



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
LIDO		PANFILI	12/31/2022	lpanfili@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
LIDO		PANFILI		lpanfili@chesterfieldtwp.com
JEREMY	I	LIEDTKA		jliedtka@chesterfieldtwp.com
BELINDA		BLAZIC		bblazic@chesterfieldtwp.com
DENISE		KOETAS-DALE		dkoetas-dale@chesterfieldtwp.com
MICHAEL		RUSSO		mrusso@chesterfieldtwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.364	\$3,042,819.65	11.80%	\$1,426.99
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.129	\$1,074,268.00	4.16%	\$505.72
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.411	\$11,776,244.00	45.65%	\$5,531.56
Regional School District	0.781	\$6,527,266.00	25.30%	\$3,061.76
County Purposes	0.353	\$2,940,731.08	11.40%	\$1,383.87
County Library	0.032	\$261,294.70	1.01%	\$125.45
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.000	\$0.00	0.00%	\$0.00
Other County Levies (total)	0.021	\$172,565.44	0.67%	\$82.33
Total (Calendar Year 2021 Budget)	3.091	\$25,795,188.87	100.00%	\$12,117.68

Total Taxable Valuation as of October 1, 2021 \$840,143,142.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$392,031.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.364	0.393	7.97%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,042,819.65	\$3,303,413.00	8.56%	\$260,593.35

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,426.99	\$1,540.68	7.97%	\$113.69

Current Year 2022 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$3,303,413.00
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Municipal Arts and Culture	ACTUAL	\$0.00
Fire Districts (total levies)	ESTIMATED	\$1,095,753.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$12,011,769.00
Regional School District	ESTIMATED	\$6,657,811.00
County Purposes	ESTIMATED	\$2,999,545.70
County Library	ESTIMATED	\$266,520.59
County Board of Health	ACTUAL	\$0.00
County Open Space	ACTUAL	\$0.00
Other County Levies (total)	ESTIMATED	\$176,016.71
Total ESTIMATED amount to be raised by taxes		\$26,510,829.00

Revenue Anticipated, Excluding Tax Levy	2,478,587.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,407,000.00
Total Non-Municipal Tax Levy	\$23,207,416.00
Amount to be Raised by Taxes - Before RUT	\$26,135,829.00
Reserve for Uncollected Taxes (RUT)	\$375,000.00
Total Amount to be Raised by Taxes	\$26,510,829.00

% of Tax Collections used to Calculate RUT 98.58%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	25,708,025.58
Total Tax Levy, CY 2021	25,930,917.49
% of Taxes Collected, CY 2021	99.14%
Delinquent Taxes - December 31, 2021	\$199,091.44

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 SEWER	Utility	Utility	Utility	Utility
08	Surplus	-3.49%	(\$55,650.00)	\$1,595,150.00	\$1,539,500.00	\$1,419,500.00			\$120,000.00				
08	Local Revenue	-11.21%	(\$82,864.00)	\$739,096.00	\$656,232.00	\$180,232.00			\$476,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$512,715.00	\$512,715.00	\$512,715.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00							
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	-99.34%	(\$224,495.32)	\$225,995.32	\$1,500.00	\$1,500.00							
08	Other Special Items	-0.23%	(\$240.00)	\$104,880.00	\$104,640.00	\$104,640.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	8.56%	\$260,593.35	\$3,042,819.65	\$3,303,413.00	\$3,303,413.00							
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								
56	Arts and Cultural 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	-1.58%	(\$102,655.97)	\$6,480,655.97	\$6,378,000.00	\$5,782,000.00	\$0.00	\$0.00	\$596,000.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	11.00		1.83%	\$20,340.00	\$1,113,100.00	\$1,133,440.00	\$745,300.00	\$3,500.00		\$384,640.00				
21	Land-Use Administration			-19.59%	(\$6,750.00)	\$34,450.00	\$27,700.00	\$27,700.00							
22	Uniform Construction Code	1.00	4.00	-2.32%	(\$3,100.00)	\$133,550.00	\$130,450.00	\$130,450.00							
23	Insurance			11.97%	\$61,000.00	\$509,500.00	\$570,500.00	\$570,500.00							
25	Public Safety	13.00	4.00	-0.58%	(\$8,053.18)	\$1,384,616.18	\$1,376,563.00	\$1,375,063.00	\$1,500.00						
26	Public Works	6.00	0.50	9.91%	\$49,090.86	\$495,309.14	\$544,400.00	\$544,400.00							
27	Health and Human Services			75.59%	\$11,150.00	\$14,750.00	\$25,900.00	\$25,900.00							
28	Parks and Recreation			1.30%	\$3,092.00	\$238,408.00	\$241,500.00	\$241,500.00							
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								
31	Utilities and Bulk Purchases			8.14%	\$26,900.00	\$330,600.00	\$357,500.00	\$342,500.00			\$15,000.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.01%	\$26,314.35	\$525,372.65	\$551,687.00	\$544,687.00			\$7,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$115,000.00	\$115,000.00	\$115,000.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00								
44	Capital			-70.00%	(\$175,000.00)	\$250,000.00	\$75,000.00	\$25,000.00			\$50,000.00				
45	Debt			-16.40%	(\$151,000.00)	\$921,000.00	\$770,000.00	\$689,000.00			\$81,000.00				
46	Deferred Charges			#DIV/0!	\$58,360.00	\$0.00	\$58,360.00				\$58,360.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-3.85%	(\$15,000.00)	\$390,000.00	\$375,000.00	\$375,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	31.00	8.50	-1.58%	(\$102,655.97)	\$6,480,655.97	\$6,378,000.00	\$5,777,000.00	\$5,000.00	\$0.00	\$596,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	78	\$5,982,500.00	0.71%	15A Public Schools	1	\$16,495,000.00	6.83%
2 Residential	1,898	\$738,897,000.00	87.95%	15B Other Schools	1	\$1,402,900.00	0.58%
3A/3B Farm	365	\$68,140,300.00	8.11%	15C Public Property	71	\$207,399,300.00	85.84%
4A Commercial	41	\$25,375,500.00	3.02%	15D Church and Charities	14	\$8,283,800.00	3.43%
4B Industrial	1	\$289,700.00	0.03%	15E Cemeteries & Graveyards	2	\$489,800.00	0.20%
4C Apartments	1	\$311,900.00	0.04%	15F Other Exempt	17	\$7,549,800.00	3.12%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,146,242.00	0.14%				
Total	2,385	\$840,143,142.00	100.00%	Total	106	\$241,620,600.00	100.00%
Average Ratio (%), Assessed to True Value				92.51%			
Equalized Valuation, Taxable Properties				\$908,164,676.25			
Total # of property tax appeals filed in 2021				County Tax Board		6.00	
				State Tax Court		0.00	
Number of 2021 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 2021				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 28.76%			

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 2021 Total Tax Rate
G Commercial/Industrial Exemption	1	\$520,000.00	\$2,600,000.00	\$80,366.00
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	80,366.00

**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	\$2,973.75
Supervisory Staff (Department Heads & Managers)	6.00	0.00	875,257.00	\$653,300.00		\$49,000.00	\$97,151.00	\$75,806.00
Police Officers (Including Superior Officers)	13.00	4.00	1,215,100.00	\$770,468.00	\$64,500.00	\$77,047.00	\$189,112.00	\$113,973.00
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	7.00	4.50	630,726.43	\$426,263.00	\$51,000.00	\$26,679.00	\$74,756.00	\$52,028.43
Totals	31.00	8.50	2,756,557.18	\$1,882,531.00	\$115,500.00	\$152,726.00	\$361,019.00	\$244,781.18

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.50	\$11,208.60	\$95,273.10	9.40	\$10,732.32	\$100,883.81
Parent & Child	1.00	\$20,063.28	\$20,063.28	1.00	\$19,210.80	\$19,210.80
Employee & Spouse (or Partner)	1.00	\$22,417.08	\$22,417.08	3.00	\$21,464.64	\$64,393.92
Family	9.57	\$31,271.88	\$299,235.62	8.50	\$29,943.12	\$254,516.52
Employee Cost Sharing Contribution (enter as negative -)			(\$100,000.00)			(\$90,000.00)
Subtotal	20.07		\$336,989.08	21.90		\$349,005.05
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	20.07		\$336,989.08	21.90		\$349,005.05

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
MUNICIPAL CLERK / TAX COLLECTOR	82.25	\$2,500.00			
CHIEF FINANCIAL OFFICER / TREASURER / QPA	43.29	\$2,500.00			
CHIEF OF POLICE	145.95	\$2,500.00			
DIRECTOR OF PUBLIC WORKS	0.00	\$0.00			
TAX ASSESSOR	109.75	\$2,500.00			
ADMINISTRATOR	16.14	\$2,500.00			
MANAGERIAL	14.84	\$2,500.00			
SUPERVISORY	324.33	\$7,500.00	X		
POLICE	323.23	\$13,014.48	X		
NON-UNION	168.15	\$12,397.18			
The Township of Chesterfield pays for sick leave upon retirement based on the number of days times the daily rate up to the maximum payout.					
The Maximum payout is \$2,500.00					
Totals	1227.93	\$47,911.66			
Total Funds Reserved as of end of 2021		\$0.00			
Total Funds Appropriated in 2022		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets	
Local School Debt	\$30,320,000.00	\$21,544,244.45	\$8,775,755.55	Utility Fund - Principal	\$75,049.14	\$73,745.19	\$0.00	\$0.00
Regional School Debt	\$12,994,544.48	\$12,994,544.48	\$0.00	Utility Fund - Interest	\$4,275.00	\$2,138.50	\$0.00	\$0.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
	\$497,439.61	\$497,439.61	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$320,000.00	\$330,000.00	\$305,000.00	\$7,054,447.00
			\$0.00	Bonds - Interest	\$217,962.50	\$206,581.25	\$194,612.50	\$1,964,844.66
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$617,286.64	\$612,464.94	\$499,612.50	\$9,019,291.66
<u>Municipal Purposes</u>				Total Principal	\$395,049.14	\$403,745.19	\$305,000.00	\$7,054,447.00
Debt Authorized (BNI)	\$307,000.00		\$307,000.00	Total Interest	\$222,237.50	\$208,719.75	\$194,612.50	\$1,964,844.66
Notes Outstanding			\$0.00	% of Total Current Year Budget	9.68%			
Bonds Outstanding	\$8,009,447.00	\$134,640.00	\$7,874,807.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$52,128,431.09	\$35,170,868.54	\$16,957,562.55	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	9,422			Total Other				
Per Capita Gross Debt	\$5,532.63			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$1,799.78			Rating		AA+		
3 Year Average Property Valuation		\$861,769,778.00		Year of Last Rating		2016		
Net Debt as % of 3 Year Average Property Valuation		1.97%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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