



**2016  
MUNICIPAL BUDGET**

Municipal Budget of the Township of Chesterfield, County of Burlington for the Fiscal Year 2016

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 24<sup>th</sup> day of March 2016 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 24<sup>th</sup> day of March 2016

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 24<sup>th</sup> day of March 2016

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 24<sup>th</sup> day of March 2016

Wendy A. Wulstein  
Wendy A. Wulstein, Chief Financial Officer

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

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

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.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_ 2016

By: \_\_\_\_\_

(Do not advertise this Certification form)

**CERTIFICATION OF APPROVED BUDGET**

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.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_

By: \_\_\_\_\_

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

Public Employee Retirement System Exclusion	Must be moved IN CAP	Appropriation changed from \$9,538.00 to \$0.00
Public Employee Retirement System	Must be moved from OUT of CAP	Appropriation changed from \$67,340.92 to \$76,878.92

**MUNICIPAL BUDGET NOTICE**

Section 1.

Municipal Budget of the Township of Chesterfield, County of Burlington for the Fiscal Year 2016

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

Be It Further Resolved, that said Budget be published in the Burlington County Times in the issue of April 5, 2016

The Governing Body of the Township of Chesterfield does hereby approve the following as the Budget for the year 2016:

**RECORDED VOTE**

(Insert last name)

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Ayes{  
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Nays{  
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Abstained { None  
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Absent { None  
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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 24th day of March, 2016.

A Hearing on the Budget and Tax Resolution will be held at the CHESTERFIELD TOWNSHIP MUNICIPAL BUILDING, on the 28th day of April, 2016 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 2016
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)}	2,838,922.06
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes {Item H-2, Sheet 28} (N.J.S. 40A:4-45.3 as amended)}	1,289,077.94
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,289,077.94
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.53% Percent of Tax Collections	500,000.00
4. Total General Appropriations (Item 9, Sheet 29)	4,628,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,658,874.94
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)	1,969,125.06
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Sewer Utility	Utility	Utility	Explanation of Appropriations for "Other Expenses"
Budget Appropriations - Adopted Budget	4,404,303.89	670,900.00			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	4,404,303.89	670,900.00			Materials, supplies and non-bondable equipment;
Expenditures:					Repairs and maintenance of buildings, equipment, roads, etc.;
Paid or Charged (Including Reserve for Uncollected Taxes)	4,109,206.32	631,567.47			Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
Reserved	291,660.07	28,878.97			Printing and advertising, utility services, Insurance and many other Items essential to the services rendered by municipal government.
Unexpended Balances Canceled	3,437.50	10,453.56			
Total Expenditures and Unexpended Balances Canceled	4,404,303.89	670,900.00			
Overexpenditures*					

\*See Budget Appropriation Items so marked to the right of column "Expended 2015 Reserved."

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

The proposed 2016 budget is \$ 4,628,000.00 which represents an increase of \$ 223,696.11 over the 2015 introduced budget.

The proposed 2016 municipal tax rate is .263 per \$100.00 of assessed valuation. The 2015 municipal tax rate was .224 per \$100.00 of assessed valuation.

The 2016 budget represents the continuation of a strong effort on the Township's part to minimize increases in expenses.

The 2016 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 2016 is 0.0% 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 2016 over that of the 2015 Adopted Budget for the Appropriations subject to the "CAP Law".

#### APPROPRIATION CAP CALCULATION

Total General Appropriations for 2015 as Adopted	\$ 4,152,707.00	
Cap Base Adjustment		
Subtotal		\$ 4,152,707.00
<u>MODIFICATIONS</u>		
Less:		
Total Other Operations	522,324.00	
Total Interlocal Service Agreement	135,000.00	
Total Public & Private Programs	5,251.00	
Total Capital Improvements	100,000.00	
Total Debt Service	210,000.00	
Total Deferred Charges		
Reserve for Uncollected Taxes	478,000.00	
Total Modifications		1,450,575.00
Amount on Which 0.0% CAP is Applied		2,702,132.00
3.5% CAP		94,574.62
CAP Bank		
Allowable Operating Appropriations before Further Modifications		2,796,706.62
Further Modifications:		
Increase:		
Assessed Value of New Construction \$ 16,167,900 X Local Purpose Tax \$.224 per Hundred		36,216.10
Maximum "CAP" Appropriations Allowable for 2016		\$ 2,832,922.72



**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 \$0.224. The Township is therefore included in the requirements of the 2% levy cap calculation for 2016.

**2% Levy Cap Calculation**

Prior Year Amount to Be Raised by Taxation for Municipal Purposes	\$	1,643,821.00
+ / - Cap Base Adjustment	\$	-
Less: Prior Year Capital Improvement Fund & Down Payments	\$	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$	-
+ / - Changes in Service Provider	\$	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	\$	1,643,821.00
Plus: 2% CAP Increase	\$	32,877.00
Plus: Prior Year Extraordinary Aid Award	\$	-
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>\$</b>	<b>1,676,698.00</b>

Exclusions

Allowable Health Insurance Cost	\$	11,343.00
Allowable Pension Obligations	\$	9,538.00
Allowable Capital Improvements Increase	\$	100,000.00
Allowable Debt Service, Capital Leases, & Debt Service Share of Costs increases	\$	8,678.00
Deferred Charges to Future Taxation Unfunded	\$	900.00
Plus: Total Exclusions	\$	130,459.00
Less: Cancelled or Unexpended Exclusions	\$	3,438.00

**Adjusted Tax Levy** **\$ 1,803,719.00**

Plus:

New Ratables - Increase in Valuations (New Construction & Additions)	\$	16,167,900.00
Prior Years Local Municipal Purpose Tax Rate (per \$100)	\$	0.224
New Ratable Adjustment to Levy	\$	36,216.10
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** **\$ 1,839,935.10**

**Amount to be Raised by Taxation for Municipal Purposes - As Set Forth in this Budget** **\$ 1,969,125.06**

Cap Bank Remaining (Expires after 2016 Budget) \$ 533,422.00

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	\$ 1,297,000.00	The use of surplus funds is a short-term revenue
X				Reserve from Sale of Municipal Assets	\$ 100,000.00	This is solely related to the building of the New Municipal Building replacing the one built in 1914
	X			Capital Improvement Fund	\$ 100,000.00	This is solely related to the building of the New Municipal Building replacing the one built in 1914
	X			Legal	\$ 275,000.00	The Township is in litigation dealing with the challenges of a proposed pipeline through the middle of the Township and concerns for the potential catastrophic impacts on emergency services and residents

HEALTH INSURANCE CONTRIBUTIONS FOR 2016 BUDGET

HEALTH INSURANCE COST PAID BY CHESTERFIELD TOWNSHIP	\$ 379,300.00
PAYROLL DEDUCTIONS FROM EMPLOYEES CONTRIBUTING	\$ 69,300.00
TOTAL HEALTH INSURANCE COST FOR 2016 BUDGET	\$ 310,000.00

As of 2016, 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. All township employees are in year 4 of the phase-in of Chapter 78.

## TOWNSHIP OF CHESTERFIELD

### COMPARISON OF 2016 ESTIMATED TAX LEVY TO 2015 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 2016 produces an estimated Real Property tax rate for municipal purposes of \$ .263 per \$100.00 of assessed valuation compared with the 2015 tax rate for municipal purposes of \$.224 therefore there will be an increase of \$ .0395 in the Municipal (Local) Tax Rate for 2016.

The following table shows the composition of the estimated 2016 tax levy and tax rate in comparison with the actual elements for 2015:

	<b>Tax Amounts</b>			<b>Tax Rates</b>		
	2016 Estimated	2015 Budget	Increase (Decrease)	2016 Estimated	2015 Budget	Increase (Decrease)
For Municipal Purposes	\$ 1,469,125.06	\$ 1,165,820.70	\$ 303,304.36	\$ 0.197	\$ 0.158	\$ 0.038
For Reserve for Uncollected Taxes	500,000.00	478,000.00	22,000.00	0.067	0.065	0.001
For Local Tax for Municipal Purposes	1,969,125.06	1,643,820.70	325,304.36	0.263	0.224	0.0395
For Local Fire District	721,392.96	707,248.00	14,144.96	0.097	0.097	0.001
* For Local School Purposes:						
Tax Levy - Local District	10,025,386.20	9,500,382.00	525,004.20	1.341	1.300	0.041
Tax Levy - Regional School District	4,442,709.04	4,355,597.00	87,112.04	0.594	0.596	(0.002)
* For County Purposes (Inc. Open Space)	3,069,893.77	3,009,700.00	60,193.77	0.411	0.412	(0.001)
Total Tax Levies	<u>\$ 20,228,507.03</u>	<u>\$ 19,216,747.70</u>	<u>\$ 1,011,759.33</u>	<u>\$ 2.706</u>	<u>\$ 2.628</u>	<u>\$ 0.079</u>
Assessed Valuations	<u>\$ 747,461,210.00</u>	<u>730,924,803.00</u>	<u>\$ 16,536,407.00</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	581.88	25,597.21		X	
Township of Chestefield Police Officers	314.64	20,348.60	X		
<b>Totals</b>	<b>896.52</b>	<b>\$45,945.81</b>			
		Total Funds Reserved as of end of 2015:	\$		-
		Total Funds Appropriated in 2016:	\$		2,500.00

GENERAL REVENUES	FCOA	Anticipated		Realized in
		for 2016	for 2015	Cash in 2015
1.Surplus Anticipated	08-101	1,297,000.00	1,130,000.00	1,130,000.00
2.Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	-	-	-
Total Surplus Anticipated	08-100	1,297,000.00	1,130,000.00	1,130,000.00
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	2,320.00
Fees and Permits	08-105	72,000.00	68,000.00	72,424.10
Fines and Costs:				
Municipal Court	08-110	120,000.00	122,000.00	126,464.94
Other	08-109			
Interest and Costs on Taxes	08-112	42,000.00	62,000.00	55,825.73
Interest on Investments and Deposits	08-113	17,000.00	29,000.00	17,621.99

**CURRENT FUND - ANTICIPATED REVENUES**

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		for 2016	for 2015	
3.Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	<b>08</b>	258,000.00	288,000.00	279,656.76



**CURRENT FUND - ANTICIPATED REVENUES**

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		for 2016	for 2015	
<b>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)</b>				
Uniform Construction Code Fees	08-160	175,000.00	150,000.00	182,292.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>				
<b>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)</b>				
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>175,000.00</b>	<b>150,000.00</b>	<b>182,292.00</b>







**CURRENT FUND - ANTICIPATED REVENUES**

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		for 2016	for 2015	
<b>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:</b>				
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	1,851.30	1,851.30
Drunk Driving Enforcement Fund	10-712	-	-	-
Drunk Driving Enforcement Fund - Chapter 159 - 2014	10-712	-	-	-
Municipal Alliance on Alcoholism and Drug Abuse	10-703	-	12,104.00	12,104.00
Body Armor Replacement Fund	10-706	1,426.14	-	
Bulletproof Vest Program	10-706	1,940.62	-	
Clean Communities Program	10-725	-	14,492.89	14,492.89



**CURRENT FUND - ANTICIPATED REVENUES**

Township of Chesterfield

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		for 2016	for 2015	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>				
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	16,080.00	16,320.00	16,320.00
Reserve for Open Space - General Capital Fund	12-100	40,000.00	40,000.00	40,000.00
General Capital Fund Surplus	12-100	-	100,000.00	100,000.00
Reserve from Sale of Municipal Assets	12-100	100,000.00	-	-

