



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2017	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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Registered Municipal Accountant

JOHN	J.	MALEY		JMALEY@HFACPAS.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
RICHARD	T.	LOCASCIO	12/31/2017	RLOCASCIO@CHESTERFIELDTWP.COM
SAMUEL		DAVIS	12/31/2018	SDAVIS@CHESTERFIELDTWP.COM
ANDREA		KATZ	12/31/2019	AKATZ@CHESTERFIELDTWP.COM
RITA		ROMEU	12/31/2019	RROMEU@CHESTERFIELDTWP.COM

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.263	\$1,969,125.06	9.40%	\$1,028.50	Municipal Purpose Tax	ESTIMATED	\$2,376,503.00
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)	0.096	\$744,063.00	3.55%	\$375.42	Fire Districts (total levies)	ESTIMATED	\$758,944.26
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	1.429	\$10,682,317.00	50.99%	\$5,588.29	Local School District	ESTIMATED	\$11,175,000.00
Regional School District	0.605	\$4,524,021.00	21.60%	\$2,365.93	Regional School District	ESTIMATED	\$4,650,000.00
County Purposes	0.335	\$2,498,929.72	11.93%	\$1,310.06	County Purposes	ESTIMATED	\$2,578,600.00
County Library	0.032	\$232,451.04	1.11%	\$125.14	County Library	ESTIMATED	\$239,650.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.00
County Open Space	0.040	\$297,516.24	1.42%	\$156.43	County Open Space	ESTIMATED	\$306,750.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
Total (Calendar Year 2016 Budget)	2.800	\$20,948,423.06	100.00%	\$10,949.76	Total ESTIMATED amount to be raised by taxes		\$22,085,447.26
Total Taxable Valuation as of October 1, 2016 <u>\$768,317,218.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,580,426.00</u>		
Current Year Average Residential Assessment <u>\$391,063.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,456,929.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$19,708,944.26</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$21,585,447.26</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$500,000.00</u>		
	0.263	0.309	17.49%		Total Amount to be Raised by Taxes <u>\$22,085,447.26</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.74%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$1,969,125.06	\$2,376,503.00	20.69%	\$407,377.94	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>21,109,684.60</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2016 <u>21,419,997.16</u>		
	\$1,028.50	\$1,208.38	17.49%	\$179.89	% of Taxes Collected, CY 2016 <u>98.55%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$254,648.73</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	23.56%	\$305,600.00	\$1,297,000.00	\$1,602,600.00	\$1,300,000.00		\$302,600.00					
08	Local Revenue	115.56%	\$388,768.45	\$336,431.69	\$725,200.14	\$285,200.14		\$440,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$512,715.00	\$512,715.00	\$512,715.00							
08	Uniform Construction Code Fees	-0.15%	(\$266.00)	\$175,266.00	\$175,000.00	\$175,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-98.97%	(\$160,306.28)	\$161,977.14	\$1,670.86	\$1,670.86							
08	Other Special Items	-64.22%	(\$100,240.00)	\$156,080.00	\$55,840.00	\$55,840.00							
15	Receipts from Delinquent Taxes	-19.26%	(\$59,651.21)	\$309,651.21	\$250,000.00	\$250,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-7.13%	(\$182,463.21)	\$2,558,966.21	\$2,376,503.00	\$2,376,503.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	3.48%	\$191,441.75	\$5,508,087.25	\$5,699,529.00	\$4,956,929.00	\$0.00	\$742,600.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	13.00	30.61%	\$240,660.00	\$786,100.00	\$1,026,760.00	\$723,160.00	\$5,000.00	\$298,600.00					
21	Land-Use Administration	0.00	0.00	30.58%	\$10,200.00	\$33,350.00	\$43,550.00	\$43,550.00							
22	Uniform Construction Code	2.00	2.00	12.42%	\$19,500.00	\$157,000.00	\$176,500.00	\$176,500.00							
23	Insurance	0.00	0.00	-1.14%	(\$5,500.00)	\$481,500.00	\$476,000.00	\$476,000.00							
25	Public Safety	10.00	3.00	1.91%	\$20,897.34	\$1,093,036.52	\$1,113,933.86	\$1,112,263.00	\$1,670.86						
26	Public Works	4.00	2.00	-6.44%	(\$25,799.62)	\$400,849.62	\$375,050.00	\$375,050.00							
27	Health and Human Services	0.00	0.00	40.48%	\$5,060.00	\$12,500.00	\$17,560.00	\$17,560.00							
28	Parks and Recreation	0.00	0.00	-37.26%	(\$67,104.00)	\$180,104.00	\$113,000.00	\$113,000.00							
29	Education (including Library)	0.00	0.00	38.89%	\$7,000.00	\$18,000.00	\$25,000.00	\$25,000.00							
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases	0.00	0.00	4.28%	\$10,150.00	\$237,300.00	\$247,450.00	\$232,450.00		\$15,000.00					
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	16.82%	\$54,435.91	\$323,719.06	\$378,154.97	\$374,154.97		\$4,000.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	13.56%	\$19,462.00	\$143,538.00	\$163,000.00	\$163,000.00							
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
44	Capital	0.00	0.00	-62.50%	(\$125,000.00)	\$200,000.00	\$75,000.00	\$25,000.00		\$50,000.00					
45	Debt	0.00	0.00	349.30%	\$751,000.00	\$215,000.00	\$966,000.00	\$591,000.00		\$375,000.00					
46	Deferred Charges	0.00	0.00	185.57%	\$1,670.17	\$900.00	\$2,570.17	\$2,570.17							
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	20.00	20.00	19.16%	\$916,631.80	\$4,782,897.20	\$5,699,529.00	\$4,950,258.14	\$6,670.86	\$0.00	\$742,600.00	\$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>	Amount	Comment/Explanation
X					Surplus Anticipated	\$1,300,000.00	The use of surplus funds is a short-term revenue
	X				Legal	\$175,000.00	The Township is in litigation dealing with the challenges of a proposed pipeline through the middle of the Township and concerns for the potential catastrophic impacts on emergency services and residents.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	222	\$12,386,200.00	1.63%
2 Residential	1,725	\$667,087,100.00	87.54%
3A/3B Farm	361	\$60,511,457.00	7.94%
4A Commercial	39	\$20,289,000.00	2.66%
4B Industrial	1	\$289,700.00	0.04%
4C Apartments	1	\$311,900.00	0.04%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	2	\$1,196,918.00	0.16%
Total	2,351	\$762,072,275.00	100.00%

Average Ratio (%), Assessed to True Value	98.41%
Equalized Valuation, Taxable Properties	\$774,384,996.44

Total # of property tax appeals filed in 2016	County Tax Board	20.00
	State Tax Court	0.00
Number of 2016 County Tax Board decisions appealed to Tax Court		20.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	\$1,082,000.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$16,495,000.00	7.06%
15B Other Schools	1	\$1,402,900.00	0.60%
15C Public Property	56	\$204,948,900.00	87.77%
15D Church and Charities	13	\$7,541,900.00	3.23%
15E Cemeteries & Graveyards	2	\$489,200.00	0.21%
15F Other Exempt	6	\$2,622,700.00	1.12%
Total	79	\$233,500,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 30.64%

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 2016 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>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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)	6.00	0.00	684,934.93	\$519,680.00		\$37,416.96	\$70,753.10	\$57,084.87
Police Officers (Including Superior Officers)	10.00	3.00	997,765.26	\$633,745.00	\$83,900.00	\$58,574.50	\$123,587.22	\$97,958.54
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	5.00	12.00	467,084.32	\$278,340.00	\$41,000.00	\$15,612.48	\$98,018.18	\$34,113.66
Totals	26.00	15.00	2,185,258.26	\$1,464,265.00	\$124,900.00	\$111,603.94	\$292,358.50	\$192,130.82

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	3.00	\$10,686.84	\$32,060.52	5.00	\$10,697.52	\$53,487.60
Parent & Child	4.00	\$19,129.32	\$76,517.28	3.00	\$19,148.52	\$57,445.56
Employee & Spouse (or Partner)	2.00	\$21,373.80	\$42,747.60	1.00	\$21,395.04	\$21,395.04
Family	8.00	\$29,816.16	\$238,529.28	5.00	\$29,846.04	\$149,230.20
Employee Cost Sharing Contribution (enter as negative -)			(\$72,000.00)			(\$69,300.00)
Subtotal	17.00		\$317,854.68	14.00		\$212,258.40
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	17.00		\$317,854.68	14.00		\$212,258.40

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 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	55.89	\$2,500.00		X	
CHIEF FINANCIAL OFFICER / TREASURER	22.04	\$2,500.00		X	
CHIEF OF POLICE	110.75	\$2,500.00			X
DIRECTOR OF PUBLIC WORKS	108.03	\$2,500.00		X	
CONSTRUCTION OFFICIAL	53.86	\$2,500.00		X	
TAX ASSESSOR	65.75	\$2,500.00		X	
MANAGERIAL	0.00	\$0.00			
SUPERVISORY	143.25	\$5,000.00	X		
POLICE	179.53	\$11,424.79	X		
OTHER NON-UNION	149.67	\$9,713.86		X	
Totals	888.77	\$41,138.65			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future	
	Debt		Debt					Budget
Local School Debt	\$36,245,000.00	\$18,368,635.69	\$17,876,364.31	Utility Fund - Principal	\$325,000.00	\$335,334.00	\$345,760.00	\$870,354.00
Regional School Debt	\$4,026,106.61	\$4,026,106.61	\$0.00	Utility Fund - Interest	\$50,000.00	\$43,938.00	\$34,700.00	\$45,738.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$1,934,322.66	\$1,934,322.66	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$245,000.00	\$270,000.00	\$285,000.00	\$7,615,000.00
0			\$0.00	Bonds - Interest	\$346,000.00	\$258,862.00	\$249,430.75	\$2,991,088.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$966,000.00	\$908,134.00	\$914,890.75	\$11,522,180.50
<u>Municipal Purposes</u>				Total Principal	\$570,000.00	\$605,334.00	\$630,760.00	\$8,485,354.00
Debt Authorized	\$1,319,720.87		\$1,319,720.87	Total Interest	\$396,000.00	\$302,800.00	\$284,130.75	\$3,036,826.50
Notes Outstanding			\$0.00	% of Total Current Year Budget	16.95%			
Bonds Outstanding	\$8,415,000.00	\$610,340.00	\$7,804,660.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$51,940,150.14	\$24,939,404.96	\$27,000,745.18	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	<u>7,699</u>			Total Other				
Per Capita Gross Debt	<u>\$6,746.35</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	<u>\$3,507.05</u>			Rating		AA-		
3 Yr. Average Property Valuation		<u>\$734,745,427.67</u>		Year of Last Rating		2016		
Net Debt as % of 3 Year Avg Property Valuation		<u>3.67%</u>		Mark "X" if Municipality has no bond rating				

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	North Hanover Township	Municipal Court		4/11/2008	Ongoing	\$163,000.00
Receiving	Bordentown Township	Animal Control Services	Services provided by Hour as Needed	1/1/2014	Ongoing	As Needed
Providing	Chesterfield School	Snow & Landscaping	DPW provides the services	Ongoing	Ongoing	\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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