

* Adopted *

2019 MUNICIPAL DATA SHEET

(Must Accompany 2019 Budget)

MUNICIPALITY:

BOROUGH OF HIGHLANDS

COUNTY:

MONMOUTH

<u>Richard W. O'Neil</u>	<u>12/31/2019</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Bonnie Brookes, RMC</u>	<u>11/1/2017</u>
Municipal Clerk	Date of Orig. Appt.
<u>Patrick J. DeBlasio, CTC, CPA, CGFM</u>	<u>C-1682</u>
Tax Collector	Cert No.
<u>Patrick J. DeBlasio, CMFO, CPA, CGFM</u>	<u>724</u>
Chief Financial Officer	Cert No.
<u>Robert W. Allison, RMA, CPA</u>	<u>0675</u>
Registered Municipal Accountant	Cert No.
<u>Brian J. Chabarek, Esq</u>	<u>483</u>
Municipal Attorney	Lic No.

Official Mailing Address of Municipality

Borough of Highlands

42 Shore Drive

Highlands, New Jersey 07732

Fax #: 732-872-0670

Governing Body Members

Name	Term Expires
<u>Rosemary Ryan, Council President</u>	<u>12/31/2020</u>
<u>Kenneth R. Braswell</u>	<u>12/31/2020</u>
<u>Carolyn Broullon</u>	<u>12/31/2021</u>
<u>Linda Mazzola</u>	<u>12/31/2021</u>
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Please attach this to your 2019 Budget and Mail to:

Director, Division of Local Government Service
Department of Community Affairs
PO Box 803
Trenton NJ 08625

Division Use Only

Municode: _____
Public Hearing Date: _____

2019
MUNICIPAL BUDGET

Municipal Budget of the _____ Borough _____ of _____ Highlands _____ County of _____ Monmouth _____ for the Fiscal Year 2019.

It is hereby certified 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

_____ 6th _____ day of _____ March _____, 2019
and that 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 _____ 6th _____ day of _____ March _____, 2019

Bonnie Brookes, Municipal Clerk

Clerk

42 Shore Drive

Address

Highlands, NJ 07732

Address

732-872-1224

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 _____ 6th _____ day of _____ March _____, 2019

Robert W. Allison, RMA

Registered Municipal Accountant

Freehold, NJ 07728

Address

912 Highway 33, Suite 2

Address

732-409-0800

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original of file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 6th _____ day of _____ March _____, 2019

Patrick J. DeBlasio, CMFO, CPA

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED 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 have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____ 2019

By: _____

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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: _____ 2019

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Highlands, County of Monmouth for the Fiscal Year 2019

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

Be it Further Resolved, that said Budget be published in the Two River Times

in the issue of March 21, 2019

The Governing Body of the Borough of Highlands does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE
(INSERT LAST NAME)

Ayes

Braswell
Broullon
Mazzola
Ryan
O'Neill

Nays

None

Abstained

None

Absent

None

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Highlands, County of Monmouth, on March 6, 2019

A Hearing on the Budget and Tax Resolution will be held at Robert D. Wilson Memorial Community Center, 22 Snug Harbor Ave, Highlands, NJ, on April 3, 2019 at 8:00 o'clock (P.M.) (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2019	
General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXXXXXXXXXXXXXXXX	XX
1. Appropriations within "CAPS"-			XXXXXXXXXXXXXXXXXXXXXXXXXX	XX
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}			8,118,896.00	
2. Appropriations excluded from "CAPS"			XXXXXXXXXXXXXXXXXXXXXXXXXX	
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}			1,960,287.60	
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)				
Total General Appropriations excluded from "CAPS"(item O, sheet 29)			1,960,287.60	
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimate			1,100,000.00	
		93.79% Percent of Tax Collections		
4 Total General Appropriations (item 9, Sheet 29)		Building Aid Allowance 2017-\$		
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)		for Schools-State Aid 2018-\$	11,179,183.60	
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,249,885.72	
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXXXXXXXXXXXXXXXX	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)			7,929,297.88	
(b) Addition to Local District School Tax (item 6(b), Sheet 11)				
(c) Minimum Library Tax				

EXPLANATORY STATEMENT - (Continued) **SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	10,885,280.48		1,871,854.21	
Budget Appropriation Added by N.J.S 40A:4-87	59,317.00			
Emergency Appropriations				
Total Appropriations	10,944,597.48		1,871,854.21	
Expenditures				
Paid or Charged (Including Reserve for Uncollected Taxes)	10,213,095.85		1,651,927.83	
Reserved	730,399.24		154,023.93	
Unexpended Balances Canceled	1,102.39		65,902.45	
Total Expenditures and Unexpended Balances Cancelled	10,944,597.48		1,871,854.21	
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 2018 Reserved."

EXPLANATORY STATEMENT - (Continued)		
BUDGET MESSAGE		
The 2019 Municipal Budget was prepared to comply with P.L. 1990 c. 89 "The Local Government Cap Law", and the calculation of the allowable "CAPS" is as follows:		Amount on which "CAP" is Applied (Brought Forward) \$7,765,488.38
Total General Appropriations for 2018 (Adopted Budget) \$10,885,280.48		0.00
Less: Items Excluded from "CAPS"		Sub-Total 7,765,488.38
Other Operations 131,000.00		2.5% CAP 194,137.21
Interlocal Service Agreements 189,500.00		Additional 1.0% Per Ordinance 77,654.87
Public & Private Programs - Offset 60,162.09		2017 CAP Bank-Utilized 0.00
Capital Improvement 670,000.00		2018 CAP Bank-Utilized 0.00
Debt Service 845,880.01		"CAP" - Allowable Before Additional Amount 8,037,280.46
Deferred Charges 20,000.00		Add: Assessed Valuation of New Construction (N.J.S.A. 40A:4-45-45.2a) 86,103.99
Reserve for Uncollected Taxes 1,100,000.00		Totals General Appropriations for Municipal Purposes Within "CAP" - Allowable \$8,123,384.45
Total Exceptions 3,016,542.10		Totals General Appropriations Subject to "CAP" set forth in this Budget \$8,118,896.00
2018 "CAP" Base Before Adjustments 7,868,738.38		Amount by Which 2019 Budget Within "CAP" is Below Maximum Allowable Budget \$4,488.45
Add		
Less:		
Shared Service Agreement-Middletown-Construction Office (103,250.00)		
Amount on which "CAP" is Applied 7,765,488.38		

NOTE:

Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

2. 2018 "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 COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
The CY 2019 Municipal Budget was prepared to comply with "The Property Tax Levy CAP Law" (P.L. 2007, c. 62), and the calculation of the Property Tax Levy CAP is as follows:		Less: Cancelled or Unexpended Waivers or Exclusions	0.00
Levy CAP Calculation		Additions: New Ratable Adjustment to Levy	86,104.00
Prior Year Amount Raised By Taxation	\$7,792,549.00	Adjusted Tax Levy	8,081,011.98
Less		Additions: Cap bank Utilized in 2018	0.00
Prior Year Deferred Charges Emergencies	20,000.00	Rounding	0.00
Prior Year Recycling Tax	1,000.00	Maximum Allowable Amount to be Raised by Taxation	8,081,012.00
Net prior Year Tax Levy for Municipal Purpose Tax Cap Calc.	7,771,549.00	2019 Budgeted Local Purpose Tax Levy	7,929,297.88
Add:		Amount That 2019 Budgeted Local Tax is Below Maximum	\$151,714.12
2 (two) % Cap Increase	155,430.98		
Adjusted tax Levy Prior to Exclusions	7,926,979.98	Cap Bank Remaining	
Exclusions:		CY 2018 Cap Bank-Expires in 2021	154,216.00
Current Year Deferred Charges-Emergencies		CY 2019 Cap Bank-Expires in 2022	151,714.00
Allowable Health Insurance Costs Increase		Total Cap Bank Remaining	305,930.00
Allowable Pension Obligations Increase	17,235.00	Appropriations Spread Among More Than One Official Line Item	
Allowable Capital Improvement Increase	0.00	Health Insurance-Inside CAP	\$1,290,000.00
Allowable LOSAP Increase		Health Insurance-Outside CAP	\$0.00
Recycling Tax Appropriation	3,000.00	Employee Contributions	100,000.00
Current Year Debt Service	47,693.00	Total Cost of Health Care	\$1,390,000.00
Total Exclusions	67,928.00		

NOTE:

Sheet 3b(1)-cont

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2019 "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 COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

CURRENT FUND - ANTICIPATED REVENUES

Borough of Highlands	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
GENERAL REVENUES				
1. Surplus Anticipated	08-101	1,300,000.00	1,250,000.00	1,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total - Surplus Anticipated	08-100	1,300,000.00	1,250,000.00	1,250,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	15,000.00	24,091.00
Other	08-104	15,000.00	16,000.00	19,886.30
Fees and Permits	08-105	100,000.00	90,000.00	111,344.15
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	90,000.00	90,000.00	100,534.66
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	90,000.00	128,801.22
	08-115			
	08-111			
Interest on Investments and Deposits	08-113	90,000.00	60,000.00	125,888.85
	08-115			
Cable TV Franchise Fees	08-116	25,000.00	25,000.00	28,742.92
	08-117			
	08-118			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND ANTICIPATED REVENUES - (continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	08-117			
Total Section A: Local Revenues	xxxxxxxxx	440,000.00	386,000.00	539,289.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations:				
Consolidated Municipal Property Tax Relief Aid	09-200		322.00	322.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	354,559.00	354,237.00	354,237.00
Total Section B: State Aid Without Offsetting Appropriations	xxxxxxxxxx	354,559.00	354,559.00	354,559.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 41A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	160,000.00	200,000.00	166,571.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	xxxxxxxx	160,000.00	200,000.00	166,571.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND - ANTICIPATED REVENUES (continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset with Appropriations	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations	11	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
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):	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
	08-161			
	08-162			
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
	08	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
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:	xxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Recycling Tonnage Grant	10-745		5,436.52	5,436.52
Municipal Alliance Grant	10-705			
Municipal Alliance Grant-Match	10-772			
Municipal Alliance Grant-Donations	10-704			
Body Armor Grant	10-706		1,624.83	1,624.83
Alcohol Education	10-710			
Highway Safety/Saturation Grant	10-711	52,155.00	15,255.00	15,255.00
Zoning Grant	10-712			
Drunk Driving Enforcement Grant	10-770			
	10-708			
Clean Community	10-771		12,855.74	12,855.74
	10-701			
Summer Food	10-710			
Sustainable Jersey Grant	10-710		2,000.00	2,000.00
Drive Sober Get Pulled Over	10-710	1,171.72		
LED Hazard Grant	10-710			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Chapter 159 Resolutions:	10-767			
Municipal Alliance-159	10-768		31,960.00	31,960.00
Summer Food-159	10-749		15,090.39	15,090.39
Clean Communities-159	10-716		12,266.61	12,266.61
	10-758			
	10-752			
	10-753			
	10-754			
	10-755			
	10-756			
	10-757			
	10-766			
	10-769			
	10-770			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		53,326.72	96,489.09	96,489.09

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):	xxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
	xxxxxxxx	142,000.00	135,000.00	200,841.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

		Anticipated		Realized in
GENERAL REVENUES	FCOA	2019	2018	Cash in 2018
Summary of Revenues	xxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4,#1)	08-101	1,300,000.00	1,250,000.00	1,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxx
Total Section A: Local Revenues		440,000.00	386,000.00	539,289.10
Total Section B: State Aid Without Offsetting Appropriations		354,559.00	354,559.00	354,559.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations		160,000.00	200,000.00	166,571.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements		0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues		0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues		53,326.72	96,489.09	96,489.09
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		142,000.00	135,000.00	200,841.22
Total Miscellaneous Revenues	40004-00	1,149,885.72	1,172,048.09	1,357,749.41
4. Receipts from Delinquent Taxes	15-499	800,000.00	730,000.00	737,544.52
5. Subtotal General Revenues (Items 1,2,3 and 4)	10001-00	3,249,885.72	3,152,048.09	3,345,293.93
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	7,929,297.88	7,792,549.39	8,146,020.52
b) Addition to Local District School Tax	17-191			xxxxxxxxxxxxxxxxxxxxx
c) Minimum Library Tax				
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00	7,929,297.88	7,792,549.39	8,146,020.52
7. Total General Revenues	40000-00	11,179,183.60	10,944,597.48	11,491,314.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"	FCOA						
GENERAL GOVERNMENT							
Borough Administrator							
Salaries and Wages	20-100-10	110,000.00	108,000.00		108,000.00	102,124.60	5,875.40
Other Expenses	20-100-20	3,800.00	2,750.00		2,750.00	2,675.23	74.77
Central Services							
Salaries and Wages	20-100-10	16,000.00	15,000.00		15,000.00	15,000.00	0.00
Other Expenses	20-100-20	34,000.00	42,000.00		42,000.00	38,980.50	3,019.50
Mayor's Department							
Salaries and Wages	20-110-10	0.00	0.00		0.00	0.00	0.00
Other Expenses	20-110-20	71,800.00	55,200.00		55,200.00	44,823.43	10,376.57
Borough Clerk							
Salaries and Wages	20-120-10	72,000.00	70,000.00		70,000.00	69,107.58	892.42
Other Expenses	20-120-20	44,000.00	41,500.00		41,500.00	22,554.75	18,945.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
GENERAL GOVERNMENT (CONT'D)							
Financial Administration							
Salaries and Wages	20-130-10	145,000.00	145,000.00		145,000.00	112,176.46	32,823.54
Other Expenses	20-130-20	18,800.00	17,500.00		17,500.00	17,496.94	3.06
Audit Services	20-130-20	42,000.00	42,000.00		42,000.00	42,000.00	0.00
Collection of Taxes							
Salaries and Wages	20-145-10	83,500.00	82,000.00		82,000.00	82,000.00	0.00
Other Expenses	20-145-20	10,000.00	10,000.00		10,000.00	8,951.03	1,048.97
Assessment of Taxes							
Salaries and Wages	20-150-10	33,000.00	28,500.00		28,500.00	27,323.04	1,176.96
Other Expenses	20-150-20	62,150.00	27,000.00		37,000.00	29,458.72	7,541.28
Legal Services and Costs							
Other Expenses	20-155-20	230,500.00	230,000.00		230,000.00	206,401.39	23,598.61
Grants Writer							
Other Expenses	20-130-20	25,000.00	30,000.00		30,000.00	23,356.22	6,643.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
Engineering Services and Costs							
Other Expenses	20-165-20	230,000.00	210,000.00		210,000.00	203,588.09	6,411.91
CODE ENFORCEMENT							
Code Enforcement Officer							
Salaries and Wages	22-195-10	55,000.00	77,500.00		77,500.00	71,018.12	6,481.88
Other Expenses	22-195-20	11,200.00	16,300.00		16,300.00	5,485.18	10,814.82
Other Expenses-Substandard Housing	22-195-20	50,000.00	75,000.00		52,000.00	48,040.50	3,959.50
MUNICIPAL LAND USE LAW (NJSA 40A:55D-1)							
Salaries and Wages	21-180-10	6,000.00	7,000.00		7,000.00	6,105.83	894.17
Other Expenses	21-180-20	63,950.00	71,000.00		71,000.00	46,149.43	24,850.57
Zoning-OE	21-180-20	5,000.00			0.00	0.00	0.00
Master Plan	21-180-20	5,000.00	5,000.00		5,000.00	0.00	5,000.00
INSURANCE							
General Liability	23-210-20	175,000.00	160,000.00		160,000.00	159,962.94	37.06
General Liability-Flood Insurance	23-210-20	35,000.00	40,000.00		40,000.00	9,994.00	30,006.00
Workers Compensation Insurance	23-215-20	220,000.00	212,000.00		212,000.00	200,000.00	12,000.00
Employee Group Insurance	23-220-20	1,290,000.00	1,220,000.00		1,220,000.00	1,210,883.87	9,116.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE-CONTINUED							
Group Salary Insurance	23-225-20	25,000.00	25,000.00		25,000.00	19,374.84	5,625.16
Unemployment Insurance	23-225-20	0.00	0.00		0.00	0.00	0.00
PUBLIC SAFETY FUNCTIONS							
Fire							
Other Expenses	25-265-200	95,900.00	95,440.00		95,440.00	91,057.04	4,382.96
Police							
Salaries and Wages	25-240-10	1,832,000.00	1,700,000.00		1,700,000.00	1,625,516.16	74,483.84
Other Expenses	25-240-20	169,385.00	194,000.00		194,000.00	141,799.14	52,200.86
School Crossing Guards							
Salaries and Wages	25-490-10	28,000.00	28,000.00		28,000.00	24,002.71	3,997.29
Other Expenses	25-490-20	5,000.00	5,000.00		5,000.00	1,263.35	3,736.65
Dispatch							
Salaries and Wages	25-490-10	246,000.00	235,200.00		235,200.00	231,369.70	3,830.30
Other Expenses	25-490-20	1,500.00	1,500.00		1,500.00	1,022.45	477.55
Municipal Court							
Salaries and Wages	25-490-10	16,000.00	15,300.00		15,300.00	13,770.00	1,530.00
Other Expenses	25-490-20	6,500.00	6,500.00		6,500.00	3,650.00	2,850.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
First Aid Organization Contribution	25-260-20	32,500.00	33,100.00		33,100.00	26,716.94	6,383.06
Emergency Management Services							
Salaries and Wages	25-252-10	3,900.00	4,100.00		4,100.00	3,723.12	376.88
Other Expenses	25-252-20	23,400.00	22,450.00		22,450.00	20,978.79	1,471.21
Public Defender							
Salaries and Wages	25-495-10	4,000.00	4,000.00		4,000.00	416.67	3,583.33
Fire Hydrant Fees	25-265-2	68,000.00	66,000.00		66,000.00	65,346.98	653.02
Uniform Fire Safety Act							
Salaries and Wages	25-265-10	36,000.00	35,000.00		35,000.00	33,040.27	1,959.73
Other Expenses	25-265-20	4,710.00	5,000.00		5,000.00	5,000.00	0.00
Municipal Prosecutor							
Salaries and Wages	25-275-10	19,000.00	19,000.00		19,000.00	15,240.00	3,760.00
Other Expenses	25-275-20	0.00	0.00		0.00	0.00	0.00
PUBLIC WORKS FUNCTION							
Road Repair and Maintenance:							
Salaries and Wages	26-290-10	263,000.00	258,150.00		258,150.00	200,631.19	57,518.81
Other Expenses	26-290-20	78,450.00	63,000.00		63,000.00	58,488.03	4,511.97
Snow Removal							
Salaries and Wages	26-290-10	20,000.00	20,000.00		20,000.00	5,968.16	14,031.84
Other Expenses	26-290-20	33,500.00	30,200.00		30,200.00	29,637.97	562.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated					
		for 2019	for 2018	Emergency Emergency Appropriation	As Modified By As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
Sanitation							
Salaries and Wages	26-305-10	3,500.00	4,000.00		4,000.00	1,220.07	2,779.93
Other Expenses	26-305-20	43,000.00	41,000.00		41,000.00	40,717.84	282.16
Other Expenses-Contractual Services	26-305-20	275,000.00	235,000.00		235,000.00	212,270.11	22,729.89
Mechanical Garage							
Salaries and Wages	26-315-10				0.00	0.00	0.00
Other Expenses	26-315-20	12,000.00	10,250.00		10,250.00	7,162.37	3,087.63
Public Buildings							
Salaries and Wages	26-300-1	57,500.00	57,000.00		57,000.00	46,086.69	10,913.31
Other Expenses	26-300-2	82,750.00	98,500.00		98,500.00	98,275.91	224.09
Shade Tree Commission							
Other Expenses	26-300-2	1,000.00	1,000.00		1,000.00	985.00	15.00
Condominium Services							
Other Expenses	26-325-2	26,000.00	25,500.00		25,500.00	19,206.07	6,293.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated					
		for 2019	for 2018	Emergency Emergency Appropriation	As Modified By As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
HEALTH AND HUMAN SERVICES							
Services of Monmouth County Regional Health	27-330-20						
Commission Contract (RS 40:13)	27-330-20	72,000.00	69,000.00		69,000.00	65,872.00	3,128.00
Environmental Commission							
Other Expenses	27-335-20	500.00	500.00		500.00	0.00	500.00
Animal Control							
Other Expenses	27-340-20	21,600.00	21,350.00		21,350.00	13,469.01	7,880.99
Community-School Substance Safety and Health	27-350-20	3,000.00	3,000.00		3,000.00	0.00	3,000.00
NJ Public Employees Occupational Safety and Health							
Other Expenses	27-330-20	4,500.00	4,500.00		4,500.00	0.00	4,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"-(continued)	FCOA	Appropriated					
		for 2019	for 2018	Emergency Emergency Appropriation	As Modified By As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS							
Beachfront Maintenance							
Salaries and Wages	28-380-10	5,000.00	5,500.00		5,500.00	832.83	4,667.17
Other Expenses	28-380-20	12,600.00	13,700.00		13,700.00	12,671.96	1,028.04
Parks and Playgrounds							
Other Expenses	28-375-20	8,000.00	6,200.00		6,200.00	6,195.65	4.35
Celebration of Public Events, Anniversary or Holiday							
Other Expenses	28-370-20	10,000.00	3,500.00		3,500.00	3,497.13	2.87
Community Center							
Salaries and Wages	28-370-10	118,000.00	104,000.00		104,000.00	99,335.09	4,664.91
Other Expenses	28-370-20	25,700.00	26,900.00		26,900.00	24,433.06	2,466.94

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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)	FCOA						
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-130-20	66,000.00	60,000.00		60,000.00	59,825.34	174.66
Street Lighting	31-435-20	57,000.00	54,000.00		54,000.00	53,601.64	398.36
Telephone	31-440-20	40,000.00	40,000.00		40,000.00	34,486.19	5,513.81
Water	31-445-20	17,500.00	15,000.00		15,000.00	15,000.00	0.00
Natural Gas	31-446-20	18,000.00	17,500.00		17,500.00	17,172.24	327.76
Telecommunication Costs	31-450-20	34,000.00	32,000.00		32,000.00	31,900.45	99.55
Gasoline and Diesel Fuel	31-460-20	61,000.00	55,000.00		60,000.00	54,999.62	5,000.38
LANDFILL/SOLID WASTE DISPOSAL COSTS							
Monmouth County Reclamation Center							
Other Expenses	32-465-20	205,000.00	205,000.00		205,000.00	170,098.42	34,901.58
Total Operations {Item 8(A)} within "CAPS"	32315-00	7,505,595.00	7,284,340.00	0.00	7,276,340.00	6,639,083.61	637,256.39
B. Contingent	32301-00	10,000.00	10,000.00		10,000.00	0.00	10,000.00
Total Operations Including Contingent within "CAPS"	30001-00	7,515,595.00	7,294,340.00	0.00	7,286,340.00	6,639,083.61	647,256.39
Detail:							
Salaries & Wages	30001-11	3,244,900.00	3,204,250.00	0.00	3,204,250.00	2,919,231.21	285,018.79
Other Expenses (Including Contingent)	30001-99	4,270,695.00	4,090,090.00	0.00	4,082,090.00	3,719,852.40	362,237.60

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471-20	110,799.00	94,417.38		94,417.38	94,417.38	0.00
Social Security System (O.A.S.I.)	36-472-20	141,000.00	138,000.00		138,000.00	136,058.89	1,941.11
Consolidated Police and Firemen's Pension Fund	36-474-20						
Police and Firemen's Retirement System of N.J.	36-475-20	348,502.00	338,981.00		338,981.00	338,981.00	0.00
Defined Contribution Retirement Program	36-477-20	3,000.00	3,000.00		3,000.00	52.13	2,947.87
Total Deferred Charges and Statutory Expenditures-Municipal within "CAPS"	30004-00	603,301.00	574,398.38	0.00	574,398.38	569,509.40	4,888.98
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	8,118,896.00	7,868,738.38	0.00	7,860,738.38	7,208,593.01	652,145.37

CURRENT FUND - APPROPRIATIONS

CURRENT FUND BALANCE							
8. GENERAL APPROPRIATIONS		Appropriated					
(A) Operations - Excluded from "CAPS"		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
	FCOA						
	X	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Length of Service Award Program	43-260-2	50,000.00	66,000.00		66,000.00	37,200.00	28,800.00
9-1-1 Emergency Services	25-250-20	14,000.00	14,000.00		14,000.00	14,000.00	0.00
Stormwater Management	20-165-20	55,000.00	50,000.00		50,000.00	42,347.46	7,652.54
Recycling Tax (NJSA 13:1E-96.5)	25-240-20	3,000.00	1,000.00		1,000.00	138.57	861.43
Employee Group Insurance	23-220-2	0.00	0.00		0.00	0.00	0.00
Total Other Operations - Excluded from "CAPS"	x	122,000.00	131,000.00	0.00	131,000.00	93,686.03	37,313.97

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Do Not Write In This Space	Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	41-708					0.00	0.00
Municipal Alliance on Alcoholism and Drug Abuse							
County Share	41-703				0.00	0.00	0.00
Municipal Share	41-703	7,990.00	7,990.00		7,990.00	7,990.00	0.00
Alliance Program Donations	41-703				0.00	0.00	0.00
Clean Communities	41-745		12,855.74		12,855.74	12,855.74	0.00
Hurricane Sandy Emergency Grant	41-721				0.00	0.00	0.00
Drive Sober-Get Pulled Over	41-714	1,171.72			0.00	0.00	0.00
Alcohol Education	41-714				0.00	0.00	0.00
Sustainable Jersey Grant	41-701		2,000.00		2,000.00	2,000.00	0.00
Summer Food	41-717				0.00	0.00	0.00
Body Armor Grant	41-709		1,624.83		1,624.83	1,624.83	0.00
Drunk Driving Grant	41-709				0.00	0.00	0.00
Recycling Tonnage Grant	41-709		5,436.52		5,436.52	5,436.52	0.00
Zoning Grant	41-709				0.00	0.00	0.00
Highway Safety Grant	41-709	52,155.00	15,255.00		15,255.00	15,255.00	0.00

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write In This Space	Appropriated					
(A) Operations - Excluded from "CAPS"		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	X	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Matching Funds for Grants	41-899-20	15,000.00	15,000.00		15,000.00	0.00	15,000.00
Total Public and Private Programs Offset by Revenues	60023-00	76,316.72	119,479.09	0.00	119,479.09	104,479.09	15,000.00
Total Operations - Excluded from "CAPS"		589,816.72	439,979.09	0.00	439,979.09	361,827.70	78,151.39
Detail:							
Salaries & Wages	60023-11	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	60023-99	589,816.72	439,979.09	0.00	439,979.09	361,827.70	78,151.39

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write In This Space	Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	X	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	60002-77	470,000.00	670,000.00	0.00	670,000.00	669,897.52	102.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"	FCOA						
Payment of Bond Principal	45-920-20	385,000.00	375,000.00		375,000.00	375,000.00	xxxxxxxxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	111,160.00	111,160.00		111,160.00	111,160.00	xxxxxxxxxxxxxxxxxxxx
Interest on Bonds	45-930-20	180,093.00	189,618.00		197,618.00	197,470.31	xxxxxxxxxxxxxxxxxxxx
Interest on Notes	45-935-20	121,667.88	66,752.01		66,752.01	65,824.89	xxxxxxxxxxxxxxxxxxxx
Loan Principal	45-925-20	35,000.00	35,000.00		35,000.00	35,000.00	xxxxxxxxxxxxxxxxxxxx
Green Trust Loan Program:	X						xxxxxxxxxxxxxxxxxxxx
Loan Repayments for Principal and Interest	45-940				0.00	0.00	xxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxx
Capital Lease Obligations							xxxxxxxxxxxxxxxxxxxx
Principal	45-941	58,000.00	56,000.00		56,000.00	56,000.00	xxxxxxxxxxxxxxxxxxxx
Interest	45-941	9,550.00	12,350.00		12,350.00	12,322.42	xxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxx
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							xxxxxxxxxxxxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	60003-00	900,470.88	845,880.01	0.00	853,880.01	852,777.62	xxxxxxxxxxxxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA						
(1) DEFERRED CHARGES	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-886-20	0.00	20,000.00	XXXXXXXXXXXXXXXXXXXX	20,000.00	20,000.00	XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:55.13)	46-875			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Deferred Charges				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:	46-886-20			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Ord#				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Ord#				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	60024-00	0.00	20,000.00	XXXXXXXXXXXXXXXXXXXX	20,000.00	20,000.00	XXXXXXXXXXXXXXXXXXXX
(F) Judgments	37-480			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year.	46-885			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	60025-00	1,960,287.60	1,975,859.10		1,983,859.10	1,904,502.84	78,253.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	60006-00	0.00	0.00	0.00	0.00	0.00	0.00
(J) Deferred Charges and Statutory Expenditures -							
Local School - Excluded from "CAPS"	X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXXXXXXXX
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	60007-00	0.00	0.00	0.00	0.00		XXXXXXXXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local School District Purposes {Items(I) and (J)}-Excluded from "CAPS"	60008-00	0.00	0.00	0.00	0.00		XXXXXXXXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	1,960,287.60	1,975,859.10	0.00	1,983,859.10	1,904,502.84	78,253.87
(L) Subtotal General Appropriations {Items (H-1) and (O)}	30009-00	10,079,183.60	9,844,597.48	0.00	9,844,597.48	9,113,095.85	730,399.24
(M) Reserve for Uncollected Taxes	50-899	1,100,000.00	1,100,000.00	XXXXXXXXXXXXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXXXXXXXXXXXX
9. Total General Appropriations	30000-00	11,179,183.60	10,944,597.48	0.00	10,944,597.48	10,213,095.85	730,399.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Do Not Write In This Space	Appropriated					
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations:							
(a+b) Within "CAPS" - Including Contingent	30001-00	7,515,595.00	7,294,340.00	0.00	7,286,340.00	6,639,083.61	647,256.39
Statutory Expenditures	X	603,301.00	574,398.38	0.00	574,398.38	569,509.40	4,888.98
(a) Operations - Excluded from "CAPS"	X	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Other Operations	X	122,000.00	131,000.00	0.00	131,000.00	93,686.03	37,313.97
Uniform Construction Code	X						
Interlocal Municipal Service Agreements	X	391,500.00	189,500.00		189,500.00	163,662.58	25,837.42
Additional Appropriations Offset by Revs.	X						
Public & Private Progs. Offset by Revs.	X	76,316.72	119,479.09	0.00	119,479.09	104,479.09	15,000.00
Total Operations-Excluded from "CAPS"	60023-00	589,816.72	439,979.09	0.00	439,979.09	361,827.70	78,151.39
(C) Capital Improvements	60002-77	470,000.00	670,000.00	0.00	670,000.00	669,897.52	102.48
(D) Municipal Debt Service	60003-00	900,470.88	845,880.01	0.00	853,880.01	852,777.62	0.00
(E) Total Deferred Charges (Sheet 18 + 28)	X	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
(F) Judgments	32711-00						
(G) Cash Deficit	62710-00						
(K) Local District School Purposes	60008-00						
(N) Transferred to Board of Education	62701-00						
(M) Reserve for Uncollected Taxes	50-899	1,100,000.00	1,100,000.00		1,100,000.00	1,100,000.00	0.00
Total General Appropriations	30000-00	11,179,183.60	10,944,597.48	0.00	10,944,597.48	10,213,095.85	730,399.24

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM _ WATER/SEWER UTILITY _	FCOA	Anticipated				Realized in Cash in 2018	
		2019		2018			
Operating Surplus Anticipated	08-501	200,000.00		300,000.00		300,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502						
Total Operating Surplus Anticipated	08-500	200,000.00		300,000.00		300,000.00	
Sewer Rents	08-190	1,540,000.00		1,540,000.00		1,784,258.07	
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxxxxxxxx	xx
Interest on Delinquent Payments		25,000.00		30,000.00		35,107.18	
Interest on Investments		378.16		1,854.21		12,927.91	
Deficit(General Budget)	08-549						
Total Sewer Utility Revenues	08-599	1,765,378.16		1,871,854.21		2,132,293.16	

Use a separate set of sheets for
each separate Utility.

DEDICATED SEWER UTILITY BUDGET -(continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
Operating:	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
Salaries & Wages	55-501	103,000.00		98,000.00				98,000.00		98,000.00		0.00	
Other Expenses	55-502	991,900.00		1,037,800.00				1,036,800.00		972,942.19		63,857.81	
Shared Service-Sewer Operator	55-502	0.00		75,000.00				75,000.00				75,000.00	
Group Insurance		29,000.00		28,000.00				28,000.00		27,571.26		428.74	
Workers Compensation Insurance		22,000.00		22,000.00				22,000.00		22,000.00		0.00	
Other Insurances		20,000.00		28,000.00				28,000.00		13,642.70		14,357.30	
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
Down Payments on Improvements	55-510												
Capital Improvement Fund	55-511	125,000.00		100,000.00		xxxxxxxxxxxxxxxxxx	xx	100,000.00		100,000.00			
Capital Outlay	55-512												
Debt Service	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
Payment of Bond Principal	55-520	189,200.00		187,485.00				188,485.00		188,199.96		xxxxxxxxxxxxxxxxxx	xx
Payment of Bond Anticipation Notes and Capital Notes	55-520							0.00				xxxxxxxxxxxxxxxxxx	xx
Interest on Bonds	55-522	180,204.11		189,405.00				189,405.00		165,299.45		xxxxxxxxxxxxxxxxxx	xx
Interest on Notes	55-523							0.00				xxxxxxxxxxxxxxxxxx	xx
NJEIT - Principal	55-522	77,267.79		77,267.79				77,267.79		35,755.93		xxxxxxxxxxxxxxxxxx	xx
NJEIT - Interest	55-523	13,493.76		14,583.92				14,583.92		14,583.92		xxxxxxxxxxxxxxxxxx	xx
												xxxxxxxxxxxxxxxxxx	xx

DEDICATED SEWER UTILITY BUDGET -(continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated								Expended 2018			
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
Emergency Authorizations	55-530					xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
						xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
						xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
						xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
						xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
						xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxxxxxx	xx
Contribution to:													
Public Employees' Retirement System	55-540	6,312.50		6,312.50				6,312.50		6,312.50		0.00	
Social Security System (O.A.S.I.)	55-541	8,000.00		8,000.00				8,000.00		7,619.92		380.08	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	0.00		0.00				0.00				0.00	
Judgements	55-531												
Deficits in Operation in Prior Years (2012)	55-532					xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
Surplus(General Budget)	55-545					xxxxxxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxxxxxx	xx
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,765,378.16		1,871,854.21				1,871,854.21		1,551,927.83		154,023.93	

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Total for 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
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	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET

UTILITY

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

MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION

16. APPROPRIATIONS FOR LIBRARY PURPOSES	FCOA	Appropriated	
		2019	2018
Minimum Library Appropriation per R.S. 40:54-8 et seq.			
Additional Library Appropriation per Budget Sheet 20			
Total Library Appropriation			

Dedication by Rider- (N.J.S. 40A:4-39) " The dedicated revenues anticipated during the year 2018 from Animal Control; State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code; 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; Code Act: Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Developer Escrow Fund; Recycling Program; Public Defender; Housing, Community Development Act; Uniform Fire Safety Act Penalties Monies;
Recreation Fees; Parking Offenses Adjudication Act; Law Enforcement Trust-Forfeitures; Accumulated Absence Liability; Outside Employment of Off-Duty Police Officer;
Police Explorer Post#1900 Program Donations; Construction and Maintenance of a Library Donation; Kavookjian Field Restorations Donations;
Open Space Recreation Farmland and Historic Preservation Trust Fund; Hurricane Sandy-Relief for Borough Employees from 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, 2018

ASSETS			
Cash and Investments	1110100	6,955,400.36	
Due from State of N.J.(c20,P.L. 1971)	1111000		
Federal and State Grants Receivable	1110200	0.00	
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxx	xx
Taxes Receivable	1110300	815,833.49	
Tax Title Liens Receivable/Demolition Lien	1110400	81,328.16	
Property Acquired by Tax Title Lien Liquidation	1110500	212,600.00	
Other Receivables	1110600	3,043,404.83	
Deferred Charges Required to be in 2019 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	2,063,102.00	
Total Assets	1110900	13,171,668.84	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	3,020,425.49	
Reserves for Receivables-Including CDL Loan	2110200	6,441,506.92	
Surplus	2110300	3,709,736.43	
Total Liabilities, Reserves and Surplus		13,171,668.84	

School Tax Levy Unpaid	2220100	3,794,740.10	
Less School Tax Deferred	2220200	3,227,856.50	
*Balance Included in Above "Cash Liabilities"	2220300	566,883.60	

CURRENT SURPLUS

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	3,949,970.56	3,545,592.62
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected:2018 95.10%, 2017 97.12%)	2310200	16,320,159.81	16,285,545.94
Delinquent Taxes	2310300	737,544.52	433,819.67
Other Revenues and Additions to Income	2310400	2,863,888.36	2,927,175.11
Total Funds	2310500	23,871,563.25	23,192,133.34
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	10,943,495.09	9,949,083.17
School Taxes (Including Local and Regional)	2310700	7,218,217.00	7,321,073.00
County Taxes(Including Added Tax Amounts)	2310800	1,899,712.75	1,872,224.67
Special District Taxes/Open Space Taxes	2310900	100,401.98	99,781.94
Other Expenditures and Deductions from Income	2311000		0.00
Total Expenditures and Tax Requirements	2311100	20,161,826.82	19,242,162.78
Less: Expenditures to be Raised by Future Taxes	2311200		0.00
Total Adjusted Expenditures and Tax Requirements	2311300	20,161,826.82	19,242,162.78
Surplus Balance - December 31st	2311400	3,709,736.43	3,949,970.56

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	3,709,736.43	
Current Surplus Anticipated in 2019 Budget	2311600	1,300,000.00	
Surplus Balance Remaining	2311700	2,409,736.43	

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

2019

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

- ☐ 3 years. (Population under 10,000)
- ☒ 6 years. (Over 10,000 and all county governments)
- ☐ ____ years. (Exceeding minimum time period)

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2019 Capital Budget as prepared provides for the continued recovery from "Superstorm Hurricane Sandy" and also provides for the future growth of our Community. The projects set forth in this proposed program are part of the needed improvements for the Borough. These projects are subject to revision as changes take place in the future and will be modified to reflect new priorities that are not included in the current program.

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

Local Unit Borough of Highlands

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2017 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Restoration/Construction of Municipal Facilities	2019-1	1,000,000			50,000		700,000	250,000	0
Stormwater Pump Station & Drainage Improvements	2019-2	1,200,000			100,000	175,000	500,000	425,000	
Resurfacing Shore Drive Phase II	2019-3	500,000			100,000		200,000	200,000	
Road Improvement Program	2019-4	500,000			100,000		200,000	200,000	
Park/Beach Improvements	2019-5	300,000	150,000				150,000		
Sewer Utility									
Force Main Replacement/Repairs	SU-2019-1	100,000			50,000			50,000	
TOTAL - ALL PROJECTS	33-199	3,600,000	150,000	0	400,000	175,000	1,750,000	1,125,000	0

SIX YEAR CAPITAL PROGRAM -2019 - 2024
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Highlands

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME						
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Restoration/Construction of	2019-1	3,000,000	2 Years	1,000,000	2,000,000				
Municipal Facilities									
Stormwater Pump Station &	2019-2	2,500,000	2 Years	1,200,000	300,000	250,000	250,000	250,000	250,000
Drainage Improvements									
Resurfacing Shore Drive Phase II	2019-3	500,000	2 Years	500,000					
Road Improvement Program	2019-4	2,500,000	On Going	500,000	400,000	400,000	400,000	400,000	400,000
Park/Beach Improvements	2019-5	300,000	1 Year	300,000					
Sewer Utility									
Force Main Replacement/Repairs	SU-2019-1	5,500,000	On Going	3,000,000	1,500,000	500,000	250,000	150,000	100,000
TOTAL - ALL PROJECTS	33-299	14,300,000		6,500,000	4,200,000	1,150,000	900,000	800,000	750,000

SIX YEAR CAPITAL PROGRAM -2019 - 2024
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Highlands

1 PROJECT TITLE		2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Restoration/Construction of Municipal Facilities	2019-1	3,000,000			150,000		2,100,000	750,000			
Stormwater Pump Station & Drainage Improvements	2019-2	2,500,000			500,000	200,000	500,000	1,300,000			
Resurfacing Shore Drive Phase II	2019-3	500,000			100,000		200,000	200,000			
Road Improvement Program	2019-4	2,500,000			500,000		1,000,000	1,000,000			
Park/Beach Improvements	2019-5	300,000	150,000				150,000				
Sewer Utility											
Force Main Replacement	SU-2019-1	5,500,000			50,000		2,500,000		2,950,000		
TOTAL - ALL PROJECTS	33-399	14,300,000	150,000	0	1,300,000	200,000	6,450,000	3,250,000	2,950,000	0	0



BOROUGH OF HIGHLANDS - COUNTY OF MONMOUTH
RESOLUTION 19-112
ADOPT FY 2019 MUNICIPAL BUDGET

SECTION 2 - UPON ADOPTION FOR YEAR 2019
(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the Mayor and Borough Council of the Borough
of Highlands, County of Monmouth, that the budget hereinbefore set forth is hereby adopted and
shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

(a)\$ 7,929,297.88 (Item 2 below) for municipal purposes, and
(b)\$ _____ (Item 3 below) for school purposes in Type I School District only (N.J.S. 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)\$ 30,916.92 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(e)\$ 0.00 (Item 5 below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes {

Braswell
Broullon
Mazzola
Ryan
O'Neil

Nays { NONE

Abstained { NONE

Absent { NONE

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$	1,300,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,149,885.72
Receipts from Delinquent Taxes	15-499	\$	800,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	7,929,297.88
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 41	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 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 _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			0.00
Total Revenues	13-299	\$	11,179,183.60

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 7,515,595.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 603,301.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 589,816.72
(c) Capital Improvements	44-999	\$ 470,000.00
(d) Municipal Debt Service	45-999	\$ 900,470.88
(e) Deferred Charges - Municipal	46-999	\$ 0.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 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	\$ 1,100,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 11,179,183.60

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 3rd day of April, 2019. 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 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of April, 2019, _____, Clerk

signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	30,916.92	30,401.98	30,401.98	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Subject to adoption of Final NVT					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Reserve Funds:		85,150.61	49,172.02	49,172.02	Salaries & Wages	54-375-1				
					Other Expenses	54-375-2	116,067.53	79,574.00	79,574.00	
					Historic Preservation:			xxxxxxx	xxxxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation:	54-915-2				
Total Trust Fund Revenues:	54-299	116,067.53	79,574.00	79,574.00	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Year Referendum Passed/Implemented: _____ '2009/2010 (Date)					Payment of Bond Principal	54-920-2				xxxxxxx
Rate Assessed: \$.005 per \$100 of Assessed Valuation					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Tax Collected to date \$ 290,735.31					Interest on Bonds	54-930-2				xxxxxxx
Total Expended to date: \$ 254,756.72					Interest on Notes	54-935-2				xxxxxxx
Total Acreage Preserved to date _____ (Acres)					Reserve for Future Use	54-950-2		0.00	0.00	
Recreation land preserved in 2008: _____					Deferred Charges Future Taxation					
Farmland preserved in 2008: _____ (Acres)					Total Trust Fund Appropriations:	54-499	116,067.53	79,574.00	79,574.00	

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

Contracting Unit: Borough of Highlands

Year Ending: December 31, 2018

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

1
NONE

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.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.

03/07/2019
Date


Clerk of the Governing Body



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1317 Highlands Borough - County of Monmouth

Adopted

Municode: 1317

Filename: 1317_fba_2019.xlsm

Website: www.highlandsborough.org

Phone Number:

732-872-1224

Mailing Address:

42 Shore drive

[Email the UFB if not using Outlook](#)

Municipality: Highlands

State:

NJ

Zip:

07732

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		O'Neil	12/31/2019	roneil@highlandsborough.org

Chief Administrative Officer

Kimberly		Gonzales		kgonzales@highlandsborough.org
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Chief Financial Officer

Patrick	J	DeBlasio		pdeblasio@highlandsborough.org
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Municipal Clerk

Bonnie		Brookes		Bbrookes@highlandsborough.org
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Registered Municipal Accountant

Robert	W.	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Rosemary		Ryan	12/31/2020	rryan@highlandsborough.org
Kenneth	R.	Braswell	12/31/2020	kbraswell@highlandsborough.org
Carolyn		Broullon	12/31/2021	cbroullon@highlandsborough.org
Linda		Mazzola	12/31/2021	lmazzola@highlandsborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	1.285	\$7,792,549.39	45.69%	\$3,089.63	Municipal Purpose Tax	ESTIMATED	\$7,929,297.88				
Municipal Library			0.00%	\$0.00	Municipal Library						
Municipal Open Space	0.005	\$30,401.98	0.18%	\$12.03	Municipal Open Space	ESTIMATED	\$31,000.00				
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)						
Other Special Districts (total levies)		\$70,000.00	0.41%	\$0.00	Other Special Districts (total levies)		\$70,000.00				
Local School District	0.621	\$3,767,561.00	22.09%	\$1,493.12	Local School District	ESTIMATED	\$3,900,000.00				
Regional School District	0.577	\$3,496,177.00	20.50%	\$1,387.33	Regional School District	ESTIMATED	\$3,800,000.00				
County Purposes	0.265	\$1,607,470.95	9.42%	\$637.16	County Purposes	ESTIMATED	\$1,670,000.00				
County Library	0.019	\$113,931.34	0.67%	\$45.69	County Library	ESTIMATED	\$130,000.00				
County Board of Health			0.00%	\$0.00	County Board of Health						
County Open Space	0.030	\$178,310.46	1.05%	\$72.14	County Open Space		\$200,000.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2018 Budget)					2.802		\$17,056,402.12	100.00%	\$6,737.10	Total ESTIMATED amount to be raised by taxes	\$17,730,297.88
Total Taxable Valuation as of October 1, 2018										\$618,338,223.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$240,438.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
1.285		1.285		0.00%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$7,792,549.39		\$7,929,297.88		1.75%		\$136,748.49					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$3,089.63		\$3,089.63		0.00%		(\$0.00)					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										3,249,885.72	
Budget Appropriations, before Reserve for Uncollected Taxes										10,079,183.60	
Total Non-Municipal Tax Levy										\$9,801,000.00	
Amount to be Raised by Taxes - Before RUT										\$16,630,297.88	
Reserve for Uncollected Taxes (RUT)										\$1,100,000.00	
Total Amount to be Raised by Taxes										\$17,730,297.88	
% of Tax Collections used to Calculate RUT										93.80%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2018										16,320,159.81	
Total Tax Levy, CY 2018										17,160,008.85	
% of Taxes Collected, CY 2018										95.11%	
Delinquent Taxes - December 31, 2018										\$815,833.49	

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-3.23%	(\$50,000.00)	\$1,550,000.00	\$1,500,000.00	\$1,300,000.00		\$200,000.00					
08	Local Revenue	-3.20%	(\$66,204.10)	\$2,071,582.26	\$2,005,378.16	\$440,000.00		\$1,565,378.16					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$354,559.00	\$354,559.00	\$354,559.00							
08	Uniform Construction Code Fees	-3.94%	(\$6,571.00)	\$166,571.00	\$160,000.00	\$160,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-44.73%	(\$43,162.37)	\$96,489.09	\$53,326.72	\$53,326.72							
08	Other Special Items	-29.30%	(\$58,841.22)	\$200,841.22	\$142,000.00	\$142,000.00							
15	Receipts from Delinquent Taxes	8.47%	\$62,455.48	\$737,544.52	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.66%	(\$216,722.64)	\$8,146,020.52	\$7,929,297.88	\$7,929,297.88							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	1.69%	\$514.94	\$30,401.98	\$30,916.92		\$30,916.92						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.83%	(\$378,530.91)	\$13,354,009.59	\$12,975,478.68	\$11,179,183.60	\$30,916.92	\$1,765,378.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	10.00	16.00	17.14%	\$219,954.63	\$1,283,312.09	\$1,503,266.72	\$1,426,950.00	\$76,316.72							
21	Land-Use Administration		2.00	-3.67%	(\$3,050.00)	\$83,000.00	\$79,950.00	\$79,950.00								
22	Uniform Construction Code		4.00	-56.59%	(\$165,850.00)	\$293,050.00	\$127,200.00	\$127,200.00								
23	Insurance			2.56%	\$43,000.00	\$1,677,000.00	\$1,720,000.00	\$1,720,000.00								
25	Public Safety	14.00	1.00	-0.45%	(\$11,195.00)	\$2,484,590.00	\$2,473,395.00	\$2,473,395.00								
26	Public Works	3.00	2.00	-1.63%	(\$34,100.00)	\$2,095,700.00	\$2,061,600.00	\$895,700.00			\$1,165,900.00					
27	Health and Human Services			3.30%	\$3,250.00	\$98,350.00	\$101,600.00	\$101,600.00								
28	Parks and Recreation	1.00	10.00	23.39%	\$55,993.53	\$239,374.00	\$295,367.53	\$179,300.00		\$116,067.53						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00								
31	Utilities and Bulk Purchases			7.31%	\$20,000.00	\$273,500.00	\$293,500.00	\$293,500.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$205,000.00	\$205,000.00	\$205,000.00								
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			4.91%	\$28,902.62	\$588,710.88	\$617,613.50	\$603,301.00			\$14,312.50					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			106.60%	\$202,000.00	\$189,500.00	\$391,500.00	\$391,500.00								
43	Court and Public Defender			21.21%	\$14,000.00	\$66,000.00	\$80,000.00	\$80,000.00								
44	Capital			-22.73%	(\$175,000.00)	\$770,000.00	\$595,000.00	\$470,000.00			\$125,000.00					
45	Debt			3.50%	\$46,014.82	\$1,314,621.72	\$1,360,636.54	\$900,470.88			\$460,165.66					
46	Deferred Charges			-100.00%	(\$20,000.00)	\$20,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		28.00	35.00	1.74%	\$223,920.60	\$12,836,708.69	\$13,060,629.29	\$11,102,866.88	\$76,316.72	\$116,067.53	\$1,765,378.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	193	\$18,625,700.00	3.01%
2 Residential	2,247	\$540,264,400.00	87.41%
3A/3B Farm			0.00%
4A Commercial	93	\$49,764,000.00	8.05%
4B Industrial			0.00%
4C Apartments	14	\$9,394,900.00	1.52%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,547	\$618,049,000.00	100.00%

Average Ratio (%), Assessed to True Value	89.50%
Equalized Valuation, Taxable Properties	\$690,557,541.90

Total # of property tax appeals filed in 2018	County Tax Board	25.00
	State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2018	\$13,926.15
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$20,308,300.00	33.11%
15B Other Schools			0.00%
15C Public Property	55	\$10,490,600.00	17.10%
15D Church and Charities	6	\$5,754,000.00	9.38%
15E Cemeteries & Graveyards	2	\$57,100.00	0.09%
15F Other Exempt	36	\$24,731,200.00	40.32%
Total	105	\$61,341,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	9.92%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

[illegible]

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body			0.00					
Supervisory Staff (Department Heads & Managers)	2.00	1.00	306,309.85	\$215,000.00		\$16,619.85	\$53,190.00	\$21,500.00
Police Officers (Including Superior Officers)	15.00	1.00	3,045,112.00	\$1,430,000.00	\$402,000.00	\$348,502.00	\$721,610.00	\$143,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	20.00	1,809,379.15	\$1,000,000.00	\$100,000.00	\$94,179.15	\$515,200.00	\$100,000.00
All Other Non-Union Employees not listed above		13.00	121,000.00	\$110,000.00				\$11,000.00
Totals	28.00	35.00	5,281,801.00	\$2,755,000.00	\$502,000.00	\$459,301.00	\$1,290,000.00	\$275,500.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.00	\$12,378.00	\$99,024.00	8.00	\$11,661.00	\$93,288.00
Parent & Child	3.00	\$21,042.00	\$63,126.00	4.00	\$19,851.60	\$79,406.40
Employee & Spouse (or Partner)	6.00	\$24,756.00	\$148,536.00	6.00	\$23,322.24	\$139,933.44
Family	15.00	\$33,420.00	\$501,300.00	14.00	\$31,485.00	\$440,790.00
Employee Cost Sharing Contribution (enter as negative -)			(\$130,000.00)			(\$130,000.00)
Subtotal	32.00		\$681,986.00	32.00		\$623,417.84
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$13,378.00	\$93,646.00	4	\$14,660.75	\$58,643.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$29,546.00	\$265,914.00	9	\$28,451.88	\$256,066.92
Family	7	\$35,493.43	\$248,454.00	7	\$37,410.32	\$261,872.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	23.00		\$608,014.00	20.00		\$576,582.16
GRAND TOTAL	55.00		\$1,290,000.00	52.00		\$1,200,000.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO
NO

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police-Non Union	398.00	\$197,115.00		X	
PBA Local 48	573.00	\$273,828.61	X		
Communication Workers of America Local 1032	696.00	\$120,085.29	X		
United Food & Commercial Workers	25.00	\$6,692.91	X		
Non-Union, Non-Contractual	212.00	\$40,875.36		X	
Totals	1904.00	\$638,597.17			
Total Funds Reserved as of end of 2018		\$175,807.51			
Total Funds Appropriated in 2019		\$45,000.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt			Deductions		Net Debt		Current Year Budget		2020 Budget		2021 Budget		All Additional Future Years' Budgets	
Local School Debt						\$0.00	Utility Fund - Principal	\$266,467.79	\$254,667.79	\$254,667.79		\$4,211,413.61		
Regional School Debt	\$3,216,285.72		\$3,216,285.72			\$0.00	Utility Fund - Interest	\$193,697.87	\$169,000.00	\$169,000.00		\$811,962.13		
							Bond Anticipation Notes - Principal	\$111,160.00						
Utility Fund Debt							Bond Anticipation Notes - Interest	\$66,752.01						
Sewer	\$10,549,016.98		\$10,549,016.98			\$0.00	Bonds - Principal	\$385,000.00	\$395,000.00	\$410,000.00		\$2,185,000.00		
0						\$0.00	Bonds - Interest	\$180,093.00	\$135,750.00	\$110,000.00		\$284,000.00		
0						\$0.00	Loans & Other Debt - Principal	\$93,000.00	\$96,000.00	\$98,000.00		\$168,000.00		
0						\$0.00	Loans & Other Debt - Interest	\$9,550.00	\$6,960.00	\$6,000.00		\$4,000.00		
0						\$0.00								
0						\$0.00	Total	\$1,305,720.67	\$1,057,377.79	\$1,047,667.79		\$7,664,375.74		
<u>Municipal Purposes</u>														
Debt Authorized	\$4,529,486.49					\$4,529,486.49	Total Principal	\$855,627.79	\$745,667.79	\$762,667.79		\$6,564,413.61		
Notes Outstanding	\$4,055,596.00					\$4,055,596.00	Total Interest	\$450,092.88	\$311,710.00	\$285,000.00		\$1,099,962.13		
Bonds Outstanding	\$3,375,000.00					\$3,375,000.00	% of Total Current Year Budget	10.00%						
Loans and Other Debt	\$455,000.00					\$455,000.00								
							Description		Debt Not Listed Above					
Total (Current Year)	\$26,180,385.19		\$13,765,302.70			\$12,415,082.49	Total Guarantees - Governmental							
							Total Guarantees - Other							
							Total Capital/Equipment Leases							
							Total Other							
							Bond Rating	Moody's	Standard & Poors	Fitch				
							Rating	A1						
							Year of Last Rating							
							Mark "X" if Municipality has no bond rating							
							Sheet UFB-10							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]