



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 0307 Chesterfield Township - County of Burlington Adopted

Municode: 0307 Filename: 0307_fba_2019.xlsm

Website: chesterfieldtwp.com

Phone Number: (609)298-2311, X-130

Mailing Address: 295 Bordentown-Chesterfield Rd

Email the UFB if not using Outlook

Municipality: Chesterfield State: NJ Zip: 08515

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Rita		Romeu	12/31/2019	rromeu@chesterfieldtwp.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

Kevin		Frenia		kfrenia@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Rita		Romeu	12/31/2019	rromeu@chesterfieldtwp.com
Jeremy	I.	Liedtka	12/31/2020	jlledtka@chesterfieldtwp.com
Shreekant		Dhopte	12/31/2021	sdhopte@chesterfieldtwp.com
Andrea		Katz	12/31/2019	akatz@chesterfieldtwp.com
Denise		Koetas-Dale	12/31/2020	dkoetas-dale@chesterfieldtwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.328	\$2,579,140.15	11.15%	\$1,280.49
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)	0.103	\$833,331.00	3.60%	\$402.11
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.451	\$11,399,128.00	49.28%	\$5,664.62
Regional School District	0.646	\$5,075,718.00	21.94%	\$2,521.95
County Purposes	0.357	\$2,795,451.94	12.08%	\$1,393.71
County Library	0.032	\$246,617.22	1.07%	\$124.93
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.026	\$202,852.61	0.88%	\$101.50
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.943	\$23,132,238.92	100.00%	\$11,489.30

Total Taxable Valuation as of October 1, 2018 \$785,493,866.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$390,394.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.328		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,579,140.15	\$2,724,562.48	5.64%	\$145,422.33

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,280.49	\$0.00	-100.00%	(\$1,280.49)

Sheet UFB-1

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,724,562.48
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$965,614.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$11,863,119.28
Regional School District	ESTIMATED	\$5,336,475.18
County Purposes	ESTIMATED	\$2,944,602.00
County Library	ESTIMATED	\$256,750.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$201,019.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$24,292,141.94

Revenue Anticipated, Excluding Tax Levy 2,565,437.52
 Budget Appropriations, before Reserve for Uncollected Taxes 4,790,000.00
 Total Non-Municipal Tax Levy \$21,567,579.46
 Amount to be Raised by Taxes - Before RUT \$23,792,141.94
 Reserve for Uncollected Taxes (RUT) \$515,318.15
 Total Amount to be Raised by Taxes \$24,307,460.09

% of Tax Collections used to Calculate RUT 97.88%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018 23,212,693.72
 Total Tax Levy, CY 2018 23,533,797.70
 % of Taxes Collected, CY 2018 98.64%
 Delinquent Taxes - December 31, 2018 \$303,591.32

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	20.04%	\$270,600.00	\$1,350,000.00	\$1,620,600.00	\$1,312,000.00		\$308,600.00					
08	Local Revenue	143.35%	\$422,947.54	\$295,052.46	\$718,000.00	\$267,000.00		\$451,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$512,715.00	\$512,715.00	\$512,715.00							
08	Uniform Construction Code Fees	-19.13%	(\$39,019.00)	\$204,019.00	\$165,000.00	\$165,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-99.22%	(\$427,319.35)	\$430,681.87	\$3,362.52	\$3,362.52							
08	Other Special Items	89.50%	\$49,760.00	\$55,600.00	\$105,360.00	\$105,360.00							
15	Receipts from Delinquent Taxes	-17.16%	(\$41,419.84)	\$241,419.84	\$200,000.00	\$200,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-12.15%	(\$376,812.65)	\$3,101,375.13	\$2,724,562.48	\$2,724,562.48							
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	-2.28%	(\$141,263.30)	\$6,190,863.30	\$6,049,600.00	\$5,290,000.00	\$0.00	\$759,600.00	\$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
20	12.00	3.00	-0.85%	(\$9,075.00)	\$1,072,525.00	\$1,063,450.00	\$763,850.00	\$5,000.00		\$294,600.00					
21	0.00	0.00	0.69%	\$300.00	\$43,650.00	\$43,950.00	\$43,950.00	\$0.00		\$0.00					
22	2.00	3.00	3.84%	\$7,350.00	\$191,350.00	\$198,700.00	\$198,700.00	\$0.00		\$0.00					
23	0.00	0.00	-1.56%	(\$8,000.00)	\$513,000.00	\$505,000.00	\$505,000.00	\$0.00		\$0.00					
25	10.00	4.00	4.44%	\$51,906.54	\$1,169,166.45	\$1,221,072.99	\$1,219,663.00	\$1,409.99		\$0.00					
26	6.00	0.00	6.59%	\$28,829.11	\$437,598.42	\$466,427.53	\$464,475.00	\$1,952.53		\$0.00					
27	0.00	0.00	11.24%	\$2,350.00	\$20,900.00	\$23,250.00	\$23,250.00	\$0.00		\$0.00					
28	0.00	0.00	-57.08%	(\$143,080.00)	\$250,680.00	\$107,600.00	\$107,600.00	\$0.00		\$0.00					
29	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00		\$0.00					
30	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
31	0.00	0.00	2.75%	\$8,500.00	\$309,500.00	\$318,000.00	\$303,000.00	\$0.00		\$15,000.00					
32	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
35	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
36	0.00	0.00	10.57%	\$40,640.13	\$384,367.15	\$425,007.28	\$420,007.28	\$0.00		\$5,000.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
42	0.00	0.00	-18.75%	(\$30,000.00)	\$160,000.00	\$130,000.00	\$130,000.00	\$0.00		\$0.00					
43	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
44	0.00	0.00	-76.19%	(\$240,000.00)	\$315,000.00	\$75,000.00	\$25,000.00	\$0.00		\$50,000.00					
45	0.00	0.00	2.31%	\$21,000.00	\$910,000.00	\$931,000.00	\$536,000.00	\$0.00		\$395,000.00					
46	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
50	0.00	0.00	0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00		\$0.00					
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
Total	30.00	10.00	-4.27%	(\$269,279.22)	\$6,302,737.02	\$6,033,457.80	\$5,265,495.28	\$8,362.52	\$0.00	\$759,600.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	171	\$10,430,300.00	1.30%	15A Public Schools	1	\$16,495,000.00	6.91%
2 Residential	1,814	\$702,855,400.00	87.60%	15B Other Schools	1	\$1,402,900.00	0.59%
3A/3B Farm	364	\$67,393,800.00	8.40%	15C Public Property	63	\$207,245,600.00	86.85%
4A Commercial	37	\$19,875,800.00	2.48%	15D Church and Charities	13	\$7,685,800.00	3.22%
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	12	\$5,293,700.00	2.22%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,187,156.00	0.15%				
Total	2,389	\$802,344,056.00	100.00%	Total	92	\$238,612,200.00	100.00%
Average Ratio (%), Assessed to True Value				96.23%			
Equalized Valuation, Taxable Properties				833,777,466.49			
Total # of property tax appeals filed in 2018				County Tax Board		16.00	
				State Tax Court			
Number of 2018 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2018						\$0.00	
				Percentage of Exempt vs. Non-Exempt Properties 29.74%			

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 2018 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	771,359.30	\$591,195.00	\$0.00	\$44,339.63	\$71,473.21	\$64,351.46
Police Officers (Including Superior Officers)	9.00	3.00	1,015,115.62	\$683,296.17	\$61,000.00	\$63,529.62	\$105,693.40	\$101,596.43
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	6.00	10.00	620,536.78	\$389,416.66	\$20,000.00	\$22,214.33	\$139,791.16	\$49,114.63
Totals	26.00	14.00	2,442,485.45	\$1,696,407.83	\$81,000.00	\$130,083.58	\$316,957.77	\$218,036.27

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	6.00	\$11,007.36	\$66,044.16	3.00	\$10,686.84	\$32,060.52
Parent & Child	3.00	\$19,703.28	\$59,109.84	4.00	\$19,129.32	\$76,517.28
Employee & Spouse (or Partner)	2.50	\$22,014.72	\$55,036.80	3.00	\$21,373.80	\$64,121.40
Family	7.75	\$30,710.64	\$238,007.46	8.00	\$29,816.16	\$238,529.28
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	19.25		\$418,198.26	18.00		\$411,228.48
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	19.25		\$418,198.26	18.00		\$411,228.48

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
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

	Gross	Deductions	Net	Current Year	2020	2021	All Additional Future	
	Debt		Debt					Budget
Local School Debt	\$33,995,000.00	\$19,714,235.07	\$14,280,764.93	Utility Fund - Principal	\$350,000.00	\$356,000.00	\$366,000.00	\$148,794.33
Regional School Debt	\$2,931,282.68	\$2,931,282.68	\$0.00	Utility Fund - Interest	\$45,000.00	\$24,700.00	\$14,625.00	\$6,413.50
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$1,274,473.84	\$1,274,473.84	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$285,000.00	\$295,000.00	\$310,000.00	\$7,010,000.00
0			\$0.00	Bonds - Interest	\$251,000.00	\$240,000.00	\$230,000.00	\$2,735,518.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$931,000.00	\$915,700.00	\$920,625.00	\$9,900,726.58
Municipal Purposes				Total Principal	\$635,000.00	\$651,000.00	\$676,000.00	\$7,158,794.33
Debt Authorized	\$1,319,720.87	\$0.00	\$1,319,720.87	Total Interest	\$296,000.00	\$264,700.00	\$244,625.00	\$2,741,932.25
Notes Outstanding			\$0.00	% of Total Current Year Budget	15.43%			
Bonds Outstanding	\$7,900,000.00	\$588,860.00	\$7,311,140.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$47,420,477.39	\$24,508,851.59	\$22,911,625.80	Description	Debt Not Listed Above			
Population (2010 census)	7,699			Total Guarantees - Governmental				
Per Capita Gross Debt	\$6,159.30			Total Guarantees - Other				
Per Capita Net Debt	\$2,975.92			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$788,569,402.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.91%						
				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

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