

State of New Jersey Local Government Services

Year:	2020	Municipal User	Friendly B	udget	
MUNICIPALITY:	1404 Chatham Borough -	County of Morris		•	Introduced T
Municode:	1404		Filename:	1404_fbi_2020.xlsr	n
	Website:	www.chesterborough.org			
	Phone Number:		908-879-3660		
	Mailing Address:		50 North Road		
Email the UFB if no	t using Outlook	Municipality:	Chester	State: NJ Zip:	07930
	Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email	
JANET		HOVEN	12/31/2022		
	Chief Administra	ative Officer			
MARGARET		NORDSTROM		administrator@chesterboroug	h.org
	Chief Financial	Officer	_		
JASON		GABLOFF		jgabloff@chesterborough.org	1
	Municipal Clerk		•		
DENEAN		PROBASCO		dprobasco@chesterborough.o	rg
	Registered Mun	icipal Accountant	_		
HEIDI		WOHLLEB		hwohlleb@nisivoccia.com	
	Governing Body	/ Members	•		
First Name	Middle Name	Last Name	Term Expires	Business Email	
Karen		Ferrone	12/31/2022	kferrone@chesterborough.org	
Russell		Goodwin	12/31/2022	rgoodwin@chesterborough.or	g
Christopher		Heil	12/31/2021	egugliemini@chesterborough.	org
Kyle		Holman	128/31/21	kholman@chesterborough.org	
Timothy		Iversen	12/31/2020	tiveren@chesterborough.org	
Gary		Marshuetz	12/31/2020	gmarshuetz@chesterborough.	org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Proper	Calendar Year	Calendar Year	% of	Avg Residential	<u>Current Year 2020 Bud</u> <u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u> Auacs</u>	i i coma i i i i i i i i i i i i i i i i i i i	In Doi
Municipal Purpose Tax	0.909	3,624,524.42	34.30%	\$0.00	Municipal Purpose Tax	ACTUAL	\$3,686,144.13
Municipal Library	0.012	\$128,354.67	1.21%	\$0.00	Municipal Library	ACTUAL	\$130,913.27
Municipal Open Space	0.010	\$39,835.64	0.38%	\$0.00	Municipal Open Space	ACTUAL	\$40,365.90
Fire Districts (avg. rate/total levies)		, ,	0.00%	\$0.00	Fire Districts (total levies)		1 - 7
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.919	\$3,659,593.00	34.63%	\$0.00	Local School District	ESTIMATED	\$3,732,784.80
Regional School District	0.528	\$2,103,650.00	19.91%	\$0.00	Regional School District	ESTIMATED	\$2,145,723.00
County Purposes	0.247	\$982,406.81	9.30%	\$0.00	County Purposes	ESTIMATED	\$1,002,054.9
County Library		,	0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$29,235.48	0.28%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
•					•		
Total (Calendar Year 2019 Budget)	2.633	\$10,567,600.02	100.00%	\$0.00	Total ESTIMATED amount to be raised by tax	res	\$10,737,986.11
Total (Calcinda Tea 2017 Budget)	2.000				Total 25 1111 1125 amount to 50 1amous of tall		1 2,72 2,72 2 2 2
Total Taxable Valuation as of	October 1, 2019	\$403,659,000.00			Revenue Anticipated, Excluding Tax Levy		1,378,644.23
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019	\$403,659,000.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un		1,378,644.23 4,783,701.63
Total Taxable Valuation as of	October 1, 2019				Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy		1,378,644.23 4,783,701.63 \$6,920,928.71
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment	\$403,659,000.00 \$492,388.55	Composiçon		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment	\$403,659,000.00	Comparison		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y	\$403,659,000.00 \$492,388.55 Year to Current Year (Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y	\$403,659,000.00 \$492,388.55 Year to Current Year On - Municipal Purpose	es Tax Rate		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year Output Outpu	s Tax Rate % Change (+/-)		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y	\$403,659,000.00 \$492,388.55 Year to Current Year On - Municipal Purpose	es Tax Rate		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year Current Year 0.913	% Change (+/-) 0.44%		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year Output Outpu	% Change (+/-) 0.44%		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year Current Year 0.913 n - Municipal Purpose	% Change (+/-) 0.44%	\$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then		1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year Current Year 0.913 n - Municipal Purpose	** Tax Rate % Change (+/-) 0.44% ** Tax Levy	\$ Change (+/-) \$61,619.71	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then	collected Taxes	
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso Prior Year	\$403,659,000.00 \$492,388.55 Year to Current Year Current Year 0.913 n - Municipal Purpose Current Year 0.913 Current Year Current Year	**S Tax Rate % Change (+/-) 0.44% **S Tax Levy % Change (+/-)		Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used	collected Taxes	1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso Prior Year \$3,624,524.42 Comparison - Impace	\$403,659,000.00 \$492,388.55 Year to Current Year n - Municipal Purpose Current Year 0.913 n - Municipal Purpose Current Year \$3,686,144.13 t on Avg. Residential 7	** Tax Rate % Change (+/-) 0.44% ** Tax Levy % Change (+/-) 1.70%	\$61,619.71	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Yea Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019	collected Taxes	1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso Prior Year \$3,624,524.42 Comparison - Impace	\$403,659,000.00 \$492,388.55 Year to Current Year n - Municipal Purpose Current Year 0.913 n - Municipal Purpose Current Year \$3,686,144.13 t on Avg. Residential 7	** Tax Rate % Change (+/-) 0.44% ** Tax Levy % Change (+/-) 1.70% ** Tax Payment (Mun	\$61,619.71	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Yea Total Tax Revenue, Collections CY 2019	collected Taxes	1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45 96.169
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso Prior Year \$3,624,524.42 Comparison - Impac Prior Year	\$403,659,000.00 \$492,388.55 Year to Current Year n - Municipal Purpose Current Year 0.913 n - Municipal Purpose Current Year \$3,686,144.13 t on Avg. Residential 7 Current Year	** Tax Rate % Change (+/-) 0.44% ** Tax Levy % Change (+/-) 1.70% ** Tax Payment (Mun	\$61,619.71 icipal Purposes Onl \$ Change (+/-)	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Yea Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019	collected Taxes	1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45 96.169
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2019 e) sessment Prior Y Compariso Prior Year 0.909 Compariso Prior Year \$3,624,524.42 Comparison - Impace	\$403,659,000.00 \$492,388.55 Year to Current Year n - Municipal Purpose Current Year 0.913 n - Municipal Purpose Current Year \$3,686,144.13 t on Avg. Residential 7	** Tax Rate % Change (+/-) 0.44% ** Tax Levy % Change (+/-) 1.70% ** Tax Payment (Mun % Change (+/-)	\$61,619.71 icipal Purposes Onl	Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Yea Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019	collected Taxes	1,378,644.23 4,783,701.63 \$6,920,928.71 \$10,325,986.11 \$412,382.34 \$10,738,368.45 96.169

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 Utility	solid waste Utility	pool Utility	Utility	Utility	Utility
08	Surplus	63.93%	\$321,800.00	\$503,400.00	\$825,200.00	\$656,000.00		\$111,100.00	\$7,100.00	\$51,000.00			
08	Local Revenue	-8.58%	(\$108,076.75)	\$1,259,976.75	\$1,151,900.00	\$286,500.00		\$390,000.00	\$140,400.00	\$335,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$146,071.00	\$146,071.00	\$146,071.00							
08	Uniform Construction Code Fees	-23.54%	(\$20,015.85)	\$85,015.85	\$65,000.00	\$65,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-11.77%	(\$4,671.18)	\$39,671.18	\$35,000.00	\$35,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.70%	(\$24,526.69)	\$24,599.92	\$73.23	\$73.23							
08	Other Special Items	50.00%	\$20,000.00	\$40,000.00	\$60,000.00	\$60,000.00							
15	Receipts from Delinquent Taxes	-10.82%	(\$15,769.26)	\$145,769.26	\$130,000.00	\$130,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.80%	(\$145,582.17)	\$3,831,726.30	\$3,686,144.13	\$3,686,144.13							
07	Minimum Library Tax	1.99%	\$2,558.60	\$128,354.67	\$130,913.27	\$130,913.27							
54	Open Space Levy Tax	1.33%	\$530.26	\$39,835.64	\$40,365.90		\$40,365.90						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.42%	\$26,246.96	\$6,244,420.57	\$6,270,667.53	\$5,195,701.63	\$40,365.90	\$501,100.00	\$147,500.00	\$386,000.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-Time	Positions Part-Time		\$ 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 Utility	solid waste Utility	pool Utility	Utility	Utility	Utility
20	General Government	2.00	11.00	6.22%	\$51,020.00	\$820,615.00	\$871,635.00	\$661,635.00			\$20,000.00	\$5,000.00	\$185,000.00			
21	Land-Use Administration	1.00		5.22%	\$4,895.00	\$93,705.00	\$98,600.00	\$98,600.00								
22	Uniform Construction Code		3.00	1.25%	\$700.00	\$55,800.00	\$56,500.00	\$56,500.00								
23	Insurance			9.70%	\$60,960.00	\$628,500.00	\$689,460.00	\$689,460.00								
25	Public Safety			4.35%	\$56,847.23	\$1,306,731.00	\$1,363,578.23	\$1,363,505.00	\$73.23							
26	Public Works	5.00		-1.79%	(\$20,769.66)	\$1,157,685.56	\$1,136,915.90	\$527,050.00		\$40,365.90	\$409,500.00		\$160,000.00			
27	Health and Human Services		1.00	-4.84%	(\$4,102.87)	\$84,724.00	\$80,621.13	\$80,621.13								
28	Parks and Recreation		70.00	13.46%	\$4,900.00	\$36,400.00	\$41,300.00	\$41,300.00								
29	Education (including Library)			1.99%	\$2,558.27	\$128,355.00	\$130,913.27	\$130,913.27								
30	Unclassified			18.52%	\$2,500.00	\$13,500.00	\$16,000.00	\$16,000.00								
31	Utilities and Bulk Purchases			23.53%	\$26,000.00	\$110,500.00	\$136,500.00	\$136,500.00								
32	Landfill / Solid Waste Disposal			5.35%	\$7,200.00	\$134,600.00	\$141,800.00					\$141,800.00				
35	Contingency			#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00								
36	Statutory Expenditures			-8.90%	(\$16,646.00)	\$187,000.00	\$170,354.00	\$146,854.00			\$1,800.00	\$700.00	\$21,000.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			57.56%	\$34,074.00	\$59,200.00	\$93,274.00	\$93,274.00								
43	Court and Public Defender	1.00	3.00	-100.00%	(\$67,400.00)	\$67,400.00	\$0.00	\$0.00								
44	Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$150,000.00			\$30,000.00		\$20,000.00			
45	Debt			49.18%	\$191,675.91	\$389,740.09	\$581,416.00	\$581,416.00								
46	Deferred Charges			#DIV/0!	\$40,000.00		\$40,000.00				\$40,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$412,000.00	\$412,000.00	\$412,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	9.00	88.00	6.53%	\$384,411.88	\$5,886,455.65	\$6,270,867.53	\$5,195,628.40	\$73.23	\$40,365.90	\$501,300.00	\$147,500.00	\$386,000.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.					Amount	Comment/Explanation
X						With the current COVID-19 situaton, a number of revenues may be at risk. We are monitoring
						all revenues and will adjust spending plans as needed to hopefully reduce the possibiliy
						of operating deficits

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessn	nents - Taxable Pro	perties (October 1, 2019 Valı	<u>ie)</u>
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	38	\$3,346,800.00	0.84%
2	Residential	463	\$227,975,900.00	57.23%
3A/3B	Farm	14	\$1,033,600.00	0.26%
4A	Commercial	142	\$164,343,300.00	41.26%
4B	Industrial			0.00%
4C	Apartments	1	\$1,656,800.00	0.42%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	658	\$398,356,400.00	100.00%
I			100.00	i

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$398,356,400.00

Total # of property tax appeals filed in 2019	County Tax Board	0.00
	State Tax Court	1.00
Number of 2019 County Tax Board decisions appealed to T	Tax Court	0.00
Number of pending property tax appeals in State Tax Court	0.00	

Amount paid out by municipality for tax appeals in 2019	\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)							
	# of Parcels	Assessed Value	% of Total				
15A Public Schools	2	\$725,000.00	1.65%				
15B Other Schools			0.00%				
15C Public Property	22	\$20,917,700.00	47.69%				
15D Church and Charities	18	\$17,760,000.00	40.49%				
15E Cemeteries & Graveyards	2	\$680,000.00	1.55%				
15F Other Exempt	11	\$3,778,000.00	8.61%				
-							

Total	55	\$43,860,700.00	100.00%
Total	33	\$45,600,700.00	100.0070

Percentage of Exempt vs.

Non-Exempt Properties 11.01%

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term	ax Exemptions									
Prior Budget Yea	ar's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Yea	ır's Payments in Li	eu of Tax (PILO)	Γ) - Long Term T	ax Exemptions	Prior Budget Year	r's Payments in Lie	u of Tax (PILOT)) - Long Term Tax	Exemptions	Prior Budget	t Year's Payments in Li	eu of Tax (PILOT)	- Long Term Tax E	xemptions
Project Name		PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	1	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Ra
Cole Appartments	Aff. Housing	\$27,439.92	\$2,671,500.00	\$69,111.71															
																			1
Total Long Term Exemptions -	· Column Total	27,439.92	2,671,500.00	69,111.71	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio	ns - Column Total	\$0.00	\$0.00	\$0.0
Mark "X" if Grand Total		.,	,,		G THE PARTY OF THE	1	1			g		7000			Total Long Term Exempt				
	U								She	et UFB-6	II	Ш			Dong Term Zacinp	JALLE TOTAL	427,133.32	Ψ2,071,000.00	Sheet UFB-6C

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		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	37,845.89	\$33,447.54		\$1,839.61	\$0.00	\$2,558.74
Supervisory Staff (Department Heads & Managers)	5.00	6.00	692,397.33	\$517,711.03		\$38,828.33	\$95,000.00	\$40,857.98
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	7.00	1,151,909.31	\$518,896.49	\$35,000.00	\$38,917.24	\$519,400.00	\$39,695.58
Totals	9.00	20.00	1,882,152.53	\$1,070,055.06	\$35,000.00	\$79,585.18	\$614,400.00	\$83,112.29

Is the Local Government required to comply with NJSA 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				
	Current Year # of	Annual Cost	TO A LOC		Prior Year Annual	W 1 D 1 W
	Covered Members	Estimate per	Total Current		Cost per Employee	
A -4° Eland Hall Day -6°-4- Assurable Cont	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	1.00	¢10.450.00	Φ10 4 5 0 00	2.00	¢11.007.26	ф 22.022.0 0
Single Coverage	1.00	\$10,450.80	\$10,450.80	3.00	\$11,007.36	\$33,022.08
Parent & Child	3.00	\$19,129.32	\$57,387.96	2.00	\$19,703.28	\$39,406.56
Employee & Spouse (or Partner)		4.0.000.00	\$0.00	• • •	******	\$0.00
Family	3.00	\$30,000.00	\$90,000.00	3.00	\$32,250.84	\$96,752.52
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$157,838.76	8.00		\$169,181.16
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	1	\$31,045.00	\$31,045.00	1	\$31,045.00	\$31,045.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$31,045.00	1.00		\$31,045.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$7,200.00	\$43,200.00	6	\$7,200.00	\$43,200.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$19,703.28	\$118,219.68	6	\$19,703.28	\$118,219.68
Family	4	\$32,250.84	\$129,003.36	4	\$32,250.84	\$129,003.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	16.00		\$290,423.04	16.00		\$290,423.04
GRAND TOTAL	24.00		\$479,306.80	25.00		\$490,649.20

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)

	<u>, </u>		ск аррисаріе		
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Public Works	214.22	\$63,608.60			
Administraton Staff	8.50	\$187.43			
Planning/Zoning	41.93	\$11,699.40			
Kevin Eskow	30.27	\$5,983.72			
Borough Clerk	30.00	\$1,307.69			
Tax/Finance	4.67	\$114.98			
Recreation	5.03	\$1,064.93			
Totals	334.62	\$83,966.74			
Total Funds Reserved					
Total Funds App	propriated in 2020				

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

	Gross		Net	,	Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$0.00			
Regional School Debt	\$2,954,838.70	\$2,954,838.70	\$0.00	Utility Fund - Interest	\$0.00			
				Bond Anticipation Notes - Principal	\$262,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$12,666.00			
sewer			\$0.00	Bonds - Principal	\$262,000.00	\$210,000.00	\$210,000.00	\$2,595,000.00
solid waste			\$0.00	Bonds - Interest	\$96,750.00	\$95,731.26	\$95,731.26	\$390,932.89
pool	\$210,000.00	\$210,000.00	\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$633,416.00	\$305,731.26	\$305,731.26	\$2,985,932.89
Municipal Purposes								
Debt Authorized	\$280,000.00		\$280,000.00	Total Principal	\$524,000.00	\$210,000.00	\$210,000.00	\$2,595,000.00
Notes Outstanding	\$633,300.00		\$633,300.00	Total Interest	\$109,416.00	\$95,731.26	\$95,731.26	\$390,932.89
Bonds Outstanding	\$3,225,000.00		\$3,225,000.00	% of Total Current Year Budget	10.10%			
Loans and Other Debt			\$0.00			•		
	<u>.</u>	_		Description		Debt Not Lis	ted Above	
Total (Current Year)	\$7,303,138.70	\$3,164,838.70	\$4,138,300.00	Total Guarantees - Governmental				
	<u> </u>	<u>.</u>		Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	1,649			Total Other				
Per Capita Gross Debt	\$4,428.83			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$2,509.58			Rating	_			
•	· · · · · · · · · · · · · · · · · · ·			Year of Last Rating				
3 Yr. Average Property Valuation		\$388,911,349.33						
	-	, 2 2 3, 2 2, 2 1, 100		 Mark "X" if Municipality has	no hand rating	X		
Net Debt as % of 3 Year Avg Proper	rty Valuation	1.06%		in Municipality has	no bonu raung	Α		
1.00%			Sheet UFB-10					
				SHOOL OF D-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Chester Borough	Tax Collection		1/1/2018	12/31/2020	\$20,000.00
Receiving	Bernards Twp	Board of Health Services		1/1/2018	12/31/2020	\$40,278.78
Receiving	Chester Townshp	Municipal Court		1/1/2020		\$30,000.00
	·					

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						

USER FRIENDLY BUDGET SECTION - Notes

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