

2024 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Chester Borough, County of Morris for the Fiscal Year 2024

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

16th day of April, 2024

and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 16th day of April, 2024

DocuSigned by:
Dena Drzmozski
107720000000452...
Clerk
50 North Rd
Address
Chester NJ 07930
Address
908-879-3660
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 16th day of April, 2024

DocuSigned by:
Heidi Walleb
5B0F9234DC8A9107
Registered Municipal Accountant
Mount Arlington, NJ 07856
Address
200 valley Road, Suite 300
Address
973-298-8500
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.A. 40A:4-1 et seq.

Certified by me, this 16th day of April, 2024

DocuSigned by:
Kenneth Huelbig
3F0798052E7CAEB...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: _____,

By: _____

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Chester Borough

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.



For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here _____ and certify below.

05/14/2024
Date

DocuSigned by:
Dena Dziejowski
107720843386452...
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County,
 - f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
 - j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special
 - m) Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.

b) On the 2024 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer.

Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash**

e) **rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.1	
	Responses and Data	
Name and County of Municipality	Chester Borough, Morris County	
Full Name of Municipality	BOROUGH OF CHESTER	
County of Municipality	MORRIS	
Name of Municipality	CHESTER	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Borough of Chester	
Address	50 North Road	
Address	Chester, NJ 07930	
Phone	(908) 879-3660	
Fax	(908) 879-0122	
Clerk	Robin Ghebreal	Cert # C-1967
Tax Collector	Liz Holtz	T-1659
Chief Financial Officer	Kenneth Huelbig	N-0807
Registered Municipal Accountant	Heidi Wohlleb	481
Municipal Attorney	Brian Mason	
Newspaper	Daily Record	
	Day	Month
Date of Introduction	16	April
Date of Advertisement	21	April
Date of Public Hearing	21	May
Time of Public Hearing	7:00	
Net Valuation Taxable Current	467,103,520	
Net Valuation Taxable Prior	438,594,534	
	28,508,986	

Budget Year	2024	Budget Year Type:	Calendar Year
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Municipal Code	1406
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How many utilities does municipality have?	3	<i>Select "0" if you do not have any utilities.</i>				
Utility #	Utility Type					
Utility 1	Sewer	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #d9ead3;">Capital Impr</td> </tr> <tr> <td># of Years</td> </tr> <tr> <td>Beginning Year</td> </tr> <tr> <td>Ending Year</td> </tr> </table>	Capital Impr	# of Years	Beginning Year	Ending Year
Capital Impr						
# of Years						
Beginning Year						
Ending Year						
Utility 2	Solid Waste					
Utility 3	Swimming Pool					
Utility 4						
Utility 5						
Utility 6						
Utility Assessment (Tab 37)						
Utility Assessment (Tab 38)						

Page Count - Standard or Expanded:	Start with "Standard" and move to "Exp
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant R</i>
Other Special Item Revenues (Sheet 10)	Standard <i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard <i>"Standard" will provide nine (9) sheets for Genera</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant ,</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard <i>"Standard" will provide three (3) sheets per section</i>

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



Date of Original Appt.

8/16/2022

Calendar or State Fiscal

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3

2024

2026

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Appropriations.

7.

2024 Municipal Budget

of the **BOROUGH** of **CHESTER** County of
 MORRIS for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	697,307.23	713,460.00	
2. Total Miscellaneous Revenues	547,220.14	878,793.97	
3. Receipts from Delinquent Taxes	45,000.00	36,000.00	
4. a) Local Tax for Municipal Purposes	3,970,498.99	3,817,851.98	
b) Addition to Local School District Tax			
c) Minimum Library Tax	156,010.93	145,436.60	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	4,126,509.92	3,963,288.58	
Total General Revenues	5,416,037.29	5,591,542.55	

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	891,041.00	877,446.94
Other Expenses	3,371,218.69	3,282,919.61
2. Deferred Charges & Other Appropriations	162,457.60	182,136.00
3. Capital Improvements	140,000.00	426,700.00
4. Debt Service (Include for School Purposes)	431,320.00	402,340.00
5. Reserve for Uncollected Taxes	420,000.00	420,000.00
Total General Appropriations	5,416,037.29	5,591,542.55
Total Number of Employees	20	20

2024 Dedicated Sewer Utility Budget			
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	123,550.00	113,832.00	
2. Miscellaneous Revenues	370,000.00	365,000.00	
3. Deficit (General Budget)			
Total Revenues	493,550.00	478,832.00	
Summary of Appropriations	2024 Budget	Final 2023 Budget	
1. Operating Expenses: Salaries & Wages	20,000.00	18,800.00	
Other Expenses	409,550.00	396,350.00	
2. Capital Improvements	20,000.00	20,000.00	
3. Debt Service	41,000.00	40,682.00	
4. Deferred Charges & Other Appropriations	3,000.00	3,000.00	
5. Surplus (General Budget)			
Total Appropriations	493,550.00	478,832.00	
Total Number of Employees	10	10	

2024 Dedicated Solid Waste Utility Budget			
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	45,858.09	20,000.00	
2. Miscellaneous Revenues	155,000.00	144,850.00	
3. Deficit (General Budget)			
Total Revenues	200,858.09	164,850.00	
Summary of Appropriations	2024 Budget	Final 2023 Budget	
1. Operating Expenses: Salaries & Wages	6,500.00	6,050.00	
Other Expenses	193,350.00	158,100.00	
2. Capital Improvements			
3. Debt Service			
4. Deferred Charges & Other Appropriations	1,008.09	700.00	
5. Surplus (General Budget)			
Total Appropriations	200,858.09	164,850.00	
Total Number of Employees	10	10	

2024 Dedicated		Swimming Pool		Utility Budget	
Summary of Revenues			Anticipated		
			2024		2023
1. Surplus			172,750.00		160,000.00
2. Miscellaneous Revenues			375,000.00		318,950.00
3. Deficit (General Budget)					
Total Revenues			547,750.00		478,950.00
Summary of Appropriations			2024 Budget		Final 2023 Budget
1. Operating Expenses: Salaries & Wages			270,200.00		235,000.00
Other Expenses			180,750.00		161,950.00
2. Capital Improvements			35,000.00		25,000.00
3. Debt Service			35,800.00		31,000.00
4. Deferred Charges & Other Appropriations			26,000.00		26,000.00
5. Surplus (General Budget)					
Total Appropriations			547,750.00		478,950.00
Total Number of Employees			60		60

Balance of Outstanding Debt						
		General		Sewer		Swimming Pool
Interest		57,000.00		13,000.00		10,800.00
Principal		374,320.00		28,000.00		25,000.00
Outstanding Balance		2,842,500.00		227,000.00		168,000.00

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of CHESTER, County of MORRIS on April 16, 2024.

A hearing on the budget and tax resolution will be held at the Municipal Building, on May 21, 2024 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of the Municipal Clerk at the Municipal Building, 50 North Road, Chester, New Jersey, or by calling (908) 879-3660 during the hours of 8:00 A.M. to 4:00 P.M..

BOROUGH OF CHESTER

SUMMARY OF 2024 BUDGET

				Future Budget Projections				
Total Budget	5,416,037.29	100.0%	2025	2026	2027	2028	2029	
Employee Costs:								
Salaries & Wages								
Sheet 17	891,041.00	102.00%	908,861.82	927,039.06	945,579.84	964,491.43	983,781.26	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	<u>891,041.00</u>		<u>908,861.82</u>	<u>927,039.06</u>	<u>945,579.84</u>	<u>964,491.43</u>	<u>983,781.26</u>	
Social Security								
Sheet 19	79,845.60	102.00%	81,442.51	83,071.36	84,732.79	86,427.45	88,155.99	
Pensions etc.								
Sheet 19	78,112.00	102.00%	79,674.24	81,267.72	82,893.08	84,550.94	86,241.96	
Sheet 19	2,500.00	105.00%	2,625.00	2,756.25	2,894.06	3,038.77	3,190.70	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	<u>588,637.60</u>	106.00%	623,955.86	661,393.21	701,076.80	743,141.41	787,729.89	
Direct Employee Costs	<u>1,640,136.20</u>	30.3%						
General Liability Insurance								
Sheet 14	<u>69,300.00</u>	1.3%						
Debt Service:								
Sheet 27	<u>431,320.00</u>	8.0%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>420,000.00</u>	7.8%						
Capital Funds:								
Sheet 26a	<u>140,000.00</u>	2.6%						
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>54,171.37</u>	1.0%						
All Other Departmental OE's:								
Various Line Items	<u>2,661,109.72</u>	49.1%	102.00%	2,714,331.91	2,768,618.55	2,823,990.92	2,880,470.74	
			Projected Budget Totals	<u>4,410,891.34</u>	<u>4,524,146.15</u>	<u>4,641,167.49</u>	<u>4,762,120.74</u>	<u>4,887,179.97</u>

BOROUGH OF CHESTER 2024 BUDGET FUNDING

Budget Funding:

Fund Balance	697,307.23
Local Revenues	330,000.00
State Aid	163,048.77
Grants	54,171.37
Delinquent Tax	45,000.00
Local Purpose Tax	4,126,509.92
	5,416,037.29

Ratables	467,103,520
Tax Rate	0.850
Increase	(0.020)

Project Tax Results

	2024	2025	2026	2027	2028
Fund Balance	697,307.23	722,307.23	747,307.23	772,307.23	797,307.23
Local Revenues	330,000.00	480,000.00	630,000.00	780,000.00	930,000.00
State Aid	147,813.00	147,813.00	147,813.00	147,813.00	147,813.00
Grants	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
Delinquent Tax	3,190,771.11	3,129,025.92	3,071,047.26	3,017,000.51	2,967,059.74
Local Purpose Tax	4,410,891.34	4,524,146.15	4,641,167.49	4,762,120.74	4,887,179.97

LEVY CAP CAL

<i>Prior Year</i>	4,126,509.92	3,190,771.11	3,129,025.92	3,071,047.26	3,017,000.51
<i>2%</i>	82,530.20	63,815.42	62,580.52	61,420.95	60,340.01
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	4,368,040.12	3,414,586.53	3,352,606.44	3,294,468.21	3,240,340.52
<i>Over / (Under) CAP</i>	(1,177,269.01)	(285,560.61)	(281,559.18)	(277,467.70)	(273,280.78)

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	697,307.23	713,460.00	(16,152.77)	-2.26%
Local	330,000.00	316,000.00	14,000.00	4.43%
State Aid	163,048.77	154,700.62	8,348.15	5.40%
State & Federal Grants	54,171.37	408,093.35	(353,921.98)	-86.73%
Delinquent Tax	45,000.00	36,000.00	9,000.00	25.00%
Local Purpose Tax	3,970,498.99	3,817,851.98	152,647.01	4.00%
Minimum Library Tax	156,010.93	145,436.60	10,574.33	7.27%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	5,416,037.29	5,591,542.55	(175,505.26)	-3.14%
APPROPRIATIONS				
Salaries & Wages	891,041.00	877,446.94	13,594.06	1.55%
Other Expenses	3,317,047.32	3,166,526.26	150,521.06	4.75%
Statutory & Deferred Charges	162,457.60	182,136.00	(19,678.40)	-10.80%
State & Federal Grants	54,171.37	408,093.35	(353,921.98)	-86.73%
Capital (without grants)	140,000.00	135,000.00	5,000.00	3.70%
Debt Service	431,320.00	402,340.00	28,980.00	7.20%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	420,000.00	420,000.00	-	0.00%
TOTAL APPROPRIATIONS	5,416,037.29	5,591,542.55	(175,505.26)	-0.03139
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	3,970,498.99	3,817,851.98	152,647.01	4.00%
Local Tax Rate	0.8500	0.8700	-0.0200	-2.30%
Assessed Valuation	467,103,520	438,594,534	28,508,986	6.50%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	3,979,486.64 MAX	3,970,498.99 ACTUAL
CAP Base from Prior Year	3,998,866.94	3,998,866.94	(8,987.65)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	4,098,838.61	4,138,827.28		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	129,910.39	129,910.39		
Other				
Total CAP Allowable	4,228,749.00	4,268,737.67		
Budget Expenditures Sheet 19	4,111,534.99	4,111,534.99		
Remaining or (Excess)	117,214.01	157,202.68		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	2,834,887.23	2,339,593.21	495,294.02
Used to Fund Budget	697,307.23	713,460.00	(16,152.77)
Remaining Balance	2,137,580.00	1,626,133.21	511,446.79

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	99.40%	99.03%	0.37%
Used for Reserve for Taxes	96.33%	96.30%	0.03%
Remaining	3.07%	2.73%	0.34%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

		YEAR 2024	YEAR 2023
1	Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	4,996,037.29	XXXXXXXXXXXX
2	Local District School Tax		4,227,002.00
	Actual		
	Estimate	3,980,382.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		2,177,827.00
	Actual		
	Estimate	2,099,032.00	XXXXXXXXXXXX
5	County Tax		1,115,411.07
	Actual		
	Estimate	1,195,785.01	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		43,859.45
	Actual		
	Estimate	46,710.35	XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	12,317,946.65	
10	Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	1,289,527.37	
11	Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	11,028,419.28	
12	Amount of Item 11 divided by 96.33%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	11,448,419.28	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	3,980,382.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	2,099,032.00	
	County Tax (Line 5 Above)	1,195,785.01	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	46,710.35	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	4,126,509.92	
	Total Amount (Line 12)	11,448,419.28	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	420,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	4,996,037.29	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	420,000.00	
	Subtotal	5,416,037.29	
	Less: Item 10 - Total Anticipated Revenues	1,289,527.37	
	Amount to Be Raised by Taxation in Municipal Budget	4,126,509.92	

Local Tax for Municipal Purpose	3,970,498.99
Addition to Local District School Tax	
Minimum Library Tax	156,010.93

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF CHESTER

COUNTY: MORRIS

<u>Janet Hoven</u> Mayor's Name	<u>12/31/2026</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Karen Ferrone</u>	<u>12/31/2025</u>
<u>Russell Goodwin</u>	<u>12/31/2025</u>
<u>Christopher Heil</u>	<u>12/31/2024</u>
<u>Kyle Holman</u>	<u>12/31/2024</u>
<u>Gary Marshuetz</u>	<u>12/31/2026</u>
<u>Jason Rothamel</u>	<u>12/31/2026</u>

Municipal Officials	
<u>Robin Ghebreal</u> Municipal Clerk	} <u>8/16/2022</u> Date of Orig. Appt.
<u>Liz Holtz</u> Tax Collector	
<u>Kenneth Huelbig</u> Chief Financial Officer	<u>T-1659</u> Cert. No.
<u>Heidi Wohlleb</u> Registered Municipal Accountant	<u>N-0807</u> Cert. No.
<u>Brian Mason</u> Municipal Attorney	<u>481</u> Lic. No.

Official Mailing Address of Municipality

Borough of Chester
50 North Road
Chester, NJ 07930

Fax #: (908) 879-0122

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of CHESTER, County of MORRIS for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the Daily Record

in the issue of April 21, 2024

The Governing Body of the BOROUGH of CHESTER does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of CHESTER, County of MORRIS, on April 16, 2024.

A Hearing on the Budget and Tax Resolution will be held at Borough of Chester, on May 21, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		4,111,534.99
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		884,502.30
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		884,502.30
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	96.33% Percent of Tax Collections	420,000.00
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		5,416,037.29
4. Total General Appropriations (Item 9, Sheet 29)		5,416,037.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		1,289,527.37
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		3,970,498.99
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		156,010.93

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Solid Waste Utility	Swimming Pool Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,183,449.20	478,832.00	164,850.00	478,950.00	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	408,093.35						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	5,591,542.55	478,832.00	164,850.00	478,950.00	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,287,256.15	397,293.98	164,610.41	454,732.25	-	-	-
Reserved	303,916.25	81,538.02	247.68	24,217.75	-	-	-
Unexpended Balances Canceled	370.15	-		(0.00)	-	-	-
Total Expenditures and Unexpended Balances Canceled	5,591,542.55	478,832.00	164,858.09	478,950.00	-	-	-
Overexpenditures *	-	-	8.09	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	5,183,449.20	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,098,838.61
Subtotal	5,183,449.20		
Exceptions Less:		Additions:	
Total Other Operations	167,436.60	New Construction (Assessor Certification)	22,816.62
Total Uniform Construction Code		2022 Cap Bank Utilized	107,093.77
Total Interlocal Service Agreement	59,805.66	2023 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	135,000.00		
Total Debt Service	402,340.00		
Transferred to Board of Education		Total Additions	129,910.39
Type I School Debt			
Total Public & Private Programs		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	4,228,749.00
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	420,000.00	Amount of Increase allowable. 1.0%	39,988.67
Total Exceptions	1,184,582.26		
Amount on Which CAP is Applied	3,998,866.94	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	4,268,737.67
2.5% CAP	99,971.67		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	4,111,534.99
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,098,838.61	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(157,202.68)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the 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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2024	<u>\$ 627,037.60</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>38,400.00</u>
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<u>588,637.60</u>

Budgeted Group Insurance - Inside CAP	<u>588,637.60</u>
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Budgeted Group Insurance - Utilities	<u> </u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
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TOTAL	<u><u>588,637.60</u></u>
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Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 10,000.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	3,817,851.98
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>3,817,851.98</u>
Plus 2% CAP Increase	<u>76,357.04</u>
ADJUSTED TAX LEVY	<u>3,894,209.02</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,894,209.02</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

3,894,209.02

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	28,481.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	5,000.00
Allowable Debt Service and Capital Leases Inc.	29,350.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>62,831.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>370.00</u>

ADJUSTED TAX LEVY

3,956,670.02

Additions:

New Ratables - Increase for new construction	2,622,600
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.870</u>
New Ratable Adjustment to Levy	22,816.62
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

3,979,486.64

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

3,970,498.99

OVER OR (UNDER) 2% LEVY CAP

(8,987.65)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	3,771,014
Amount to be Raised by Taxation for Municipal Purpose	3,752,029
Available for Banking (CY 2024)	<u>18,985</u>
Amount Used in CY 2024	<u> </u>
Balance to Expire	<u><u>18,985</u></u>

2022

Maximum Allowable Amount to be Raised by Taxation	4,062,329
Amount to be Raised by Taxation for Municipal Purpose	3,752,091
Available for Banking (CY 2024 - CY 2025)	<u>310,238</u>
Amount Used in CY 2024	<u> </u>
Balance to Carry Forward (CY 2025)	<u><u>310,238</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	3,855,573
Amount to be Raised by Taxation for Municipal Purpose	3,817,852
Available for Banking (CY 2024 - CY 2026)	<u>37,721</u>
Amount Used in CY 2024	<u> </u>
Balance to Carry Forward (CY 2025 - CY2026)	<u><u>37,721</u></u>

2024

Maximum Allowable Amount to be Raised by Taxation	3,979,487
Amount to be Raised by Taxation for Municipal Purpose	3,970,499
Available for Banking (CY 2025 - CY 2027)	<u>8,988</u>

Total Levy CAP Bank

356,947

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	697,307.23	713,460.00	713,460.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	697,307.23	713,460.00	713,460.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	7,500.00	7,500.00	10,150.00
Other	08-104	7,000.00	7,000.00	7,000.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	15,000.00	15,000.00	27,679.90
Other	08-109			
Interest and Costs on Taxes	08-112	19,000.00	19,000.00	24,705.71
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	50,000.00	20,000.00	192,808.31
Anticipated Utility Operating Surplus	08-114			
Board of Health Fees	08-125	2,000.00	20,000.00	22,545.00
Antenna Rental	08-134	37,000.00	37,000.00	44,181.79
Windy Acres Pad Rental	08-229	7,500.00	7,500.00	7,500.00
Payment in Lieu of Taxes - Robert Cole Apartments	08-210	27,000.00	25,000.00	32,610.00
School Board Rental	08-118	80,000.00	80,000.00	88,341.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
NJ American Water Rental	08-229	9,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	261,000.00	238,000.00	457,521.71

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	39,000.00	39,000.00	46,475.68
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	39,000.00	39,000.00	46,475.68

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Clean Communities	10-602		4,804.18	4,804.18
Highlands Water Protection Grant	10-671		42,500.00	42,500.00
Recycling Tonnage Grant	10-569	4,362.23	3,907.44	3,907.44
American Rescue Plan Funds	10-857	19,809.14	65,181.73	65,181.73
NJ Department of Transportation Grant	10-559		291,700.00	291,700.00
Stormwater Assistance Grant	10-564	15,000.00		-
Local Recreation Improvement Grant	10-671	15,000.00		-
				-
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				-
				-
				-
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				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
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				-
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				-
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				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	54,171.37	408,093.35	408,093.35

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	30,000.00	39,000.00	39,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	697,307.23	713,460.00	713,460.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	261,000.00	238,000.00	457,521.71
Total Section B: State Aid Without Offsetting Appropriations	09-001	163,048.77	154,700.62	154,700.62
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	39,000.00	39,000.00	46,475.68
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
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	54,171.37	408,093.35	408,093.35
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	30,000.00	39,000.00	39,000.00
Total Miscellaneous Revenues	13-099	547,220.14	878,793.97	1,105,791.36
4. Receipts from Delinquent Taxes	15-499	45,000.00	36,000.00	100,374.64
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,289,527.37	1,628,253.97	1,919,626.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,970,498.99	3,817,851.98	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	156,010.93	145,436.60	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	4,126,509.92	3,963,288.58	4,314,034.24
7. Total General Revenues	13-299	5,416,037.29	5,591,542.55	6,233,660.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL ADMINISTRATION						-		-
SALARIES & WAGES	20-100	1	104,250.00	83,877.94		83,877.94	82,887.02	990.92
OTHER EXPENSES	20-100	2	18,300.00	18,300.00		18,300.00	17,579.39	720.61
MAYOR AND COUNCIL						-		-
SALARIES & WAGES	20-110	1	28,841.00	30,130.00		30,130.00	28,841.00	1,289.00
OTHER EXPENSES	20-110	2	7,000.00	7,000.00		7,000.00	1,721.50	5,278.50
MUNICIPAL CLERK						-		-
SALARIES & WAGES	20-120	1	77,000.00	74,675.00		74,675.00	74,674.99	0.01
OTHER EXPENSES	20-120	2	26,000.00	25,100.00		25,100.00	25,100.00	-
FINANCIAL ADMINISTRATION						-		-
SALARIES & WAGES	20-130	1	65,000.00	90,421.00		90,421.00	90,410.58	10.42
OTHER EXPENSES	20-130	2	18,550.00	16,050.00		15,800.00	3,624.15	12,175.85
AUDIT SERVICES						-		-
OTHER EXPENSES	20-135	2	24,735.00	24,000.00		24,250.00	24,250.00	-
COLLECTION OF TAXES						-		-
SALARIES & WAGES	20-145	1	45,000.00	20,000.00		20,000.00	17,669.80	2,330.20
OTHER EXPENSES	20-145	2	9,350.00	10,900.00		10,900.00	3,888.90	7,011.10
ASSESSMENT OF TAXES						-		-
SALARIES & WAGES	20-150	1	33,400.00	32,408.00		32,408.00	32,407.92	0.08
OTHER EXPENSES	20-150	2	38,700.00	42,500.00		42,500.00	28,721.31	13,778.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
LEGAL SERVICES						-		-
OTHER EXPENSES	20-155	2	120,000.00	125,000.00		125,000.00	87,273.11	37,726.89
ENGINEERING SERVICES AND COST						-		-
OTHER EXPENSES	20-165	2	30,000.00	30,000.00		30,000.00	18,709.01	11,290.99
GENERAL SERVICES (Centralized IT)						-		-
OTHER EXPENSES	20-140	2	70,500.00	60,500.00		60,500.00	60,180.85	319.15
						-		-
						-		-
LAND USE ADMINISTRATION:						-		-
PLANNING BOARD						-		-
SALARIES & WAGES	21-180	1	13,500.00	12,500.00		12,500.00	12,414.19	85.81
OTHER EXPENSES	21-180	2	32,500.00	34,500.00		34,500.00	13,257.06	21,242.94
ZONING OFFICER AND COSTS						-		-
SALARIES & WAGES	21-185	1	25,000.00	26,780.00		25,280.00	18,515.62	6,764.38
OTHER EXPENSES	21-185	2	1,200.00	1,200.00		1,200.00	858.63	341.37
ENVIRONMENTAL COMMISSION						-		-
OTHER EXPENSES	21-181	2	1,000.00	1,000.00		1,000.00	288.00	712.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-		-
LIABILITY INSURANCE	23-210	2	69,300.00	66,000.00		66,000.00	66,000.00	-
GROUP HEALTH INSURANCE FOR EMPLOYEES	23-220	2	588,637.60	540,000.00		527,428.00	461,082.21	66,345.79
HEALTH BENEFIT WAIVERS	23-225	1	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
POLICE DEPARTMENT:						-		-
OTHER EXPENSES	25-240	2	1,379,543.79	1,330,854.00		1,332,904.00	1,332,892.55	11.45
POLICE DISPATCH/911	25-250	2	80,000.00	80,000.00		80,000.00	76,016.25	3,983.75
EMERGENCY MANAGEMENT SERVICES						-		-
SALARIES AND WAGES	25-252	1	3,460.00	3,800.00		3,800.00	3,460.30	339.70
OTHER EXPENSES	25-252	2	4,000.00	4,000.00		4,000.00		4,000.00
AID TO VOLUNTEER FIRE COMPANY						-		-
OTHER EXPENSES	25-255	2	47,000.00	47,000.00		48,888.00	48,888.00	-
AID TO VOLUNTEER AMBULANCE COMPANIES						-		-
OTHER EXPENSES	25-260	2	22,920.00	22,920.00		22,920.00	21,000.00	1,920.00
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
ROAD REPAIR & MAINTENANCE						-		-
SALARIES AND WAGES	26-290	1	327,840.00	345,400.00		342,400.00	300,348.07	42,051.93
OTHER EXPENSES	26-290	2	114,750.00	114,750.00		114,750.00	107,770.54	6,979.46
TRAFFIC LIGHTS						-		-
OTHER EXPENSES	26-291	2	5,000.00	5,000.00		5,000.00	1,341.43	3,658.57
SHADE TREE COMMISSION						-		-
OTHER EXPENSES	26-292	2	18,150.00	18,150.00		18,150.00	17,100.00	1,050.00
PUBLIC BUILDINGS AND GROUNDS						-		-
OTHER EXPENSES	26-310	2	65,500.00	65,500.00		68,500.00	68,500.00	-
VEHICLE MAINTENANCE						-		-
OTHER EXPENSES	26-315	2	12,000.00	12,000.00		12,000.00	11,974.28	25.72
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
COMMUNITY SERVICE ACT - CONDO COSTS						-		-
KELLY BILL - CHESTER TOWNE	26-325	2	400.00	400.00		400.00		400.00
						-		-
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
BOARD OF HEALTH						-		-
SALARIES AND WAGES	27-330	1	20,000.00	23,175.00		23,175.00	22,762.85	412.15
OTHER EXPENSES	27-330	2	57,200.00	49,160.00		50,860.00	50,831.26	28.74
						-		-
						-		-
PARKS AND RECREATION FUNCTIONS:						-		-
RECREATION SERVICES AND PROGRAMS						-		-
SALARIES AND WAGES	28-370	1	25,750.00	25,750.00		25,750.00	25,750.00	-
OTHER EXPENSES	28-370	2	19,200.00	19,200.00		19,200.00	13,717.48	5,482.52
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	107,000.00	96,530.00		98,030.00	96,908.99	1,121.01
Other Expenses	22-195	2	1,600.00	1,800.00		1,800.00	707.11	1,092.89
Electrical and Elevator Inspector:						-		-
Other Expenses	22-196	2	15,000.00	15,000.00		15,000.00	7,266.60	7,733.40
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES	31-460	2	98,000.00	90,500.00		90,500.00	80,692.88	9,807.12
HYDRANT RENTAL	31-460	2	47,000.00	43,000.00		43,000.00	43,000.00	-
						-		-
						-		-
OTHER OPERATING FUNCTIONS:						-		-
ACCUMULATED LEAVE COMPENSATON	30-415	1	5,000.00	5,000.00		5,000.00	5,000.00	-
CELEBRATION OF PUBLIC EVENTS	30-420	2	10,000.00	10,000.00		10,000.00	9,904.45	95.55
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		3,944,077.39	3,811,730.94	-	3,804,796.94	3,526,188.28	278,608.66
B. Contingent	35-470	2	5,000.00	5,000.00	XXXXXXXXXX	5,000.00		5,000.00
Total Operations Including Contingent - within "CAPS"	34-201		3,949,077.39	3,816,730.94	-	3,809,796.94	3,526,188.28	283,608.66
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	891,041.00	880,446.94	-	877,446.94	822,051.33	55,395.61
Other Expenses (Including Contingent)	34-201	2	3,058,036.39	2,936,284.00	-	2,932,350.00	2,704,136.95	228,213.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		78,112.00	99,356.00		99,356.00	99,356.00	-
Social Security System (O.A.S.I.)	36-472		79,845.60	78,280.00		78,280.00	58,332.29	19,947.71
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		2,000.00	2,000.00		2,000.00	2,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,500.00	2,500.00		2,500.00	2,175.15	324.85
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		162,457.60	182,136.00	-	182,136.00	161,863.44	20,272.56
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		4,111,534.99	3,998,866.94	-	3,991,932.94	3,688,051.72	303,881.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MAINTENANCE OF JOINT FREE PUBLIC LIBRARY	29-390	2	156,010.93	145,436.60		145,436.60	145,436.60	-
						-		-
LENGTH OF SERVICE AWARDS PROGRAM	25-286	2	22,500.00	22,000.00		22,434.00	22,433.63	0.37
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		178,510.93	167,436.60	-	167,870.60	167,870.23	0.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
CHESTER TOWNSHIP - COURT	42-108	2	80,500.00	59,805.66		66,305.66	66,271.00	34.66
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		80,500.00	59,805.66	-	66,305.66	66,271.00	34.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-	-	
Clean Communities	41-602	2		4,804.18	4,804.18	4,804.18	-	
Highlands Water Protection Grant	41-671	2		42,500.00	42,500.00	42,500.00	-	
Recycling Tonnage Grant	41-569	2	4,362.23	3,907.44	3,907.44	3,907.44	-	
American Rescue Plan Funds	41-857	2	19,809.14	65,181.73	65,181.73	65,181.73	-	
Stormwater Assistance Grant	41-564	2	15,000.00		-	-	-	
Local Recreation Improvement Grant	41-671	2	15,000.00		-	-	-	
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		54,171.37	116,393.35	-	116,393.35	116,393.35	-
Total Operations - Excluded from "CAPS"	34-305		313,182.30	343,635.61	-	350,569.61	350,534.58	35.03
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	313,182.30	343,635.61	-	350,569.61	350,534.58	35.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		140,000.00	135,000.00	XXXXXXXXXX	135,000.00	135,000.00	-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865			291,700.00		291,700.00	291,700.00	-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		140,000.00	426,700.00	-	426,700.00	426,700.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		260,000.00	255,000.00		255,000.00	255,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		114,320.00	108,320.00		108,320.00	108,320.00	XXXXXXXXXX
Interest on Bonds	45-930		33,000.00	33,820.00		33,820.00	33,818.38	XXXXXXXXXX
Interest on Notes	45-935		24,000.00	5,200.00		5,200.00	4,831.47	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		431,320.00	402,340.00	-	402,340.00	401,969.85	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		884,502.30	1,172,675.61	-	1,179,609.61	1,179,204.43	35.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		884,502.30	1,172,675.61	-	1,179,609.61	1,179,204.43	35.03
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		4,996,037.29	5,171,542.55	-	5,171,542.55	4,867,256.15	303,916.25
(M) Reserve for Uncollected Taxes	50-899		420,000.00	420,000.00	XXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		5,416,037.29	5,591,542.55	-	5,591,542.55	5,287,256.15	303,916.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	4,111,534.99	3,998,866.94	-	3,991,932.94	3,688,051.72	303,881.22
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	178,510.93	167,436.60	-	167,870.60	167,870.23	0.37
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	80,500.00	59,805.66	-	66,305.66	66,271.00	34.66
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	54,171.37	116,393.35	-	116,393.35	116,393.35	-
Total Operations Excluded from "CAPS"	34-305	313,182.30	343,635.61	-	350,569.61	350,534.58	35.03
(C) Capital Improvements	44-999	140,000.00	426,700.00	-	426,700.00	426,700.00	-
(D) Municipal Debt Service	45-999	431,320.00	402,340.00	-	402,340.00	401,969.85	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	420,000.00	420,000.00	XXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXX
Total General Appropriations	34-499	5,416,037.29	5,591,542.55	-	5,591,542.55	5,287,256.15	303,916.25

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	20,000.00	18,800.00		18,800.00	9,828.60	8,971.40
Other Expenses	55-502	409,550.00	396,350.00		396,350.00	326,031.47	70,318.53
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	20,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	28,000.00	28,000.00		28,000.00	28,000.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	13,000.00	12,682.00		12,682.00	12,682.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	3,000.00	3,000.00		3,000.00	751.91	2,248.09
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	493,550.00	478,832.00	-	478,832.00	397,293.98	81,538.02

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation	55-550	8.09		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	1,000.00	700.00		700.00	463.43	236.57
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SOLID WASTE UTILITY APPROPRIATIONS	55-599	200,858.09	164,850.00	-	164,850.00	164,610.41	247.68

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	35,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	25,000.00	21,000.00		21,000.00	21,000.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	10,800.00	10,000.00		10,000.00	10,000.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	26,000.00	26,000.00		26,000.00	15,906.07	10,093.93
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SWIMMING POOL UTILITY APPROPRIATION	55-599	547,750.00	478,950.00	-	478,950.00	454,732.25	24,217.75

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Community Development Block Grant Act of 1974; Board of Recreation Commission; Developers' Escrow Funds; Disposal of Forfeited Property; Parking Offenses Adjudication Act; Construction Swimming Pool Donations; Affordable Housing; Open Space, Recreation, Farmland and Historic Preservation Trust; Larry Maysey Memorial Fund Donations; New Jersey Sales and Use Tax; Accumulated Absences; Municipal Public Defender; Storm Recovery Trust

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	3,605,902.79
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	68,914.94
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	181,200.00
Other Receivables	53,514.87
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	3,909,532.60
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	771,015.56
Reserves for Receivables	303,629.81
Surplus	2,834,887.23
Total Liabilities, Reserves and Surplus	3,909,532.60

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	2,339,593.21	2,282,901.06
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2023: 99.4%, 2022: 99.03%)	11,461,735.36	11,120,602.28
Delinquent Taxes	100,374.64	35,598.83
Other Revenues and Additions to Income	1,745,952.46	1,167,510.70
Total Funds	15,647,655.67	14,606,612.87
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	5,171,172.40	4,948,149.61
School Taxes (Including Local and Regional)	6,404,829.00	6,221,885.00
County Taxes (Including Added Tax Amounts)	1,119,012.67	1,053,471.48
Special District Taxes		
Other Expenditures and Deductions from Income	117,754.37	43,513.57
Total Expenditures and Tax Requirements	12,812,768.44	12,267,019.66
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	12,812,768.44	12,267,019.66
Surplus Balance, December 31	2,834,887.23	2,339,593.21

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	2,834,887.23
Current Surplus Anticipated in 2024 Budget	697,307.23
Surplus Balance Remaining	2,137,580.00

(Important: This appendix must be Included in advertisement of Budget.)

2024

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF CHESTER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

Please note the attached capital budget does not reflect any amounts for possible bonding or grants which might be required or available. The capital plan will be amended accordingly at the time of ordinance introduction.

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF CHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
General Capital:		-							
Township Administration Tech Upgrades	1	15,500.00			275.00			5,225.00	10,000.00
Vehicles and Equipment	2	45,000.00			2,250.00			42,750.00	
Parks and Playgrounds Improvements	3	56,000.00			2,800.00			53,200.00	
Buildings and Grounds Improvements	4	118,250.00			3,412.50			64,837.50	50,000.00
Infrastructure Improvements	5	380,000.00			6,250.00			118,750.00	255,000.00
		-							
Sewer Utility Equipment and Improvements	6	550,000.00							550,000.00
		-							
Swimming Pool Utility Equipment and Improvements	7	780,000.00			36,750.00			698,250.00	45,000.00
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	1,944,750.00	-		-	51,737.50	-	-	983,012.50

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF CHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF CHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	1,944,750.00	-	-	51,737.50	-	-	983,012.50	910,000.00

3 YEAR CAPITAL PROGRAM - 2024 to 2026 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF CHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
		-							
General Capital:		-							
Township Administration Tech Upgrades	1	15,500.00	2026	5,500.00	5,000.00	5,000.00			
Vehicles and Equipment	2	45,000.00	2024	45,000.00					
Parks and Playgrounds Improvements	3	56,000.00	2024	56,000.00					
Buildings and Grounds Improvements	4	118,250.00	2026	68,250.00	25,000.00	25,000.00			
Infrastructure Improvements	5	380,000.00	2026	125,000.00	155,000.00	100,000.00			
		-							
Sewer Utility Equipment and Improvements	6	550,000.00	2025		550,000.00				
		-							
Swimming Pool Utility Equipment and Improvements	7	780,000.00	2026	735,000.00	20,000.00	25,000.00			
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TOTAL - THIS PAGE	XXXXXX	1,944,750.00	XXXXXXXXXX	1,034,750.00	755,000.00	155,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2024 to 2026 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF CHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	1,944,750.00	XXXXXXXXXX	1,034,750.00	755,000.00	155,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2024 to 2026 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF CHESHAM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
General Capital:	-			-					
Township Administration Tech Upgrades	15,500.00			775.00			14,725.00		
Vehicles and Equipment	45,000.00			2,250.00			42,750.00		
Parks and Playgrounds Improvements	56,000.00			2,800.00			53,200.00		
Buildings and Grounds Improvements	118,250.00			5,912.50			112,337.50		
Infrastructure Improvements	380,000.00			19,000.00			361,000.00		
	-			-					
Sewer Utility Equipment and Improvements	550,000.00			27,500.00				522,500.00	
	-			-					
Swimming Pool Utility Equipment and Improvements	780,000.00			39,000.00				741,000.00	
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TOTAL - THIS PAGE	1,944,750.00	-	-	97,237.50	-	-	584,012.50	1,263,500.00	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF CHESHIRE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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3 YEAR CAPITAL PROGRAM - 2024 to 2026 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

BOROUGH OF CHESHAM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	1,944,750.00	-	-	97,237.50	-	-	584,012.50	1,263,500.00	-

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of CHESTER, County of MORRIS that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 3,970,498.99 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 46,710.35 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 156,010.93 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 697,307.23
Miscellaneous Revenues Anticipated	13-099		\$ 547,220.14
Receipts from Delinquent Taxes	15-499		\$ 45,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		\$ 3,970,498.99
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$ 156,010.93
Total Revenues	13-299		\$ 5,416,037.29

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 3,949,077.39
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 162,457.60
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 313,182.30
(c) Capital Improvements	44-999	\$ 140,000.00
(d) Municipal Debt Service	45-999	\$ 431,320.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 420,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 5,416,037.29

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2024, _____, Clerk

Signature

BOROUGH OF CHESTER

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	46,710.35	43,859.45	43,859.45	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113				Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2	46,710.35	43,859.45	43,859.45	-	
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2				-	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	46,710.35	43,859.45	43,859.45	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Year Referendum Passed/Implemented:		2004			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0100		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	1,088,492.20		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:		\$	897,886.55		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:			67.144		Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2023:			0.000		Total Trust Fund Appropriations:	54-499	46,710.35	43,859.45	43,859.45	-	
Farmland preserved in 2023:			0.000								

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: **BOROUGH OF CHESTER**

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

4/16/24
Date

rghebrear@chesterborough.org
Clerk of the Governing Body