



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	jliedtk@chesterfiedtwp.com

Chief Administrative Officer

THOMAS	A.	SAHOL		tsahol@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	12/31/2023	jliedtk@chesterfiedtwp.com
LIDO		PANFILI	12/31/2022	lpanfili@chesterfiedtwp.com
SHREEKANT		DHOPTÉ	12/31/2021	sdhopte@chesterfiedtwp.com
DENISE		KOETAS-DALE	12/31/2023	dkoetas-dale@chesterfiedtwp.com
MICHAEL		RUSSO	12/31/2022	mrusso@chesterfiedtwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	\$2,790,755.43	11.09%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.119	\$982,021.00	3.90%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.434	\$11,785,125.00	46.83%	\$0.00
Regional School District	0.755	\$6,220,567.00	24.72%	\$0.00
County Purposes	0.360	\$2,950,781.30	11.73%	\$0.00
County Library	0.032	\$262,245.09	1.04%	\$0.00
County Board of Health	0.021	\$171,648.38	0.68%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.060	\$25,163,143.20	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2020 \$834,651,267.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$392,031.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.339	0.365	7.67%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,790,755.43	\$3,042,819.65	9.03%	\$252,064.22

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,430.91	#DIV/0!	\$1,430.91

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$3,042,819.65
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Municipal Arts and Culture	ACTUAL	\$0.00
Fire Districts (total levies)	ESTIMATED	\$1,001,661.42
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$12,020,827.50
Regional School District	ESTIMATED	\$6,324,578.34
County Purposes	ESTIMATED	\$2,993,310.00
County Library	ESTIMATED	\$275,434.92
County Board of Health	ACTUAL	\$183,623.35
County Open Space	ESTIMATED	\$0.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$25,842,255.18

Revenue Anticipated, Excluding Tax Levy	2,396,180.35
Budget Appropriations, before Reserve for Uncollected Taxes	5,049,000.00
Total Non-Municipal Tax Levy	\$22,799,435.53
Amount to be Raised by Taxes - Before RUT	\$25,452,255.18
Reserve for Uncollected Taxes (RUT)	\$390,000.00
Total Amount to be Raised by Taxes	\$25,842,255.18

% of Tax Collections used to Calculate RUT 98.49%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	25,166,959.93
Total Tax Levy, CY 2020	25,421,621.68
% of Taxes Collected, CY 2020	99.00%

Delinquent Taxes - December 31, 2020 \$202,280.60

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	Arts and Culture Trust Fund	SEWER Utility	Utility	Utility	Utility	Utility
08	Surplus	-6.53%	(\$111,450.00)	\$1,706,600.00	\$1,595,150.00	\$1,259,000.00			\$336,150.00				
08	Local Revenue	-7.23%	(\$57,586.29)	\$796,682.29	\$739,096.00	\$258,246.00			\$480,850.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$512,715.01	\$512,715.00	\$512,715.00							
08	Uniform Construction Code Fees	-21.78%	(\$22,272.00)	\$102,272.00	\$80,000.00	\$80,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.77%	(\$592,815.23)	\$594,154.58	\$1,339.35	\$1,339.35							
08	Other Special Items	-0.23%	(\$240.00)	\$105,120.00	\$104,880.00	\$104,880.00							
15	Receipts from Delinquent Taxes	-29.87%	(\$76,651.11)	\$256,651.11	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.44%	(\$244,727.99)	\$3,287,547.64	\$3,042,819.65	\$3,042,819.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-15.02%	(\$1,105,742.63)	\$7,361,742.63	\$6,256,000.00	\$5,439,000.00	\$0.00	\$0.00	\$817,000.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government		60.89%	\$424,650.00	\$697,450.00	\$1,122,100.00	\$751,100.00	\$5,000.00			SEWER \$366,000.00				
21	Land-Use Administration		-19.15%	(\$7,900.00)	\$41,250.00	\$33,350.00	\$33,350.00								
22	Uniform Construction Code		3.05%	\$4,250.00	\$139,300.00	\$143,550.00	\$143,550.00								
23	Insurance		-4.06%	(\$22,000.00)	\$541,500.00	\$519,500.00	\$519,500.00								
25	Public Safety		2.78%	\$36,338.35	\$1,307,664.00	\$1,344,002.35	\$1,342,663.00	\$1,339.35							
26	Public Works		-12.09%	(\$64,454.58)	\$533,229.58	\$468,775.00	\$468,775.00								
27	Health and Human Services		-36.85%	(\$8,550.00)	\$23,200.00	\$14,650.00	\$14,650.00								
28	Parks and Recreation		-17.27%	(\$46,500.00)	\$269,200.00	\$222,700.00	\$222,700.00								
29	Education (including Library)		0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		6.84%	\$21,500.00	\$314,500.00	\$336,000.00	\$321,000.00				\$15,000.00				
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		18.61%	\$82,421.22	\$442,951.43	\$525,372.65	\$520,372.65				\$5,000.00				
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		0.00%	\$0.00	\$115,000.00	\$115,000.00	\$115,000.00								
44	Capital		-84.34%	(\$404,000.00)	\$479,000.00	\$75,000.00	\$25,000.00				\$50,000.00				
45	Debt		72.15%	\$386,000.00	\$535,000.00	\$921,000.00	\$540,000.00				\$381,000.00				
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00									
48	Debt - Type I School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		-23.53%	(\$120,000.00)	\$510,000.00	\$390,000.00	\$390,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	4.72%	\$281,754.99	\$5,974,245.01	\$6,256,000.00	\$5,432,660.65	\$6,339.35	\$0.00	\$0.00	\$817,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	74	\$5,497,300.00	0.66%
2 Residential	1,894	\$735,082,700.00	88.07%
3A/3B Farm	369	\$70,041,500.00	8.39%
4A Commercial	40	\$22,228,900.00	2.66%
4B Industrial	1	\$289,700.00	0.03%
4C Apartments	1	\$311,900.00	0.04%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,199,267.00	0.14%
Total	2,380	\$834,651,267.00	100.00%

Average Ratio (%), Assessed to True Value	96.78%
Equalized Valuation, Taxable Properties	\$862,421,230.63

Total # of property tax appeals filed in 2020	County Tax Board	10.00
	State Tax Court	
Number of 2020 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2020	
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$16,495,000.00	6.85%
15B Other Schools	1	\$1,402,900.00	0.58%
15C Public Property	72	\$207,505,800.00	86.22%
15D Church and Charities	14	\$8,283,800.00	3.44%
15E Cemeteries & Graveyards	2	\$489,200.00	0.20%
15F Other Exempt	15	\$6,502,100.00	2.70%
Total	105	\$240,678,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 28.84%

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 2020 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				\$2,973.75
Supervisory Staff (Department Heads & Managers)	7.00	0.00	852,553.48	\$636,794.00		\$47,759.55	\$95,823.87	\$72,176.06
Police Officers (Including Superior Officers)	9.00	2.00	1,226,635.54	\$827,655.00	\$26,000.00	\$77,965.50	\$178,491.13	\$116,523.91
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	7.00	524,733.29	\$360,784.33	\$22,916.67	\$23,097.13	\$73,250.18	\$44,684.98
Totals	27.00	9.00	2,639,396.06	\$1,857,733.33	\$48,916.67	\$148,822.18	\$347,565.18	\$236,358.70

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	9.40	\$10,732.32	\$100,883.81	11.00	\$10,537.44	\$115,911.84
Parent & Child	1.00	\$19,210.80	\$19,210.80	1.00	\$18,861.96	\$18,861.96
Employee & Spouse (or Partner)	3.00	\$21,464.64	\$64,393.92	2.00	\$21,074.88	\$42,149.76
Family	8.50	\$29,943.12	\$254,516.52	9.00	\$29,399.40	\$264,594.60
Employee Cost Sharing Contribution (enter as negative -)			(\$90,000.00)			(\$84,600.00)
Subtotal	21.90		\$349,005.05	23.00		\$356,918.16
<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	21.90		\$349,005.05	23.00		\$356,918.16

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
MUNICIPAL CLERK / TAX COLLECTOR	75.64	\$2,500.00		X	
CHIEF FINANCIAL OFFICER / TREASURER / QPA	41.71	\$2,500.00		X	
CHIEF OF POLICE	135.95	\$2,500.00			X
DIRECTOR OF PUBLIC WORKS	167.28	\$2,500.00		X	
CONSTRUCTION OFFICIAL	85.57	\$2,500.00		X	
TAX ASSESSOR	100.75	\$2,500.00		X	
MANAGERIAL	0.00	\$0.00			
SUPERVISORY	295.08	\$7,500.00	X		
POICE	278.10	\$13,030.36	X		
NON-UNION	184.57	\$18,628.74		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	1364.65	\$54,159.10			
Total Funds Reserved as of end of 2020		\$0.00			
Total Funds Appropriated in 2021		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt	\$31,585,000.00	\$20,825,100.54	\$10,759,899.46	Utility Fund - Principal	\$365,769.66	\$75,049.14	\$73,745.19	\$0.00
Regional School Debt	\$13,387,085.53	\$13,387,085.53	\$0.00	Utility Fund - Interest	\$14,625.00	\$4,275.00	\$2,138.50	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest				
SEWER	\$577,834.27	\$577,834.27	\$0.00	Bonds - Principal	\$310,000.00	\$320,000.00	\$330,000.00	\$6,360,000.00
0			\$0.00	Bonds - Interest	\$228,981.25	\$217,962.50	\$206,581.25	\$2,098,175.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$919,375.91	\$617,286.64	\$612,464.94	\$8,458,175.00
Municipal Purposes				Total Principal	\$675,769.66	\$395,049.14	\$403,745.19	\$6,360,000.00
Debt Authorized	\$1,319,720.87		\$1,319,720.87	Total Interest	\$243,606.25	\$222,237.50	\$208,719.75	\$2,098,175.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	14.70%			
Bonds Outstanding	\$7,320,000.00	\$564,380.00	\$6,755,620.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$54,189,640.67	\$35,354,400.34	\$18,835,240.33	Total Guarantees - Other				
Population (2010 census)	<u>7,699</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$7,038.53</u>			Total Other				
Per Capita Net Debt	<u>\$2,446.45</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$833,004,021.67</u>		Rating		AA +		
Net Debt as % of 3 Year Avg Property Valuation		<u>2.26%</u>		Year of Last Rating		2016		
				Mark "X" if Municipality has no bond rating				

