

2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: TOWNSHIP OF CHESTERFIELD COUNTY: BURLINGTON

JEREMY I. LIEDTKA	12/31/2014
Mayor's Name	Term Expires

Municipal Officials	
CARYN M. HOYER	(
Municipal Clerk	{ Date of Orig. Appt.
	(C-1286
	Certificate No.
CARYN M. HOYER	T 8092
Tax Collector	Certificate No.
WENDY A. WULSTEIN	N-0518
Chief Financial Officer	Certificate No.
JOHN J. MALEY, JR. CPA,RMA	218
Registered Municipal Accountant	License No.
JOHN C. GILLESPIE	
Municipal Attorney	

Official Mailing Address of Municipality

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

Governing Body Members	
Name	Term Expires
JEREMY I. LIEDTKA	12/31/2014
MICHAEL J. HLUBIK	12/31/2015
ALEXANDER M. ROBOTIN	12/31/2016

Please attach this to your 2014 Budget and Mail to:

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

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

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.

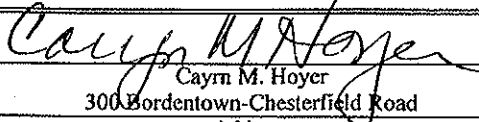
Township of Chesterfield, County of Burlington

**2014
MUNICIPAL BUDGET**

Municipal Budget of the Township of Chesterfield, County of Burlington for the Fiscal Year 2014

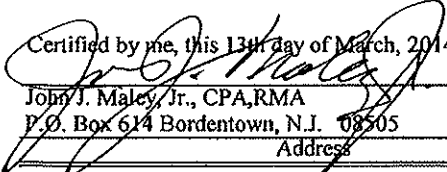
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereto is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 13th day of March, 2014 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 13th day of March, 2014


 Cayrn M. Hoyer
 300 Bordentown-Chesterfield Road
 Address
 Chesterfield, N.J. 08515
 Address
 (609)298-2311
 Phone Number

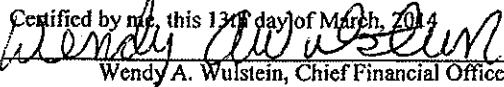
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 13th day of March, 2014


 John J. Maley, Jr., CPA, RMA
 P.O. Box 614 Bordentown, N.J. 08505
 Address

John J. Maley, Jr., CPA, RMA
 Firm
 (609)298-8639
 Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 13th day of March, 2014

 Wendy A. Wulstein, Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF <u>ADOPTED</u> BUDGET	(Do not advertise this Certification form)	CERTIFICATION OF <u>APPROVED</u> BUDGET
<p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2014 By: _____</p>		<p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Chesterfield, County of Burlington for the Fiscal Year 2014

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be It Further Resolved, that said Budget be published in the Burlington County Times in the issue of March 25, 2014

The Governing Body of the Township of Chesterfield does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)

(
(
Ayes{
(
(

(
Nays{
(

(
Abstained { None
(

(
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 13th day of March, 2014.

A Hearing on the Budget and Tax Resolution will be held at the CHESTERFIELD TOWNSHIP MUNICIPAL BUILDING, on the 23rd day of April, 2014 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2013
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)}	2,599,193.33
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes {Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	906,191.35
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	906,191.35
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.46% Percent of Tax Collections	450,000.00
4. Total General Appropriations (Item 9, Sheet 29)	3,955,384.68
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,670,406.92
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)	1,284,977.76
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Explanation of Appropriations for "Other Expenses"
Budget Appropriations - Adopted Budget	4,538,239.20	556,650.00			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					
Emergency Appropriations					Some of the Items included in "Other Expenses are:
Total Appropriations	4,538,239.20	556,650.00			Materials, supplies and non-bondable equipment;
<u>Expenditures:</u>					Repairs and maintenance of buildings, equipment, roads, etc.;
Paid or Charged (Including Reserve for Uncollected Taxes)	4,109,570.96	519,021.47			Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
Reserved	428,531.24	37,311.45			Printing and advertising, utility services, Insurance and many other Items essential to the services rendered by municipal government.
Unexpended Balances Canceled		317.08			
Total Expenditures and Unexpended Balances Canceled	4,538,102.20	556,650.00			
Overexpenditures*					

*See Budget Appropriation Items so marked to the right of column "Expended 2013 Reserved."

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

The proposed 2014 budget is \$ 3,970,611 which represents an increase of \$ 77,784.00 over the 2013 introduced budget.

The proposed 2014 municipal tax rate is .18 per \$100.00 of assessed valuation. The 2013 municipal tax rate was .129 per \$100.00 of assessed valuation.

The 2014 budget represents the continuation of a strong effort on the Township's part to minimize increases in expenses.

The 2014 budget also provides for budget improvements to equipment and municipal facilities. As has been the Township policy, all capital projects reflect revenues received from outside funding sources.

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 2014 is .05% 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 2014 over that of the 2013 Adopted Budget for the Appropriations subject to the "CAP Law".

APPROPRIATION CAP CALCULATION

Total General Appropriations for 2013 as Adopted	\$	3,892,827.00	
Cap Base Adjustment			
Subtotal			\$ 3,892,827.00
<u>MODIFICATIONS</u>			
Less:			
Total Other Operations		640,900.00	
Total Interlocal Service Agreement		135,000.00	
Total Public & Private Programs		49,858.00	
Total Capital Improvements			
Total Debt Service		146,000.00	
Total Deferred Charges		129.00	
Reserve for Uncollected Taxes		419,000.00	
Total Modifications			1,390,887.00
Amount on Which 2.0% CAP is Applied			2,501,940.00
0.5% CAP			12,509.70
3.0% CAP			75,058.20
CAP Bank			83.12
Allowable Operating Appropriations before Further Modifications			2,589,591.02
Further Modifications:			
Increase:			
Assessed Value of New Construction \$ 8,412,600 X Local Purpose Tax \$.129 per Hundred			10,852.25
Maximum "CAP" Appropriations Allowable for 2014			\$ 2,600,443.27

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 2013 was \$0.129. The Township is therefore included in the requirements of the 2% levy cap calculation for 2014.

2% Levy Cap Calculation

Prior Year Amount to Be Raised by Taxation for Municipal Purposes	\$	939,472.00
+ / - Cap Base Adjustment	\$	-
Less: Prior Year Capital Improvement Fund & Down Payments	\$	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$	129.00
+ / - Changes in Service Provider	\$	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	\$	939,343.00
Plus: 2% CAP Increase	\$	18,787.00
Plus: Prior Year Extraordinary Aid Award	\$	-
Adjusted Tax Levy Prior to Exclusions	\$	958,130.00

Exclusions

Allowable Capital Improvement increases	\$	7,000.00
Allowable Debt Service, Capital Leases, & Debt Service Share of Costs increases	\$	63,000.00
Deferred Charges to Future Taxation Unfunded	\$	15,226.00
Plus: Total Exclusions	\$	85,226.00
Less: Cancelled or Unexpended Exclusions	\$	-

Adjusted Tax Levy **\$ 1,043,356.00**

Plus:

New Ratables - Increase in Valuations (New Construction & Additions)	\$	8,412,600.00
Prior Years Local Municipal Purpose Tax Rate (per \$100)	\$	0.129
New Ratable Adjustment to Levy	\$	10,852.25
Cap Bank Utilized 2011 Bank utilized in 2014	\$	-
Cap Bank Utilized 2012 Bank utilized in 2014	\$	-
Cap Bank Utilized 2013 Bank utilized in 2014	\$	1,266,893.00
Amount Approved by Referendum	\$	-

Maximum Allowable Amount to Be Raised by Taxation **\$ 2,321,101.25**

Amount to be Raised by Taxation for Municipal Purposes - As Set Forth in this Budget **\$ 1,284,977.76**

EXPLANATORY STATEMENT - (Continued)
 BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

REVENUE AT RISK	NON-RECURRING CURRENT APPROPRIATIONS	FUTURE YEAR APPROPRIATION INCREASES	STRUCTURAL IMBALANCE OFFSETS	LINE ITEM Put "X" for type of imbalance	AMOUNT	COMMENT / EXPLANATION
X				Surplus	\$ 1,415,000.00	The use of surplus funds is a short-term revenue

HEALTH INSURANCE CONTRIBUTIONS FOR 2014 BUDGET

HEALTH INSURANCE COST PAID BY CHESTERFIELD TOWNSHIP	\$ 313,500.00
PAYROLL DEDUCTIONS FROM EMPLOYEES CONTRIBUTING	\$ 37,500.00
TOTAL HEALTH INSURANCE COST FOR 2014 BUDGET	\$ 276,000.00

As of 2014, all employees are contributing towards their health insurance. Employees are contributing anywhere between 3-15% of the total Health Insurance Costs paid by the Township per employee. Township employees are in year 3 of the phase-in of chapter 78.

TOWNSHIP OF CHESTERFIELD

COMPARISON OF 2014 ESTIMATED TAX LEVY TO 2013 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 2014 produces an estimated Real Property tax rate for municipal purposes of \$.18 per \$100.00 of assessed valuation compared with the 2013 tax rate for municipal purposes of \$.129 therefore there will be an increase of \$.052 in the Municipal (Local) Tax Rate for 2014.

The following table shows the composition of the estimated 2014 tax levy and tax rate in comparison with the actual elements for 2013:

	Tax Amounts			Tax Rates		
	2014 Estimated	2013 Budget	Increase (Decrease)	2014 Estimated	2013 Budget	Increase (Decrease)
For Municipal Purposes	\$ 834,977.76	\$ 520,472.00	\$ 314,505.76	\$ 0.115	\$ 0.071	\$ 0.044
For Reserve for Uncollected Taxes	450,000.00	419,000.00	31,000.00	0.062	0.058	0.004
For Local Tax for Municipal Purposes	<u>1,284,977.76</u>	<u>939,472.00</u>	<u>345,505.76</u>	<u>0.177</u>	<u>0.129</u>	<u>0.049</u>
For Local Fire District	688,100.00	655,458.00	32,642.00	0.095	0.090	0.001
* For Local School Purposes:						
Tax Levy - Local District	8,500,000.00	8,210,801.00	289,199.00	1.173	1.133	0.041
Tax Levy - Regional School District	4,400,000.00	4,078,565.00	321,435.00	0.607	0.563	0.045
* For County Purposes (Inc. Open Space)	<u>2,800,000.00</u>	<u>2,835,973.00</u>	<u>(35,973.00)</u>	<u>0.387</u>	<u>0.391</u>	<u>(0.005)</u>
Total Tax Levies	<u>\$ 17,673,077.76</u>	<u>\$ 16,720,269.00</u>	<u>\$ 952,808.76</u>	<u>\$ 2.440</u>	<u>\$ 2.306</u>	<u>\$ 0.131</u>
Assessed Valuations	<u>\$ 724,377,467.00</u>	<u>724,872,250.00</u>	<u>\$ (494,783.00)</u>			

* ESTIMATED

Explanatory Statement - (continued)
Budget Message

Analysis of Compensated Absence Liability

(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Township of Chesterfield Municipal Employees	494.68	25,000.00		X	
Township of Chestefield Police Officers	208.65	15,988.67	X		
Totals	days 703.33	\$40,988.67			
	Total Funds Reserved as of end of 2013:	\$			-
	Total Funds Appropriated in 2014:	\$			-

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
1.Surplus Anticipated	08-101	1,415,000.00	1,688,000.00	1,688,000.00
2.Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	-	-	-
Total Surplus Anticipated	08-100	1,415,000.00	1,688,000.00	1,688,000.00
3.Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,000.00
Other	08-104	1,000.00	1,200.00	1,021.00
Fees and Permits	08-105	64,400.00	57,000.00	64,445.29
Fines and Costs:				
Municipal Court	08-110	117,000.00	86,000.00	117,005.53
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	61,000.00	60,454.90
Interest on Investments and Deposits	08-113	30,000.00	16,000.16	30,625.16

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
3.Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08	277,400.00	226,200.16	278,551.88

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
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
		for 2014	for 2013	Cash in 2013
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	122,000.00	137,000.00	122,065.00
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	122,000.00	137,000.00	122,065.00

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
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 2014	for 2013	Cash in 2013
3.Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):				
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
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		206,631.00	206,631.00
Safe & Secure Communities Program - P.L. 1994, Chapter 220	10-704	-	25,000.00	25,000.00
Recycling Tonnage Grant	10-701	2,414.03	3,040.02	3,040.02
Drunk Driving Enforcement Fund	10-712	2,296.01	1,391.77	1,391.77
Municipal Alliance on Alcoholism and Drug Abuse	10-703	6,750.00	13,500.00	13,500.00
Clean Communities Program	10-770		12,661.20	12,661.20
Body Armor Replacement Fund	10-715	1,755.82	1,550.79	1,550.79
Reforestation	10-873		423,233.00	423,233.00
Bulletproof Vest Program	10-772		2,887.00	2,887.00
Alcohol Education and Rehabilitation	10-746	158.32	-	-

CURRENT FUND - ANTICIPATED REVENUES

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2014	for 2013	Cash in 2013
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 (continued):				
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	13,374.18	689,894.78	689,894.78