

**2016 MUNICIPAL BUDGET SHEET**

**MUST ACCOMPANY 2016 BUDGET**

Municipality: Borough of Chester

County: Morris

<u>Janet Hoven</u> Mayor's Name	<u>12/31/18</u> Term Expires
------------------------------------	---------------------------------

Municipal Officials	
<u>Valerie A. Egan</u> Municipal Clerk	<u>6/3/03</u> Date of Orig. Appt.
<u>Antonietta Theesfeld</u> Tax Collector	<u>C-1250</u> Cert. No.
<u>Helene Turner</u> Acting Chief Financial Officer	<u>T-8036</u> Cert. No.
<u>Heidi A. Wohlleb</u> Registered Municipal Accountant	<u>N0049</u> Cert. No.
<u>Brian Mason</u> Municipal Attorney	<u>CR00481</u> Lic. No.

Governing Body Members	
Name	Term Expires
<u>Karen Ferrone</u>	<u>12/31/2016</u>
<u>Elizabeth Gugliemini</u>	<u>12/31/2018</u>
<u>Kyle Holman</u>	<u>12/31/2018</u>
<u>Timothy Iversen</u>	<u>12/31/2017</u>
<u>Gary Marshuetz</u>	<u>12/31/2017</u>
<u>Jennifer Cooper Napolitano</u>	<u>12/31/2016</u>

Official Mailing Address of Municipality

Please attach this to your 2016 Budget and Mail to:

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

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

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

**2016  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Chester County of \_\_\_\_\_ Morris for the Fiscal Year 2016.

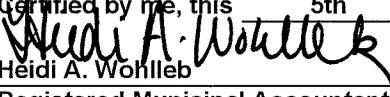
\_\_\_\_\_ 5th day of \_\_\_\_\_ April, 2016.  
and the public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 5th day of \_\_\_\_\_ April, 2016.

\_\_\_\_\_  
Valerie A. Egan, Clerk  
50 North Road  
Address  
Chester, New Jersey 07930  
Address  
(908) 879-3660  
Phone Numbers

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 \_\_\_\_\_ 5th day of \_\_\_\_\_ April, 2016.

  
Heidi A. Wohleb  
Registered Municipal Accountant

200 Valley Road Suite 300  
Address

Mount Arlington, NJ 07856  
Address

(973) 328-1825  
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 and the budget in is full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this \_\_\_\_\_ 5th day of \_\_\_\_\_ April, 2016.

\_\_\_\_\_  
Helene Turner, Acting Chief Financial Officer

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

**(DO NOT ADVERTISE THIS CERTIFICATION FORM)**

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval has been made. The adopted budget is certified with respect to the foregoing only.

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

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

It is hereby certified that the Approved Budget made part hereof complies with the requirements of Law, and approval is given pursuant to N.J.S. 40A:4-79.

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

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

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the           Borough           of           Chester          , County of           Morris           for the Fiscal Year 2016

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

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

in the issue of           April 14          , 2016

The Governing Body of the           Borough           of           Chester           does hereby approve the following as the Budget for the year 2016:

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 5          , 2016

A Hearing on the Budget and Tax Resolution will be held at           Borough Hall          , on           May 3          , 2016 at

          7:00           o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2016						
<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>	3,929,441.00						
<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>	727,304.31						
<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>	727,304.31						
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.23</u> Percent of Tax Collections</b>	392,838.05						
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>							
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Building Aid Allowance</td> <td style="width: 10%; border: none; text-align: center;">2016-\$</td> <td style="width: 40%; border: none;"></td> </tr> <tr> <td style="border: none;">for Schools-State Aid</td> <td style="border: none; text-align: center;">2015-\$</td> <td style="border: none;"></td> </tr> </table>	Building Aid Allowance	2016-\$		for Schools-State Aid	2015-\$		5,049,583.36
Building Aid Allowance	2016-\$						
for Schools-State Aid	2015-\$						
<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>	1,430,946.85						
<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>	3,479,806.05						
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>							
<b>(c) Minimum Library Tax</b>	138,830.46						

**EXPLANATORY STATEMENT - (CONTINUED)**

**SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Sewer Utility	Swimming Pool Utility	Solid Waste Utility
Budget Appropriations - Adopted Budget	4,971,504.29	501,240.00	498,100.00	157,765.00
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
<b>Total Appropriations</b>	<b>4,971,504.29</b>	<b>501,240.00</b>	<b>498,100.00</b>	<b>157,765.00</b>
<b>Expenditures:</b>				
Paid or Charged (including Reserve for Uncollected Taxes)	4,401,645.65	469,465.98	429,985.04	146,561.27
Reserved	569,857.47	30,950.41	67,354.71	11,203.73
Unexpended Balances Canceled	1.17	823.61	760.25	
<b>Total Expenditures and Unexpended Balances Canceled</b>	<b>4,971,504.29</b>	<b>501,240.00</b>	<b>498,100.00</b>	<b>157,765.00</b>
Overexpenditures*				

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 2015 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 2016 as compared to the actual tax rate for 2015.

Also included is an analysis of the municipality's budget "CAP". The "CAP", as required by state statute, allows a 0.0% (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 2016 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	\$ 784,357
Less:	
Employee Contributions	65,196
Net Budgeted Expense	<u>\$ 719,161</u>

**Amount of Budgeted Group Insurance Plan For Employees:**

Inside "CAP" Appropriation	<u>\$ 719,161</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 2016 tax rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	<u>2016 (Estimate)</u>		<u>2015 (Actual)</u>	
Local Taxes	\$ 3,479,806.05	\$ 0.878	\$ 3,239,446.23	\$ 0.855
Minimum Library Tax	138,830.46	0.035	154,390.47	0.033
Municipal Open Space Taxes	<u>39,614.89</u>	<u>0.010</u>	<u>37,888.26</u>	<u>0.010</u>
Total Municipal Taxes	<u>\$ 3,519,420.94</u>	<u>\$ 0.923</u>	<u>\$ 3,277,334.49</u>	<u>\$ 0.898</u>
Net Valuation Taxable	<u>\$ 396,148,900</u>		<u>\$ 378,882,600</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 2015	\$ 4,971,504.00	Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 3,239,446
Less: Allowable Exclusions from the "CAP"		2% Cap increase	64,789
Reserve for Uncollected Taxes	378,138.00		<u>3,304,235</u>
Appropriations Excluded from "CAP":		Exclusions:	
Other Operations	196,229.00	Cancelled or Unexpended Exclusions	(1)
Shared Services	60,000.00	Allowable Capital Improvements Increase	19,600
Public and Private Programs	9,600.00	Allowable Pension Obligation Increase	8,133
Capital Improvements	150,400.00	Total Exclusions	<u>27,732</u>
Debt Service	332,364.00	Adjusted Tax Levy	3,331,967
Total Exceptions	<u>1,126,731.00</u>		
Amount on Which "CAP" is Applied	3,844,773.00	Additions:	
3.5% "CAP" Authorized by Ordinance	134,567.06	New ratables	1,586
Additions to "CAP":		2013 CAP Bank Utilized in 2016	55,044
Assessed Value of New Construction		2014 CAP Bank Utilized in 2016	38,170
\$185,500 x Local Purpose Tax		2015 CAP Bank Utilized in 2016	53,039
.855 Per \$100	1,586.03	Maximum Allowable Amount to be Raised by Taxation	<u>\$ 3,479,806</u>
2014 CAP Bank	87,022.44	Amount to Raised by Taxation for Municipal Purposes	<u>\$ 3,479,806</u>
2015 CAP Bank	<u>74,238.83</u>		
Total General Appropriations "CAP"			
Limitation for Borough Council	<u>\$ 4,142,187.35</u>		
Total General Appropriations for Municipal Purposes within "CAP"	<u>\$ 3,929,441.00</u>		
Amount Available for "CAP" Banking	<u>\$ 212,746.35</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)

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2015
		2016	2015	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	421,600.00	450,000.00	450,000.00
<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>	421,600.00	450,000.00	450,000.00
<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>	12,000.00	12,000.00	12,650.00
Other	<b>08-104</b>	6,500.00	7,000.00	6,824.00
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>	84,000.00	88,000.00	84,986.82
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	65,000.00	70,000.00	65,961.05
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>	5,000.00	3,500.00	6,936.73
Anticipated Utility Operating Surplus	<b>08-114</b>			
Transient Merchants Vending Licenses	<b>08-117</b>	5,000.00	11,000.00	5,300.00
Board of Health Fees	<b>08-118</b>	19,000.00	19,000.00	20,110.78
Fire Prevention Fees	<b>08-119</b>	2,800.00	8,500.00	2,830.50





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

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2015
		2016	2015	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40:A4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Uniform Construction Code Fees	08-160	47,000.00	55,485.00	47,348.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>47,000.00</b>	<b>55,485.00</b>	<b>47,348.00</b>





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

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2015
		2016	2015	
<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	1,173.55	1,174.81	1,174.81
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	4,166.81	4,000.00	4,000.00
Recycling Tonnage Grant	10-702	4,733.68	1,835.20	1,835.20
Reserve for Drunk Driving Enforcement Fund	10-703		2,590.19	2,590.19
Reserve for Alcohol Education and Rehabilitation Fund	10-704	294.67		
Police Donations	10-705	3,641.14		



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

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2015
		2016	2015	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items:</b>	<b>xxxxxxx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>	<b>xxxxxxxx.xx</b>
Utility Operating Surplus of Prior Year	08-116	30,000.00	130,000.00	130,000.00
Uniform Fire Safety Act	08-106			
Due from General Capital Fund	08-121		27,609.09	27,609.09
Due from Sewer Utility Operating Fund	08-122		91,298.16	91,298.16
Due from Solid Waste Utility Operating Fund	08-123		18,995.61	18,995.61
Due from Swimming Pool Utility Operating Fund	08-124	128,166.00	12,934.68	
School Board Rent	08-125		971.48	1,466.28
Windy Acres Pad Rental	08-126	4,500.00		
Antenna Rental	08-127	35,000.00		



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

GENERAL REVENUES	FCOA	ANTICIPATED		Realized in Cash in 2015
		2016	2015	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	421,600.00	450,000.00	450,000.00
<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	296,600.00	320,213.52	306,584.50
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	47,000.00	55,485.00	47,348.00
Total Section D: Director of Local Government Services - Shared Service Agreements Special Items of General Revenue Anticipated with Prior Written Consent of	11-001	58,000.00	60,000.00	59,618.62
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	14,009.85	9,600.20	9,600.20
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	08-004	197,666.00	281,809.02	269,369.14
<b>Total Miscellaneous Revenues</b>	13-099	759,346.85	873,178.74	838,591.46
<b>4. Receipts from Delinquent Taxes</b>	15-499	250,000.00	254,488.85	248,461.73
<b>5. Subtotal General Revenues (Items 1, 2, 3, and 4)</b>	13-199	1,430,946.85	1,577,667.59	1,537,053.19
<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	3,479,806.05	3,239,446.23	3,339,087.98
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	138,830.46	154,390.47	154,390.47
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	3,618,636.51	3,393,836.70	3,493,478.45
<b>7. Total General Revenue</b>	13-299	5,049,583.36	4,971,504.29	5,030,531.64

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:							
General Administration:							
Salaries and Wages	20-100-1	47,000.00	76,000.00		89,000.00	87,913.48	1,086.52
Other Expenses	20-100-2	43,950.00	42,600.00		29,600.00	26,073.56	3,526.44
Mayor and Council:							
Salaries and Wages	20-110-1	32,000.00	32,000.00		32,000.00	30,878.00	1,122.00
Other Expenses	20-110-2	24,000.00	14,000.00		14,000.00	6,853.28	7,146.72
Municipal Clerk:							
Salaries and Wages	20-120-1	62,000.00	54,000.00		54,000.00	51,911.90	2,088.10
Other Expenses	20-120-2	15,350.00	15,300.00		15,300.00	12,073.62	3,226.38
Financial Administration:							
Salaries and Wages	20-130-1	94,000.00	83,000.00		52,000.00	50,286.27	1,713.73
Other Expenses	20-130-2	33,650.00	20,690.00		38,690.00	38,646.08	43.92

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)							
Audit Services:							
Other Expenses	20-135-2	21,050.00	20,350.00		20,350.00		20,350.00
Collection of Taxes:							
Salaries and Wages	20-145-1		24,000.00		13,500.00	11,507.54	1,992.46
Other Expenses	20-145-2	32,065.00	7,200.00		17,700.00	7,979.50	9,720.50
Assessment of Taxes:							
Salaries and Wages	20-150-1	28,434.00	28,262.00		28,262.04	28,262.04	
Other Expenses	20-150-2	7,600.00	6,900.00		6,899.96	2,465.00	4,434.96
Legal Services and Costs:							
Other Expenses	20-155-2	125,000.00	115,000.00		115,000.00	79,573.00	35,427.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)							
Municipal Court:							
Salaries and Wages	43-490-1	56,000.00	51,000.00		51,000.00	49,861.92	1,138.08
Other Expenses	43-490-2	10,100.00	9,100.00		9,100.00	4,785.19	4,314.81
Public Defender:							
Other Expenses	25-265-2	4,000.00	4,000.00		4,000.00	800.00	3,200.00
Engineering Services and Costs:							
Other Expenses	20-165-2	33,600.00	28,000.00		28,000.00	7,839.84	20,160.16
LAND USE ADMINISTRATION:							
Municipal Land Use Law (N.J.S.A. 40:55D-1)							
Planning Board:							
Salaries and Wages	21-180-1	10,200.00	7,400.00		7,400.00	7,229.76	170.24
Other Expenses	21-180-2	61,500.00	25,500.00		25,500.00	9,653.36	15,846.64
Municipal Planner	21-180-2		12,000.00		12,000.00	600.00	11,400.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	45,800.00	47,500.00		49,500.00	49,293.84	206.16
Other Expenses	21-185-2	1,500.00	1,200.00		1,200.00	169.40	1,030.60
Zoning/Board of Adjustment:							
Salaries and Wages	21-186-1		3,400.00		3,400.00		3,400.00
Other Expenses	21-186-2		8,200.00		6,200.00	3,214.91	2,985.09
Environmental Commission:							
Other Expenses	21-187-2	1,000.00	1,000.00		1,000.00	290.00	710.00
INSURANCE:							
Liability Insurance	23-210-2	95,000.00	95,000.00		95,000.00	90,953.85	4,046.15
Group Insurance for Employees	23-220-2	719,161.00	712,161.00		712,161.00	565,489.26	146,671.74
Health Benefit Waivers	23-220-2	15,000.00	15,000.00		15,000.00	10,000.00	5,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:							
Police:							
Salaries and Wages	25-240-1	785,000.00	760,000.00		796,000.00	765,897.14	30,102.86
Other Expenses	25-240-2	77,400.00	77,400.00		77,400.00	68,774.87	8,625.13
Police Dispatch/911	25-250-2	81,000.00	79,000.00		79,000.00	78,148.23	851.77
Emergency Management Services:							
Salaries and Wages	25-252-1	7,500.00	8,200.00		8,200.00		8,200.00
Other Expenses	25-252-2	4,000.00	4,000.00		4,000.00	975.57	3,024.43
Aid to Volunteer Fire Company:							
Other Expenses	25-260-2	48,600.00	53,100.00		53,100.00	53,100.00	
Aid to Volunteer Ambulance Companies:							
Other Expenses	25-260-2	23,500.00	25,700.00		25,700.00	25,680.00	20.00
Fire Prevention:							
Other Expenses	25-265-2	1,000.00	290.00		290.00		290.00
Municipal Prosecutor:							
Other Expenses	25-275-2	13,250.00	13,250.00		13,250.00	10,500.00	2,750.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:							
Road Repair and Maintenance:							
Salaries and Wages	26-290-1	300,000.00	301,800.00		301,800.00	267,086.15	34,713.85
Other Expenses	26-290-2	100,500.00	90,500.00		74,500.00	67,859.44	6,640.56
Traffic Lights:							
Other Expenses	26-300-2	6,000.00	6,000.00		6,000.00	1,667.50	4,332.50
Shade Tree Commission:							
Other Expenses	26-300-2	19,350.00	19,350.00		19,350.00	4,343.00	15,007.00
Public Buildings and Grounds:							
Other Expenses	26-310-2	40,000.00	35,000.00		28,000.00	24,218.89	3,781.11
Vehicle Maintenance:							
Other Expenses	26-315-2	37,000.00	25,000.00		25,000.00	18,537.88	6,462.12

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS: (CONTINUED)							
Community Services Act - Condo Costs							
Kelly Bill - Chester Towne	26-325-2	380.00	380.00		380.00	280.88	99.12
HEALTH AND HUMAN SERVICES FUNCTIONS:							
Board of Health							
Salaries and Wages	27-330-1	15,300.00	15,000.00		15,000.00	9,504.18	5,495.82
Other Expenses	27-330-2	47,428.00	47,124.00		47,124.00	42,946.35	4,177.65
Senior Citizens' Transportation	27-360-2	19,000.00	17,000.00		17,000.00	16,688.48	311.52

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS:							
Recreation Services and Programs:							
Salaries and Wages	28-370-1	15,000.00	17,550.00		17,550.00	13,600.00	3,950.00
Other Expenses	28-370-2	13,815.00	13,815.00		13,815.00	8,079.06	5,735.94
OTHER COMMON OPERATING FUNCTIONS:							
Accumulated Leave Compensation:							
Salaries and Wages	30-415-1	100.00	28,000.00		28,000.00		28,000.00
Celebration of Public Events:							
Other Expenses	30-420-2	12,500.00	12,500.00		12,500.00	2,252.72	10,247.28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
State Uniform Construction Code:							
Construction Official:							
Salaries and Wages	22-195-1	47,500.00	51,000.00		51,000.00	44,886.54	6,113.46
Other Expenses	22-195-2	1,900.00	2,000.00		2,000.00	854.11	1,145.89
Electrical and Elevator Inspections							
Other Expenses	22-196-2	8,500.00	8,500.00		8,500.00	6,588.30	1,911.70



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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
Overexpenditure of Appropriation Reserves	46-870		3,407.29	XXXXXXXXXXXX.XX	3,407.29	3,407.29	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			XXXXXXXXXXXX.XX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
E. Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(2) STATUORY EXPENDITURES	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Contribution to:							
Public Employees' Retirement System	36-471	93,584.00	89,473.00		89,539.00	89,538.56	0.44
Social Security System (O.A.S.I)	36-472	134,972.00	128,600.00		128,600.00	118,666.20	9,933.80
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	160,302.00	153,454.00		153,454.00	153,454.00	
Unemployment Insurance	23-225	2,000.00	2,000.00		2,000.00		2,000.00
Defined Contribution Retirement Program	36-477	2,100.00	2,000.00		1,934.00		1,934.00
<b>Total Deferred Charged and Statutory</b>							
<b>Expenditures - Municipalities within "CAPS"</b>	<b>34-209</b>	<b>392,958.00</b>	<b>378,934.29</b>		<b>378,934.29</b>	<b>365,066.05</b>	<b>13,868.24</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>3,929,441.00</b>	<b>3,844,772.29</b>		<b>3,844,772.29</b>	<b>3,285,571.55</b>	<b>559,200.74</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Employee Group Health	23-220-2		21,839.00		21,839.00	21,839.00	
Maintenance of Joint Free Public Library - Proportionate Share (R.S. 40:54-29.17)							
(N.J.S.. 40A:4-45.3r)	29-390-2	138,830.46	154,390.47		154,390.47	147,224.00	7,166.47
Length of Service Awards Program							
(N.J.S.. 40A:4-4.3jj)	23-210-2	18,000.00	20,000.00		20,000.00	17,976.17	2,023.83

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	156,830.46	196,229.47		196,229.47	187,039.17	9,190.30



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	58,000.00	60,000.00		60,000.00	58,533.57	1,466.43
<b>Total Shared Service Agreements</b>	<b>42-999</b>	58,000.00	60,000.00		60,000.00	58,533.57	1,466.43



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Clean Communities Program	41-770-2	4,166.81	4,000.00		4,000.00	4,000.00	
Body Armor Replacement Fund	41-701-2	1,173.55	1,174.81		1,174.81	1,174.81	
Drunk Driving Enforcement Fund	41-745-2						
Reserve for Drunk Driving Enforcement Fund	41-745-2		2,590.19		2,590.19	2,590.19	
Recycling Tonnage Grant	41-702-2	4,733.68	1,835.20		1,835.20	1,835.20	
Reserve for Alcohol Education & Rehabilitation Fund	41-703-2	294.67					
Police Donations	41-704-2	3,641.14					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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>	14,009.85	9,600.20		9,600.20	9,600.20	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	228,840.31	265,829.67		265,829.67	255,172.94	10,656.73
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	228,840.31	265,829.67		265,829.67	255,172.94	10,656.73



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>	<b>xxxxxxxxxxx.xx</b>
New Jersey DOT Trust Fund Authority Act	<b>41-865</b>						
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	170,000.00	150,400.00		150,400.00	150,400.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(D) Municipal Debt Service - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	195,000.00	195,000.00		195,000.00	195,000.00	XXXXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX.XX
Interest on Bonds	45-930	119,282.00	123,182.00		123,182.00	123,181.26	XXXXXXXXXX.XX
Interest on Notes	45-935						XXXXXXXXXX.XX
<b>Green Trust Loan Program:</b>	XXXXXX	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	14,182.00	14,182.00		14,182.00	14,181.57	XXXXXXXXXX.XX
							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>	<b>328,464.00</b>	<b>332,364.00</b>		<b>332,364.00</b>	<b>332,362.83</b>	<b>XXXXXXXXXX.XX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Emergency Authorizations	46-870			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-000			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
(F) Judgments (N.J.S.A. 40a:4-45.3cc)	37-480			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
(G) With Prior Consent of Local Finance Board Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	727,304.31	748,593.67		748,593.67	737,935.77	10,656.73

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(I) Type 1 District School Debt Service	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXX.XX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>						<b>XXXXXXXXXX.XX</b>
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Capital Project for Land, Building or	29-407						XXXXXXXXXX.XX
<b>Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	<b>29-409</b>						<b>XXXXXXXXXX.XX</b>
(K) Total Municipal Appropriations for Local District							XXXXXXXXXX.XX
School Purposes {Items(I) and (J)} - Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	727,304.31	748,593.67		748,593.67	737,935.77	10,656.73
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,656,745.31	4,593,365.96		4,593,365.96	4,023,507.32	569,857.47
(M) Reserve for Uncollected Taxes	50-899	392,838.05	378,138.33	XXXXXXXXXX.XX	378,138.33	378,138.33	XXXXXXXXXX.XX
<b>9. Total General Appropriations</b>	<b>34-499</b>	<b>5,049,583.36</b>	<b>4,971,504.29</b>		<b>4,971,504.29</b>	<b>4,401,645.65</b>	<b>569,857.47</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,929,441.00	3,844,772.29		3,844,772.29	3,285,571.55	559,200.74
	xxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Other Operations	34-300	156,830.46	196,229.47		196,229.47	187,039.17	9,190.30
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	58,000.00	60,000.00		60,000.00	58,533.57	1,466.43
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs. Offset by Revs.	40-999	14,009.85	9,600.20		9,600.20	9,600.20	
Total Operations - Excluded from "CAPS"	34-305	228,840.31	265,829.67		265,829.67	255,172.94	10,656.73
(C) Capital Improvements	44-999	170,000.00	150,400.00		150,400.00	150,400.00	
(D) Municipal Debt Service	45-999	328,464.00	332,364.00		332,364.00	332,362.83	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	392,838.05	378,138.33	xxxxxxxxxxxx.xx	378,138.33	378,138.33	xxxxxxxxxxxx.xx
Total General Appropriations	34-499	5,049,583.36	4,971,504.29		4,971,504.29	4,401,645.65	569,857.47

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
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 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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			
<b>Statutory Expenditures:</b>	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
		2016	2015	Cash in 2015
Operating Surplus Anticipated	08-501	131,089.95	61,240.00	61,240.00
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>131,089.95</b>	<b>61,240.00</b>	<b>61,240.00</b>
Sewer User Fees	08-503	336,000.00	340,000.00	336,228.84
Significant User Fees	08-504	74,000.00	100,000.00	74,128.28
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx
Deficit (General Budget)	08-549			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>541,089.95</b>	<b>501,240.00</b>	<b>471,597.12</b>

**DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Operating Surplus Anticipated	08-501	150,000.00	108,100.00	108,100.00
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>150,000.00</b>	<b>108,100.00</b>	<b>108,100.00</b>
Swimming Pool Fees	08-513	374,500.00	350,000.00	374,542.00
Miscellaneous	08-514			
Initiation Fee	08-515	68,500.00	40,000.00	68,675.00
<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>593,000.00</b>	<b>498,100.00</b>	<b>551,317.00</b>



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

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	15,000.00	22,000.00		22,000.00	13,046.58	8,953.42
Other Expenses	55-502	377,420.00	340,500.00		340,500.00	337,918.06	2,581.94
<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						
Capital Outlay	55-512	50,000.00	40,000.00		40,000.00	21,299.80	18,700.20
<b>Debt Service</b>	xxxxxxx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.xx	xxxxxxxxxxxx.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	93,500.00	97,050.00		97,050.00	96,226.39	

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

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	219,000.00	190,000.00		190,000.00	167,098.27	22,901.73
Other Expenses	55-502	163,000.00	155,500.00		155,500.00	112,649.74	42,850.26
<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	100,000.00	40,000.00	XXXXXXXXXXXX.XX	40,000.00	40,000.00	
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	90,000.00	90,000.00		90,000.00	90,000.00	XXXXXXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX.XX
Interest on Bonds	55-522	6,000.00	8,400.00		8,400.00	7,639.75	XXXXXXXXXXXX.XX
Interest on Notes	55-523						
							XXXXXXXXXXXX.XX

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

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	5,100.00	10,000.00		10,000.00	4,474.39	5,525.61
Other Expenses	55-502	137,900.00	147,000.00		147,000.00	141,750.70	5,249.30
<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 SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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	3,819.95		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	1,350.00	1,690.00		1,690.00	975.15	714.85
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>541,089.95</b>	<b>501,240.00</b>		<b>501,240.00</b>	<b>469,465.98</b>	<b>30,950.41</b>

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

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Deferred Charges:	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX			
				XXXXXXXXXX.XX			
				XXXXXXXXXX.XX			
				XXXXXXXXXX.XX			
				XXXXXXXXXX.XX			
Statutory Expenditures:	XXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Contribution to: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	15,000.00	14,200.00		14,200.00	12,597.28	1,602.72
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Principal/Interest	55-524			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>55-599</b>	593,000.00	498,100.00		498,100.00	429,985.04	67,354.71

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

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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			
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	400.00	765.00		765.00	336.18	428.82
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>	143,400.00	157,765.00		157,765.00	146,561.27	11,203.73

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>				
2015 2014		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	51-999			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
Payment of Bond Principal	52-920			
<b>Total Water Utility Assessment Revenues Appropriations</b>	52-999			

**DEDICATED ASSESSMENT BUDGET SEWER UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	53-101			
Deficit (Sewer Utility Budget)	53-885			
<b>Total Sewer Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Sewer Utility Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider- (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2016 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, 2015**

<b>ASSETS</b>		
Cash and Investments	1110100	1,483,364.98
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	331,943.15
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	181,200.00
Other Receivables	1110600	139,782.00
Deferred Charges Required to be in 2016 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,136,290.13</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	978,103.73
Reserve for Receivables	2110200	652,925.15
Surplus	2110300	505,261.25
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,136,290.13</b>

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

		YEAR 2015	YEAR 2014
Surplus Balance, January 1st	2310100	692,489.97	966,502.14
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*Percentage collected: 2015 - 97.18%; 2014 - 96.78%	2310200	9,794,661.03	9,140,566.98
Delinquent Taxes	2310300	248,461.73	206,232.41
Other Revenues and Additions to Income	2310400	1,162,685.69	1,116,572.13
<b>Total Funds</b>	<b>2310500</b>	<b>11,898,298.42</b>	<b>11,429,873.66</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,593,364.79	4,504,015.86
School Taxes	2310700	5,586,056.00	5,052,518.00
County Taxes (Including Added Tax Amounts)	2310800	1,055,360.97	992,194.78
Open Space Taxes	2310900	37,903.94	37,761.68
Other Expenditures and Deductions from Income	2311000	120,351.47	150,893.37
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>11,393,037.17</b>	<b>10,737,383.69</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>11,393,037.17</b>	<b>10,737,383.69</b>
<b>Surplus Balance, December 31st</b>	<b>2311400</b>	<b>505,261.25</b>	<b>692,489.97</b>

\* Nearest even Percentage may be used

**Proposed Use of Current Fund Surplus in 2016 Budget**

Surplus Balance December 31, 2015	2311500	505,261.25
Current Surplus Anticipated in 2016 Budget	2311600	421,600.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>83,661.25</b>

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

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

2015 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  
2014 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 immediate 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)  
2016**

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 - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Defibrillators	1	5,750.00				5,750.00			
Public Works Vehicles	2	290,000.00		140,000.00					150,000.00
Volunteer Fire Company Equipment/Vehicles	3	119,095.00		25,000.00		19,295.00			74,800.00
Salt Bin	4	37,750.00				37,750.00			
Road Repairs	5	360,000.00			120,000.00				240,000.00
Public Works Equipment	6	43,000.00			14,000.00				29,000.00
Police Vehicles (SUV's)	7	120,000.00							120,000.00
Security Equipment including Cameras and Door Locks	8	30,000.00							30,000.00
Improvement to Pool Concession Stand	9	200,000.00		100,000.00	100,000.00				
<b>TOTAL - ALL PROJECTS</b>	33-199	1,205,595.00		265,000.00	234,000.00	62,795.00			643,800.00

**3 YEAR CAPITAL PROGRAM - 2016 to 2018**  
**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 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021	
Defibrillators	1	5,750.00	2016	5,750.00						
Public Works Vehicles	2	290,000.00	2018	140,000.00	60,000.00	90,000.00				
Volunteer Fire Company Equipment/Vehicles	3	119,095.00	2018	44,295.00	67,150.00	7,650.00				
Salt Bin	4	37,750.00	2016	37,750.00						
Road Repairs	5	360,000.00	2018	120,000.00	120,000.00	120,000.00				
Public Works Equipment	6	43,000.00	2017	14,000.00	29,000.00					
Police Vehicles (SUV's)	7	120,000.00	2018		60,000.00	60,000.00				
Security Equipment including Cameras and Door Locks	8	30,000.00	2017		30,000.00					
Improvement to Pool Concession Stand	9	200,000.00	2016	200,000.00						
<b>TOTAL - ALL PROJECTS</b>	33-299	1,205,595.00		561,795.00	366,150.00	277,650.00				

**3 YEAR CAPITAL PROGRAM - 2016 to 2018**  
**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 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Defibrillators	5,750.00				5,750.00						
Public Works Vehicles	290,000.00	140,000.00	150,000.00								
Volunteer Fire Company Equipment/Vehicles	119,095.00	25,000.00	74,800.00		19,295.00						
Salt Bin	37,750.00				37,750.00						
Road Repairs	360,000.00		240,000.00	120,000.00							
Public Works Equipment	43,000.00		29,000.00	14,000.00							
Police Vehicles (SUV's)	120,000.00		120,000.00								
Security Equipment including Cameras and Door Locks	30,000.00		30,000.00								
Improvement to Pool Concession Stand	200,000.00	100,000.00		100,000.00							
<b>TOTAL - ALL PROJECTS</b>	<b>1,205,595.00</b>	<b>265,000.00</b>	<b>643,800.00</b>	<b>234,000.00</b>	<b>62,795.00</b>						

**33-399**

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

DEDICATED REVENUES FUNDS FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015	
		2016	2015				for 2016	for 2015	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190	39,614.89	37,888.26	37,903.94	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries and Wages	54-385-1				
Interest Income	54-113			611.35	Other Expenses	54-385.2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries and Wages	54-375-1				
					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>39,614.89</b>	<b>37,888.26</b>	<b>38,515.29</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>		\$	761,225.29		Interest on Bonds	54-930-2				XXXXXXXX
<b>Total Expended to date:</b>		\$	458,723.08		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>	39,614.89	37,888.26	37,888.26	
					<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>	39,614.89	37,888.26	37,888.26	
<b>Recreation land preserved in 2015:</b>			-0- (Acres)							
<b>Farmland preserved in 2015:</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, 2015

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 2016 MUNICIPAL BUDGET**

<b>Borough of Chester, County of Morris</b>		YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		4,656,745.31	XXXXXXXX
2. Local District School Tax -	Actual 80016-		
	Estimate ** 80017-		XXXXXXXX
3. Regional School District Tax -	Actual 80025-		3,718,987.00
	Estimate * 80026-	3,765,417.00	XXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		1,867,069.00
	Estimate * 80019-	1,920,413.00	XXXXXXXX
5. County Tax	Actual 80020-		1,058,360.97
	Estimate * 80021-	1,076,026.08	XXXXXXXX
6. Special District Taxes	Actual 80022-		
	Estimate * 80023-		XXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		37,903.94
	Estimate * 80028-	39,614.89	XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		11,458,216.28	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		1,430,946.85	
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		10,027,269.43	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">96.23%</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		10,420,107.48	
<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 2015</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, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
Regional School District Tax (Amount Shown on Line 3 Above)		3,765,417.00	
Regional High School Tax (Amount Shown on Line 4 Above)		1,920,413.00	
County Tax (Amount Shown on Line 5 Above)		1,076,026.08	
Special District Tax (Amount Shown on Line 6 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)		39,614.89	
Minimum Library Tax		138,830.46	
Tax in Local Municipal Budget		3,479,806.05	
Total Amount (see Line 11)		10,420,107.48	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		392,838.05	
<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		4,656,745.31	
Item 12- Appropriation: Reserve for Uncollected Taxes		392,838.05	
Sub - Total		5,049,583.36	
Less: Item 9 - Total Anticipated Revenues		1,430,946.85	
Amount to Be Raised by Taxation in Municipal Budget 80024-07		3,618,636.51	