



# State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 1406 Chester Borough - County of Morris

Introduced

Municode: 1406

Filename: 1406\_fbi\_2018.xlsm

Website: www.chesterborough.org

Phone Number:

908-879-3660

Mailing Address:

50 North Road

Email the UFB if not using Outlook

Municipality: Chester

State: NJ

Zip: 07930

## 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

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
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					\$401,160,100.00						Revenue Anticipated, Excluding Tax Levy	1,105,169.00
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	4,377,894.00
Current Year Average Residential Assessment					\$490,513.00						Total Non-Municipal Tax Levy	\$6,867,446.01
<b>Prior Year to Current Year Comparison</b>									Amount to be Raised by Taxes - Before RUT	\$10,140,171.01		
<b>Comparison - Municipal Purposes Tax Rate</b>									Reserve for Uncollected Taxes (RUT)	\$415,000.00		
									Total Amount to be Raised by Taxes	\$10,555,171.01		
									% of Tax Collections used to Calculate RUT	96.07%		

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							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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							
	<b>Amount to be raised by taxation</b>												
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 I 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

USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
					NONE	<div>→</div> <div><del>Cancel</del></div> <div>Modifi</div> <div>as needed</div>

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$3,880,300.00	0.97%
2 Residential	463	\$229,846,900.00	57.30%
3A/3B Farm	14	\$1,033,100.00	0.26%
4A Commercial	142	\$166,399,800.00	41.48%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	656	\$401,160,100.00	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
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$727,000.00	1.63%
15B Other Schools			0.00%
15C Public Property	22	\$20,861,000.00	46.66%
15D Church and Charities	18	\$15,960,700.00	35.70%
15E Cemeteries & Graveyards	2	\$3,389,100.00	7.58%
15F Other Exempt	11	\$3,769,000.00	8.43%
Total	55	\$44,706,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.14%
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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

#### 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>				
<u>Project Name</u>	<u>Type of Project (use drop-down for data entry)</u>	<u>PILOT Billing</u>	<u>Assessed Value</u>	<u>Taxes if Billed In Full 2017 Total Tax Rate</u>	<u>Project Name</u>	<u>Type of Project (use drop-down for data entry)</u>	<u>PILOT Billing</u>	<u>Assessed Value</u>	<u>Taxes if Billed In Full 2017 Total Tax Rate</u>	<u>Project Name</u>	<u>Type of Project (use drop-down for data entry)</u>	<u>PILOT Billing</u>	<u>Assessed Value</u>	<u>Taxes if Billed In Full 2017 Total Tax Rate</u>	<u>Project Name</u>	<u>Type of Project (use drop-down for data entry)</u>	<u>PILOT Billing</u>	<u>Assessed Value</u>	<u>Taxes if Billed In Full 2017 Total Tax Rate</u>
Cole Apartments	Aff. Housing	\$27,439.92	\$2,671,500.00	\$69,111.71															
			I took value from prior yr. Do not know if same.																
Total Long Term Exemptions - Column Total		27,439.92	2,671,500.00	69,111.71	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		\$27,439.92	\$2,671,500.00	\$69,111.71

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]



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  
slw 202,800  
slp 5,600  
sewer 24,000  
Sheet UFB-7  
1,033,301

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

I just know  
CF is \$593,500

social security  
60K CLP  
1.8K SLO  
16K SP  
500-SW  
\$2K SWI CLP  
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
<b>Active Employees - Health Benefits - Annual Cost</b>						
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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>	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)**

[illegible]

### UFB-9 Accumulated Absence Liability

**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			
					Bond Anticipation Notes - Principal				
Utility Fund Debt					Bond Anticipation Notes - Interest	\$6,840.00			
Sewer				\$0.00	Bonds - Principal	\$205,000.00	\$210,000.00	\$210,000.00	\$3,015,000.00
Solid Waste				\$0.00	Bonds - Interest	\$108,260.00	\$102,031.26	\$95,731.26	\$595,621.97
Swimming Pool	\$95,000.00	\$95,000.00		\$0.00	Loans & Other Debt - Principal				
0				\$0.00	Loans & Other Debt - Interest				
0				\$0.00					
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					
Loans and Other Debt				\$0.00					
Total (Current Year)	\$7,619,329.31	\$3,409,329.31		\$4,210,000.00					
Population (2010 census)	1,649								
Per Capita Gross Debt	\$4,620.58								
Per Capita Net Debt	\$2,553.06								
3 Yr. Average Property Valuation									
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!							

## 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**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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