

**2011 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2011 BUDGET)**

MUNICIPALITY: Township of Chester

COUNTY: Morris

<u>William Cogger</u>	<u>12/31/13</u>
Mayor's Name	Term Expires

Governing Body Members	
<u>Name</u>	<u>Term Expires</u>
<u>Matthew Kass</u>	<u>12/31/11</u>
<u>Brian Murphy</u>	<u>12/31/12</u>
<u>Karen Powell</u>	<u>12/31/12</u>
<u>Leonard Taylor</u>	<u>12/31/11</u>

Municipal Officials	
<u>Carol Isemann</u>	<u>1/1/95</u>
Municipal Clerk	Date of Orig. Appt.
<u>Antionietta Theesfeld</u>	<u>C-1168</u>
Tax Collector	Cert. No.
<u>Michel D. Marceau</u>	<u>T-8036</u>
Chief Financial Officer	Cert. No.
<u>Raymond Sarinelli</u>	<u>N/A</u>
Registered Municipal Accountant	Cert. No.
<u>John Suminski</u>	<u>383</u>
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

Please attach this to your 2011 Budget and Mail to:

Township of Chester

1 Parker Road

Chester, NJ 07930

Phone #: 908-879-5100

Fax #: 908-879-8281

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: _____

2011 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of _____ Chester _____, County of _____ Morris _____ for the Fiscal Year 2011

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

_____ 15th _____ day of _____ March _____, 2011
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 15th _____ day of _____ March _____, 2011

Carol A. Isemann
Clerk

1 Parker Road
Address

Chester, NJ 07930
Address

908-879-5100
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 15th _____ day of _____ March _____, 2011

Raymond Sarinelli of Nisivoccia LLP
Registered Municipal Accountant

Mt. Arlington, NJ 07856
Address

200 Valley Road Suite 300
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 is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 15th _____ day of _____ March _____, 2011

Michel D. Marceau
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2010 By: _____</p>		<p>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.A. 40A:4-79.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2010 By: _____</p>

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

Township of Chester, County of Morris

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Chester, County of Morris for the Fiscal Year 2011

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2011

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

in the issue of March 24, 2011

The Governing Body of the Township of Chester does hereby approve the following as the Budget for the year 2011.

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained
			Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Township

of Chester, County of Morris, on March 15, 2011

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 19, 2011 at

7:30 o'clock [Redacted] (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2011
(Cross out one)

may be presented by taxpayers or other interested persons.

Township of Chester

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2011
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	7,250,105.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	3,122,883.51
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,122,883.51
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>97.06%</u> Percent of Tax Collections	1,200,000.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2011 - \$ _____ for Schools-State Aid 2010 - \$ _____	11,572,988.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,944,158.51
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	7,939,833.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	688,997.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	11,037,544.48			
Budget Appropriations Added by N.J.S.A. 40A:4-87				
Emergency Appropriations				
Total Appropriations	11,037,544.48			
Expenditures:				
 Paid or Charged (Including Reserve for Uncollected Taxes)	10,738,541.91			
 Reserved	299,001.75			
Unexpended Balances Cancelled	0.82			
Total Expenditures and Unexpended Balances Cancelled	11,037,544.48			
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 in 2010 Reserved"

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Carol Isemann at 908-879-5100 x810

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous year's local tax levy with certain allowable adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.

Group Insurance Plan For Employees:	
Total Estimated Cost	\$ 1,079,400
Less Applied Employee Contributions	(14,400)
Net Budgeted Expenses	1,065,000
Amount of Budgeted Group Insurance Plan For Employees:	
Inside "CAP" Appropriation	\$ 976,144
Outside "CAP" Appropriation	88,856
Total Amount Budgeted	1,065,000

I. Tax Rate

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2011 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2011 (Estimate)</u>		<u>2010 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 8,628,830	0.469	\$ 8,255,405	0.448
Net Valuation Taxable	\$ 1,838,510,136		\$ 1,844,200,935	

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

III. Appropriation "CAPS"

The following "CAP" calculation, as required by the Division of Local Government Services, Department of Community Affairs, is based on the Cost of Living Adjustment (COLA) ordinance adopted by the Township Council.

Cap Calculation

Total Appropriations for 2010	\$ 11,037,544.48
Cap Base Adjustment	37,027.00
	<hr/>
	11,074,571.48
Total Exceptions	4,228,109.00
	<hr/>
Amount on Which 3.5% CAP is Applied	6,846,462.48
CAP (3.5%)	239,626.19
	<hr/>
Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3	7,086,088.67
Modifications:	
CAP Bank - 2009	10,599.92
CAP Bank - 2010	343,739.98
Assessed Value of New Construction at Local Tax Rate (\$3,362,800 x .447 per hundred)	15,031.72
	<hr/>
Total Allowable Operating Appropriations Within CAPS	7,455,460.29
Total General Appropriations Within CAPS	7,250,105.00
	<hr/>
Amount Under CAP	\$ 205,355.29
	<hr/> <hr/>

NOTE:

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- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

EXPLANATORY STATEMENT - (Continued)

ESTIMATED 2011 2% TAX LEVY CAP CALCULATION

<p>III. Tax Levy "CAPS"</p> <p>N.J.S.A. 40A: 4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation." The Township's Tax Levy CAP for 2011 is calculated as follows:</p>	<p>Levy "Cap" Calculation</p> <table border="0"> <tr> <td>Prior Year Amount to be Raised by Taxation for Municipal Purpose</td> <td align="right">\$ 8,255,405</td> </tr> <tr> <td>Less: Recycling Tax</td> <td align="right"><u>10,750</u></td> </tr> <tr> <td>Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation</td> <td align="right">8,244,655</td> </tr> <tr> <td>Plus: 2% Cap Increase</td> <td align="right"><u>164,893</u></td> </tr> <tr> <td>Adjusted Tax Levy Prior to Exclusion</td> <td align="right">8,409,548</td> </tr> <tr> <td>Exclusions:</td> <td></td> </tr> <tr> <td> Allowable Health Insurance Cost Increase</td> <td align="right">\$ 107,628</td> </tr> <tr> <td> Allowable Pension Obligation Increase</td> <td align="right">105,053</td> </tr> <tr> <td> Allowable LOSAP Increase</td> <td></td> </tr> <tr> <td> Allowable Debt Service & Capital Leases Increases</td> <td align="right">76,650</td> </tr> <tr> <td> Recycling Tax appropriation</td> <td align="right"><u>10,750</u></td> </tr> <tr> <td>Total Exclusions</td> <td align="right"><u>300,081</u></td> </tr> <tr> <td>Adjusted Tax Levy</td> <td align="right">8,709,629</td> </tr> <tr> <td>Additions:</td> <td></td> </tr> <tr> <td> Assessed Value of New Construction at 2010 Local Tax Rate (\$3,362,800 x .447 per hundred)</td> <td align="right"><u>15,032</u></td> </tr> <tr> <td>Maximum Allowable Amount to be Raised by Taxation</td> <td align="right">8,724,661</td> </tr> <tr> <td>Amount to be Raised by Taxation for Municipal Purposes</td> <td align="right"><u>8,628,830</u></td> </tr> <tr> <td>Amount Under Levy Cap</td> <td align="right"><u><u>\$ 95,831</u></u></td> </tr> </table>	Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$ 8,255,405	Less: Recycling Tax	<u>10,750</u>	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	8,244,655	Plus: 2% Cap Increase	<u>164,893</u>	Adjusted Tax Levy Prior to Exclusion	8,409,548	Exclusions:		Allowable Health Insurance Cost Increase	\$ 107,628	Allowable Pension Obligation Increase	105,053	Allowable LOSAP Increase		Allowable Debt Service & Capital Leases Increases	76,650	Recycling Tax appropriation	<u>10,750</u>	Total Exclusions	<u>300,081</u>	Adjusted Tax Levy	8,709,629	Additions:		Assessed Value of New Construction at 2010 Local Tax Rate (\$3,362,800 x .447 per hundred)	<u>15,032</u>	Maximum Allowable Amount to be Raised by Taxation	8,724,661	Amount to be Raised by Taxation for Municipal Purposes	<u>8,628,830</u>	Amount Under Levy Cap	<u><u>\$ 95,831</u></u>
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NOTE:

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2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)
Analysis of Compensated Absence Liability

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
All Employees		\$ 218,800			
Totals		\$ 218,800			
Total Funds Reserved as of end of 2010:		\$ 32,555			
Total Funds Appropriated in 2011		\$ -			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
1. Surplus Anticipated	08-101	780,000.00	684,075.00	684,075.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	780,000.00	684,075.00	684,075.00
3. Miscellaneous Revenues - Section A:Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	7,250.00	7,250.00	7,450.00
Other	08-104			
Fees and Permits	08-105	25,000.00	25,000.00	26,779.90
Fines and Costs:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	98,000.00	98,000.00	100,217.09
Other	08-109			
Interest and Costs on Taxes	08-112	115,000.00	121,000.00	137,010.11
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113	10,000.00	12,000.00	11,320.93
Anticipated Utility Operating Surplus	08-114			
Planning Board Fees	08-115	34,000.00	34,000.00	37,921.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	289,250.00	297,250.00	320,699.03

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	878,151.00	878,151.00	878,151.00
Garden State Preservation Trust Fund	09-207	13,805.00	20,708.00	20,707.55
Total Section B: State Aid Without Offsetting Appropriations	09-001	891,956.00	898,859.00	898,858.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160	165,000.00	165,000.00	224,952.89
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
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	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	165,000.00	165,000.00	224,952.89

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services- Shared				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section D: Shared Municipal Service Agreements Offset With Appropriations	11-001			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxxxxx 08-003	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Wildlife Habitat Incentives Program	10-785			
Reserve for Drunk Driving Enforcement Fund	10-745	2,652.24	3,173.28	3,173.28
Clean Communities Program	10-770			
Reserve for Clean Communities Grant	10-702	20,861.99	4,327.24	4,327.24
Municipal Alliance on Alcoholism and Drug Abuse	10-703	14,324.00		
Reserve for Alcohol Rehabilitation Grant	10-704	603.28	2,127.60	2,127.60
Reserve for Body Armor Replacement Fund	10-709		7,177.36	7,177.36
Reserve for Over the Limit Grant	10-710	3,050.00		
Reserve for Recreation for Individuals with Disabilities Grant	10-711	60,561.00		
Reserve for Sustainable Jersey Grant	10-712	1,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Summary of Revenues	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	780,000.00	684,075.00	684,075.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	289,250.00	297,250.00	320,699.03
Total Section B: State Aid Without Offsetting Appropriations	09-001	891,956.00	898,859.00	898,858.55
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	165,000.00	165,000.00	224,952.89
Total Section D: Director of Local Government Services - Shared Muni. Service Agreements Special Items of General Revenue Anticipated with Prior Written Consent of	11-001			
Total Section E: Director of Local Government Services - Additional Revenues 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 Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	103,052.51	16,805.48	16,805.48
Total Section G: Director of Local Government Services - Other Special Items Special Items of General Revenue Anticipated with Prior Written Consent of	08-004	350,500.00	370,150.00	386,852.44
Total Miscellaneous Revenues	13-099	1,799,758.51	1,748,064.48	1,848,168.39
4. Receipts from Delinquent Taxes	15-499	364,400.00	350,000.00	491,134.50
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,944,158.51	2,782,139.48	3,023,377.89
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	7,939,833.00	8,255,405.00	8,753,692.17
b) Addition to Local District School Tax	07-191			
b) Minimum Library Tax	07-192	688,997.00		
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	8,628,830.00	8,255,405.00	8,753,692.17
7. Total General Revenues	13-299	11,572,988.51	11,037,544.48	11,777,070.06

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
General Administration:							
Salaries & Wages	20-100-1	135,180.00	135,180.00		133,180.00	133,180.00	
Other Expenses	20-100-2	56,000.00	59,600.00		44,600.00	30,893.16	13,706.84
Rental, Repair and Servicing of Office Equipment	20-100-2	17,000.00	17,000.00		18,730.00	18,727.43	2.57
Purchase of Office Equipment	20-100-2	1,500.00					
Mayor and Council:							
Salaries & Wages	20-110-1	28,000.00	28,000.00		28,000.00	28,000.00	
Financial Administration:							
Salaries & Wages	20-130-1	82,500.00	73,815.00		72,315.00	72,315.00	
Other Expenses	20-130-2	16,600.00	25,600.00		25,980.00	25,979.24	0.76
Annual Audit	20-135-2	33,974.00	30,000.00		30,000.00	16,420.00	13,580.00
Data Process	20-140-2	8,400.00	8,500.00		8,500.00	6,970.00	1,530.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Tax Assessment Administration:							
Salaries & Wages	20-150-1	67,500.00	67,500.00		65,000.00	65,000.00	
Other Expenses	20-150-2	10,600.00	11,400.00		11,400.00	6,505.20	4,894.80
Tax Map Revision	20-150-2	2,500.00	3,000.00				
Revenue Administration (Tax Collection):							
Salaries & Wages	20-145-1	67,847.00	67,847.00		66,347.00	66,347.00	
Other Expenses	20-145-2	4,175.00	3,275.00		3,275.00	867.49	2,407.51
Legal Services and Costs:							
Other Expenses	20-155-2	140,000.00	125,000.00		154,000.00	153,975.94	24.06
Municipal Prosecutor:							
Salaries & Wages	25-275-1	11,718.00	11,718.00		11,718.00	11,717.22	0.78
Engineering Services & Costs:							
Other Expenses	20-165-2	18,500.00	15,000.00		15,335.00	15,330.20	4.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Other Expenses	21-180-2	79,460.00	79,460.00		76,960.00	74,381.92	2,578.08
Board of Adjustment							
Other Expenses	21-185-2	5,050.00	4,700.00		3,200.00	1,314.40	1,885.60
Zoning Officer:							
Salaries & Wages	21-185-1	143,000.00	92,000.00		87,000.00	87,000.00	
Insurance:							
Other Insurance Premiums	23-210-2	5,000.00	5,000.00		5,000.00	2,730.50	2,269.50
General Liability	23-210-2	121,400.00	121,182.00		121,182.00	120,077.72	1,104.28
Worker's Compensation	23-215-2	108,000.00	95,592.00		95,592.00	95,591.37	0.63
Employee Group Health	23-220-2	976,144.00	861,150.00		861,150.00	861,094.99	55.01
Disability Insurance	23-210-2	4,000.00	4,000.00		4,000.00	4,000.00	
Public Buildings and Grounds:							
Other Expenses	26-310-2	37,000.00	31,000.00		39,290.00	39,275.77	14.23
Enviromental Commission (R.S. 40:56-1 et seq.):							
Other Expenses	20-170-2	4,500.00	3,500.00		3,500.00	827.44	2,672.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Police:							
Salaries & Wages - Regular	25-240-1	1,583,400.00	1,563,400.00		1,563,400.00	1,563,400.00	
Police Earned Sick Pay	25-240-1	36,600.00	36,600.00		36,600.00	36,600.00	
Other Expenses	25-240-2	89,200.00	73,300.00		73,300.00	55,490.88	17,809.12
Other Expenses - Communications	25-240-2	13,800.00	9,750.00		10,685.00	10,682.48	2.52
Municipal Court:							
Salaries & Wages	43-490-1	103,800.00	103,800.00		102,840.00	102,840.00	
Other Expenses	43-490-2	4,610.00	4,610.00		5,570.00	5,385.51	184.49
Public Defender							
Other Expenses	25-265-2	1,000.00	1,000.00		1,000.00	800.00	200.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Emergency Management Services:							
Salaries & Wages	25-252-1	10,000.00					
Other Expenses	25-252-2	2,500.00	2,500.00		1,565.00	520.18	1,044.82
Road Repairs & Maintenance:							
Salaries & Wages	26-290-1	920,000.00	920,000.00		909,015.00	903,105.43	5,909.57
Other Expenses	26-290-2	103,500.00	97,819.00		97,819.00	92,158.25	5,660.75
Other Expenses Street Signs	26-290-2	7,000.00	5,000.00		5,000.00	1,027.67	3,972.33
Snow Removal							
Salaries & Wages	26-310-1	50,000.00	50,000.00		50,000.00	35,674.12	14,325.88
Other Expenses	26-310-2	175,000.00	169,000.00		169,000.00	150,043.70	18,956.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	40,990.00	40,990.00		40,990.00	40,984.76	5.24
Other Expenses	27-330-2	5,000.00	4,000.00		16,100.00	16,098.23	1.77
Garbage and Trash Removal - Contractual	26-305-2	355,250.00	355,250.00		355,250.00	355,250.00	
RECREATION AND EDUCATION:							
Parks and Playgrounds:							
Salaries & Wages	28-375-1	19,125.00	19,125.00		9,125.00	9,125.00	
Other Expenses	28-375-2	45,850.00	46,675.00		53,325.00	53,236.93	88.07
50 Plus Club:							
Other Expenses	30-420-2	3,500.00	3,000.00		3,000.00	2,900.00	100.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430-2	40,000.00	40,000.00		38,050.00	31,056.18	6,993.82
Street Lighting	31-430-2	4,000.00	4,000.00		4,000.00	3,327.76	672.24
Telephone	31-430-2	25,000.00	25,000.00		25,000.00	19,091.87	5,908.13
Natural Gas	31-430-2	8,000.00	8,000.00		9,950.00	9,925.58	24.42
Fuel Oil	31-430-2	8,000.00	8,000.00		8,000.00	6,785.81	1,214.19
Gasoline	31-430-2	117,500.00	110,000.00		110,000.00	83,404.66	26,595.34
Vehicle Maintenance	26-290-2	61,000.00	55,000.00		55,000.00	53,636.95	1,363.05
Total Operations (Item 8(A)) within "CAPS"	34-199	6,189,423.00	5,907,806.00		5,907,806.00	5,742,973.40	164,832.60
B. Contingent	35-470			xxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	6,189,423.00	5,907,806.00		5,907,806.00	5,742,973.40	164,832.60
Detail:							
Salaries & Wages	34-201-1	3,457,660.00	3,367,975.00		3,330,530.00	3,310,288.53	20,241.47
Other Expenses (Including Contingent)	34-201-2	2,731,763.00	2,539,831.00		2,577,276.00	2,432,684.87	144,591.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-							
Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
Public Employees' Retirement System	36-471	197,851.00	142,583.00		142,583.00	141,503.00	1,080.00
Social Security (O.A.S.I)	36-472	294,000.00	290,000.00		290,000.00	269,724.27	20,275.73
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	460,336.00	362,840.00		362,840.00	348,402.85	14,437.15
DCRP	36-476						
PERS - ERIP	36-476	62,323.00	61,810.00		61,810.00	61,810.00	
PFRS - ERIP	36-476	46,172.00	44,396.00		44,396.00	44,396.00	
Total Deferred Charges and Statutory							
Expenditures - Municipal Within "CAPS"	34-209	1,060,682.00	901,629.00		901,629.00	865,836.12	35,792.88
G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal							
Purposes Within "CAPS"	34-299	7,250,105.00	6,809,435.00		6,809,435.00	6,608,809.52	200,625.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	938,603.00	1,005,213.00		1,005,213.00	948,572.91	56,640.09

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Shared Municipal Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Chester Fire Department	42-255-2	201,192.00	200,140.00		200,140.00	197,728.24	2,411.76
Chester First Aid Squad	42-260-2	95,533.00	93,500.00		93,500.00	92,373.00	1,127.00
Washington Township Dispatch Services	42-250-2						
Rockaway-Washington Health services	42-250-2	61,800.00	67,600.00		67,600.00	37,950.00	29,650.00
Chester Board of Education Senior Citizens							
Transportation	42-367-2	20,000.00	20,000.00		20,000.00	11,452.86	8,547.14
Morris County Dispatch Services	42-250-2	143,763.00	138,485.00		138,485.00	138,484.72	0.28
Total Shared Municipal Service Agreements	42-999	522,288.00	519,725.00		519,725.00	477,988.82	41,736.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Municipal Alliance on Alcoholism & Drug Abuse							
State Grant	41-703	14,324.00					
Local Match	41-899						
Clean Communities Grant	41-770						
Reserve for Clean Communities Grant	41-702	20,861.99	4,327.24		4,327.24	4,327.24	
Reserve for Drunk Driving Enforcement Fund	41-745	2,652.24	3,173.28		3,173.28	3,173.28	
Reserve for Police Body Armor	41-709		7,177.36		7,177.36	7,177.36	
Reserve for Recycling Tonnage Grant	41-713						
Reserve for Clean Communities	41-718						
Reserve for Alcohol Rehabilitation Fund	41-704	603.28	2,127.60		2,127.60	2,127.60	
Reserve for Over the Limit Under Arrest	41-727	3,050.00					
Reserve for Recreation for Individuals with Disabilities	41-728	60,561.00					
Reserve for Sustainable Jersey Grant	41-729	1,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations-Excluded from "CAPS"(continued)	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	103,052.51	16,805.48		16,805.48	16,805.48	
Total Operations - Excluded from "CAPS"	34-305	1,563,943.51	1,541,743.48		1,541,743.48	1,443,367.21	98,376.27
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	1,563,943.51	1,541,743.48		1,541,743.48	1,443,367.21	98,376.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(C) Capital Improvements - Excluded from "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Capital Improvements Excluded from "CAPS"	40-999	178,000.00	178,000.00		178,000.00	178,000.00	

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
(D) Municipal Debt Service - Excluded from "CAPS"	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	805,000.00	780,000.00		780,000.00	780,000.00	
Payment of Bond Anticipation Notes and Capital Notes	45-925	312,500.00	250,000.00		250,000.00	250,000.00	
Interest on Bonds	45-930	80,143.00	105,133.00		105,133.00	105,133.00	
Interest on Notes	45-935	47,314.00	33,175.00		33,175.00	33,175.00	
Green Trust Loan Program:	45-940	135,983.00	135,983.00		135,983.00	135,982.18	
Total Municipal Debt Service-Excluded from "CAPS"	45-999	1,380,940.00	1,304,291.00		1,304,291.00	1,304,290.18	xxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870						
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875		10,000.00		10,000.00	10,000.00	
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		10,000.00	xxxxxxxxxxx	10,000.00	10,000.00	xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,122,883.51	3,034,034.48		3,034,034.48	2,935,657.39	98,376.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures- Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,122,883.51	3,034,034.48		3,034,034.48	2,935,657.39	98,376.27
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	10,372,988.51	9,843,469.48		9,843,469.48	9,544,466.91	299,001.75
(M) Reserve for Uncollected Taxes	50-899	1,200,000.00	1,194,075.00	xxxxxxxxxxxxxx	1,194,075.00	1,194,075.00	xxxxxxxxxx
9. Total General Appropriations	34-499	11,572,988.51	11,037,544.48		11,037,544.48	10,738,541.91	299,001.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2010	
Summary of Appropriations	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,250,105.00	6,809,435.00		6,809,435.00	6,608,809.52	200,625.48
	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	938,603.00	1,005,213.00		1,005,213.00	948,572.91	56,640.09
Uniform Construction Code	22-999						
Shared Municipal Service Agreements	42-999	522,288.00	519,725.00		519,725.00	477,988.82	41,736.18
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs Offset by Revenues	40-999	103,052.51	16,805.48		16,805.48	16,805.48	
Total Operations - Excluded from "CAPS"	34-305	1,563,943.51	1,541,743.48		1,541,743.48	1,443,367.21	98,376.27
(C) Capital Improvements	44-999	178,000.00	178,000.00		178,000.00	178,000.00	
(D) Municipal Debt Service	45-999	1,380,940.00	1,304,291.00		1,304,291.00	1,304,290.18	
(E) Total Deferred Charges - Excluded from "CAPS"	46-999		10,000.00		10,000.00	10,000.00	
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	1,200,000.00	1,194,075.00		1,194,075.00	1,194,075.00	
Total General Appropriations	34-499	11,572,988.51	11,037,544.48		11,037,544.48	10,738,541.91	299,001.75

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	55-540						
	55-541						
	55-542						
	55-531						
	55-532			xxxxxxxxxxx			xxxxxxxxxxx
	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED

UTILITY BUDGET

12. DEDICATED REVENUES FROM <hr/>	FCOA Account Number	Anticipated		Realized in Cash in 2010
		for 2011	for 2010	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Sewer Rents				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2010	
	FCOA Account Number	for 2011	for 2010	for 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55) Damage by Flood or Hurricane				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-889			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

14. DEDICATED REVENUES FROM	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Assessment Cash	53-101			
Deficit (53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA Acct Number	Anticipated		Realized in Cash in 2010
		2011	2010	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2010 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 Recreation Trust Fund, Snow Removal Trust Fund, Accumulated Absences, Developers Escrow Fund, Open Space Trust Fund, Public Defender Swimming Pool Donations, Housing and Community Development, Outside Employment of Off-Duty Police Officers, Disposal of Forfeited Assets, and Mayor's Coalition of Organizations Food Distribution Program Donations 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 FUND BALANCE SHEET
DECEMBER 31, 2010**

ASSETS		
Cash and Investments	1110100	2,763,686.92
Due from State of N.J.(c.20 P.L. 1971)	1111000	7,190.35
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	634,417.04
Tax Title Liens Receivable	1110400	58,416.89
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	18,779.50
Deferred Charges Required to be in 2011 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2011	1110800	
Total Assets	1110900	3,482,490.70

LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,530,660.43
Reserves for Receivables	2110200	711,613.43
Surplus	2110300	1,240,216.84
Total Liabilities, Reserves and Surplus		3,482,490.70

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

CURRENT SURPLUS

		YEAR 2010	YEAR 2009
Surplus Balance, January 1st	2310100	1,048,022.26	1,940,334.19
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2010 98.15% 2009 97.00%)	2310200	38,485,282.00	37,308,895.41
Delinquent Taxes	2310300	491,134.50	448,561.25
Other Revenues and Additions to Income	2310400	1,984,911.57	2,103,101.54
Total Funds	2310500	42,009,350.33	41,800,892.39
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	9,843,468.66	10,221,493.91
School Taxes (Including Local and Regional)	2310700	25,644,701.29	25,079,356.33
County Taxes (Including Added Tax Amounts)	2310800	4,871,132.03	4,983,601.74
Special District Taxes	2310900	409,831.51	461,763.75
Other Expenditures and Deductions from Income	2311000		6,654.40
Total Expenditures and Tax Requirements	2311100	40,769,133.49	40,752,870.13
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	40,769,133.49	40,752,870.13
Surplus Balance - December 31st	2311400	1,240,216.84	1,048,022.26

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2011 Budget

Surplus Balance December 31, 2010	2311500	1,240,216.84
Current Surplus Anticipated in 2011 Budget	2311600	780,000.00
Surplus Balance Remaining	2311700	460,216.84

2011
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned on improvements.

CAPITAL IMPROVEMENT PROGRAM

A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- _____ years. (Exceeding minimum time period)
- Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Township of Chester for the years 2011 through 2013, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)
2011**

Local Unit

Township of Chester

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2011 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisition of Ambulance	1	200,000.00	42,000.00		6,000.00		36,000.00	116,000.00	
TOTALS - ALL PROJECTS	33-199	200,000.00	42,000.00		6,000.00		36,000.00	116,000.00	

3 YEAR CAPITAL PROGRAM - 2011-2013
Anticipated Project Schedule and Funding Requirements
Local Unit

Township of Chester

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2011	5b 2012	5c 2011	5d 2014	5e 2015	5f 2016
Acquisition of Ambulance	1	200,000.00		200,000.00					
TOTAL ALL PROJECTS	33-299	200,000.00		200,000.00					

**3 YEAR CAPITAL PROGRAM - 2011-2013
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Township 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 2011	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Acquisition of Ambulance	200,000.00			6,000.00		78,000.00	116,000.00				
TOTAL ALL PROJECTS	33-399			6,000.00		78,000.00	116,000.00				

**SECTION 2 - UPON ADOPTION FOR YEAR 2011
(Only to be included in the Budget as Finally Adopted)**

RESOLUTION

Be It Resolved by the Governing Body of the Township
of Chester, County of Morris that the budget herein before set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 7,939,833.00 (item 2 below) for municipal purposes and
- (b) \$ _____ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ _____ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 368,840.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 688,997.00 (Item 5 below) Minimum Library Tax

Abstained

RECORDED VOTE

(insert last name)

AYES

Nays

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	780,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,799,758.51
Receipts from Delinquent Taxes	15-499	\$	364,400.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	7,939,833.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 11	07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	\$	688,997.00
Total Revenues	13-299	\$	11,572,988.51

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 6,189,423.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,060,682.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,563,943.51
(c) Capital Improvements	44-999	\$ 178,000.00
(d) Municipal Debt Service	45-999	\$ 1,380,940.00
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 1,200,000.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 11,572,988.51

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on _____ day of _____, 2011. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2011, _____, Clerk
Signature

MUNICIPALITY Township of Chester OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA Account #	Anticipated		Realized in Cash in 2010	APPROPRIATIONS	FCOA Account #	Appropriated		Expended 2010	
		2011	2010				for 2011	for 2010	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	368,840.00	368,840.00	369,536.28	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
					Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds	54-100	179,503.00	202,526.00	168,393.38	Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-1				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenue	54-299	548,343.00	571,366.00	537,929.66	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-902-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented			2/24/1999		Payment of Bond Principal	54-920-2	185,000.00	185,000.00	185,000.00	xxxxxxx
Rate Assessed			<i>(Date)</i>	\$ 0.020	Payment of Bond Anticipation Notes and Capital Notes	54-925-2	195,000.00	195,000.00	195,000.00	xxxxxxx
Total Tax Collected to Date				\$ 3,175,596.09	Interest on Bonds	54-930-2	119,538.00	125,088.00	125,087.50	xxxxxxx
Total Expended to Date				\$ 6,246,831.32	Interest on Notes	54-935-2	48,805.00	66,278.00	66,277.50	
Total Acreage Preserved to Date				4,469.00	Reserve for Future Use	54-950-2				
Recreation Land Preserved in 2010				120.00	Total Trust Fund Appropriations	54-499	548,343.00	571,366.00	571,365.00	
Farmland Preserved in 2010				- 0 -						
				<i>(Acres)</i>						

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

Contracting Unit Township of Chester

Year Ending: December 31, 2011

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.S.A. 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 by N.J.S.A. 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