



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1405 Chatham Township - County of Morris

Introduced

Municode: 1405

Filename: 1405_fbi_2016.xlsm

Website: www.chathamtownship-nj.gov

Phone Number: 973-635-4600

Mailing Address: 58 Meyersville Rd

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Curt		Ritter	12/31/2016	critter@chathamtownship-nj.gov

Chief Administrative Officer

Thomas	E.	Ciccarone		tciccarone@chathamtownship.org
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Chief Financial Officer

Debra		King		dking@chathamtownship.org
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Municipal Clerk

Gregory		LaConte		glaconte@chathamtownship.org
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Gallop	12/31/2016	rgallop@chathamtownship-nj.gov
Karen		Swartz	12/31/2017	kswartz@chathamtownship-nj.gov
Michael		Kelly	12/31/2017	mkelly@chathamtownship-nj.gov
Kevin		Sullivan	12/31/2018	ksullivan@chathamtownship-nj.gov
Curt		Ritter	12/31/2016	critter@chathamtownship-nj.gov



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.273	\$8,386,157.46	15.58%	\$2,134.57	Municipal Purpose Tax	ACTUAL	\$8,164,139.50
Municipal Library	0.033	\$1,015,116.00	1.89%	\$258.02	Municipal Library	ACTUAL	\$1,041,259.47
Municipal Open Space	0.005	\$153,608.82	0.29%	\$39.09	Municipal Open Space	ACTUAL	\$155,221.91
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	1.167	\$35,852,245.00	66.62%	\$9,124.68	Regional School District	ESTIMATED	\$37,500,000.00
County Purposes	0.263	\$8,073,030.09	15.00%	\$2,056.38	County Purposes	ESTIMATED	\$8,150,000.00
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	\$336,761.39	0.63%	\$86.01	County Open Space	ESTIMATED	\$350,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	1.752	\$53,816,918.76	100.00%	\$13,698.75	Total ESTIMATED amount to be raised by taxes		\$55,360,620.88
Total Taxable Valuation as of October 1, 2015		<u>\$3,103,123,200.00</u>			Revenue Anticipated, Excluding Tax Levy		6,147,520.86
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		13,968,904.31
Current Year Average Residential Assessment		<u>\$781,892.00</u>			Total Non-Municipal Tax Levy		\$46,155,221.91
					Amount to be Raised by Taxes - Before RUT		\$53,976,605.36
					Reserve for Uncollected Taxes (RUT)		\$1,384,015.52
					Total Amount to be Raised by Taxes		\$55,360,620.88
					% of Tax Collections used to Calculate RUT		<u>97.50%</u>
					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		53,695,764.00
					Total Tax Levy, CY 2015		54,209,387.00
					% of Taxes Collected, CY 2015		<u>99.05%</u>
					Delinquent Taxes - December 31, 2015		<u>\$464,472.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.273	0.272	-0.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,386,157.46	\$8,164,139.50	-2.65%	(\$222,017.96)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,134.57	\$2,125.18	-0.44%	(\$9.38)

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	10.53%	\$360,000.00	\$3,420,000.00	\$3,780,000.00	\$3,100,000.00		\$500,000.00	\$180,000.00				
08	Local Revenue	-5.23%	(\$163,076.00)	\$3,115,576.00	\$2,952,500.00	\$447,500.00		\$2,025,000.00	\$480,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$836,467.00	\$836,467.00	\$836,467.00							
08	Uniform Construction Code Fees	10.53%	\$50,000.00	\$475,000.00	\$525,000.00	\$525,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	2443.27%	\$661,480.28	\$27,073.58	\$688,553.86	\$688,553.86							
08	Other Special Items	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
15	Receipts from Delinquent Taxes	-5.26%	(\$25,000.00)	\$475,000.00	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.65%	(\$222,017.96)	\$8,386,157.46	\$8,164,139.50	\$8,164,139.50							
07	Minimum Library Tax	2.58%	\$26,143.47	\$1,015,116.00	\$1,041,259.47	\$1,041,259.47							
54	Open Space Levy Tax	1.05%	\$1,613.09	\$153,608.82	\$155,221.91		\$155,221.91						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	3.83%	\$689,142.88	\$18,003,998.86	\$18,693,141.74	\$15,352,919.83	\$155,221.91	\$2,525,000.00	\$660,000.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	8.00	4.26%	\$104,243.04	\$2,444,217.51	\$2,548,460.55	\$995,000.00	\$114,553.86		\$1,114,100.02	\$324,806.67				
21	Land-Use Administration			-14.71%	(\$10,000.00)	\$68,000.00	\$58,000.00	\$58,000.00								
22	Uniform Construction Code	3.00	5.00	3.78%	\$13,000.00	\$344,000.00	\$357,000.00	\$357,000.00								
23	Insurance			2.44%	\$54,980.00	\$2,250,604.00	\$2,305,584.00	\$2,305,584.00								
25	Public Safety	23.00	4.00	0.78%	\$25,050.00	\$3,198,550.00	\$3,223,600.00	\$3,223,600.00								
26	Public Works	25.00		-2.48%	(\$67,500.00)	\$2,717,000.00	\$2,649,500.00	\$2,029,500.00			\$505,000.00	\$115,000.00				
27	Health and Human Services			3.12%	\$4,100.00	\$131,500.00	\$135,600.00	\$135,600.00								
28	Parks and Recreation			1.21%	\$6,613.09	\$544,608.82	\$551,221.91	\$396,000.00	\$155,221.91							
29	Education (including Library)			2.58%	\$26,143.47	\$1,015,116.00	\$1,041,259.47	\$1,041,259.47								
30	Unclassified			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
31	Utilities and Bulk Purchases			-9.16%	(\$38,000.00)	\$415,000.00	\$377,000.00	\$377,000.00								
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			8.92%	\$99,205.82	\$1,112,035.00	\$1,211,240.82	\$1,156,240.00			\$46,000.82	\$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			-8.11%	(\$6,000.00)	\$74,000.00	\$68,000.00	\$68,000.00								
44	Capital			598.00%	\$598,000.00	\$100,000.00	\$698,000.00	\$50,000.00	\$578,000.00	\$50,000.00	\$20,000.00					
45	Debt			14.00%	\$278,404.64	\$1,988,254.83	\$2,266,659.47	\$1,050,566.98		\$1,024,899.16	\$191,193.33					
46	Deferred Charges			#DIV/0!	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-11.82%	(\$185,521.18)	\$1,569,536.70	\$1,384,015.52	\$1,384,015.52								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	58.00	17.00	5.19%	\$932,718.88	\$17,975,422.86	\$18,908,141.74	\$14,660,365.97	\$692,553.86	\$155,221.91	\$2,740,000.00	\$660,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					General capital surplus	\$100,000.00	2016 likely to be the last year that this revenue is used
	X						All cost reduction measures are permanent
		X					Labor costs estimated to increase 1.0% -1.5%. Health insurance expected to continue trend of 7-10%.
				X			Will continue to look for increased shared services and reductions in personnel

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	168	\$22,256,100.00	0.72%	15A Public Schools	4	\$31,737,300.00	16.47%	
2 Residential	3,705	\$2,896,911,700.00	93.32%	15B Other Schools	1	\$7,040,000.00	3.65%	
3A/3B Farm	29	\$10,835,200.00	0.35%	15C Public Property	214	\$117,282,300.00	60.85%	
4A Commercial	33	\$120,444,400.00	3.88%	15D Church and Charities	10	\$24,855,100.00	12.90%	
4B Industrial	2	\$1,285,800.00	0.04%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	3	\$51,390,000.00	1.66%	15F Other Exempt	15	\$11,824,000.00	6.13%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$1,314,985.00	0.04%					
Total	3,941	\$3,104,438,185.00	100.00%	Total	244	\$192,738,700.00	100.00%	
Average Ratio (%), Assessed to True Value				90.40%	Percentage of Exempt vs. Non-Exempt Properties			6.21%
Equalized Valuation, Taxable Properties				\$3,434,113,036.50				
Total # of property tax appeals filed in 2015		County Tax Board	31.00					
		State Tax Court	19.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				4.00				
Number of pending property tax appeals in State Tax Court				13.00				
Amount paid out by municipality for tax appeals in 2015								

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
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	6,000.00	\$6,000.00				
Supervisory Staff (Department Heads & Managers)	7.00		1,076,349.85	\$771,903.00		\$115,994.11	\$106,327.56	\$82,125.18
Police Officers (Including Superior Officers)	20.00		3,215,227.49	\$2,147,144.00	\$160,000.00	\$551,171.86	\$287,083.76	\$69,827.87
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		2,438,826.01	\$1,529,320.00	\$120,000.00	\$190,553.27	\$379,864.61	\$219,088.13
All Other Non-Union Employees not listed above	9.00	12.00	895,039.84	\$584,335.00	\$0.00	\$54,632.59	\$175,667.74	\$80,404.51
Totals	58.00	17.00	7,631,443.19	\$5,038,702.00	\$280,000.00	\$912,351.83	\$948,943.67	\$451,445.69

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	12.00	\$11,677.02	\$140,124.24	15.00	\$11,311.80	\$169,677.00
Parent & Child	6.00	\$20,873.24	\$125,239.44	6.00	\$19,009.20	\$114,055.20
Employee & Spouse (or Partner)	5.00	\$23,019.21	\$115,096.05	8.00	\$22,099.80	\$176,798.40
Family	26.00	\$32,833.42	\$853,668.92	26.00	\$30,578.16	\$795,032.16
Employee Cost Sharing Contribution (enter as negative -)			(\$318,050.10)			(\$263,842.09)
Subtotal	49.00		\$916,078.55	55.00		\$991,720.67
<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	16	\$8,652.36	\$138,437.76	15	\$7,855.17	\$117,827.55
Parent & Child			\$0.00	1	\$9,798.96	\$9,798.96
Employee & Spouse (or Partner)	28	\$19,653.12	\$550,287.36	27	\$19,310.41	\$521,381.07
Family	12	\$37,011.72	\$444,140.64	12	\$36,109.18	\$433,310.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	56.00		\$1,132,865.76	55.00		\$1,082,317.74
GRAND TOTAL	105.00		\$2,048,944.31	110.00		\$2,074,038.41

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	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$440,000.00	\$330,000.00	\$330,000.00	\$660,000.00
Regional School Debt	\$16,883,991.11	\$16,883,991.11	\$0.00	Utility Fund - Interest	\$85,063.75	\$70,785.00	\$53,460.00	\$53,460.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$422,000.00			
0	\$9,976,679.04	\$9,976,679.04	\$0.00	Bond Anticipation Notes - Interest	\$145,646.55			
0	\$223,000.00	\$223,000.00	\$0.00	Bonds - Principal	\$625,000.00	\$650,000.00	\$675,000.00	\$4,560,000.00
0			\$0.00	Bonds - Interest	\$174,825.00	\$153,987.51	\$132,300.01	\$483,625.06
0			\$0.00	Loans & Other Debt - Principal	\$372,868.63	\$371,358.30	\$374,832.96	\$4,959,020.16
0			\$0.00	Loans & Other Debt - Interest	\$70,599.28	\$68,137.52	\$63,187.22	\$392,900.16
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>				Total	\$2,336,003.21	\$1,644,268.33	\$1,628,780.19	\$11,109,005.38
Debt Authorized	\$11,906,750.00		\$11,906,750.00	Total Principal	\$1,859,868.63	\$1,351,358.30	\$1,379,832.96	\$10,179,020.16
Notes Outstanding			\$0.00	Total Interest	\$476,134.58	\$292,910.03	\$248,947.23	\$929,985.22
Bonds Outstanding			\$0.00	% of Total Current Year Budget	12.35%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$38,990,420.15	\$27,083,670.15	\$11,906,750.00	Description	Debt Not Listed Above			
Population (2010 census)	10,452			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,730.43			Total Guarantees - Other				
Per Capita Net Debt	\$1,139.18			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,318,105,368.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.36%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa1			
				Year of Last Rating	2013			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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