

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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Municipal Officials	
<u>Dena Dziergoski</u> Municipal Clerk	Date of Orig. Appt. <hr/>
<u>Liz Holtz</u> Tax Collector	Cert. No. <u>T-1659</u>
<u>Kenneth Huelbig</u> Chief Financial Officer	Cert. No. <u>N-0807</u>
<u>Heidi Wohlleb</u> Registered Municipal Accountant	Cert. No. <u>481</u>
<u>Brian Mason</u> Municipal Attorney	Lic. No. <hr/>
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Official Mailing Address of Municipality

Borough of Chester
50 North Road
Chester, NJ 07930

Fax #: (908) 879-0122

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>
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2024
MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of CHESTER , 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

 16 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 16 day of April , 2024

ddziergoski@chesterborough.org

Clerk

50 North Road

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 16 day of April , 2024

hwohleb@nisivoccia.com

Registered Municipal Accountant

Mount Arlington, NJ 007856

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 16 day of April , 2024

cfo@chesterborough.org

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: , 2024

By:

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

Heil
Goodwin
Ferrone
Rothamel

Nays

Abstained

Absent

Holman
Marshuetz

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												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">Building Aid Allowance</td> <td style="text-align: right;">2024 - \$</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">for Schools-State Aid</td> <td style="text-align: right;">2023 - \$</td> <td></td> <td></td> <td></td> </tr> </table>		Building Aid Allowance	2024 - \$					for Schools-State Aid	2023 - \$				
	Building Aid Allowance	2024 - \$											
	for Schools-State Aid	2023 - \$											
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	5,182,749.20	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	5,590,842.55	478,832.00	164,850.00	478,950.00	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,286,556.15	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	5,590,842.55	478,832.00	164,858.09	478,950.00	-	-	-
Overexpenditures *	-	-	8.09	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	5,183,449.20
Cap Base Adjustment:	
Subtotal	<u>5,183,449.20</u>
Exceptions Less:	
Total Other Operations	167,436.60
Total Uniform Construction Code	
Total Interlocal Service Agreement	59,805.66
Total Additional Appropriations	
Total Capital Improvements	135,000.00
Total Debt Service	402,340.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	420,000.00
Total Exceptions	<u>1,184,582.26</u>
Amount on Which CAP is Applied	3,998,866.94
2.5% CAP	<u>99,971.67</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,098,838.61

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		4,098,838.61
Additions:		
New Construction (Assessor Certification)		22,816.62
2022 Cap Bank Utilized		107,093.77
2023 Cap Bank Utilized		
Total Additions		<u>129,910.39</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>4,228,749.00</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>39,988.67</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>4,268,737.67</u>
Total General Appropriations for Municipal Purposes		<u>4,111,534.99</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(157,202.68)</u>

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.)**

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)

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	
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	
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	
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	<u><u>356,947</u></u>
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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)				
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 B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	147,813.00	147,081.00	147,081.00
Reserve for Municipal Relief Fund Aid	09-215	15,235.77	7,619.62	7,619.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	163,048.77	154,700.62	154,700.62

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	407,393.35	407,393.35

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	407,393.35	407,393.35
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	878,093.97	1,105,091.36
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	1,627,553.97	1,918,926.00
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	5,590,842.55	6,232,960.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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
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
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

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								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865			291,000.00		291,000.00	291,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		140,000.00	426,000.00	-	426,000.00	426,000.00	-

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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		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 & 40A:4-	46-871				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) Use of Local Schools (N.J.S.A. 40:48- 17.1 & 17.3)	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	1,171,975.61	-	1,178,909.61	1,178,504.43	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 "CAPS"	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
Expenditures - Local School - Excluded from "CAPS"	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	1,171,975.61	-	1,178,909.61	1,178,504.43	35.03
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		4,996,037.29	5,170,842.55	-	5,170,842.55	4,866,556.15	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	5,590,842.55	-	5,590,842.55	5,286,556.15	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	426,000.00	-	426,000.00	426,000.00	-
(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	5,590,842.55	-	5,590,842.55	5,286,556.15	303,916.25

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501	123,550.00	113,832.00	113,832.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	123,550.00	113,832.00	113,832.00
Rents	08-503	330,000.00	320,000.00	359,717.85
Significant User Fees	08-506	40,000.00	45,000.00	45,101.54
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	493,550.00	478,832.00	518,651.39

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

10. DEDICATED REVENUES FROM SOLID WASTE UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501	45,858.09	20,000.00	20,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	45,858.09	20,000.00	20,000.00
Rents	08-503	155,000.00	144,850.00	171,538.68
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Solid Waste Utility Revenues	08-599	200,858.09	164,850.00	191,538.68

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTI	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

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501	172,750.00	160,000.00	160,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	172,750.00	160,000.00	160,000.00
Rents	08-503			
Membership Fees	08-506	375,000.00	318,950.00	439,115.00
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Swimming Pool Utility Revenues	08-599	547,750.00	478,950.00	599,115.00

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL	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 APPROPRIATIONS	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:	XXXXXXXX
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:	XXXXXXXX	XXXXXXXX
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:	XXXXXXXX	XXXXXXXX
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	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	910,000.00

**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				
		-								
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	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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		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

BOROUGH OF CHESTER

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	7d School	
	-			-							
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			
	-			-							
	-			-							
	-			-							
	-			-							
	-			-							
	-			-							
	-			-							
TOTAL - THIS PAGE	1,944,750.00	-	-	97,237.50	-	-	584,012.50	1,263,500.00	-	-	

SECTION 2 - UPON ADOPTION FOR YEAR 2024

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)

	Ferrone Goodwin Heil Holman Marshuetz Rothamel	Ayes	[Empty Box]	Nays		Abstained	[Empty Box]
						Absent	[Empty Box]

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	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(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	XXXXXXXXXXXXXX
(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 21 day of May, 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 21 day of May, 2024, Dena Dziergoski, Clerk
Signature

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

 ddziergoski@chesterborough.org
Clerk of the Governing Body