



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0410_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jamila		Odom-Garnett		MayorJamilaBremmer@gmail.com

Chief Administrative Officer

Jamila		Odom-Garnett		MayorJamilaBremmer@gmail.com
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Chief Financial Officer

William	E	Hales, Jr.		whales_chesilhurstboro@hotmail.com
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Municipal Clerk

Gloria		Rose		chesilhurstpostmaster@gmail.com
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Registered Municipal Accountant

Michael	D	Cesaro		mcesaro@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Rukiah		Alwan	12/31/2020	Councilwoman.RukiahAlwan@gmail.com
Mathew		Marrone	12/31/2021	Councilman.MatthewMarrone@gmail.com
Russell		Hirn, Sr	12/31/2022	Councilman.Russ.Hirn@gmail.com
Monica		Holmes	12/31/2022	Councilwoman.MonicaHolmes@gmail.com
Karen		Chew	12/31/2020	
Cathy		Jordan	12/31/2020	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.708	\$1,525,747.04	50.06%	\$2,789.16
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.886	\$791,164.00	25.96%	\$1,446.84
Regional School District			0.00%	\$0.00
County Purposes	0.752	\$671,159.59	22.02%	\$1,228.02
County Library	0.048	\$42,928.93	1.41%	\$78.38
County Board of Health			0.00%	\$0.00
County Open Space	0.019	\$16,858.52	0.55%	\$31.03
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.413	\$3,047,858.08	100.00%	\$5,573.43

Total Taxable Valuation as of October 1, 2019	<u>\$89,644,883.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$163,300.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.708	1.784	4.45%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,525,747.04	\$1,599,289.55	4.82%	\$73,542.51

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,789.16	\$2,913.27	4.45%	\$124.11

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,599,289.55
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$791,164.00
Regional School District		
County Purposes	ESTIMATED	\$730,793.45
County Library	ESTIMATED	\$50,000.00
County Board of Health		
County Open Space	ESTIMATED	\$19,206.55
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$3,190,453.55

Revenue Anticipated, Excluding Tax Levy	1,859,029.82
Budget Appropriations, before Reserve for Uncollected Taxes	3,075,464.94
Total Non-Municipal Tax Levy	\$1,591,164.00
Amount to be Raised by Taxes - Before RUT	\$2,807,599.12
Reserve for Uncollected Taxes (RUT)	\$382,854.43
Total Amount to be Raised by Taxes	\$3,190,453.55

% of Tax Collections used to Calculate RUT	<u>88.00%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	2,718,295.28
Total Tax Levy, CY 2019	3,057,419.76
% of Taxes Collected, CY 2019	<u>88.91%</u>
Delinquent Taxes - December 31, 2019	<u>\$238,585.05</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.30%	\$10,000.00	\$435,000.00	\$445,000.00	\$445,000.00							
08	Local Revenue	-36.08%	(\$146,164.15)	\$405,164.15	\$259,000.00	\$159,000.00		\$100,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$826,340.00	\$826,340.00	\$826,340.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-20.20%	(\$55,360.14)	\$274,049.96	\$218,689.82	\$218,689.82							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	2.99%	\$6,088.13	\$203,911.87	\$210,000.00	\$210,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	6.73%	\$100,809.92	\$1,498,479.63	\$1,599,289.55	\$1,599,289.55							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.32%	(\$84,626.24)	\$3,642,945.61	\$3,558,319.37	\$3,458,319.37	\$0.00	\$100,000.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20		17.00	8.98%	\$42,932.00	\$478,068.00	\$521,000.00	\$496,000.00			\$25,000.00					
21		4.00	1.78%	\$493.00	\$27,658.00	\$28,151.00	\$28,151.00								
22			#DIV/0!	\$0.00		\$0.00									
23			21.21%	\$43,785.72	\$206,486.29	\$250,272.01	\$250,272.01								
25	10.00		-0.52%	(\$4,861.44)	\$929,464.37	\$924,602.93	\$924,602.93								
26		7.00	5.59%	\$19,553.52	\$350,068.32	\$369,621.84	\$298,121.84			\$71,500.00					
27			0.00%	\$0.00	\$35,839.31	\$35,839.31	\$35,839.31								
28		1.00	-53.14%	(\$28,349.22)	\$53,349.22	\$25,000.00	\$25,000.00								
29			#DIV/0!	\$0.00		\$0.00									
30			26.66%	\$16,500.00	\$61,900.00	\$78,400.00	\$78,400.00								
31			-5.85%	(\$10,000.00)	\$171,000.00	\$161,000.00	\$161,000.00								
32			0.00%	\$0.00	\$56,000.00	\$56,000.00	\$56,000.00								
35			#DIV/0!	\$0.00		\$0.00									
36			-0.20%	(\$633.15)	\$311,016.00	\$310,382.85	\$306,882.85			\$3,500.00					
37			#DIV/0!	\$9,000.00		\$9,000.00	\$9,000.00								
42			#DIV/0!	\$0.00		\$0.00									
43		6.00	2.64%	\$1,938.00	\$73,512.00	\$75,450.00	\$75,450.00								
44			-17.11%	(\$68,255.00)	\$399,000.00	\$330,745.00	\$330,745.00								
45			#DIV/0!	\$0.00		\$0.00									
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			8.53%	\$30,078.94	\$352,775.49	\$382,854.43	\$382,854.43								
55			#DIV/0!	\$0.00		\$0.00									
Total	10.00	35.00	1.49%	\$52,182.37	\$3,506,137.00	\$3,558,319.37	\$3,458,319.37	\$0.00	\$0.00	\$100,000.00	\$0.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
					<p align="center">X</p>		
					Utility Operating Surplus of Prior Year	\$90,000.00	Sewer Utility Customers are only from Chesilhurst. The sewer Utility has retired all outstanding debt and the governing body has forecasted future debt as needed for maintenance/improvements to the sewer system. To maintain level rates in the utility in the interim, the Governing Body has allocated pre-existing surplus to the current fund as permitted under current budget laws
							The Sewer Utility surplus is projected to be replenished during 2020

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	280	\$5,898,600.00	6.61%	15A Public Schools	2	\$3,371,800.00	18.41%
2 Residential	471	\$77,279,200.00	86.55%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	275	\$10,499,800.00	57.34%
4A Commercial	19	\$5,089,700.00	5.70%	15D Church and Charities	8	\$1,015,300.00	5.54%
4B Industrial	2	\$681,000.00	0.76%	15E Cemeteries & Graveyards	1	\$41,600.00	0.23%
4C Apartments	1	\$340,800.00	0.38%	15F Other Exempt	4	\$3,384,000.00	18.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	773	\$89,289,300.00	100.00%	Total	290	\$18,312,500.00	100.00%
Average Ratio (%), Assessed to True Value				104.96%			
Equalized Valuation, Taxable Properties				\$85,069,836.13			
Total # of property tax appeals filed in 2019				County Tax Board		6.00	
				State Tax Court		0.00	
Number of 2019 County Tax Board decisions appealed to 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			

Percentage of Exempt vs.
Non-Exempt Properties 20.51%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
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 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 Rate	
Bnai Brith Chesilhurst House Block 802 Lot 2	Other	\$21,385.80	\$3,074,500.00	\$104,932.69																
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					
		21,385.80	3,074,500.00	104,932.69			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																	Total Long Term Exemptions - GRAND TOTAL	\$21,385.80	\$3,074,500.00	\$104,932.69

**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	64,076.44	\$54,500.00		\$3,461.43		\$6,115.01
Supervisory Staff (Department Heads & Managers)		3.00	285,040.87	\$186,479.32	\$5,000.00	\$22,746.85	\$49,116.24	\$21,698.46
Police Officers (Including Superior Officers)	9.00		969,154.19	\$715,740.61	\$76,259.39		\$73,290.24	\$103,863.95
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		7.00	173,306.20	\$138,729.92	\$15,865.76	\$3,144.75		\$15,565.77
All Other Non-Union Employees not listed above		20.00	208,484.17	\$162,125.00		\$15,147.86	\$9,454.50	\$21,756.81
Totals	9.00	37.00	1,700,061.87	\$1,257,574.85	\$97,125.15	\$44,500.89	\$131,860.98	\$169,000.00

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	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	5.00	\$9,900.00	\$49,500.00	4.00	\$9,744.00	\$38,976.00
Parent & Child	1.00	\$14,544.00	\$14,544.00	1.00	\$14,316.00	\$14,316.00
Employee & Spouse (or Partner)	3.00	\$21,792.00	\$65,376.00	2.00	\$21,444.00	\$42,888.00
Family	1.00	\$25,404.00	\$25,404.00	1.00	\$24,996.00	\$24,996.00
Employee Cost Sharing Contribution (enter as negative -)			(\$22,963.02)			(\$19,518.00)
Subtotal	10.00		\$131,860.98	8.00		\$101,658.00
<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			\$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	10.00		\$131,860.98	8.00		\$101,658.00

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)?

NO

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

NO

**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
PBA Officers	346.00	\$88,993.96	x		
Police Chief	20.00	\$10,192.31			x
Police Lieutenant	99.00	\$15,000.00			x
Totals	465.00	\$114,186.27			
Total Funds Reserved as of end of 2019		\$58,554.03			
Total Funds Appropriated in 2020		\$8,000.00			

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

		Gross Debt	Deductions	Net Debt						
					Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets		
Local School Debt		\$0.00		\$0.00						
Regional School Debt				\$0.00						
Utility Fund Debt										
Sewer		\$0.00		\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
<u>Municipal Purposes</u>										
Debt Authorized		\$0.00		\$0.00						
Notes Outstanding		\$0.00		\$0.00						
Bonds Outstanding		\$0.00		\$0.00						
Loans and Other Debt		\$0.00		\$0.00						
Total (Current Year)		\$0.00	\$0.00	\$0.00						
Population (2010 census)		<u>1,634</u>								
Per Capita Gross Debt		<u>\$0.00</u>								
Per Capita Net Debt		<u>\$0.00</u>								
3 Yr. Average Property Valuation			<u>\$84,357,685.33</u>							
Net Debt as % of 3 Year Avg Property Valuation			<u>0.00%</u>							
Utility Fund - Principal										
Utility Fund - Interest										
Bond Anticipation Notes - Principal										
Bond Anticipation Notes - Interest										
Bonds - Principal										
Bonds - Interest										
Loans & Other Debt - Principal										
Loans & Other Debt - Interest										
Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Principal					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Interest					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
% of Total Current Year Budget					0.00%					
Description					Debt Not Listed Above					
Total Guarantees - Governmental										
Total Guarantees - Other										
Total Capital/Equipment Leases										
Total Other										
Bond Rating					<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating										
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
Receiving	From: Winslow Township Fire District#1	Provision of Fire Protection and rescue services and to perform all required Fire Code Inspections	Chesilhurst, by Ordinance No 2011-2 has designated Winslow Township Fire District as the Fire Code Enforcement Agency for Chesilhurst	1/1/2019	12/31/2020	To be paid in quarterly installments of \$5.000.00

USER FRIENDLY BUDGET SECTION - Notes

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