



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1406_fbi_2018.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

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

Chief Administrative Officer

Marvin		Joss		administrator@chesterborough.org
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Chief Financial Officer

Marvin		Joss		administrator@chesterborough.org
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Municipal Clerk

Denean		Probasco		dprobasco@chesterborough.org
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Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Karen		Ferrone	12/31/2019	kferrone@chesterborough.org
Russell		Goodwin	12/31/2019	rgoodwin@chesterborough.org
Elizabeth		Gugliemini	12/31/2018	egugliemini@chesterborough.org
Kyle		Holman	12/31/2018	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

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.889	\$3,559,242.24	34.39%	\$4,360.66	Municipal Purpose Tax	ACTUAL	\$3,558,081.99
Municipal Library	0.033	\$132,993.76	1.29%	\$161.87	Municipal Library	ACTUAL	\$129,643.01
Municipal Open Space	0.010	\$40,009.17	0.39%	\$49.05	Municipal Open Space	ACTUAL	\$40,116.01
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	0.929	\$3,714,473.00	35.89%	\$4,556.87	Local School District	ESTIMATED	\$3,714,473.00
Regional School District	0.465	\$1,859,922.00	17.97%	\$2,280.89	Regional School District	ESTIMATED	\$2,049,460.00
County Purposes	0.252	\$1,007,038.27	9.73%	\$1,236.09	County Purposes		\$1,027,360.73
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$35,323.31	0.34%	\$44.15	County Open Space	ESTIMATED	\$36,036.27
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.587	\$10,349,001.75	100.00%	\$12,689.57	Total ESTIMATED amount to be raised by taxes		\$10,555,171.01
Total Taxable Valuation as of October 1, 2017 <u>\$401,160,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,105,169.00</u>		
Current Year Average Residential Assessment <u>\$490,513.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,377,894.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$6,867,446.01</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$10,140,171.01</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$415,000.00</u>		
0.889	0.887	-0.22%			Total Amount to be Raised by Taxes <u>\$10,555,171.01</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.07%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,559,242.24	\$3,558,081.99	-0.03%	(\$1,160.25)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On</u>					Total Tax Revenue, Collections CY 2017 <u>10,219,902.05</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>10,352,202.50</u>		
\$4,360.66	\$4,350.85	-0.22%	(\$9.81)		% of Taxes Collected, CY 2017 <u>98.72%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$123,238.91</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	Solid Waste Utility	Swimming Pool Utility	Utility	Utility	Utility
08	Surplus	-13.78%	(\$80,420.00)	\$583,720.00	\$503,300.00	\$385,000.00		\$40,300.00	\$8,500.00	\$69,500.00			
08	Local Revenue	-6.79%	(\$94,289.72)	\$1,389,489.72	\$1,295,200.00	\$313,200.00		\$425,000.00	\$135,500.00	\$421,500.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$146,071.00	\$146,071.00	\$146,071.00							
08	Uniform Construction Code Fees	-0.33%	(\$148.00)	\$44,648.00	\$44,500.00	\$44,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-22.35%	(\$17,037.96)	\$76,237.96	\$59,200.00	\$59,200.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-94.16%	(\$115,950.12)	\$123,148.12	\$7,198.00	\$7,198.00							
08	Other Special Items	-77.98%	(\$106,228.07)	\$136,228.07	\$30,000.00	\$30,000.00							
15	Receipts from Delinquent Taxes	-50.72%	(\$123,498.12)	\$243,498.12	\$120,000.00	\$120,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.39%	(\$283,869.05)	\$3,841,951.04	\$3,558,081.99	\$3,558,081.99							
07	Minimum Library Tax	-2.52%	(\$3,350.69)	\$132,993.70	\$129,643.01	\$129,643.01							
54	Open Space Levy Tax	0.25%	\$99.77	\$40,016.24	\$40,116.01		\$40,116.01						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-12.20%	(\$824,691.96)	\$6,758,001.97	\$5,933,310.01	\$4,792,894.00	\$40,116.01	\$465,300.00	\$144,000.00	\$491,000.00	\$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	Sewer Utility	Solid Waste Utility	Swimming Pool Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		0.27%	\$1,690.00	\$635,790.00	\$637,480.00	\$607,880.00			\$24,000.00	\$5,600.00					
21	Land-Use Administration		-54.55%	(\$120,560.00)	\$221,000.00	\$100,440.00	\$100,440.00									
22	Uniform Construction Code		-13.18%	(\$7,700.00)	\$58,400.00	\$50,700.00	\$50,700.00									
23	Insurance		-0.22%	(\$1,500.00)	\$667,000.00	\$665,500.00	\$665,500.00									
25	Public Safety		-0.17%	(\$1,755.32)	\$1,057,941.32	\$1,056,186.00	\$1,056,186.00									
26	Public Works		-6.39%	(\$60,884.80)	\$953,432.80	\$892,548.00	\$475,850.00	\$7,198.00		\$409,500.00						
27	Health and Human Services		7.23%	\$5,943.00	\$82,157.00	\$88,100.00	\$88,100.00									
28	Parks and Recreation		-8.12%	(\$39,568.16)	\$487,584.17	\$448,016.01	\$29,400.00		\$40,116.01			\$378,500.00				
29	Education (including Library)		-2.51%	(\$3,344.00)	\$132,994.00	\$129,650.00	\$129,650.00									
30	Unclassified		-34.46%	(\$9,200.00)	\$26,700.00	\$17,500.00	\$17,500.00									
31	Utilities and Bulk Purchases		-3.93%	(\$6,000.00)	\$152,500.00	\$146,500.00	\$146,500.00									
32	Landfill / Solid Waste Disposal		0.32%	\$431.00	\$136,650.00	\$137,081.00					\$137,081.00					
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-14.59%	(\$52,800.00)	\$361,900.00	\$309,100.00	\$290,800.00			\$1,800.00	\$500.00	\$16,000.00				
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		2.07%	\$1,200.00	\$58,000.00	\$59,200.00	\$59,200.00									
43	Court and Public Defender		38.59%	\$24,700.00	\$64,000.00	\$88,700.00	\$88,700.00									
44	Capital		43.65%	\$79,000.00	\$181,000.00	\$260,000.00	\$230,000.00			\$30,000.00						
45	Debt		-0.56%	(\$2,427.00)	\$433,217.00	\$430,790.00	\$334,290.00					\$96,500.00				
46	Deferred Charges		-99.33%	(\$121,681.00)	\$122,500.00	\$819.00					\$819.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.73%	\$3,000.00	\$412,000.00	\$415,000.00	\$415,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	-4.99%	(\$311,456.28)	\$6,244,766.29	\$5,933,310.01	\$4,785,696.00	\$7,198.00	\$40,116.01	\$465,300.00	\$144,000.00	\$491,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$3,880,300.00	0.97%	15A Public Schools	2	\$727,000.00	1.63%
2 Residential	463	\$229,846,900.00	57.30%	15B Other Schools			0.00%
3A/3B Farm	14	\$1,033,100.00	0.26%	15C Public Property	22	\$20,861,000.00	46.66%
4A Commercial	142	\$166,399,800.00	41.48%	15D Church and Charities	18	\$15,960,700.00	35.70%
4B Industrial			0.00%	15E Cemeteries & Graveyards	2	\$3,389,100.00	7.58%
4C Apartments			0.00%	15F Other Exempt	11	\$3,769,000.00	8.43%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	656	\$401,160,100.00	100.00%	Total	55	\$44,706,800.00	100.00%
Average Ratio (%), Assessed to True Value				102.87%			
Equalized Valuation, Taxable Properties				\$389,968,017.89			
Total # of property tax appeals filed in 2017				County Tax Board			
				State Tax Court			
Number of 2017 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 2017				\$9,375.68			
				Percentage of Exempt vs. Non-Exempt Properties			
				11.14%			

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 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				
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	31,837.00	\$31,837.00				
Supervisory Staff (Department Heads & Managers)	5.00	6.00	503,413.00	\$503,413.00				
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	261,505.00	\$261,505.00				
Totals	9.00	20.00	796,755.00	\$796,755.00	\$0.00	\$0.00	\$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.

CF Slt 17 800,901
 S/W 202,800
 SIP 5,600
 Sewer 24,000

 1,033,301

Sheet UFB-7

use rate of
 PERS 13.37%
 PFRS 27.35%
 DERP 5.5%

I just know
 CF is \$593,500

Social Security
 60K CF
 1.8K SLO
 16K SP
 500-SW

 80,300 budgeted

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
Active Employees - 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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$29,200.00)			
Subtotal	0.00		(\$29,200.00)	0.00		\$0.00
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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - 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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	0.00		(\$29,200.00)	0.00		\$0.00

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)?

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

YES
7.

**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
Allen Alpaugh	128.25	\$19,372.21			
Scott Beam	57.00	\$8,255.25			
Kerry Brown	65.00	\$13,192.92			
Kevin Eskow	53.00	\$7,448.83			
Kellie McGuire	52.50	\$4,569.61			
Totals	355.75	\$52,838.82			
Total Funds Reserved as of end of 2017					
		\$23,031.26			

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets												
Local School Debt			\$0.00	Utility Fund - Principal	\$95,000.00															
Regional School Debt	\$3,314,329.31	\$3,314,329.31	\$0.00	Utility Fund - Interest	\$1,500.00															
Utility Fund Debt				Bond Anticipation Notes - Principal																
Sewer			\$0.00	Bond Anticipation Notes - Interest	\$6,840.00															
Solid Waste			\$0.00	Bonds - Principal	\$205,000.00	\$210,000.00	\$210,000.00	\$3,015,000.00												
Swimming Pool	\$95,000.00	\$95,000.00	\$0.00	Bonds - Interest	\$108,260.00	\$102,031.26	\$95,731.26	\$595,621.97												
0			\$0.00	Loans & Other Debt - Principal																
0			\$0.00	Loans & Other Debt - Interest																
0			\$0.00	Total	\$416,600.00	\$312,031.26	\$305,731.26	\$3,610,621.97												
Municipal Purposes				Total Principal	\$300,000.00	\$210,000.00	\$210,000.00	\$3,015,000.00												
Debt Authorized			\$0.00	Total Interest	\$116,600.00	\$102,031.26	\$95,731.26	\$595,621.97												
Notes Outstanding	\$570,000.00		\$570,000.00	% of Total Current Year Budget	7.02%															
Bonds Outstanding	\$3,640,000.00		\$3,640,000.00	Debt Not Listed Above																
Loans and Other Debt			\$0.00	Total Guarantees - Governmental																
Total (Current Year)	\$7,619,329.31	\$3,409,329.31	\$4,210,000.00	Total Guarantees - Other																
Population (2010 census)	1,649			Total Capital/Equipment Leases																
Per Capita Gross Debt	\$4,620.58			Total Other																
Per Capita Net Debt	\$2,553.06			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"><u>Bond Rating</u></td> <td style="width:15%;"><u>Moody's</u></td> <td style="width:15%;"><u>Standard & Poors</u></td> <td style="width:15%;"><u>Fitch</u></td> </tr> <tr> <td>Rating</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td></td> <td></td> </tr> </table>					<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	Rating				Year of Last Rating			
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>																	
Rating																				
Year of Last Rating																				
3 Yr. Average Property Valuation				Mark "X" if Municipality has no bond rating <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center" style="width:15%;">X</td> </tr> </table>					X											
X																				
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!		<p align="center">Sheet UFB-10</p>																

USER FRIENDLY BUDGET SECTION - Notes

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