



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
DENISE		KOETAS-DALE	12/31/2023	DKOETAS-DALE@CHESTERFIELDTWP.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
DENISE		KOETAS-DALE	12/31/2023	DKOETAS-DALE@CHESTERFIELDTWP.COM
SHREEKANT		DHOPTÉ	12/31/2025	SDHOPTÉ@CHESTERFIELDTWP.COM
BELINDA		BLAZIC	12/31/2024	BBLAZIC@CHESTERFIELDTWP.COM
JEREMY	I	LIEDTKA	12/31/2023	JLIEDTKA@CHESTERFIELDTWP.COM
MATTHEW		LITT	12/31/2025	MLITT@CHESTERFIELDTWP.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.393	3303413.000	12.51%	\$1,545.74
Municipal Library	0.000	0.000	0.00%	\$0.00
Municipal Open Space	0.000	0.000	0.00%	\$0.00
Municipal Arts and Culture	0.000	0.000	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.138	1157135.000	4.38%	\$542.78
Other Special Districts (total levies)	0.000	0.000	0.00%	\$0.00
Local School District	1.402	11786202.000	44.64%	\$5,514.33
Regional School District	0.801	6734046.000	25.50%	\$3,150.49
County Purposes	0.349	2934371.950	11.11%	\$1,372.68
County Library	0.031	260977.490	0.99%	\$121.93
County Board of Health	0.027	227538.030	0.86%	\$106.20
County Open Space	0.000	\$0.00	0.00%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2022 Budget)	3.141	\$26,403,683.47	100.00%	\$12,354.15

Total Taxable Valuation as of	October 1, 2022	<u>\$842,816,543.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$393,319.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.393	0.413	5.19%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,303,413.00	\$3,484,000.00	5.47%	\$180,587.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,545.74	\$1,625.98	5.19%	\$80.24

Sheet UFB-1

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$3,484,000.00
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Municipal Arts and Culture	ACTUAL	\$0.00
Fire Districts (total levies)	ESTIMATED	\$1,174,492.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$11,962,995.00
Regional School District	ESTIMATED	\$6,835,057.00
County Purposes	ESTIMATED	\$2,978,388.00
County Library	ESTIMATED	\$264,892.00
County Board of Health	ESTIMATED	\$230,951.00
County Open Space	ESTIMATED	\$0.00
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes	<u>\$26,930,775.00</u>
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Revenue Anticipated, Excluding Tax Levy	<u>2,577,000.00</u>
Budget Appropriations, before Reserve for Uncollected Taxes	5,686,000.00
Total Non-Municipal Tax Levy	\$23,446,775.00
Amount to be Raised by Taxes - Before RUT	\$26,555,775.00
Reserve for Uncollected Taxes (RUT)	\$375,000.00
Total Amount to be Raised by Taxes	<u>\$26,930,775.00</u>

% of Tax Collections used to Calculate RUT	<u>98.60%</u>
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	26,265,580.02
Total Tax Levy, CY 2022	26,512,770.29
% of Taxes Collected, CY 2022	<u>99.07%</u>

Delinquent Taxes - December 31, 2022	<u>\$247,190.27</u>
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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	Utility	Utility	Utility	Utility	Utility
08	Surplus	23.33%	\$331,156.00	\$1,419,500.00	\$1,750,656.00	\$1,445,456.00			SEWER				
08	Local Revenue	218.26%	\$498,187.87	\$228,253.81	\$726,441.68	\$222,941.68			\$305,200.00				
09	State Aid (without offsetting appropriation)	5.91%	\$30,289.00	\$512,715.00	\$543,004.00	\$543,004.00			\$503,500.00				
08	Uniform Construction Code Fees	-31.36%	(\$36,544.00)	\$116,544.00	\$80,000.00	\$80,000.00			\$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	-99.79%	(\$558,248.27)	\$559,446.59	\$1,198.32	\$1,198.32			\$0.00				
08	Other Special Items	-0.23%	(\$240.00)	\$104,640.00	\$104,400.00	\$104,400.00			\$0.00				
15	Receipts from Delinquent Taxes	-10.46%	(\$21,021.21)	\$201,021.21	\$180,000.00	\$180,000.00			\$0.00				
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.90%	(\$31,675.10)	\$3,515,675.10	\$3,484,000.00	\$3,484,000.00			\$0.00				
07	Minimum Library Tax	#DIV/0!	\$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				
56	Arts and Cultural Levy Tax	#DIV/0!	\$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				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
	Total	3.18%	\$211,904.29	\$6,657,795.71	\$6,869,700.00	\$6,061,000.00	\$0.00	\$0.00	\$808,700.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time									SEWER					
20	General Government	11.00	0.00	93.00%	\$693,950.00	\$746,200.00	\$1,440,150.00	\$779,150.00	\$3,500.00							
21	Land-Use Administration			19.49%	\$5,400.00	\$27,700.00	\$33,100.00	\$33,100.00								
22	Uniform Construction Code	0.00	4.00	9.15%	\$12,200.00	\$133,300.00	\$145,500.00	\$145,500.00								
23	Insurance			11.92%	\$68,000.00	\$570,500.00	\$638,500.00	\$638,500.00								
25	Public Safety	14.00	4.00	6.96%	\$95,698.32	\$1,375,063.00	\$1,470,761.32	\$1,469,563.00	\$1,198.32							
26	Public Works	6.00	0.00	-0.92%	(\$5,050.00)	\$549,400.00	\$544,350.00	\$544,350.00								
27	Health and Human Services			-41.68%	(\$10,900.00)	\$26,150.00	\$15,250.00	\$15,250.00								
28	Parks and Recreation			2.48%	\$6,000.00	\$241,500.00	\$247,500.00	\$247,500.00								
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	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-5.97%	(\$20,500.00)	\$343,500.00	\$323,000.00	\$307,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			22.01%	\$117,701.68	\$534,687.00	\$652,388.68	\$643,388.68								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			4.35%	\$5,000.00	\$115,000.00	\$120,000.00	\$120,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			200.00%	\$50,000.00	\$25,000.00	\$75,000.00	\$25,000.00								
45	Debt			10.91%	\$75,200.00	\$689,000.00	\$764,200.00	\$688,000.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		31.00	8.00	18.91%	\$1,092,700.00	\$5,777,000.00	\$6,869,700.00	\$6,056,301.68	\$4,698.32	\$0.00	\$0.00	\$808,700.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	71	\$5,643,600.00	0.67%	15A Public Schools	1	\$16,495,000.00	6.77%
2 Residential	1,897	\$738,828,700.00	87.66%	15B Other Schools	1	\$1,402,900.00	0.58%
3A/3B Farm	367	\$68,428,900.00	8.12%	15C Public Property	76	\$207,472,000.00	85.15%
4A Commercial	42	\$28,268,975.00	3.35%	15D Church and Charities	14	\$8,283,800.00	3.40%
4B Industrial	1	\$289,700.00	0.03%	15E Cemeteries & Graveyards	2	\$489,200.00	0.20%
4C Apartments	1	\$311,900.00	0.04%	15F Other Exempt	18	\$9,520,500.00	3.91%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,044,678.00	0.12%				
Total	2,380	\$842,816,453.00	100.00%	Total	112	\$243,663,400.00	100.00%
Average Ratio (%), Assessed to True Value				83.57%			
Equalized Valuation, Taxable Properties				\$1,008,515,559.41			
Total # of property tax appeals filed in 2022				County Tax Board		6.00	
				State Tax Court		0.00	
Number of 2022 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 2022				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				28.91%			

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	1	\$520,000.00	\$2,600,000.00	\$78,078.00
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	1	520,000.00	2,600,000.00	78,078.00

**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)	5.00	0.00	746,361.00	\$565,448.00		\$42,408.60	\$75,886.17	\$62,618.23
Police Officers (Including Superior Officers)	13.00	4.00	1,568,887.32	\$1,110,029.00	\$46,500.00	\$104,002.90	\$153,954.21	\$154,401.21
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	8.00	4.00	677,808.66	\$459,989.84	\$25,000.00	\$30,120.00	\$108,268.13	\$54,430.69
Totals	31.00	8.00	3,028,530.73	\$2,167,966.84	\$71,500.00	\$176,531.50	\$338,108.51	\$274,423.88

Is the Local Government required to comply with N.J.S.A. 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	5.00	\$13,706.88	\$68,534.40	8.50	\$11,208.60	\$95,273.10
Parent & Child	2.00	\$24,535.44	\$49,070.88	1.00	\$20,063.28	\$20,063.28
Employee & Spouse (or Partner)	2.00	\$26,816.88	\$53,633.76	1.00	\$22,417.08	\$22,417.08
Family	8.00	\$38,242.32	\$305,938.56	9.57	\$31,268.09	\$299,235.62
Employee Cost Sharing Contribution (enter as negative -)			(\$110,000.00)			(\$100,000.00)
Subtotal	17.00		\$367,177.60	20.07		\$336,989.08
<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	17.00		\$367,177.60	20.07		\$336,989.08

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets	
Local School Debt	\$29,020,000.00	\$22,948,650.13	\$6,071,349.87	Utility Fund - Principal	\$75,049.14	\$73,745.19	\$0.00	\$0.00
Regional School Debt	\$12,737,177.43	\$12,737,177.43	\$0.00	Utility Fund - Interest	\$4,275.00	\$2,138.50	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
	\$358,745.71	\$358,745.71	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$330,000.00	\$305,000.00	\$310,000.00	\$6,609,000.00
			\$0.00	Bonds - Interest	\$206,581.25	\$194,612.50	\$184,862.50	\$1,765,625.10
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00	Total	\$615,905.39	\$575,496.19	\$494,862.50	\$8,374,625.10
Municipal Purposes				Total Principal	\$405,049.14	\$378,745.19	\$310,000.00	\$6,609,000.00
Debt Authorized (BNI)	\$8,188,750.00	\$122,400.00	\$8,066,350.00	Total Interest	\$210,856.25	\$196,751.00	\$184,862.50	\$1,765,625.10
Notes Outstanding			\$0.00	% of Total Current Year Budget	8.97%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$50,304,673.14	\$36,166,973.27	\$14,137,699.87	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	9,422			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$5,339.07			Rating		AA+		
Per Capita Net Debt	\$1,500.50			Year of Last Rating		2016		
3 Year Average Property Valuation		\$917,946,005.00						
Net Debt as % of 3 Year Average Property Valuation		1.54%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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