00	\$181,286.40	\$430,000.00	\$215,781.24
All Other Non-Union Employees not listed above	8.00	12.00	861,789.98	\$583,255.00		\$54,210.78	\$146,906.64	\$77,417.56
<b>Totals</b>	<b>57.00</b>	<b>17.00</b>	<b>7,886,908.84</b>	<b>\$5,208,461.00</b>	<b>\$280,000.00</b>	<b>\$961,839.80</b>	<b>\$982,474.60</b>	<b>\$455,333.44</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	11.00	\$12,205.00	\$134,255.00	11.00	\$11,500.00	\$126,500.00
Parent & Child	6.00	\$21,106.00	\$126,636.00	5.00	\$21,000.00	\$105,000.00
Employee & Spouse (or Partner)	5.00	\$23,555.00	\$117,775.00	6.00	\$23,500.00	\$141,000.00
Family	26.00	\$35,133.00	\$913,458.00	27.00	\$33,000.00	\$891,000.00
Employee Cost Sharing Contribution (enter as negative - )			(\$328,104.00)			
<b>Subtotal</b>	<b>48.00</b>		<b>\$964,020.00</b>	<b>49.00</b>		<b>\$1,263,500.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	19	\$7,875.00	\$149,625.00	17	\$6,500.00	\$110,500.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	27	\$18,618.00	\$502,686.00	27	\$23,500.00	\$634,500.00
Family	13	\$39,278.00	\$510,614.00	13	\$41,000.00	\$533,000.00
Employee Cost Sharing Contribution (enter as negative - )			(\$9,331.50)			
<b>Subtotal</b>	<b>59.00</b>		<b>\$1,153,593.50</b>	<b>57.00</b>		<b>\$1,278,000.00</b>
<b>GRAND TOTAL</b>	<b>107.00</b>		<b>\$2,117,613.50</b>	<b>106.00</b>		<b>\$2,541,500.00</b>

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)?**

<b>YES</b>
------------

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

<b>YES</b>
------------



**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	\$330,000.00	\$330,000.00	\$330,000.00	
Regional School Debt	\$24,636,146.70	\$24,636,146.70	\$0.00	Utility Fund - Interest	\$50,820.00	\$35,640.00	\$18,360.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$456,110.00			
0	\$9,112,452.11	\$9,112,452.11	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$675,000.00	\$700,000.00	\$735,000.00	\$2,450,000.00
0			\$0.00	Bonds - Interest	\$132,300.01	\$109,762.50	\$86,281.26	\$155,281.25
0			\$0.00	Loans & Other Debt - Principal	\$374,832.96	\$367,425.76	\$372,213.55	\$4,219,380.84
0			\$0.00	Loans & Other Debt - Interest	\$54,119.14	\$57,900.02	\$52,612.52	\$291,456.01
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$2,073,182.11</b>	<b>\$1,600,728.28</b>	<b>\$1,594,467.33</b>	<b>\$7,116,118.10</b>
<u>Municipal Purposes</u>								
Debt Authorized	\$14,485,750.00		\$14,485,750.00	Total Principal	\$1,835,942.96	\$1,397,425.76	\$1,437,213.55	\$6,669,380.84
Notes Outstanding			\$0.00	Total Interest	\$237,239.15	\$203,302.52	\$157,253.78	\$446,737.26
Bonds Outstanding			\$0.00	% of Total Current Year Budget	10.73%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$48,234,348.81</b>	<b>\$33,748,598.81</b>	<b>\$14,485,750.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	10,452			Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,614.84			Total Guarantees - Other				
Per Capita Net Debt	\$1,385.93			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,461,769,972.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.42%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aaa			
				Year of Last Rating	2017			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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