



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
JEREMY	I.	LIEDTKA	12/31/2020	jlitedtka@chesterfiedtwp.com

Chief Administrative Officer

KYLE		WILSON		township.administrator@chesterfieldtwp.com
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Chief Financial Officer

WENDY	A.	WULSTEIN		wendy@chesterfieldtwp.com
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Municipal Clerk

CARYN	M.	HOYER		caryn@chesterfieldtwp.com
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Registered Municipal Accountant

ROBERT	S.	MARRONE		rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2020	jlitedtka@chesterfiedtwp.com
LIDO		PANFILI	12/31/2022	lpanfili@chesterfiedtwp.com
SHREEKANT		DHOPTÉ	12/31/2021	sdhopte@chesterfiedtwp.com
DENISE		KOETAS-DALE	12/31/2020	dkoetas-dale@chesterfiedtwp.com
MICHAEL		RUSSO	12/31/2022	mrusso@chesterfieldtwp.com

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	0.339	\$2,724,562.48	11.24%	\$1,323.78
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.117	\$935,614.00	3.86%	\$456.88
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.444	\$11,584,567.00	47.81%	\$5,638.75
Regional School District	0.705	\$5,661,494.00	23.37%	\$2,752.99
County Purposes	0.351	\$2,810,689.55	11.60%	\$1,370.64
County Library	0.033	\$262,664.94	1.08%	\$128.86
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.032	\$250,472.27	1.03%	\$124.96
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.021	\$24,230,064.24	100.00%	\$11,796.86

Total Taxable Valuation as of	October 1, 2019	<u>\$821,807,556.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$390,612.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.339	0.349	2.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,724,562.48	\$2,790,755.43	2.43%	\$66,192.95

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,323.78	\$1,363.24	2.98%	\$39.46

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,790,755.43
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$982,021.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$11,816,258.00
Regional School District	ESTIMATED	\$5,774,724.00
County Purposes	ESTIMATED	\$2,852,850.00
County Library	ESTIMATED	\$266,604.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$254,230.00
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes \$24,737,442.43

Revenue Anticipated, Excluding Tax Levy	<u>2,507,744.57</u>
Budget Appropriations, before Reserve for Uncollected Taxes	4,868,500.00
Total Non-Municipal Tax Levy	\$21,946,687.00
Amount to be Raised by Taxes - Before RUT	\$24,307,442.43
Reserve for Uncollected Taxes (RUT)	\$510,000.00
Total Amount to be Raised by Taxes	<u>\$24,817,442.43</u>

% of Tax Collections used to Calculate RUT 97.94%

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	<u>24,371,645.08</u>
Total Tax Levy, CY 2019	24,650,273.45
% of Taxes Collected, CY 2019	<u>98.87%</u>

Delinquent Taxes - December 31, 2019 \$256,719.99

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	Utility SEWER	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.31%	\$86,000.00	\$1,620,600.00	\$1,706,600.00	\$1,416,000.00		\$290,600.00					
08	Local Revenue	-28.76%	(\$294,925.71)	\$1,025,425.71	\$730,500.00	\$275,500.00		\$455,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$512,715.00	\$512,715.00	\$512,715.00		\$0.00					
08	Uniform Construction Code Fees	-58.06%	(\$110,728.00)	\$190,728.00	\$80,000.00	\$80,000.00		\$0.00					
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
10	Public and Private Revenue	-99.55%	(\$313,047.65)	\$314,457.22	\$1,409.57	\$1,409.57		\$0.00					
08	Other Special Items	-0.23%	(\$240.00)	\$105,360.00	\$105,120.00	\$105,120.00		\$0.00					
15	Receipts from Delinquent Taxes	-41.44%	(\$141,553.22)	\$341,553.22	\$200,000.00	\$200,000.00		\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-15.62%	(\$516,445.51)	\$3,307,200.94	\$2,790,755.43	\$2,790,755.43		\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
	Total	-17.40%	(\$1,290,940.09)	\$7,418,040.09	\$6,127,100.00	\$5,381,500.00	\$0.00	\$745,600.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
										SEWER					
20	12.00	0.00	-3.84%	(\$39,400.00)	\$1,025,450.00	\$986,050.00	\$691,450.00			\$294,600.00					
21	0.00	0.00	-6.14%	(\$2,700.00)	\$43,950.00	\$41,250.00	\$41,250.00								
22	1.00	4.00	-9.02%	(\$16,200.00)	\$179,700.00	\$163,500.00	\$163,500.00								
23	0.00	0.00	6.93%	\$35,000.00	\$505,000.00	\$540,000.00	\$540,000.00								
25	12.00	6.00	-1.62%	(\$21,127.80)	\$1,302,291.80	\$1,281,164.00	\$1,281,164.00								
26	6.00	0.00	4.05%	\$19,711.15	\$487,173.42	\$506,884.57	\$505,475.00	\$1,409.57							
27	0.00	0.00	-4.95%	(\$1,150.00)	\$23,250.00	\$22,100.00	\$22,100.00								
28	0.00	0.00	37.30%	\$45,970.00	\$123,230.00	\$169,200.00	\$169,200.00								
29	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
30	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	0.00	0.00	2.98%	\$9,500.00	\$318,500.00	\$328,000.00	\$313,000.00			\$15,000.00					
32	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	0.00	0.00	5.40%	\$22,944.15	\$425,007.28	\$447,951.43	\$442,951.43			\$5,000.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	-11.54%	(\$15,000.00)	\$130,000.00	\$115,000.00	\$115,000.00								
43	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	0.00	0.00	-76.92%	(\$250,000.00)	\$325,000.00	\$75,000.00	\$25,000.00			\$50,000.00					
45	0.00	0.00	-1.61%	(\$15,000.00)	\$931,000.00	\$916,000.00	\$535,000.00			\$381,000.00					
46	0.00	0.00	-100.00%	(\$16,142.20)	\$16,142.20	\$0.00	\$0.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	2.00%	\$10,000.00	\$500,000.00	\$510,000.00	\$510,000.00								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	31.00	10.00	-3.67%	(\$233,594.70)	\$6,360,694.70	\$6,127,100.00	\$5,380,090.43	\$1,409.57	\$0.00	\$745,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	104	\$8,373,100.00	1.02%	15A Public Schools	1	\$16,495,000.00	6.89%
2 Residential	1,870	\$722,716,000.00	87.94%	15B Other Schools	1	\$1,402,900.00	0.59%
3A/3B Farm	362	\$67,406,000.00	8.20%	15C Public Property	74	\$207,505,800.00	86.72%
4A Commercial	40	\$21,528,900.00	2.62%	15D Church and Charities	13	\$7,685,800.00	3.21%
4B Industrial	1	\$289,700.00	0.04%	15E Cemeteries & Graveyards	2	\$489,200.00	0.20%
4C Apartments	1	\$311,900.00	0.04%	15F Other Exempt	13	\$5,716,600.00	2.39%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,181,956.00	0.14%				
Total	2,379	\$821,807,556.00	100.00%	Total	104	\$239,295,300.00	100.00%
Average Ratio (%), Assessed to True Value		95.79%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$857,926,251.17		29.12%			
Total # of property tax appeals filed in 2019		County Tax Board	20.00				
		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					

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 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
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	5.00	0.00	35,473.75	\$32,500.00	\$0.00	\$0.00	\$0.00	\$2,973.75
Supervisory Staff (Department Heads & Managers)	6.00	1.00	746,676.87	\$591,345.15	\$0.00	\$40,600.89	\$54,555.69	\$60,175.14
Police Officers (Including Superior Officers)	9.00	6.00	1,091,999.97	\$771,495.83	\$26,000.00	\$72,349.58	\$113,296.38	\$108,858.18
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	12.00	3.00	666,089.61	\$435,307.40	\$22,352.62	\$29,223.75	\$124,017.08	\$55,188.76
Totals	32.00	10.00	2,540,240.20	\$1,830,648.38	\$48,352.62	\$142,174.22	\$291,869.15	\$227,195.83

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$10,537.44	\$115,911.84	6.00	\$11,007.36	\$66,044.16
Parent & Child	1.00	\$18,861.96	\$18,861.96	3.00	\$19,703.28	\$59,109.84
Employee & Spouse (or Partner)	2.00	\$21,074.88	\$42,149.76	2.50	\$22,014.72	\$55,036.80
Family	9.00	\$29,399.40	\$264,594.60	7.75	\$30,710.64	\$238,007.46
Employee Cost Sharing Contribution (enter as negative -)			(\$84,600.00)			
Subtotal	23.00		\$356,918.16	19.25		\$418,198.26
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	23.00		\$356,918.16	19.25		\$418,198.26

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**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
MUNICIPAL CLERK / TAX COLLECTOR	72.64	\$2,500.00		X	
CHIEF FINANCIAL OFFICER / TREASURER / QPA	31.71	\$2,500.00		X	
CHIEF OF POLICE	132.45	\$2,500.00			X
DIRECTOR OF PUBLIC WORKS	111.28	\$2,500.00		X	
CONSTRUCTION OFFICIAL	79.86	\$2,500.00		X	
TAX ASSESSOR	99.75	\$2,500.00		X	
MANAGERIAL	0.00	\$0.00			
SUPERVISORY	198.25	\$5,000.00	X		
POICE	291.94	\$13,533.88	X		
NON-UNION	205.57	\$12,770.18		X	
*The Township of Chesterfield pays for sick leave upon retirement based on the number of days times the daily rate up to the maximum payout. The maximum payout is \$2,500.00					
Totals	1223.45	\$46,304.06			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$0.00			

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

	Gross Debt		Net Debt		Current Year	2021	2022	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$32,805,000.00	\$20,364,474.21	\$12,440,525.79	Utility Fund - Principal	\$355,788.53	\$365,769.66	\$75,049.14	\$73,745.19
Regional School Debt	\$13,828,417.76	\$13,828,417.76	\$0.00	Utility Fund - Interest	\$24,700.00	\$14,625.00	\$4,275.00	\$2,138.50
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$928,712.52	\$928,712.52	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$295,000.00	\$310,000.00	\$320,000.00	\$6,690,000.00
0			\$0.00	Bonds - Interest	\$239,387.50	\$228,981.25	\$217,962.50	\$2,304,756.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$914,876.03	\$919,375.91	\$617,286.64	\$9,070,639.94
Municipal Purposes				Total Principal	\$650,788.53	\$675,769.66	\$395,049.14	\$6,763,745.19
Debt Authorized	\$1,319,720.87	\$0.00	\$1,319,720.87	Total Interest	\$264,087.50	\$243,606.25	\$222,237.50	\$2,306,894.75
Notes Outstanding			\$0.00	% of Total Current Year Budget	14.93%			
Bonds Outstanding	\$7,615,000.00	\$159,120.00	\$7,455,880.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$56,496,851.15	\$35,280,724.49	\$21,216,126.66	Description	Debt Not Listed Above			
Population (2010 census)	<u>7,699</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$7,338.21</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$2,755.70</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$814,578,968.33</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.60%</u>		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA +		
				Year of Last Rating		2016		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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