



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**  ▼

▼

**Municode:**

**Filename:** 0307\_fba\_2015.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2015	JLIEDTKA@CHESTERFIELDTWP.COM

**Chief Administrative Officer**

CARYN	M.	HOYER		CARYN@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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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2017	JLIEDTKA@CHESTERFIELDTWP.COM
MICHAEL	J.	HLUBIK	12/31/2015	MHLUBIK@CHESTERFIELDTWP.COM
ALEXANDER	M.	ROBOTIN	12/31/2016	AROBOTIN@CHESTERFIELDTWP.COM
RICHARD	T.	LOCASCIO	12/31/2017	RLOCASCIO@CHESTERFIELDTWP.COM
RONALD		KOLCZYNSKI	12/31/2016	RKOLCZYNSKI@CHESTERFIELDTWP.COM

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.177	\$1,284,977.76	7.60%	\$694.38	Municipal Purpose Tax	ACTUAL	\$1,643,820.70
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space	ACTUAL	\$0.00
Fire Districts (avg. rate/total levies)	0.093	\$655,458.00	3.87%	\$362.88	Fire Districts (total levies)	ACTUAL	\$707,248.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	1.267	\$8,210,801.00	48.54%	\$4,970.49	Local School District	ESTIMATED	\$9,830,940.00
Regional School District	0.602	\$4,078,565.00	24.11%	\$2,361.67	Regional School District	ESTIMATED	\$4,327,075.00
County Purposes	0.327	\$2,364,158.77	13.98%	\$1,282.83	County Purposes	ESTIMATED	\$2,364,200.00
County Library	0.030	\$217,151.28	1.28%	\$117.69	County Library	ESTIMATED	\$217,200.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ESTIMATED	
County Open Space	0.015	\$105,715.39	0.62%	\$58.85	County Open Space	ESTIMATED	\$105,800.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ESTIMATED	
<b>Total (Calendar Year 2014 Budget)</b>	<b>2.511</b>	<b>\$16,916,827.20</b>	<b>100.00%</b>	<b>\$9,848.79</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$19,196,283.70</b>
Total Taxable Valuation as of October 1, 2014 <u>\$730,924,803.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,508,886.30</u>		
Current Year Average Residential Assessment <u>\$392,304.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,674,707.00</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$17,552,463.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$18,718,283.70</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$481,925.24</u>		
	0.177	0.225	27.12%		Total Amount to be Raised by Taxes <u>\$19,200,208.94</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.49%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$1,284,977.76	\$1,643,820.70	27.93%	\$358,842.94	<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2014 <u>18,019,404.69</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <u>18,293,888.04</u>		
	\$694.38	\$882.68	27.12%	\$188.31	% of Taxes Collected, CY 2014 <u>98.50%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2014 <u>\$254,768.75</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	-14.67%	(\$236,300.00)	\$1,610,800.00	\$1,374,500.00	\$1,130,000.00	\$0.00	\$244,500.00					
08	Local Revenue	2.14%	\$15,000.00	\$699,400.00	\$714,400.00	\$288,000.00	\$0.00	\$426,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$512,715.00	\$512,715.00	\$512,715.00	\$0.00	\$0.00					
08	Uniform Construction Code Fees	22.95%	\$28,000.00	\$122,000.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00					
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$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	\$0.00					
10	Public and Private Revenue	-99.29%	(\$260,011.11)	\$261,862.41	\$1,851.30	\$1,851.30	\$0.00	\$0.00					
08	Other Special Items	160.89%	\$96,402.26	\$59,917.74	\$156,320.00	\$156,320.00	\$0.00	\$0.00					
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	\$0.00					
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	27.93%	\$358,842.94	\$1,284,977.76	\$1,643,820.70	\$1,643,820.70	\$0.00	\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00	\$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	\$0.00					
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$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	\$0.00					
	<b>Total</b>	<b>0.04%</b>	<b>\$1,934.09</b>	<b>\$4,821,672.91</b>	<b>\$4,823,607.00</b>	<b>\$4,152,707.00</b>	<b>\$0.00</b>	<b>\$670,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	3.00	3.00	7.92%	\$54,763.50	\$691,486.50	\$746,250.00	\$505,150.00	\$3,400.00		\$237,700.00					
21	0.00	0.00	12.41%	\$4,250.00	\$34,250.00	\$38,500.00	\$38,500.00								
22	2.00	2.00	12.66%	\$18,600.00	\$146,900.00	\$165,500.00	\$165,500.00								
23	0.00	0.00	6.00%	\$26,156.00	\$436,031.00	\$462,187.00	\$462,187.00								
25	11.00	6.00	-0.02%	(\$168.59)	\$1,033,380.59	\$1,033,212.00	\$1,033,212.00								
26	4.00	1.00	-4.23%	(\$17,084.52)	\$403,920.82	\$386,836.30	\$384,985.00	\$1,851.30							
27	0.00	0.00	6.56%	\$685.00	\$10,450.00	\$11,135.00	\$11,135.00								
28	0.00	0.00	-83.44%	(\$211,567.50)	\$253,567.50	\$42,000.00	\$42,000.00								
29	0.00	0.00	0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00								
30	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	0.00	0.00	3.49%	\$8,500.00	\$243,500.00	\$252,000.00	\$237,000.00			\$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	-4.54%	(\$15,706.31)	\$345,693.01	\$329,986.70	\$326,786.70			\$3,200.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	0.00%	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00								
43	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	0.00	0.00	#DIV/0!	\$125,000.00	\$0.00	\$125,000.00	\$100,000.00			\$25,000.00					
45	0.00	0.00	-0.50%	(\$3,000.00)	\$603,000.00	\$600,000.00	\$210,000.00			\$390,000.00					
46	0.00	0.00	-100.00%	(\$16,493.49)	\$16,493.49	\$0.00	\$0.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	6.22%	\$28,000.00	\$450,000.00	\$478,000.00	\$478,000.00								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
<b>Total</b>	<b>20.00</b>	<b>12.00</b>	<b>0.04%</b>	<b>\$1,934.09</b>	<b>\$4,821,672.91</b>	<b>\$4,823,607.00</b>	<b>\$4,147,455.70</b>	<b>\$5,251.30</b>	<b>\$0.00</b>	<b>\$670,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
<b>X</b>				Surplus	\$1,130,000.00	The use of surplus funds is a short-term revenue
<b>X</b>				General Capital Fund Surplus	\$100,000.00	The use of surplus is a one-time revenue used to offset the Capital Improvement Fund appropriation

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	143	\$12,749,620.00	1.75%
2 Residential	2,771	\$627,626,300.00	86.01%
3A/3B Farm	1	\$67,354,100.00	9.23%
4A Commercial	110	\$21,435,700.00	2.94%
4B Industrial	23	\$249,800.00	0.03%
4C Apartments	40	\$311,900.00	0.04%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>3,088</b>	<b>\$729,727,420.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	100.37%
Equalized Valuation, Taxable Properties	\$727,037,381.69

Total # of property tax appeals filed in 2014	County Tax Board	23.00
	State Tax Court	

Number of 2014 County Tax Board decisions appealed to Tax Court	23.00
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2014	\$0.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$16,495,000.00	7.01%
15B Other Schools	1	\$1,402,900.00	0.60%
15C Public Property	33	\$8,364,600.00	3.56%
15D Church and Charities	13	\$7,541,900.00	3.21%
15E Cemeteries & Graveyards	2	\$489,200.00	0.21%
15F Other Exempt	27	\$200,906,800.00	85.42%
<b>Total</b>	<b>77</b>	<b>\$235,200,400.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 2.43%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	37,093.75	\$32,500.00	\$0.00	\$450.00	\$0.00	\$4,143.75
Supervisory Staff (Department Heads & Managers)	6.00	0.00	662,012.86	\$477,208.20	\$0.00	\$36,212.25	\$79,349.51	\$69,242.90
Police Officers (Including Superior Officers)	9.00	3.00	714,005.54	\$453,454.77	\$83,400.00	\$37,974.48	\$84,075.33	\$55,100.96
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	5.00	9.00	478,752.77	\$311,337.68	\$10,000.00	\$16,171.47	\$102,747.48	\$38,496.14
<b>Totals</b>	<b>25.00</b>	<b>12.00</b>	<b>1,891,864.92</b>	<b>\$1,274,500.65</b>	<b>\$93,400.00</b>	<b>\$90,808.20</b>	<b>\$266,172.32</b>	<b>\$166,983.75</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	4.00	\$10,300.20	\$41,200.80
Parent & Child	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	4.00	\$20,600.28	\$82,401.12
Family	5.00	\$27,707.52	\$138,537.60
Employee Cost Sharing Contribution (enter as negative - )			(\$67,000.00)
<b>Subtotal</b>	<b>15.00</b>	<b>\$76,015.32</b>	<b>\$229,954.16</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>15.00</b>	<b>\$76,015.32</b>	<b>\$229,954.16</b>

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)?**

**NO**



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

	Gross Debt	Deductions	Net Debt	Current Year Budget				2016 Budget	2017 Budget	All Additional Future Years' Budgets
Local School Debt	\$35,635,000.00	\$17,875,745.34	\$17,759,254.66	Utility Fund - Principal	\$320,000.00	\$321,616.00	\$324,514.00	\$1,551,448.00		
Regional School Debt	\$4,866,310.50	\$4,866,310.50	\$0.00	Utility Fund - Interest	\$70,000.00	\$61,058.00	\$52,658.00	\$124,376.00		
Utility Fund Debt				Bond Anticipation Notes - Principal						
Sewer	\$2,574,501.00	\$2,574,501.00	\$0.00	Bond Anticipation Notes - Interest						
0			\$0.00	Bonds - Principal	\$105,000.00	\$115,000.00	\$120,000.00	\$1,930,000.00		
0			\$0.00	Bonds - Interest	\$105,000.00	\$98,412.50	\$94,962.50	\$675,775.00		
0			\$0.00	Loans & Other Debt - Principal						
0			\$0.00	Loans & Other Debt - Interest						
0			\$0.00	<b>Total</b>	<b>\$600,000.00</b>	<b>\$596,086.50</b>	<b>\$592,134.50</b>	<b>\$4,281,599.00</b>		
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$425,000.00</b>	<b>\$436,616.00</b>	<b>\$444,514.00</b>	<b>\$3,481,448.00</b>		
Debt Authorized	\$1,129,720.87	\$626,274.65	\$503,446.22	<b>Total Interest</b>	<b>\$175,000.00</b>	<b>\$159,470.50</b>	<b>\$147,620.50</b>	<b>\$800,151.00</b>		
Notes Outstanding			\$0.00	<b>% of Total Current Year Budget</b>	<b>12.44%</b>					
Bonds Outstanding	\$2,270,000.00		\$2,270,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>					
Loans and Other Debt			\$0.00	Total Guarantees - Governmental						
<b>Total (Current Year)</b>	<b>\$46,475,532.37</b>	<b>\$25,942,831.49</b>	<b>\$20,532,700.88</b>	Total Guarantees - Other						
Population (2010 census)	<u>7,699</u>			Total Capital/Equipment Leases						
Per Capita Gross Debt	<u>\$6,036.57</u>			Total Other						
Per Capita Net Debt	<u>\$2,666.93</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
3 Yr. Average Property Valuation		<u>\$715,029,813.67</u>		Rating						
Net Debt as % of 3 Year Avg Property Valuation		<u>2.87%</u>		Year of Last Rating						
				<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>					





**USER FRIENDLY BUDGET SECTION - Notes**

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