

2017 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2017 BUDGET)

MUNICIPALITY: TOWNSHIP OF CHESTERFIELD **COUNTY:** BURLINGTON

JEREMY I. LIEDTKA	12/31/2017
<small>Mayor's Name</small>	<small>Term Expires</small>

Municipal Officials	
CARYN M. HOYER	()
<small>Municipal Clerk</small>	<small>Date of Orig. Appt.</small>
CARYN M. HOYER	()
<small>Tax Collector</small>	<small>Certificate No.</small>
WENDY A. WULSTEIN	T 8092
<small>Chief Financial Officer</small>	<small>Certificate No.</small>
JOHN J. MALEY, JR. CPA,RMA	N-0518
<small>Registered Municipal Accountant</small>	<small>Certificate No.</small>
JOHN C. GILLESPIE	218
<small>Municipal Attorney</small>	<small>License No.</small>

Official Mailing Address of Municipality

Township of Chesterfield
300 Bordentown-Chesterfield Road
Chesterfield, N.J. 08515
FAX #: (609) 298-0469

Governing Body Members	
<small>Name</small>	<small>Term Expires</small>
JEREMY I. LIEDTKA	12/31/2017
RICHARD T. LOCASCIO	12/31/2017
SAMUEL DAVIS	12/31/2018
ANDREA KATZ	12/31/2019
RITA ROMEU	12/31/2019

Please attach this to your 2017 Budget and Mail to:

Director
 Division of Local Government Services
 Department of Community Affairs
 CN 803
 Trenton, NJ 08625

<small>Division Use Only</small>
<small>Municode:</small> _____
<small>Public Hearing Date:</small> _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on the budget.

Township of Chesterfield, County of Burlington

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Chesterfield, County of Burlington for the Fiscal Year 2017

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2017;

Be It Further Resolved, that said Budget be published in the Burlington County Times in the issue of March 30, 2017

The Governing Body of the Township of Chesterfield does hereby approve the following as the Budget for the year 2017.

RECORDED VOTE

(Insert last name)

	(LIEDTKA		(Abstained {	NONE
	(LOCASCI		(
Ayes{	DAVIS	Nays{	NONE		
	(KATZ		(
	(ROMEU		(Absent {	NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the TOWNSHIP COMMITTEE of the TOWNSHIP OF CHESTERFIELD County of BURLINGTON, on the 23rd day of March, 2017.

A Hearing on the Budget and Tax Resolution will be held at the CHESTERFIELD TOWNSHIP MUNICIPAL BUILDING, on the 27th day of April, 2017 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2017
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	2,986,727.77
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes {Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	1,470,201.23
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,470,201.23
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.74% Percent of Tax Collections	500,000.00
4. Total General Appropriations (Item 9, Sheet 29)	4,956,929.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,580,426.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,376,503.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2016 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Explanation of Appropriations for "Other Expenses"
Budget Appropriations - Adopted Budget	4,782,897.20	796,675.17			The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries and Wages".
Budget Appropriations Added by N.J.S. 40A:4-87					Some of the Items included in "Other Expenses" are:
Emergency Appropriations					Materials, supplies and non-bondable equipment;
Total Appropriations	4,782,897.20	796,675.17			Repairs and maintenance of buildings, equipment, roads, etc.;
<u>Expenditures:</u>					Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
Paid or Charged (Including Reserve for Uncollected Taxes)	4,387,990.76	743,532.32			Printing and advertising, utility services, Insurance and many other Items essential to the services rendered by municipal government.
Reserved	390,318.94	48,316.72			
Unexpended Balances Canceled	3,450.00	4,826.13			
Total Expenditures and Unexpended Balances Canceled	4,781,759.70	796,675.17			
Overexpenditures*					

*See Budget Appropriation Items so marked to the right of column "Expended 2016 Reserved."

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

The proposed 2017 budget is \$ 4,956,929.00 which represents an increase of \$ 174,031.80 over the 2016 introduced budget.

The proposed 2017 municipal tax rate is .309 per \$100.00 of assessed valuation. The 2016 municipal tax rate was .263 per \$100.00 of assessed valuation.

The 2017 budget represents the continuation of a strong effort on the Township's part to minimize increases in expenses.

The 2017 budget also includes a capital budget for capital improvements in equipment and municipal facilities. As has been the Township policy, all capital projects reflect revenues received from outside funding sources.

Health Insurance Contribution for 2017 Budget

Health Insurance Cost paid by Chesterfield Township	\$	388,200
Health Insurance Deduction paid from Employees Contributing	\$	(71,200)
Total Health Insurance Cost for 2017 Budget	\$	317,000

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show figures)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

Township of Chesterfield

EXPLANATORY STATEMENT - (Continued)

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2017 is 0.5% This limit, generally referred to as a "CAP", is calculated by methods established by law. A municipality, by ordinance, may increase the aforementioned percentage up to three and a half percent (3.5%) under the provisions set forth in N.J.S.A. 40A: 4-45.14. The Township of Chesterfield has elected to increase the percentage to three and a half percent (3.5%). The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2017 over that of the 2016 Adopted Budget for the Appropriations subject to the "CAP Law".

APPROPRIATION CAP CALCULATION

Total General Appropriations for 2016 as Adopted	\$	4,628,000.00	
Cap Base Adjustment		(6,000.00)	
Subtotal			\$ 4,622,000.00
<u>MODIFICATIONS</u>			
Less:			
Total Other Operations		715,460.00	
Total Interlocal Service Agreement		143,538.00	
Total Public & Private Programs		15,080.00	
Total Capital Improvements		200,000.00	
Total Debt Service		215,000.00	
Total Deferred Charges			
Reserve for Uncollected Taxes		500,000.00	
Total Modifications			1,789,078.00
Amount on Which 0.5% CAP is Applied			2,832,922.00
0.5% CAP			14,164.61
3.0% CAP			84,987.66
CAP Bank			
Allowable Operating Appropriations before Further Modifications			2,932,074.27
Further Modifications:			
Increase:			
Assessed Value of New Construction \$ 20,780,800 X Local Purpose Tax \$.263 per Hundred			54,653.50
Maximum "CAP" Appropriations Allowable for 2017			\$ 2,986,727.77

Township of Chesterfield
EXPLANATORY STATEMENT - (Continued)

The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the amount to be raised by taxation (tax levy) in all local units that raise property taxes. The only exception to the levy cap is municipalities with a municipal purpose tax rate of \$0.10 or less for the previous tax year. The local purpose tax rate of the Township of Chesterfield for 2016 was \$0.263. The Township is therefore included in the requirements of the 2% levy cap calculation for 2017.

2% Levy Cap Calculation

Prior Year Amount to Be Raised by Taxation for Municipal Purposes	\$	1,969,125.06
+ / - Cap Base Adjustment	\$	-
Less: Prior Year Capital Improvement Fund & Down Payments	\$	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$	450.00
+ / - Changes in Service Provider	\$	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	\$	1,968,675.06
Plus: 2% CAP Increase	\$	39,374.00
Plus: Prior Year Extraordinary Aid Award	\$	-
Adjusted Tax Levy Prior to Exclusions	\$	2,008,049.06
Exclusions		
Allowable Health Insurance Cost	\$	-
Allowable Pension Obligations	\$	44,774.00
Allowable Capital Improvements Increase	\$	-
Allowable Debt Service, Capital Leases, & Debt Service Share of Costs increases	\$	376,240.00
Deferred Charges to Future Taxation Unfunded	\$	2,570.00
Plus: Total Exclusions	\$	423,584.00
Less: Cancelled or Unexpended Exclusions	\$	2,038.00
Adjusted Tax Levy	\$	2,429,595.06
Plus:		
New Ratables - Increase in Valuations (New Construction & Additions)	\$	20,780,800.00
Prior Years Local Municipal Purpose Tax Rate (per \$100)	\$	0.263
New Ratable Adjustment to Levy	\$	54,653.50
Cap Bank Utilized 2013 Bank utilized in 2016	\$	-
Cap Bank Utilized 2014 Bank utilized in 2016	\$	-
Cap Bank Utilized 2015 Bank utilized in 2016	\$	-
Amount Approved by Referendum	\$	-
Maximum Allowable Amount to Be Raised by Taxation	\$	2,484,248.56
Amount to be Raised by Taxation for Municipal Purposes - As Set Forth in this Budget	\$	2,376,503.00
Cap Bank Remaining (Expires after 2017 Budget)	\$	-

TOWNSHIP OF CHESTERFIELD

COMPARISON OF 2017 ESTIMATED TAX LEVY TO 2016 ACTUAL

The "Summary of General Section of Budget" statement develops the local municipal tax levy which includes the "Reserve for Uncollected Taxes" or cash basis "overlay" not only for local needs but for School and County purposes as well. While School and County taxes are expressed only in amounts of cash needed for their payment, additional taxes must be raised, and included as part of the local levy, so that collections will meet requirements.

County tax is estimated on information presently available and will ultimately be set by the County Board of Taxation. Local School Tax is estimated on information presently available and will ultimately be set by the Chesterfield Board of Education.

The Budget for 2017 produces an estimated Real Property tax rate for municipal purposes of \$ 0.309 per \$100.00 of assessed valuation compared with the 2016 tax rate for municipal purposes of \$ 0.263 therefore there will be an increase of \$.046 in the Municipal (Local) Tax Rate for 2017.

The following table shows the composition of the estimated 2017 tax levy and tax rate in comparison with the actual elements for 2016:

	Tax Amounts			Tax Rates		
	2017 Estimated	2016 Budget	Increase (Decrease)	2017 Estimated	2016 Budget	Increase (Decrease)
For Municipal Purposes	\$ 1,876,503.00	\$ 1,469,125.06	\$ 407,377.94	\$ 0.244	\$ 0.197	\$ 0.048
For Reserve for Uncollected Taxes	500,000.00	500,000.00	0.00	0.065	0.067	(0.002)
For Local Tax for Municipal Purposes	2,376,503.00	1,969,125.06	407,377.94	0.309	0.263	0.0459
For Local Fire District	758,944.26	744,063.00	14,881.26	0.099	0.100	0.001 *Average
* For Local School Purposes:						
Tax Levy - Local District	11,175,000.00	10,682,317.00	492,683.00	1.454	1.429	0.025
Tax Levy - Regional School District	4,650,000.00	4,524,021.00	125,979.00	0.605	0.605	(0.000)
* For County Purposes (Inc. Open Space)	3,125,000.00	3,028,897.00	96,103.00	0.407	0.405	0.002
Total Tax Levies	<u>\$ 22,085,447.26</u>	<u>\$ 20,948,423.06</u>	<u>\$ 1,137,024.20</u>	<u>\$ 2.875</u>	<u>\$ 2.803</u>	<u>\$ 0.074</u>
Assessed Valuations	<u>\$ 768,317,218.00</u>	<u>747,461,210.00</u>	<u>\$ 20,856,008.00</u>			

* ESTIMATED

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2017	for 2016	Cash in 2016
1.Surplus Anticipated	08-101	1,300,000.00	1,297,000.00	1,297,000.00
2.Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	-	-	-
Total Surplus Anticipated	08-100	1,300,000.00	1,297,000.00	1,297,000.00
3.Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,000.00
Other	08-104	2,000.00	2,000.00	2,470.00
Fees and Permits	08-105	76,200.00	72,000.00	79,999.70
Fines and Costs:				
Municipal Court	08-110	140,000.00	120,000.00	146,160.21
Other	08-109			
Interest and Costs on Taxes	08-112	42,000.14	42,000.00	57,686.28
Interest on Investments and Deposits	08-113	20,000.00	17,000.00	45,115.50

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2016
		for 2017	for 2016	
3.Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08	285,200.14	258,000.00	336,431.69

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2017	for 2016	Cash in 2016
3.Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations:				
Extraordinary Aid	09-204	-	-	-
Consolidated Municipal Property Tax Relief Aid	09-200	-	-	-
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	512,715.00	512,715.00	512,715.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	512,715.00	512,715.00	512,715.00

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2016
		for 2017	for 2016	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees	08-160	175,000.00	175,000.00	175,266.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:				
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	175,000.00	175,000.00	175,266.00

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2017	for 2016	Cash in 2016
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements Offset with Appropriations:				
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2017	for 2016	Cash in 2016
3.Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
N.J. Transportation Trust Fund Authority Act	10-865			
Safe & Secure Communities Program - P.L. 1994, Chapter 220	10-704	-	25,000.00	25,000.00
Recycling Tonnage Grant	10-701	-	3,713.18	3,713.18
Drunk Driving Enforcement Fund	10-712	-	1,106.76	1,106.76
Municipal Alliance on Alcoholism and Drug Abuse	10-703	-	12,104.00	12,104.00
Body Armor Replacement Fund	10-706	1,301.99	1,426.14	1,426.14
Bulletproof Vest Program	10-706	368.87	1,940.62	1,940.62
Clean Communities Program	10-725	-	16,686.44	16,686.44
County of Burlington Parks Grant - Rogers	10-901		100,000.00	100,000.00

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2017	for 2016	Cash in 2016
3.Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items				
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act (Ch. 383, P.L. 1983):	08-106			
Reserve to Pay Debt Service	12-100	15,840.00	16,080.00	16,080.00
Reserve for Open Space - General Capital Fund	12-100	40,000.00	40,000.00	40,000.00
Reserve from Sale of Municipal Assets	12-100	-	100,000.00	100,000.00