



State of New Jersey Local Government Services

Year: 2015 **Municipal User Friendly Budget**

MUNICIPALITY: 1406 Chester Borough - County of Morris Adopted ▼

Municode: 1406 **Filename:** 1406_fba_2015.xlsm

Website: www.chesterborough.org

Phone Number: 908-879-3660

Mailing Address: 50 North Road,

Chester

Municipality: Chester Borough **State:** NJ **Zip:** 07930

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Janet	G.	Hoven	12/31/2018	jhoven@chesterborough.org

Chief Administrative Officer

Valerie	A	Egan		vegan@chesterborough.org
---------	---	------	--	--------------------------

Chief Financial Officer

Valerie	A	Egan		vegan@chesterborough.org
---------	---	------	--	--

Municipal Clerk

Valerie	A.	Egan		vegan@chesterborough.org
---------	----	------	--	--------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew		Finney	12/31/2015	mfinney@chesterborough.org
Karen		Ferrone	12/31/2016	kferrone@chesterborough.org
Jennifer		Cooper Napolitano	12/31/2016	jcoopernapolitano@chesterborough.org
Gary		Marshuetz	12/31/2017	gmarshuetz@chesterborough.org
Timothy		Iverson	12/31/2017	tiverson@chesterborough.org
Elizabeth		Gugliemini	12/31/2015	egugliemini@chesterborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.855	\$3,231,653.00	34.23%	\$4,061.25	Municipal Purpose Tax	ACTUAL	\$3,239,446.00
Municipal Library	0.033	\$128,021.00	1.36%	\$156.75	Municipal Library	ESTIMATED	\$154,390.00
Municipal Open Space	0.010	\$37,758.00	0.40%	\$47.50	Municipal Open Space	ESTIMATED	\$37,888.00
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	0.944	\$3,560,560.00	37.71%	\$4,484.00	Local School District	ESTIMATED	\$3,718,987.00
Regional School District	0.395	\$1,491,958.00	15.80%	\$1,876.25	Regional School District	ESTIMATED	\$1,867,068.00
County Purposes	0.253	\$952,619.00	10.09%	\$1,201.75	County Purposes	ESTIMATED	\$1,012,039.00
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	\$39,472.00	0.42%	\$52.25	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.501	\$9,442,041.00	100.00%	\$11,879.75	Total ESTIMATED amount to be raised by taxes		\$10,029,818.00
Total Taxable Valuation as of October 1, 2014 <u>\$378,882,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,577,668.00</u>		
Current Year Average Residential Assessment <u>\$475,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,593,366.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$6,635,982.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,651,680.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$378,123.60</u>		
	0.855	0.855	0.00%		Total Amount to be Raised by Taxes <u>\$10,029,803.60</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.23%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$3,231,653.00	\$3,239,446.00	0.24%	\$7,793.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014 <u>9,140,567.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <u>9,444,195.00</u>		
	\$4,061.25	\$4,061.25	0.00%	\$0.00	% of Taxes Collected, CY 2014 <u>96.79%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$301,388.00</u>		

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	Pool Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	-29.59%	(\$269,895.00)	\$912,000.00	\$642,105.00	\$450,000.00		\$61,240.00	\$108,100.00	\$22,765.00			
08	Local Revenue	-3.36%	(\$44,616.00)	\$1,329,830.00	\$1,285,214.00	\$320,214.00		\$440,000.00	\$390,000.00	\$135,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$146,071.00	\$146,071.00	\$146,071.00							
08	Uniform Construction Code Fees	-16.24%	(\$10,472.00)	\$64,472.00	\$54,000.00	\$54,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-15.56%	(\$11,054.00)	\$71,054.00	\$60,000.00	\$60,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-42.25%	(\$7,022.00)	\$16,622.00	\$9,600.00	\$9,600.00							
08	Other Special Items	221.08%	\$195,062.00	\$88,232.00	\$283,294.00	\$283,294.00							
15	Receipts from Delinquent Taxes	23.40%	\$48,257.00	\$206,232.00	\$254,489.00	\$254,489.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.36%	(\$44,750.00)	\$3,284,196.00	\$3,239,446.00	\$3,239,446.00							
07	Minimum Library Tax	20.60%	\$26,369.00	\$128,021.00	\$154,390.00	\$154,390.00							
54	Open Space Levy Tax	0.33%	\$126.00	\$37,762.00	\$37,888.00		\$37,888.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.88%	(\$117,995.00)	\$6,284,492.00	\$6,166,497.00	\$4,971,504.00	\$37,888.00	\$501,240.00	\$498,100.00	\$157,765.00	\$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 Utility	Pool Utility	Solis Waste Utility	Utility	Utility	Utility
20	4.00	7.50	3.74%	\$20,471.00	\$546,831.00	\$567,302.00	\$567,302.00								
21		1.00	-1.74%	(\$1,876.00)	\$108,076.00	\$106,200.00	\$106,200.00								
22		3.00	4.24%	\$2,500.00	\$59,000.00	\$61,500.00	\$61,500.00								
23			11.87%	\$91,667.00	\$772,333.00	\$864,000.00	\$864,000.00								
25	6.00		-2.15%	(\$22,531.00)	\$1,047,236.00	\$1,024,705.00	\$1,020,940.00	\$3,765.00							
26	5.00		8.26%	\$36,935.00	\$446,930.00	\$483,865.00	\$478,030.00	\$5,835.00							
27		1.00	5.38%	\$4,038.00	\$75,086.00	\$79,124.00	\$79,124.00								
28		60.00	1144.89%	\$394,496.00	\$34,457.00	\$428,953.00	\$31,365.00		\$37,888.00		\$359,700.00				
29			20.60%	\$26,369.00	\$128,021.00	\$154,390.00	\$154,390.00								
30			-89.89%	(\$359,920.00)	\$400,420.00	\$40,500.00	\$40,500.00								
31			6.34%	\$11,416.00	\$180,200.00	\$191,616.00	\$191,616.00								
32			15.87%	\$71,500.00	\$450,455.00	\$521,955.00	\$521,955.00			\$364,190.00		\$157,765.00			
35			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36			4.43%	\$15,926.00	\$359,601.00	\$375,527.00	\$375,527.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			50.00%	\$20,000.00	\$40,000.00	\$60,000.00	\$60,000.00								
43	1.00		-32.59%	(\$30,994.00)	\$95,094.00	\$64,100.00	\$64,100.00								
44			-30.27%	(\$100,000.00)	\$330,400.00	\$230,400.00	\$150,400.00			\$40,000.00	\$40,000.00				
45			3.39%	\$17,322.00	\$510,492.00	\$527,814.00	\$332,364.00			\$97,050.00	\$98,400.00				
46			#DIV/0!	\$3,407.00	\$0.00	\$3,407.00	\$3,407.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			6.78%	\$24,013.00	\$354,125.00	\$378,138.00	\$378,138.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	16.00	72.50	3.78%	\$224,739.00	\$5,941,757.00	\$6,166,496.00	\$4,961,903.00	\$9,600.00	\$37,888.00	\$501,240.00	\$498,100.00	\$157,765.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	34	\$3,114,800.00	0.82%	15A Public Schools	2	\$694,500.00	1.64%
2 Residential	463	\$219,171,300.00	57.85%	15B Other Schools			0.00%
3A/3B Farm	14	\$1,106,100.00	0.29%	15C Public Property	14	\$17,814,300.00	42.02%
4A Commercial	144	\$153,604,100.00	40.54%	15D Church and Charities	17	\$15,433,200.00	36.40%
4B Industrial			0.00%	15E Cemeteries & Graveyards	2	\$3,194,500.00	7.54%
4C Apartments	3	\$1,886,300.00	0.50%	15F Other Exempt	18	\$5,258,900.00	12.40%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	658	\$378,882,600.00	100.00%	Total	53	\$42,395,400.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$378,882,600.00			
Total # of property tax appeals filed in 2014				County Tax Board		5.00	
				State Tax Court		3.00	
Number of 2014 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2014				\$4,287.50			

Percentage of Exempt vs.
Non-Exempt Properties 7.45%

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 2014 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		7.00	32,000.00	\$32,000.00				
Supervisory Staff (Department Heads & Managers)	5.00	1.00	331,842.00	\$288,000.00		\$43,842.00		
Police Officers (Including Superior Officers)	6.00		903,454.00	\$750,000.00		\$153,454.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	75.00	568,631.00	\$523,000.00		\$45,631.00		
Totals	16.00	83.00	1,835,927.00	\$1,593,000.00	\$0.00	\$242,927.00	\$0.00	\$0.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	5.00	\$10,680.00	\$53,400.00
Parent & Child	4.00	\$17,773.00	\$71,092.00
Employee & Spouse (or Partner)	1.00	\$21,633.00	\$21,633.00
Family	4.00	\$28,232.00	\$112,928.00
Employee Cost Sharing Contribution (enter as negative -)			(\$47,232.00)
Subtotal	14.00	\$78,318.00	\$211,821.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	2	\$28,289.00	\$56,578.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,088.00)
Subtotal	2.00	\$28,289.00	\$51,490.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	5	\$7,888.00	\$39,440.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	6	\$17,994.00	\$107,964.00
Family	5	\$33,464.00	\$167,320.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	16.00	\$59,346.00	\$314,724.00
GRAND TOTAL	32.00	\$165,953.00	\$578,035.00

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Valerie Egan	31.00	\$6,777.00		x	
Sharon Alpaugh	48.75	\$7,597.00		x	
Timothy Carey	30.00	\$10,665.00	x		
Kristen Cebo	15.62	\$6,106.00	x		
Ryan Durkin	18.12	\$7,083.00	x		
David Jara	36.37	\$16,087.00		x	
Allen Alpaugh	80.50	\$12,683.00		x	
Brian Olson	51.50	\$8,741.00		x	
Scott Beam	25.00	\$4,080.00		x	
Note: The maximum liability to the Borough is 75% of the total amount calculated or \$59,864 pursuant to provisions in the local ordinance Borough policy.					
Totals	336.86	\$79,819.00			
Total Funds Reserved as of end of 2014					
		\$35,430.00			
Total Funds Appropriated in 2015					
		\$28,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
	Local School Debt			\$0.00	Utility Fund - Principal	\$181,274.00	\$180,871.00	\$95,000.00
Regional School Debt	\$4,178,627.00	\$4,178,627.00	\$0.00	Utility Fund - Interest	\$14,175.00	\$9,488.00	\$4,275.00	\$1,425.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$182,144.00	\$182,144.00	\$0.00	Bond Anticipation Notes - Interest				
Pool	\$370,000.00	\$370,000.00	\$0.00	Bonds - Principal	\$195,000.00	\$195,000.00	\$200,000.00	\$3,640,000.00
Solid Waste			\$0.00	Bonds - Interest	\$123,182.00	\$119,282.00	\$114,332.00	\$930,005.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$513,631.00	\$504,641.00	\$413,607.00	\$4,666,430.00
<u>Municipal Purposes</u>				Total Principal	\$376,274.00	\$375,871.00	\$295,000.00	\$3,735,000.00
Debt Authorized			\$0.00	Total Interest	\$137,357.00	\$128,770.00	\$118,607.00	\$931,430.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	8.33%			
Bonds Outstanding	\$4,230,000.00		\$4,230,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$8,960,771.00	\$4,730,771.00	\$4,230,000.00	Total Guarantees - Other				
Population (2010 census)	<u>1,649</u>			Total Capital/Equipment Leases	\$14,182.00	\$14,182.00	\$14,182.00	\$28,364.00
Per Capita Gross Debt	<u>\$5,434.06</u>			Total Other				
Per Capita Net Debt	<u>\$2,565.19</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$416,429,057.00</u>		Rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.02%</u>		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

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
Providing	Borough of Mendham	Municipal Court	Agreement to be reviewed and updated	1/1/2015	12/31/2015	\$60,000.00
			annually.			

USER FRIENDLY BUDGET SECTION - Notes

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