



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0307_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2016	JLIEDTKA@CHESTERFIELDTWP.COM

Chief Administrative Officer

CARYN	M.	HOYER		CARYN@CHESTERFIELDTWP.COM
-------	----	-------	--	---------------------------

Chief Financial Officer

WENDY	A.	WULSTEIN		WENDY@CHESTERFIELDTWP.COM
-------	----	----------	--	---------------------------

Municipal Clerk

CARYN	M.	HOYER		CARYN@CHESTERFIELDTWP.COM
-------	----	-------	--	---------------------------

Registered Municipal Accountant

JOHN	J.	MALEY		JMALEY@HFACPAS.COM
------	----	-------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JEREMY	I.	LIEDTKA	12/31/2017	JLIEDTKA@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
SAMUEL		DAVIS	12/31/2018	SDAVIS@CHESTERFIELDTWP.COM

--	--	--	--	--

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.224	\$1,643,820.70	8.41%	\$877.44	Municipal Purpose Tax	ESTIMATED	\$1,969,125.06
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ESTIMATED	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space	ESTIMATED	\$0.00
Fire Districts (avg. rate/total levies)	0.095	\$707,248.00	3.62%	\$372.13	Fire Districts (total levies)	ESTIMATED	\$721,393.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	1.345	\$9,828,810.00	50.29%	\$5,268.57	Local School District	ESTIMATED	\$10,025,386.00
Regional School District	0.593	\$4,355,597.00	22.28%	\$2,322.87	Regional School District	ESTIMATED	\$4,442,709.00
County Purposes	0.341	\$2,486,414.00	12.72%	\$1,335.75	County Purposes	ESTIMATED	\$2,536,143.00
County Library	0.032	\$231,657.00	1.19%	\$125.35	County Library	ESTIMATED	\$236,290.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.00
County Open Space	0.040	\$291,628.00	1.49%	\$156.69	County Open Space	ESTIMATED	\$297,461.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ESTIMATED	\$0.00
Total (Calendar Year 2015 Budget)	2.670	\$19,545,174.70	100.00%	\$10,458.79	Total ESTIMATED amount to be raised by taxes		\$20,228,507.06
Total Taxable Valuation as of October 1, 2015 <u>\$747,461,210.00</u>					Revenue Anticipated, Excluding Tax Levy <u>2,658,874.94</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,128,000.00</u>		
Current Year Average Residential Assessment <u>\$391,715.00</u>					Total Non-Municipal Tax Levy <u>\$18,259,382.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,728,507.06</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$499,635.11</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$20,228,142.17</u>		
	0.224	0.263	17.41%		% of Tax Collections used to Calculate RUT <u>97.53%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$1,643,820.70	\$1,969,125.06	19.79%	\$325,304.36	Total Tax Revenue, Collections CY 2015 <u>19,568,618.59</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2015 <u>19,912,446.14</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2015 <u>98.27%</u>		
	\$877.44	\$1,030.21	17.41%	\$152.77	Delinquent Taxes - December 31, 2015 <u>\$303,994.93</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.86%	\$259,175.17	\$1,374,500.00	\$1,633,675.17	\$1,297,000.00		\$336,675.17					
08	Local Revenue	-16.75%	(\$144,454.23)	\$862,454.23	\$718,000.00	\$258,000.00		\$460,000.00					
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	-4.00%	(\$7,292.00)	\$182,292.00	\$175,000.00	\$175,000.00		\$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	-96.02%	(\$243,368.25)	\$253,448.19	\$10,079.94	\$10,079.94		\$0.00					
08	Other Special Items	-0.15%	(\$240.00)	\$156,320.00	\$156,080.00	\$156,080.00		\$0.00					
15	Receipts from Delinquent Taxes	-1.17%	(\$2,963.85)	\$252,963.85	\$250,000.00	\$250,000.00		\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.60%	(\$139,144.69)	\$2,108,269.75	\$1,969,125.06	\$1,969,125.06		\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00		\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$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					
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00		\$0.00					
	Total	-4.88%	(\$278,287.85)	\$5,702,963.02	\$5,424,675.17	\$4,628,000.00	\$0.00	\$796,675.17	\$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
20	3.00	6.00	24.67%	\$203,850.00	\$826,250.00	\$1,030,100.00	\$778,100.00	\$5,000.00		\$247,000.00					
21	0.00	0.00	9.34%	\$2,850.00	\$30,500.00	\$33,350.00	\$33,350.00								
22	2.00	2.00	16.26%	\$23,500.00	\$144,500.00	\$168,000.00	\$168,000.00								
23	0.00	0.00	8.00%	\$36,313.00	\$453,687.00	\$490,000.00	\$490,000.00								
25	12.00	2.00	3.60%	\$36,917.78	\$1,026,512.00	\$1,063,429.78	\$1,057,063.00	\$6,366.78							
26	4.00	1.00	-0.22%	(\$821.82)	\$380,985.00	\$380,163.18	\$376,450.00	\$3,713.18							
27	0.00	0.00	23.33%	\$2,365.00	\$10,135.00	\$12,500.00	\$12,500.00								
28	0.00	0.00	46.40%	\$18,700.00	\$40,300.00	\$59,000.00	\$59,000.00								
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	10.42%	\$23,800.00	\$228,500.00	\$252,300.00	\$237,300.00			\$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	1.85%	\$5,932.36	\$320,986.70	\$326,919.06	\$323,719.06			\$3,200.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	6.32%	\$8,538.00	\$135,000.00	\$143,538.00	\$143,538.00								
43	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	0.00	0.00	80.00%	\$100,000.00	\$125,000.00	\$225,000.00	\$200,000.00			\$25,000.00					
45	0.00	0.00	-0.17%	(\$1,000.00)	\$600,000.00	\$599,000.00	\$215,000.00			\$384,000.00					
46	0.00	0.00	#DIV/0!	\$123,375.17	\$0.00	\$123,375.17	\$900.00			\$122,475.17					
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	4.60%	\$22,000.00	\$478,000.00	\$500,000.00	\$500,000.00								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	21.00	11.00	12.58%	\$606,319.49	\$4,818,355.70	\$5,424,675.19	\$4,612,920.06	\$15,079.96	\$0.00	\$796,675.17	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	182	\$10,765,800.00	1.44%	15A Public Schools	1	\$16,495,000.00	7.07%
2 Residential	1,673	\$647,224,400.00	86.73%	15B Other Schools	1	\$1,402,900.00	0.60%
3A/3B Farm	364	\$67,209,700.00	9.01%	15C Public Property	57	\$205,404,400.00	88.08%
4A Commercial	39	\$20,480,200.00	2.74%	15D Church and Charities	13	\$7,541,900.00	3.23%
4B Industrial	1	\$289,700.00	0.04%	15E Cemeteries & Graveyards	2	\$489,200.00	0.21%
4C Apartments	1	\$311,900.00	0.04%	15F Other Exempt	4	\$1,871,100.00	0.80%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	2,262	\$746,281,700.00	100.00%	Total	78	\$233,204,500.00	100.00%
Average Ratio (%), Assessed to True Value				100.60%			
Equalized Valuation, Taxable Properties				\$741,830,715.71			
Total # of property tax appeals filed in 2015				County Tax Board		24.00	
				State Tax Court		0.00	
Number of 2015 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 2015				\$770,500.00			

Percentage of Exempt vs.
Non-Exempt Properties 31.25%

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 2015 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			
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	36,643.75	\$32,500.00	\$0.00	\$0.00	\$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
Totals	25.00	12.00	1,891,414.92	\$1,274,500.65	\$93,400.00	\$90,358.20	\$266,172.32	\$166,983.75

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	5.00	\$10,697.52	\$53,487.60	4.00	\$10,300.20	\$41,200.80
Parent & Child	3.00	\$19,148.52	\$57,445.56	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	1.00	\$21,395.04	\$21,395.04	4.00	\$20,600.28	\$82,401.12
Family	5.00	\$29,846.04	\$149,230.20	5.00	\$27,707.52	\$138,537.60
Employee Cost Sharing Contribution (enter as negative -)			(\$69,300.00)			(\$67,000.00)
Subtotal	14.00		\$212,258.40	15.00		\$229,954.16
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	14.00		\$212,258.40	15.00		\$229,954.16

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)?

NO

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
	Local School Debt	\$37,180,000.00	\$17,955,088.07	\$19,224,911.93	\$321,616.00	\$324,514.00	\$335,334.00
Regional School Debt	\$4,378,773.19	\$4,378,773.19	\$0.00	\$61,058.00	\$52,658.00	\$43,938.00	\$80,438.00
Utility Fund Debt							
0	\$2,255,939.00	\$2,255,939.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$6,259,720.87	\$625,580.00	\$5,634,140.87				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$2,165,000.00	\$0.00	\$2,165,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$52,239,433.06	\$25,215,380.26	\$27,024,052.80	\$596,086.00	\$592,135.00	\$589,434.00	\$3,692,165.00
Utility Fund - Principal				\$321,616.00	\$324,514.00	\$335,334.00	\$1,216,114.00
Utility Fund - Interest				\$61,058.00	\$52,658.00	\$43,938.00	\$80,438.00
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal				\$115,000.00	\$120,000.00	\$120,000.00	\$1,810,000.00
Bonds - Interest				\$98,412.00	\$94,963.00	\$90,162.00	\$585,613.00
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$596,086.00	\$592,135.00	\$589,434.00	\$3,692,165.00
Total Principal				\$436,616.00	\$444,514.00	\$455,334.00	\$3,026,114.00
Total Interest				\$159,470.00	\$147,621.00	\$134,100.00	\$666,051.00
% of Total Current Year Budget				10.99%			
				Debt Not Listed Above			
				Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
				Bond Rating	Moody's	Standard & Poors	Fitch
				Rating			
				Year of Last Rating			
				Mark "X" if Municipality has no bond rating	X		
Population (2010 census)	7,699						
Per Capita Gross Debt	\$6,785.22						
Per Capita Net Debt	\$3,510.07						
3 Yr. Average Property Valuation		\$718,203,522.67					
Net Debt as % of 3 Year Avg Property Valuation		3.76%					

USER FRIENDLY BUDGET SECTION - Notes

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