



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1405 Chatham Township - County of Morris

Adopted

Municode:

Filename: 1405_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: Chatham **State:** NJ **Zip:** 07928

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Kelly	12/31/2020	mkelly@chathamtownship-nj.gov

Chief Administrative Officer

Robert	S.	Hoffmann		rhoffmann@chathamtownship.org
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Chief Financial Officer

Debra	A.	King		dking@chathamtownship.org
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Municipal Clerk

Gregory		LaConte		glaconte@chathamtownship.org
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Registered Municipal Accountant

Valerie	A.	Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Kelly	12/31/2020	mkelly@chathamtownship-nj.gov
Tracy		Ness	12/31/2021	tness@chathamtownship-nj.gov
Karen		Swartz	12/31/2020	kswartz@chathamtownship-nj.gov
Stacey		Ewald	12/31/2022	sewald@chathamtownship-nj.gov
Celeste		Fondaco	12/31/2022	cfondaco@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	Sewer #1 Utility	Sewer #2 Utility	Utility	Utility	Utility	Utility
08	Surplus	-12.58%	(\$495,000.00)	\$3,934,000.00	\$3,439,000.00	\$3,000,000.00		\$280,000.00	\$159,000.00				
08	Local Revenue	-11.36%	(\$417,418.19)	\$3,673,918.19	\$3,256,500.00	\$483,500.00		\$2,320,000.00	\$453,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$836,467.00	\$836,467.00	\$836,467.00							
08	Uniform Construction Code Fees	-7.26%	(\$33,263.00)	\$458,263.00	\$425,000.00	\$425,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-15.86%	(\$125,418.67)	\$790,918.83	\$665,500.16	\$665,500.16							
08	Other Special Items	0.00%	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00							
15	Receipts from Delinquent Taxes	-2.56%	(\$10,125.34)	\$395,125.34	\$385,000.00	\$385,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.82%	(\$288,185.11)	\$10,217,714.35	\$9,929,529.24	\$9,929,529.24							
07	Minimum Library Tax	-6.64%	(\$79,977.70)	\$1,205,263.20	\$1,125,285.50	\$1,125,285.50							
54	Open Space Levy Tax	1.08%	\$3,469.88	\$322,708.08	\$326,177.96		\$326,177.96						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.60%	(\$1,445,918.13)	\$21,909,377.99	\$20,463,459.86	\$16,925,281.90	\$326,177.96	\$2,600,000.00	\$612,000.00	\$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	Sewer #1 Utility	Sewer #2 Utility	Utility	Utility	Utility	Utility	
20	General Government	8.00	8.00	73.71%	\$1,488,281.33	\$2,019,218.83	\$3,507,500.16	\$1,413,000.00	\$699,500.16		\$975,000.00	\$420,000.00				
21	Land-Use Administration			11.98%	\$16,050.00	\$134,000.00	\$150,050.00	\$150,050.00								
22	Uniform Construction Code	3.00	4.00	1.12%	\$4,000.00	\$357,000.00	\$361,000.00	\$361,000.00								
23	Insurance			0.00%	\$0.00	\$2,258,000.00	\$2,258,000.00	\$2,258,000.00								
25	Public Safety	23.00	6.00	0.91%	\$31,600.00	\$3,462,000.00	\$3,493,600.00	\$3,493,600.00								
26	Public Works	25.00		31.38%	\$717,000.00	\$2,285,250.00	\$3,002,250.00	\$2,272,250.00		\$590,000.00	\$140,000.00					
27	Health and Human Services			0.36%	\$500.00	\$140,000.00	\$140,500.00	\$140,500.00								
28	Parks and Recreation			162.50%	\$473,700.00	\$291,500.00	\$765,200.00	\$375,500.00	\$389,700.00							
29	Education (including Library)			-6.64%	(\$79,977.70)	\$1,205,263.20	\$1,125,285.50	\$1,125,285.50								
30	Unclassified			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$384,000.00	\$384,000.00	\$384,000.00								
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			7.69%	\$96,989.00	\$1,261,806.00	\$1,358,795.00	\$1,306,745.00		\$42,230.00	\$9,820.00					
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			-20.45%	(\$18,000.00)	\$88,000.00	\$70,000.00	\$70,000.00								
44	Capital			191.35%	\$177,000.00	\$92,500.00	\$269,500.00	\$212,500.00		\$25,000.00	\$32,000.00					
45	Debt			94.11%	\$1,130,260.24	\$1,201,041.00	\$2,331,301.24	\$1,422,351.24		\$898,770.00	\$10,180.00					
46	Deferred Charges			#DIV/0!	\$69,000.00	\$0.00	\$69,000.00	\$0.00		\$69,000.00	\$0.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-17.91%	(\$270,110.00)	\$1,508,110.00	\$1,238,000.00	\$1,238,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	59.00	18.00	22.98%	\$3,836,292.87	\$16,690,689.03	\$20,526,981.90	\$16,225,781.74	\$699,500.16	\$389,700.00	\$2,600,000.00	\$612,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	154	\$14,495,300.00	0.44%	15A Public Schools	4	\$31,737,300.00	16.19%
2 Residential	3,721	\$3,059,006,700.00	93.78%	15B Other Schools	1	\$7,040,000.00	3.59%
3A/3B Farm	28	\$11,216,200.00	0.34%	15C Public Property	224	\$120,173,400.00	61.31%
4A Commercial	33	\$122,377,100.00	3.75%	15D Church and Charities	10	\$24,820,500.00	12.66%
4B Industrial	2	\$1,285,800.00	0.04%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	3	\$51,710,000.00	1.59%	15F Other Exempt	16	\$12,231,300.00	6.24%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,688,531.00	0.05%				
Total	3,942	\$3,261,779,631.00	100.00%	Total	255	\$196,002,500.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
88.52%				6.01%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$3,684,793,979.89				17.00			
Total # of property tax appeals filed in 2019				State Tax Court			
17.00				18.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				Number of 2019 County Tax Board decisions appealed to Tax Court			
0.00				0.00			
Number of pending property tax appeals in State Tax Court				Number of pending property tax appeals in State Tax Court			
12.00				12.00			
Amount paid out by municipality for tax appeals in 2019				Amount paid out by municipality for tax appeals in 2019			
\$51,166.00				\$51,166.00			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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		5.00	12,918.48	\$12,000.00	\$0.00	\$0.00	\$0.00	\$918.48
Supervisory Staff (Department Heads & Managers)	7.00		1,184,961.04	\$861,872.00	\$0.00	\$150,000.00	\$116,000.00	\$57,089.04
Police Officers (Including Superior Officers)	20.00		3,343,674.25	\$2,178,552.00	\$112,000.00	\$610,000.00	\$290,000.00	\$153,122.25
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,642,177.74	\$1,688,289.00	\$225,000.00	\$250,000.00	\$360,000.00	\$118,888.74
All Other Non-Union Employees not listed above	9.00	13.00	824,959.27	\$572,968.00	\$0.00	\$65,000.00	\$155,000.00	\$31,991.27
Totals	59.00	18.00	8,008,690.78	\$5,313,681.00	\$337,000.00	\$1,075,000.00	\$921,000.00	\$362,009.78

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	14.00	\$11,000.00	\$154,000.00	15.00	\$11,841.62	\$177,624.30
Parent & Child	5.00	\$21,000.00	\$105,000.00	6.00	\$21,056.36	\$126,338.16
Employee & Spouse (or Partner)	9.00	\$23,000.00	\$207,000.00	7.00	\$23,618.85	\$165,331.95
Family	22.00	\$34,000.00	\$748,000.00	21.00	\$34,330.73	\$720,945.33
Employee Cost Sharing Contribution (enter as negative -)			(\$317,000.00)			(\$331,748.16)
Subtotal	50.00		\$897,000.00	49.00		\$858,491.58
<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	22.00	\$5,000.00	\$110,000.00	19	\$4,968.56	\$94,402.64
Parent & Child	2.00	\$14,400.00	\$28,800.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	26.00	\$12,000.00	\$312,000.00	26	\$11,626.58	\$302,291.08
Family	12.00	\$23,000.00	\$276,000.00	14	\$22,908.70	\$320,721.80
Employee Cost Sharing Contribution (enter as negative -)			(\$6,180.00)			(\$5,873.52)
Subtotal	62.00		\$720,620.00	59.00		\$711,542.00
GRAND TOTAL	112.00		\$1,617,620.00	108.00		\$1,570,033.58

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$430,000.00	\$170,000.00	\$170,000.00	\$1,185,000.00
Regional School Debt	\$22,469,624.09	\$22,469,624.09	\$0.00	Utility Fund - Interest	\$49,320.00	\$28,800.00	\$25,400.00	\$82,650.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$567,041.00			
Sewer #1	\$6,861,594.39	\$6,861,594.39	\$0.00	Bond Anticipation Notes - Interest	\$229,045.98			
Sewer #2	\$10,000.00	\$10,000.00	\$0.00	Bonds - Principal	\$735,000.00	\$765,000.00	\$775,000.00	\$910,000.00
0			\$0.00	Bonds - Interest	\$86,281.26	\$61,662.51	\$36,475.01	\$57,143.76
0			\$0.00	Loans & Other Debt - Principal	\$372,213.55	\$356,063.74	\$354,945.86	\$3,563,322.25
0			\$0.00	Loans & Other Debt - Interest	\$52,612.52	\$46,762.52	\$41,762.52	\$193,862.62
0			\$0.00	Total	\$2,521,514.31	\$1,428,288.77	\$1,403,583.39	\$5,991,978.63
<u>Municipal Purposes</u>				Total Principal	\$2,104,254.55	\$1,291,063.74	\$1,299,945.86	\$5,658,322.25
Debt Authorized	\$1,757,500.00		\$1,757,500.00	Total Interest	\$417,259.76	\$137,225.03	\$103,637.53	\$333,656.38
Notes Outstanding	\$9,161,839.00		\$9,161,839.00	% of Total Current Year Budget	12.28%			
Bonds Outstanding	\$3,185,000.00		\$3,185,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$43,445,557.48	\$29,341,218.48	\$14,104,339.00	Description	Debt Not Listed Above			
Population (2010 census)	10,452			Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,156.67			Total Guarantees - Other				
Per Capita Net Debt	\$1,349.44			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,594,093,724.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.39%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aaa			
				Year of Last Rating	2019			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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