

**2019 MUNICIPAL BUDGET SHEET**

**MUST ACCOMPANY 2019 BUDGET**

Municipality: Borough of Chester

County: Morris

<u>Janet Hoven</u>	<u>12/31/22</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>Karen Ferrone</u>	<u>12/31/2019</u>
<u>Russell Goodwin</u>	<u>12/31/2019</u>
<u>Christopher Heil</u>	<u>12/31/2021</u>
<u>Kyle Holman</u>	<u>12/31/2021</u>
<u>Timothy Iversen</u>	<u>12/31/2020</u>
<u>Gary Marshuetz</u>	<u>12/31/2020</u>

Municipal Officials	
<u>Denean Probasco</u>	<u>6/8/16</u>
Municipal Clerk	Date of Orig. Appt.
<u>Antonietta Theesfeld</u>	<u>C-1823</u>
Tax Collector	Cert. No.
<u>Jason Gabloff</u>	<u>T-8036</u>
Chief Financial Officer	Cert. No.
<u>Heidi A. Wohlleb</u>	<u>N-0457</u>
Registered Municipal Accountant	Cert. No.
<u>Brian Mason</u>	<u>CR00481</u>
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

Borough of Chester  
50 North Road  
Chester, New Jersey 07930  
 Fax # (908) 879-0122

Please attach this to your 2019 Budget and Mail to:

Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton NJ 08625

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



MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the           Borough           of           Chester          , County of           Morris           for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

Be it Further Resolved, that said Budget be published in the           Observer-Tribune          

in the issue of           April 25          , 2019

The Governing Body of the           Borough           of           Chester           does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE  
(Insert last name)

Ayes {

Nays {

Abstained {  
Absent {

Notice is hereby given that the Budget and Tax Resolution approved by the           Borough Council           of the           Borough          

of           Chester          , County of           Morris           on           April 16          , 2019

A Hearing on the Budget and Tax Resolution will be held at           Borough Hall          , on           May 21          , 2019 at

          7:00           o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by

taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXXXX.XX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXXXXXXXXXX.XX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	3,706,955.00
<b>2. Appropriations Excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXXXX.XX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	745,295.09
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	745,295.09
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.17</u> Percent of Tax Collections</b>	412,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	4,864,250.09
<b>5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	1,111,371.00
<b>6. Difference: Amount to be raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXXXX.XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,624,524.42
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	
<b>(c) Minimum Library Tax</b>	128,354.67

**EXPLANATORY STATEMENT - (CONTINUED)**

**SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Sewer Utility	Swimming Pool Utility	Solid Waste Utility
<b>Budget Appropriations - Adopted Budget</b>	4,792,894.00	465,300.00	491,000.00	144,000.00
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>				
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	4,792,894.00	465,300.00	491,000.00	144,000.00
<b>Expenditures:</b>				
<b>Paid or Charged (including Reserve for     Uncollected Taxes)</b>	4,433,324.00	450,523.23	400,381.36	138,698.06
<b>Reserved</b>	355,441.47	14,776.77	90,618.64	5,301.94
<b>Unexpended Balances Canceled</b>	4,128.53			
<b>Total Expenditures and Unexpended     Balances Canceled</b>	4,792,894.00	465,300.00	491,000.00	144,000.00
<b>Overexpenditures*</b>				

**Explanations of Appropriations for  
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

\*See Budget Appropriation Items so marked to the right of column "Expended 2018 Reserved"

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Dear Citizen:

The following budget is presented for your review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate for for 2019 as compared to the actual tax rate for 2018.

Also included is an analysis of the municipality's budget "CAP". The "CAP", as required by state statute, allows a 2.5% (or 3.5% if a Cost of Living Adjustment Ordinance is adopted) increase over the previous year's budget with certain allowable adjustments.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2.0% increase over the previous year's local tax levy with certain allowable adjustments.

Information on the 2019 budget, together with a true copy of the entire budget, is available to the public for inspection by contacting the Clerk's Office at (973) 879-3660.

**Group Insurance Costs and Employee Contributions:**

Actual Group Insurance Costs	\$ 638,362
Less:	
Employee Contributions	<u>29,062</u>
Net Budgeted Expense	<u>\$ 609,300</u>
Amount of Budgeted Group Insurance Plan For Employees:	
Inside "CAP" Appropriation	<u>\$ 609,300</u>

**I. Tax Rate**

As of the date of introduction of this budget, the Local School, Regional School and County tax rates have not been determined. Therefore, the 2019 tax rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	<u>2019 (Estimate)</u>		<u>2018 (Actual)</u>	
Local Taxes	\$ 3,624,524.42	\$ 0.910	\$ 3,558,081.99	\$ 0.886
Minimum Library Tax	128,354.67	0.032	129,643.01	0.032
Municipal Open Space Taxes	<u>39,835.64</u>	<u>0.010</u>	<u>40,116.01</u>	<u>0.010</u>
Total Municipal Taxes	<u>\$ 3,792,714.73</u>	<u>\$ 0.952</u>	<u>\$ 3,727,841.01</u>	<u>\$ 0.928</u>
Net Valuation Taxable	<u>\$ 398,356,400</u>		<u>\$ 401,160,100</u>	

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE 1997 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL HEALTH CARE COVERAGE (Refer to LFN 2011-4)

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

<u>"CAP CALCULATION"</u>		<u>Levy CAP Calculation</u>	
Total General Appropriations for 2018	\$ 4,792,894.00	Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 3,558,082
Less: Allowable Exclusions from the "CAP"		2% Cap increase	<u>71,162</u>
Reserve for Uncollected Taxes	415,000.00		3,629,244
Appropriations Excluded from "CAP":		Exclusions:	
Other Operations	147,650.00	Cancelled or Unexpended Exclusions	(4,129)
Shared Services	59,200.00	Allowable Pension Obligations Increase	9,148
Public and Private Programs	7,198.00	Allowable Capital Improvements Increase	<u>59,579</u>
Capital Improvements	230,000.00	Total Exclusions	64,598
Debt Service	<u>334,290.00</u>	Adjusted Tax Levy	3,693,842
Total Exceptions	<u>1,193,338.00</u>	Additions:	
Amount on Which "CAP" is Applied	3,599,556.00	New ratables	<u>3,270</u>
3.5% "CAP" Authorized by Ordinance	125,984.46	Maximum Allowable Amount to be Raised by Taxation	<u>\$ 3,697,112</u>
Additions to "CAP":		Amount to Raised by Taxation for Municipal Purposes	<u><u>\$ 3,624,524</u></u>
Assessed Value of New Construction			
\$369,100 x Local Purpose Tax - \$.886	3,270.23		
2017 CAP Bank	379,976.00		
2018 CAP Bank	<u>227,695.00</u>		
Total General Appropriations "CAP"			
Limitation for 2019	<u>\$ 4,336,481.69</u>		
Total General Appropriations for Municipal Purposes within "CAP"	<u>\$ 3,706,955.00</u>		
Amount Available for "CAP" Banking	<u><u>\$ 629,526.69</u></u>		

**NOTE:**

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3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL HEALTH CARE COVERAGE (Refer to LFN 2011-4)

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2018
		2019	2018	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	406,000.00	385,000.00	385,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	406,000.00	385,000.00	385,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>
Licenses:	<b>xxxxxxx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>
Alcoholic Beverages	<b>08-103</b>	12,500.00	13,000.00	12,650.00
Other	<b>08-104</b>	7,000.00	7,000.00	7,234.59
Fees and Permits	<b>08-105</b>			
Fines and Costs:	<b>xxxxxxx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>
Municipal Court	<b>08-110</b>	40,100.00	40,100.00	41,536.99
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	47,800.00	68,000.00	47,884.41
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>	20,000.00	10,000.00	34,277.71
Anticipated Utility Operating Surplus	<b>08-114</b>			
Transient Merchants Vending Licenses	<b>08-117</b>		4,000.00	
Board of Health Fees	<b>08-118</b>	22,000.00	20,000.00	26,487.10
Fire Prevention Fees	<b>08-119</b>	5,000.00	5,000.00	6,252.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Payment in Lieu of Taxes - Robert Cole Apartments	<b>08-119</b>	20,800.00	27,400.00	20,885.55
Rental School Board	<b>08-120</b>	65,315.18	77,000.00	65,315.18
Windy Acres Pad Rental	<b>08-121</b>	4,900.00	6,500.00	4,920.00
Antenna Rental	<b>08-122</b>	28,000.00	35,200.00	28,414.00
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	273,415.18	313,200.00	295,857.53





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2018
		2019	2018	
<b>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:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Mendham Borough Municipal Court	11-101	59,200.00	59,200.00	
<b>Total Section D: Shared Service Agreements Offset with Appropriations</b>	<b>11-001</b>	59,200.00	59,200.00	



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Body Armor Replacement Fund	10-701			
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770			
Reserve for Alcohol Education and Rehabilitation Fund	10-702			
Highlands Water Protection and Planning	10-703			
Community Forestry Management Plan	10-704			
Recycling Tonnage Grant	10-705		7,198.00	7,198.00







**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in
		2019	2018	Cash in 2018
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	406,000.00	385,000.00	385,000.00
<b>2. Surplus Anticipated With Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Total Section A: Local Revenues	08-001	273,415.18	313,200.00	295,857.53
Total Section B: State Aid Without Offsetting Appropriations	09-001	146,071.00	146,071.00	146,071.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	55,000.00	44,500.00	73,850.00
Total Section D: Director of Local Government Services - Shared Service Agreements Special Items of General Revenue Anticipated with Prior Written Consent of	11-001	59,200.00	59,200.00	
Total Section E: Director of Local Government Services - Additional Revenue Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
Total Section F: Director of Local Government Services - Public and Private Revenues	10-001		7,198.00	7,198.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	08-004	51,684.82	30,000.00	30,000.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>585,371.00</b>	<b>600,169.00</b>	<b>552,976.53</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>119,427.15</b>
<b>5. Subtotal General Revenues (Items 1, 2, 3, and 4)</b>	<b>13-199</b>	<b>1,111,371.00</b>	<b>1,105,169.00</b>	<b>1,057,403.68</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,624,524.42	3,558,081.99	3,813,397.69
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	128,354.67	129,643.01	129,643.01
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>3,752,879.09</b>	<b>3,687,725.00</b>	<b>3,943,040.70</b>
<b>7. Total General Revenue</b>	<b>13-299</b>	<b>4,864,250.09</b>	<b>4,792,894.00</b>	<b>5,000,444.38</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:							
General Administration:							
Salaries and Wages	20-100-1	70,500.00	43,000.00		43,000.00	42,951.17	48.83
Other Expenses	20-100-2	17,600.00	20,700.00		20,700.00	18,739.95	1,960.05
Mayor and Council:							
Salaries and Wages	20-110-1	32,000.00	32,000.00		32,000.00	32,000.00	
Other Expenses	20-110-2	6,880.00	13,000.00		12,880.00	2,569.86	10,310.14
Municipal Clerk:							
Salaries and Wages	20-120-1	85,160.00	83,000.00		83,000.00	82,325.44	674.56
Other Expenses	20-120-2	13,400.00	12,650.00		12,650.00	12,037.62	612.38
Financial Administration:							
Salaries and Wages	20-130-1	78,250.00	116,400.00		116,400.00	92,238.13	24,161.87
Other Expenses	20-130-2	12,800.00	12,100.00		12,100.00	11,405.61	694.39

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)							
Audit Services:							
Other Expenses	20-135-2	22,000.00	22,000.00		22,000.00	2,600.00	19,400.00
Collection of Taxes:							
Salaries and Wages	20-145-1	12,000.00	2,000.00		2,000.00	1,179.85	820.15
Other Expenses	20-145-2	21,700.00	24,100.00		24,220.00	24,220.00	
Assessment of Taxes:							
Salaries and Wages	20-150-1	29,175.00	27,030.00		27,030.00	27,030.00	
Other Expenses	20-150-2	6,550.00	6,900.00		6,900.00	6,206.31	693.69
Legal Services and Costs:							
Other Expenses	20-155-2	129,500.00	130,000.00		130,000.00	126,865.89	3,134.11
Engineering Services and Costs:							
Other Expenses	20-165-2	24,000.00	28,000.00		28,000.00	2,157.50	25,842.50

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)							
Municipal Court:							
Salaries and Wages	43-490-1	60,000.00	75,000.00		75,000.00	57,543.40	17,456.60
Other Expenses	43-490-2	12,400.00	11,700.00		11,700.00	8,772.91	2,927.09
Public Defender:							
Other Expenses	25-265-2	2,000.00	2,000.00		2,000.00		2,000.00
General Services:							
Other Expenses	20-170-2	35,000.00	35,000.00		35,000.00	30,390.30	4,609.70
LAND USE ADMINISTRATION:							
Municipal Land Use Law (N.J.S.A. 40:55D-1)							
Planning Board:							
Salaries and Wages	21-180-1	11,040.00	20,000.00		20,000.00	12,097.67	7,902.33
Other Expenses	21-180-2	31,700.00	30,500.00		30,500.00	21,832.04	8,667.96

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:							
Municipal Land Use Law (N.J.S.A. 40:55D-1)							
Zoning Officer and Costs:							
Salaries and Wages	21-185-1	48,695.00	47,740.00		47,740.00	45,081.41	2,658.59
Other Expenses	21-185-2	1,000.00	1,200.00		1,200.00	375.61	824.39
Environmental Commission:							
Other Expenses	21-187-2	1,000.00	1,000.00		1,000.00	1,000.00	
INSURANCE:							
Liability Insurance	23-210-2	63,200.00	62,000.00		62,000.00	59,946.14	2,053.86
Group Insurance for Employees	23-220-2	609,300.00	593,500.00		593,500.00	549,052.15	44,447.85
Health Benefit Waivers	23-220-2	10,000.00	10,000.00		10,000.00		10,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:							
Police:							
Other Expenses	25-240-2	1,120,404.00	870,000.00		870,000.00	859,415.69	10,584.31
Police Dispatch/911	25-250-2	79,700.00	79,700.00		79,700.00	79,616.25	83.75
Emergency Management Services:							
Salaries and Wages	25-252-1	3,427.00	3,231.00		3,231.00	3,231.00	
Other Expenses	25-252-2	4,000.00	4,000.00		4,000.00		4,000.00
Aid to Volunteer Fire Company:							
Other Expenses	25-260-2	45,050.00	45,305.00		45,305.00	45,305.00	
Aid to Volunteer Ambulance Companies:							
Other Expenses	25-260-2	21,250.00	22,000.00		22,000.00	21,930.00	70.00
Fire Prevention:							
Other Expenses	25-265-2	900.00	450.00		450.00		450.00
Municipal Prosecutor:							
Other Expenses	25-275-2	14,000.00	13,500.00		13,500.00	10,499.99	3,000.01

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:							
Road Repair and Maintenance:							
Salaries and Wages	26-290-1	274,000.00	265,000.00		265,000.00	264,998.38	1.62
Other Expenses	26-290-2	113,000.00	113,000.00		113,000.00	101,690.48	11,309.52
Traffic Lights:							
Other Expenses	26-300-2	5,000.00	6,000.00		6,000.00	2,265.70	3,734.30
Shade Tree Commission:							
Other Expenses	26-300-2	18,150.00	18,450.00		18,450.00	10,097.55	8,352.45
Public Buildings and Grounds:							
Other Expenses	26-310-2	57,000.00	57,000.00		57,000.00	46,596.39	10,403.61
Vehicle Maintenance:							
Other Expenses	26-315-2	16,000.00	16,000.00		16,000.00		16,000.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS:							
Recreation Services and Programs:							
Salaries and Wages	28-370-1	22,000.00	15,000.00		15,000.00	15,000.00	
Other Expenses	28-370-2	14,400.00	14,400.00		14,400.00	14,342.82	57.18
OTHER COMMON OPERATING FUNCTIONS:							
Accumulated Leave Compensation:							
Salaries and Wages	30-415-1	6,000.00					
Celebration of Public Events:							
Other Expenses	30-420-2	7,500.00	7,500.00		7,500.00	7,409.20	90.80



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Utilities	31-430-2	100,500.00	105,500.00		105,500.00	63,523.30	41,976.70
Hydrant Rental	31-461-2	41,000.00	41,000.00		41,000.00	35,105.01	5,894.99
Salary Adjustment Account	31-425-1	10,000.00	10,000.00		10,000.00	10,000.00	
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	3,558,655.00	3,308,756.00		3,308,756.00	2,981,994.17	326,761.83
<b>B. Contingent</b>	<b>35-470</b>			<b>XXXXXXXXXXXX.XX</b>			
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	3,558,655.00	3,308,756.00		3,308,756.00	2,981,994.17	326,761.83
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	805,921.00	800,901.00		800,901.00	742,756.98	58,144.02
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	2,752,734.00	2,507,855.00		2,507,855.00	2,239,237.19	268,617.81

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
E. Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
(1) Deferred Charges	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations	46-870			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
E. Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
(2) STATUARY EXPENDITURES	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Contribution to:							
Public Employees' Retirement System	36-471	78,800.00	72,000.00		72,000.00	69,831.00	2,169.00
Social Security System (O.A.S.I)	36-472	65,000.00	60,000.00		60,000.00	60,000.00	
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475		151,800.00		151,800.00	147,297.00	4,503.00
Unemployment Insurance	23-225	2,000.00	2,000.00		2,000.00		2,000.00
Defined Contribution Retirement Program	36-477	2,500.00	5,000.00		5,000.00	905.93	4,094.07
<b>Total Deferred Charged and Statutory</b>							
<b>Expenditures - Municipalities within "CAPS"</b>	<b>34-209</b>	<b>148,300.00</b>	<b>290,800.00</b>		<b>290,800.00</b>	<b>278,033.93</b>	<b>12,766.07</b>
(G) Cash Deficit of Preceding Year	46-855						
(H) Total General Appropriations for Municipal							
<b>Purposes within "CAPS"</b>	<b>34-299</b>	<b>3,706,955.00</b>	<b>3,599,556.00</b>		<b>3,599,556.00</b>	<b>3,260,028.10</b>	<b>339,527.90</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Maintenance of Joint Free Public Library -							
Proportionate Share (R.S. 40:54-29.17)							
(N.J.S.. 40A:4-45.3r)	<b>29-390-2</b>	128,355.00	129,650.00		129,650.00	129,643.01	6.99
Length of Service Awards Program							
(N.J.S.. 40A:4-4.3jj)	<b>23-210-2</b>	18,000.00	18,000.00		18,000.00	14,988.56	3,011.44

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	146,355.00	147,650.00		147,650.00	144,631.57	3,018.43



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Borough of Mendham - Contractual Agreement	43-490-2	59,200.00	59,200.00		59,200.00	46,304.86	12,895.14
<b>Total Shared Service Agreements</b>	<b>42-999</b>	59,200.00	59,200.00		59,200.00	46,304.86	12,895.14



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Clean Communities Program	41-770-2						
Recycling Tonnage Grant	41-701-2		7,198.00		7,198.00	7,198.00	
Drunk Driving Enforcement Fund	41-745-2						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		7,198.00		7,198.00	7,198.00	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	205,555.00	214,048.00		214,048.00	198,134.43	15,913.57
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>						
<b>Other Expenses</b>	<b>34-305-2</b>	205,555.00	214,048.00		214,048.00	198,134.43	15,913.57



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	<b>XXXXXXX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>
New Jersey DOT Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	150,000.00	230,000.00		230,000.00	230,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	210,000.00	205,000.00		205,000.00	205,000.00	xxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	45-925	45,000.00					xxxxxxxxxx.xx
Interest on Bonds	45-930	102,344.09	108,260.00		108,260.00	104,139.90	xxxxxxxxxx.xx
Interest on Notes	45-935	18,525.00	6,840.00		6,840.00	6,840.00	xxxxxxxxxx.xx
<b>Green Trust Loan Program:</b>	xxxxxxx	xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
Capital Lease Obligations	45-941	13,871.00	14,190.00		14,190.00	14,181.57	xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	389,740.09	334,290.00		334,290.00	330,161.47	xxxxxxxxxx.xx

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations	46-870			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-000			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
(F) Judgments (N.J.S.A. 40a:4-45.3cc)	37-480			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
(G) With Prior Consent of Local Finance Board Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
(H-2) Total General Appropriations for Municipal				XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
<b>Purposes Excluded from "CAPS"</b>	<b>34-309</b>	745,295.09	778,338.00		778,338.00	758,295.90	15,913.57

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
(I) Type 1 District School Debt Service	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXXXX.XX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>						XXXXXXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Capital Project for Land, Building or	29-407						XXXXXXXXXXXX.XX
<b>Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	<b>29-409</b>						XXXXXXXXXXXX.XX
(K) Total Municipal Appropriations for Local District							XXXXXXXXXXXX.XX
School Purposes {Items(I) and (J)} - Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	745,295.09	778,338.00		778,338.00	758,295.90	15,913.57
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,452,250.09	4,377,894.00		4,377,894.00	4,018,324.00	355,441.47
(M) Reserve for Uncollected Taxes	50-899	412,000.00	415,000.00		415,000.00	415,000.00	XXXXXXXXXXXX.XX
<b>9. Total General Appropriations</b>	<b>34-499</b>	<b>4,864,250.09</b>	<b>4,792,894.00</b>		<b>4,792,894.00</b>	<b>4,433,324.00</b>	<b>355,441.47</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,706,955.00	3,599,556.00	-	3,599,556.00	3,260,028.10	339,527.90
	xxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Other Operations	34-300	146,355.00	147,650.00		147,650.00	144,631.57	3,018.43
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	59,200.00	59,200.00		59,200.00	46,304.86	12,895.14
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs. Offset by Revs.	40-999		7,198.00		7,198.00	7,198.00	
Total Operations - Excluded from "CAPS"	34-305	205,555.00	214,048.00		214,048.00	198,134.43	15,913.57
(C) Capital Improvements	44-999	150,000.00	230,000.00		230,000.00	230,000.00	
(D) Municipal Debt Service	45-999	389,740.09	334,290.00		334,290.00	330,161.47	xxxxxxxxxxxx.xx
(E) Deferred Charges (Sheets 18 + 28)	46-999			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
(F) Judgments	37-480			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
(G) Cash Deficit	46-885			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
(K) Local District School Purposes	24-410						xxxxxxxxxxxx.xx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	412,000.00	415,000.00	xxxxxxxxxxxx.xx	415,000.00	415,000.00	xxxxxxxxxxxx.xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>4,864,250.09</b>	<b>4,792,894.00</b>		<b>4,792,894.00</b>	<b>4,433,324.00</b>	<b>355,441.47</b>

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>			

\* Note: Use pages 31, 32 and 33 for water utility only.

All other utilities use sheets 34, 35 and 36.

**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Salaries and Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX.XX			
Capital Outlay	55-512						
<b>Debt Service</b>	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Payment of Bond Principal	55-520						XXXXXXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX.XX
Interest on Bonds	55-522						XXXXXXXXXXXX.XX
Interest on Notes	55-523						XXXXXXXXXXXX.XX
							XXXXXXXXXXXX.XX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Deferred Charges:	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxxxxx.xx			
				xxxxxxxxxxxx.xx			
				xxxxxxxxxxxx.xx			
				xxxxxxxxxxxx.xx			
				xxxxxxxxxxxx.xx			
Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Contribution to: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxxxxxx.xx			xxxxxxxxxxxx.xx
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>						

**DEDICATED SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	40,300.00	40,300.00	40,300.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	40,300.00	40,300.00	40,300.00
Sewer User Fees	08-503	321,907.49	345,000.00	321,907.49
Significant User Fees	08-504	80,000.00	80,000.00	147,590.87
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>
Additional Sewer User Fees	08-505	23,092.51		
Deficit (General Budget)	08-549			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	465,300.00	465,300.00	509,798.36

**DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	50,000.00	69,500.00	69,500.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>50,000.00</b>	<b>69,500.00</b>	<b>69,500.00</b>
Swimming Pool Fees	08-513	339,600.00	360,000.00	348,894.18
Miscellaneous	08-514		16,500.00	23,945.47
Initiation Fee	08-515		45,000.00	30,000.00
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>XXXXXXX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>	<b>XXXXXXXXXXXX.XX</b>
Miscellaneous Revenue Not Anticipated				
Deficit (General Budget)	08-549			
<b>Total Swimming Pool Utility Revenues</b>	<b>93 09-00</b>	<b>389,600.00</b>	<b>491,000.00</b>	<b>472,339.65</b>



**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Salaries and Wages	55-501	24,000.00	24,000.00		24,000.00	24,000.00	
Other Expenses	55-502	409,500.00	409,500.00		409,500.00	395,201.62	14,298.38
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	30,000.00	30,000.00		30,000.00	30,000.00	
Capital Outlay	55-512						
<b>Debt Service</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Payment of Bond Principal	55-520						
Payment of Bond Anticipation Notes and Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						
N.J. Wastewater Treatment Financing Program:							
Principal/Interest	55-524						

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Salaries and Wages	55-501	195,000.00	202,800.00		200,000.00	188,834.05	11,165.95
Other Expenses	55-502	158,600.00	175,700.00		175,700.00	96,598.18	79,101.82
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	20,000.00		xxxxxxxxxxxx.xx			
Capital Outlay	55-512						
<b>Debt Service</b>	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Payment of Bond Principal	55-520		95,000.00		95,000.00	95,000.00	xxxxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxxx.xx
Interest on Bonds	55-522		1,500.00		4,300.00	4,300.00	xxxxxxxxxxxx.xx
Interest on Notes	55-523						
							xxxxxxxxxxxx.xx

**DEDICATED SOLID WASTE UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Salaries and Wages	55-501	5,000.00	5,600.00		5,600.00	2,004.60	3,595.40
Other Expenses	55-502	137,100.00	137,081.00		137,081.00	135,741.38	1,339.62
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx.xx			
Capital Outlay	55-512						
<b>Debt Service</b>	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Payment of Bond Principal	55-520						xxxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx.xx
Interest on Bonds	55-522						xxxxxxxxxxx.xx
Interest on Notes	55-523						xxxxxxxxxxx.xx
							xxxxxxxxxxx.xx

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Deferred Charges:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	1,800.00	1,800.00		1,800.00	1,321.61	478.39
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Principal/Interest	55-524			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>465,300.00</b>	<b>465,300.00</b>		<b>465,300.00</b>	<b>450,523.23</b>	<b>14,776.77</b>

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Deferred Charges:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	16,000.00	16,000.00		16,000.00	15,649.13	350.87
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Principal/Interest	55-524			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>389,600.00</b>	<b>491,000.00</b>		<b>491,000.00</b>	<b>400,381.36</b>	<b>90,618.64</b>

**DEDICATED SOLID WASTE UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Deferred Charges:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXXXX.XX			
Deficit in Operations	55-551		819.00	XXXXXXXXXXXX.XX	819.00	818.45	0.55
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
				XXXXXXXXXXXX.XX			
Statutory Expenditures:	XXXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Contribution to: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	500.00	500.00		500.00	133.63	366.37
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Principal/Interest	55-524			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXXXX.XX			XXXXXXXXXXXX.XX
<b>TOTAL SOLID WASTE UTILITY APPROPRIATIONS</b>	<b>55-599</b>	142,600.00	144,000.00		144,000.00	138,698.06	5,301.94

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>				
<b>2015</b>		Appropriated		Expended 2018 Paid or Charged
<b>2014</b>		2019	2018	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
<b>Total Water Utility Assessment Revenues Appropriations</b>	<b>52-999</b>			

**DEDICATED ASSESSMENT BUDGET SEWER UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (Sewer Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility Assessment Appropriations	53-999			

Dedication by Rider- (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack 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; Developers' Escrow; Community Development Block Grant Act of 1974; Recreation Commission; Forfeited Property; Parking Offense Adjudication Act; Construction Swimming Pool Donations; Affordable Housing Trust; Open Space, Recreation, Farmland and Historic Preservation Trust; Larry Maysey Memorial Fund Donations; NJ Sales and Use Tax; Accumulated Absences; Public Defender; Storm Recovery Trust Fund are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

**APPENDIX TO BUDGET STATEMENT**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE  
IN CURRENT SURPLUS**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018**

ASSETS		
Cash and Investments	1110100	2,203,602.15
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxx	xxxxxxxxxxx.xx
Taxes Receivable	1110300	155,521.45
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	181,200.00
Other Receivables	1110600	27,657.42
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,567,981.02</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	750,638.64
Reserve for Receivables	2110200	364,378.87
Surplus	2110300	1,452,963.51
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,567,981.02</b>

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,144,401.10	689,380.48
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*Percentage collected: 2018 - 98.41%; 2017 - 98.72%	2310200	10,372,441.15	10,219,902.05
Delinquent Taxes	2310300	119,427.15	243,498.12
Other Revenues and Additions to Income	2310400	1,034,860.03	1,302,519.72
<b>Total Funds</b>	<b>2310500</b>	<b>12,671,129.43</b>	<b>12,455,300.37</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,373,765.47	4,653,570.34
School Taxes	2310700	5,788,640.00	5,574,395.00
County Taxes (Including Added Tax Amounts)	2310800	1,015,644.44	1,042,546.07
Open Space Taxes	2310900	40,116.01	40,016.24
Other Expenditures and Deductions from Income	2311000		371.62
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>11,218,165.92</b>	<b>11,310,899.27</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>11,218,165.92</b>	<b>11,310,899.27</b>
Surplus Balance, December 31st	2311400	1,452,963.51	1,144,401.10

\* Nearest even Percentage may be used

**Proposed Use of Current Fund Surplus in 2019 Budget**

Surplus Balance December 31, 2018	2311500	1,452,963.51
Current Surplus Anticipated in 2019 Budget	2311600	406,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>1,046,963.51</b>

(Important: This appendix must be included in advertisement of budget.)

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.S.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 \$25,000.00, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this 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.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET (Current Year Action)  
2019**

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Municipal Building Roof Repair and Other Replacements	1	40,000.00			40,000.00				
Fieldhouse Flooring and Upgrades	2	22,000.00			22,000.00				
Security Camera System	3	15,000.00			15,000.00				
Ceiling tiles/Grid Replacement	4	20,000.00			20,000.00				
Generator	5	60,000.00			3,000.00			57,000.00	
Computer and Software Upgrade	6	5,000.00			5,000.00				
Utility Truck Replacement	7	60,000.00			3,000.00			57,000.00	
Utility Trailer - Landscaping	8	9,000.00			9,000.00				
<b>Sewer</b>									
Expansion Studies	9	100,000.00			5,000.00			95,000.00	
Infrastructure Repair/Replacement (including Pump Stations, Lines, etc)	10	70,000.00			3,500.00			66,500.00	
Equipment Replacement (Pumps, Valves, etc)	11	50,000.00			50,000.00				
Remote Read Meter Replacements	12	35,000.00			35,000.00				
<b>TOTAL - ALL PROJECTS</b>	33-199	486,000.00			210,500.00			275,500.00	

**3 YEAR CAPITAL PROGRAM - 2019 to 2021**  
**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	Local Unit						
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024	
Municipal Building Roof Repair and Other Replacements	1	40,000.00	2019	40,000.00						
Fieldhouse Flooring and Upgrades	2	22,000.00	2019	22,000.00						
Security Camera System	3	15,000.00	2019	15,000.00						
Ceiling tiles/Grid Replacement	4	20,000.00	2019	20,000.00						
Generator	5	60,000.00	2019	60,000.00						
Computer and Software Upgrade	6	5,000.00	2019	5,000.00						
Utility Truck Replacement	7	60,000.00	2019	60,000.00						
Utility Trailer - Landscaping	8	9,000.00	2019	9,000.00						
<b>Sewer</b>										
Expansion Studies	9	100,000.00	2019	100,000.00						
Infrastructure Repair/Replacement (including Pump Stations, Lines, etc)	10	70,000.00	2019	70,000.00						
Equipment Replacement (Pumps, Valves, etc)	11	50,000.00	2019	50,000.00						
Remote Read Meter Replacements	12	35,000.00	2019	35,000.00						
<b>TOTAL - ALL PROJECTS</b>	<b>33-299</b>	<b>486,000.00</b>		<b>486,000.00</b>						

**3 YEAR CAPITAL PROGRAM - 2019 to 2021  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

**BOROUGH OF CHESTER**

1 PROJECT TITLE		2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Municipal Building Roof Repair and											
Other Replacements	1	40,000.00			40,000.00						
Fieldhouse Flooring and Upgrades	2	22,000.00			22,000.00						
Security Camera System	3	15,000.00			15,000.00						
Ceiling tiles/Grid Replacement	4	20,000.00			20,000.00						
Generator	5	60,000.00			3,000.00			57,000.00			
Computer and Software Upgrade	6	5,000.00			5,000.00						
Utility Truck Replacement	7	60,000.00			3,000.00			57,000.00			
Utility Trailer - Landscaping	8	9,000.00			9,000.00						
<b>Sewer</b>											
Expansion Studies	9	100,000.00			5,000.00				95,000.00		
Infrastructure Repair/Replacement											
(including Pump Stations, Lines, etc)	10	70,000.00			3,500.00				66,500.00		
Equipment Replacement (Pumps,											
Valves, etc)	11	50,000.00			50,000.00						
Remote Read Meter Replacements	12	35,000.00			35,000.00						
<b>TOTAL - ALL PROJECTS</b>	<b>33-399</b>	<b>486,000.00</b>			<b>210,500.00</b>			<b>114,000.00</b>	<b>161,500.00</b>		

**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FUNDS FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190	39,835.64	40,116.01	40,116.01	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries and Wages	54-385-1				
Interest Income	54-113			6,079.59	Other Expenses	54-385.2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries and Wages	54-375-1	12,000.00	12,000.00	12,000.00	
					Other Expenses	54-375-2				
					Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries and Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>	<b>39,835.64</b>	<b>40,116.01</b>	<b>46,195.60</b>	<b>Acquisition of Farmland</b>	<b>54-916-2</b>				
<b>Summary of Program</b>					<b>Down Payments on Improvements</b>	<b>54-906-2</b>				
<b>Year Referendum Passed/Implemented:</b>			2004 (Date)		<b>Debt Service:</b>		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>Rate Assessed:</b>			\$ .00 - \$.02		Payment of Bond Principal Notes and Capital Notes	54-920-2 54-925-2				XXXXXXXX XXXXXXXX
<b>Total Tax Collected to date:</b>		\$	881,021.76		Interest on Bonds	54-930-2				XXXXXXXX
<b>Total Expended to date:</b>		\$	497,456.92		Interest on Notes	54-935-2				XXXXXXXX
<b>Total Acreage Preserved to date</b>			67.1436 (Acres)		<b>Reserve for Future Use</b>	<b>54-950-2</b>	27,835.64	28,116.01	28,116.01	
					<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>	39,835.64	40,116.01	40,116.01	
<b>Recreation land preserved in 2018:</b>			-0- (Acres)							
<b>Farmland preserved in 2018:</b>			-0- (Acres)							

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

Contracting Unit: Borough of Chester

Year Ending: December 31, 2018

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.

1.

2.

3.

4.

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 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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body

**COMPUTATION OF APPROPRIATIONS:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2019 MUNICIPAL BUDGET**

Borough of Chester, County of Morris		YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		4,452,250.09	XXXXXXXX
2. Local District School Tax -	Actual 80016-		
	Estimate ** 80017-		XXXXXXXX
3. Regional School District Tax -	Actual 80025-		3,719,297.00
	Estimate * 80026-	3,793,683.00	XXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		2,069,343.00
	Estimate * 80019-	2,110,730.00	XXXXXXXX
5. County Tax	Actual 80020-		1,015,644.44
	Estimate * 80021-	1,035,957.00	XXXXXXXX
6. Special District Taxes	Actual 80022-		
	Estimate * 80023-		XXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		40,116.01
	Estimate * 80028-	39,835.64	XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		11,432,455.73	
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5) 80024-02		1,111,371.00	
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		10,321,084.73	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">96.17%</span> [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		10,733,084.73	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown in Line 2 Above)			<p>* May not be stated in an amount less than "actual" Tax of year 2018.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2019 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
Regional School District Tax (Amount Shown on Line 3 Above)		3,793,683.00	
Regional High School Tax (Amount Shown on Line 4 Above)		2,110,730.00	
County Tax (Amount Shown on Line 5 Above)		1,035,957.00	
Special District Tax (Amount Shown on Line 6 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)		39,835.64	
Minimum Library Tax		128,354.67	
Tax in Local Municipal Budget		3,624,524.42	
Total Amount (see Line 11)		10,733,084.73	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		412,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
Item 1 - Total General Appropriations		4,452,250.09	
Item 12- Appropriation: Reserve for Uncollected Taxes		412,000.00	
Sub - Total		4,864,250.09	
Less: Item 9 - Total Anticipated Revenues		1,111,371.00	
Amount to Be Raised by Taxation in Municipal Budget 80024-07		3,752,879.09	

**2019 Municipal Budget  
of the Borough of Chester, County of Morris, for the fiscal year 2019.**

**Revenue and Appropriation Summaries**

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus	406,000	385,000
2. Total Miscellaneous Revenues	585,371	600,169
3. Receipts from Delinquent Taxes	120,000	120,000
4. a) Local Tax for Municipal Purposes	3,624,524	3,558,082
b) Addition to Local District School Tax		
b) Minimum Library Tax	128,355	129,643
Total Amount to be Raised by Taxes	3,752,879	3,687,725
Total General Revenues	4,864,250	4,792,894

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	805,921	800,901
1. Operating Expenses: Other Expenses	2,958,289	2,721,903
2. Deferred Charges & Other Appropriations	148,300	290,800
3. Capital Improvements	150,000	230,000
4. Debt Service ( Include for School Purposes )	389,740	334,290
5. Reserve for Uncollected Taxes	412,000	415,000
Total General Appropriations	4,864,250	4,792,894
Total Number of Employees	20	24

**Dedicated Sewer Utility Budget**

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus	40,300	40,300
2. Total Miscellaneous Revenues	425,000	425,000
3. Deficit (General Budget)		
Total General Revenues	465,300	465,300

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	24,000	24,000
1. Operating Expenses: Other Expenses	409,500	409,500
2. Capital Improvements	30,000	30,000
3. Debt Service		
4. Deferred Charges & Other Appropriations	1,800	1,800
5. Surplus (General Budget)		
Total General Appropriations	465,300	465,300
Total Number of Employees	2	2

**Dedicated Solid Waste Budget**

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus	7,100	8,500
2. Total Miscellaneous Revenues	135,500	135,500
3. Deficit (General Budget)		
<b>Total General Revenues</b>	<b>142,600</b>	<b>144,000</b>

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	5,000	5,600
1. Operating Expenses: Other Expenses	137,100	137,081
2. Capital Improvements		
3. Debt Service		
4. Deferred Charges & Other Appropriations	500	1,319
5. Surplus (General Budget)		
<b>Total General Appropriations</b>	<b>142,600</b>	<b>144,000</b>
<b>Total Number of Employees</b>	<b>3</b>	<b>3</b>

**Dedicated Swimming Pool Utility Budget**

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus	50,000	69,500
2. Total Miscellaneous Revenues	339,600	421,500
3. Deficit (General Budget)		
<b>Total General Revenues</b>	<b>389,600</b>	<b>491,000</b>

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	195,000	200,000
1. Operating Expenses: Other Expenses	158,600	175,700
2. Capital Improvements	20,000	
3. Debt Service		99,300
4. Deferred Charges & Other Appropriations	16,000	16,000
5. Surplus (General Budget)		
<b>Total General Appropriations</b>	<b>389,600</b>	<b>491,000</b>
<b>Total Number of Employees</b>	<b>60</b>	<b>60</b>

	General	Sewer Utility	Solid Waste	Swimming Pool
Interest	121,175			
Principal	268,565			
Outstanding Balance	4,018,871			

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Borough of Chester, County of Morris, on April 16, 2019.

A hearing on the budget and tax resolution will be held at the Borough of Chester Municipal Building, on May 21, 2019 at which time and place objections to the Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Copies of the entire budget are available in the office of the Borough Clerk at the Municipal Building, 50 North Road, Chester, New Jersey, or by calling (908) 879-3660 during the hours of 8 AM to 4:30 PM.