

2020 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2020 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF HIGHLANDS

COUNTY: MONMOUTH

Carolyn Broullon	December 31, 2022
Mayor's Name	Term Expires

Municipal Officials	
Matthew Conlon	{ 9/6/2019 Date of Orig. Appt.
Municipal Clerk	
Patrick J. DeBlasio, CTC	C-1963
Tax Collector	Cert. No.
Patrick J. DeBlasio, CMFO, CPA	724
Chief Financial Officer	Cert. No.
Robert W. Allison, CPA,RMA,PSA	675
Registered Municipal Accountant	Cert. No.
Brian Chabarek, Esq	483
Municipal Attorney	Lic. No.

Governing Body Members	
Name	Term Expires
Rosemary Ryan, Council President	12/31/2020
Kenneth Braswell	12/31/2020
Linda Mazzola	12/31/2021
Cody Valkos	12/31/2020

Official Mailing Address of Municipality

R Wilson Comm Center, 22 Snug Harbor

42 Shore Drive

Highlands, NJ 07732

Fax #: 732-872-0670

2020 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of HIGHLANDS, County of MONMOUTH for the Fiscal Year 2020.

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

18th day of March, 2020
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 18th day of March, 2020

Matthew Conlon, RMC

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 18th day of March, 2020

Robert W. Allison, RMA, CPA, PSA

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 on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 18th day of March, 2020

Patrick J. DeBlasio, CFO, CPA, CGFM

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2020

By: _____

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.A. 40A:4-79.

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

Dated: _____, 2020

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of HIGHLANDS, County of MONMOUTH for the Fiscal Year 2020

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2020;

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

in the issue of March 26th, 2020

The Governing Body of the BOROUGH of HIGHLANDS does hereby approve the following as the Budget for the year 2020:

RECORDED VOTE

(Insert last name)

Ayes	<div>Braswell Mazzola Ryan Valkos Mayor Broullon</div>	Nays	<div></div>	Abstained	<div></div>
				Absent	<div></div>

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of HIGHLANDS, County of MONMOUTH, on March 18th, 2020.

A Hearing on the Budget and Tax Resolution will be held at R Wilson Comm Center, 22 Snug Harbor, on April 15th, 2020 at 8:00 o'clock pm at which time and place objections to said Budget and Tax Resolution for the year 2020 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2020
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			8,121,939.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			2,532,648.07
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			10,654,587.07
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	93.98%	Percent of Tax Collections	1,100,000.00
4. Total General Appropriations (Item 9, Sheet 29)			11,754,587.07
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,357,236.01
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			8,397,351.06
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	11,653,558.13	1,765,378.16	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	11,653,558.13	1,765,378.16	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	10,510,304.06	1,424,171.33	-	-	-	-	-
Reserved	1,143,185.89	249,641.54	-	-	-	-	-
Unexpended Balances Canceled	68.18	91,565.29	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	11,653,558.13	1,765,378.16	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2019	11,179,184.00
Cap Base Adjustment:	(100,000.00)
Subtotal	11,079,184.00
Exceptions Less:	
Total Other Operations	122,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	391,500.00
Total Additional Appropriations	
Total Capital Improvements	470,000.00
Total Debt Service	900,471.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	76,317.00
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	1,100,000.00
Total Exceptions	3,060,288.00
Amount on Which CAP is Applied	8,018,896.00
2.5% CAP	200,472.40
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,219,368.40

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		8,219,368.40
Additions:		
New Construction (Assessor Certification)		75,196.77
2018 Cap Bank		
2019 Cap Bank		
Total Additions		75,196.77
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	8,294,565.17
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	80,188.96
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	8,374,754.13

Sheet 3b

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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

BUDGET MESSAGE

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).
The last amendment reduces the 4% to 2% and modifies some of the exceptions and
exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in
excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	7,929,297.88
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>7,929,297.88</u>
Plus 2% CAP Increase	<u>158,585.96</u>
ADJUSTED TAX LEVY	<u>8,087,883.84</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>8,087,883.84</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

8,087,883.84

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	15,825.00
Allowable LOSAP Increase	4,000.00
Allowable Capital Improvements Increase	55,000.00
Allowable Debt Service and Capital Leases Inc.	326,568.00
Recycling Tax appropriation	2,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>403,393.00</u>
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Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions	<u>3,068.00</u>
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ADJUSTED TAX LEVY

8,488,208.84

Additions:

New Ratables - Increase for new construction	5,806,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.295</u>
New Ratable Adjustment to Levy	75,196.77
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

8,563,405.60

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

8,397,351.06

OVER OR (UNDER) 2% LEVY CAP

(166,054.54)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2017

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose
Available for Banking (CY 2020)
Amount Used in 2020
Balance to Expire

-
-
-

2018

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose
Available for Banking (CY 2020 - CY 2021)
Amount Used in 2020
Balance to Carry Forward (CY 2021)

154,216
154,216

2019

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose
Available for Banking (CY 2020 - CY 2022)
Amount Used in 2020
Balance to Carry Forward (CY 2021 - CY2022)

8,100,310
7,929,298
171,012
171,012

2020

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose
Available for Banking (CY 2021 - CY 2023)

8,563,406
8,397,351
166,055

Total Levy CAP Bank

491,283

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
1. Surplus Anticipated	08-101	1,500,000.00	1,300,000.00	1,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,500,000.00	1,300,000.00	1,300,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	14,000.00	20,000.00	14,064.60
Other	08-104	20,000.00	15,000.00	24,277.00
Fees and Permits	08-105	100,000.00	100,000.00	109,077.04
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	100,000.00	90,000.00	121,450.52
Other	08-109			
Interest and Costs on Taxes	08-112	110,000.00	100,000.00	132,098.41
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	140,000.00	90,000.00	186,051.64
Anticipated Utility Operating Surplus	08-114			
Cable TV Franchise Fees	08-115	21,000.00	25,000.00	24,087.89

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	505,000.00	440,000.00	611,107.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	354,559.00	354,559.00	354,559.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	354,559.00	354,559.00	354,559.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	95,000.00	160,000.00	96,167.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	95,000.00	160,000.00	96,167.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education		821.05		-
Body Armor		1,773.98		-
Clean Communities		4,309.65		-
Drive Sober Get Pulled Over			1,171.72	1,171.72
Drunk Driving Enforcement Grant		11,682.11		-
				-
Highway Safety/Saturation Grant			52,155.00	52,155.00
				-
NJDOT				-
Recycling Tonnage Grant		5,090.22		-
				-
				-
159 Resolution-Municipal Alliance			31,960.00	31,960.00
159 Resolution-Summer Food			22,789.82	22,789.82
159 Resolution-Clean Communities			13,688.71	13,688.71
159 Resolution-Safe Routes to School			275,000.00	275,000.00
159 Resolution-CDBG Shore Drive			130,936.00	130,936.00
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	23,677.01	527,701.25	527,701.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	144,000.00	142,000.00	164,279.74

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,500,000.00	1,300,000.00	1,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	505,000.00	440,000.00	611,107.10
Total Section B: State Aid Without Offsetting Appropriations	09-001	354,559.00	354,559.00	354,559.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	95,000.00	160,000.00	96,167.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	23,677.01	527,701.25	527,701.25
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	144,000.00	142,000.00	164,279.74
Total Miscellaneous Revenues	13-099	1,122,236.01	1,624,260.25	1,753,814.09
4. Receipts from Delinquent Taxes	15-499	735,000.00	800,000.00	824,130.51
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,357,236.01	3,724,260.25	3,877,944.60
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,397,351.06	7,929,297.88	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	8,397,351.06	7,929,297.88	8,421,588.27
7. Total General Revenues	13-299	11,754,587.07	11,653,558.13	12,299,532.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
Borough Administrator						-		-
Salaries and Wages		1	90,000.00	110,000.00		110,000.00	86,601.34	23,398.66
Other Expenses		2	4,300.00	3,800.00		3,800.00	2,098.43	1,701.57
						-		-
Central Services						-		-
Salaries and Wages		1	20,000.00	16,000.00		16,000.00	4,230.03	11,769.97
Other Expenses		2	37,100.00	34,000.00		34,000.00	27,766.62	6,233.38
						-		-
Mayor's Department						-		-
Salaries and Wages		1	-			-		-
Other Expenses		2	65,600.00	71,800.00		71,800.00	58,157.16	13,642.84
						-		-
Borough Clerk						-		-
Salaries and Wages		1	74,000.00	72,000.00		72,000.00	68,198.66	3,801.34
Other Expenses		2	40,850.00	44,000.00		44,000.00	25,836.88	18,163.12
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Financial Administration						-		-
Salaries and Wages		1	152,000.00	145,000.00		145,000.00	145,000.00	-
Other Expenses		2	18,500.00	18,800.00		18,800.00	17,585.93	1,214.07
Audit Services		2	45,000.00	42,000.00		42,000.00	42,000.00	-
						-		-
Collection of Taxes						-		-
Salaries and Wages		1	120,000.00	83,500.00		93,500.00	87,080.24	6,419.76
Other Expenses		2	11,000.00	10,000.00		10,000.00	7,348.15	2,651.85
						-		-
Assessment of Taxes						-		-
Salaries and Wages		1	35,000.00	33,000.00		33,000.00	33,000.00	-
Other Expenses		2	46,500.00	62,150.00		62,150.00	4,742.22	57,407.78
						-		-
Legal Services and Costs						-		-
Salaries and Wages		1		-		-		-
Other Expenses		2	290,000.00	230,500.00		230,500.00	210,825.79	19,674.21
						-		-
Grants Writer						-		-
Other Expenses		2	20,000.00	25,000.00		25,000.00	7,500.00	17,500.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Engineering Services and Costs						-		-
Other Expenses		2	252,000.00	230,000.00		230,000.00	172,352.10	57,647.90
						-		-
CODE ENFORCEMENT						-		-
Code Enforcement Officer						-		-
Salaries and Wages		1	75,000.00	55,000.00		55,000.00	46,215.75	8,784.25
Other Expenses		2	10,750.00	11,200.00		11,200.00	1,916.01	9,283.99
Other Expenses-Substandard Housing		2	25,000.00	50,000.00		25,000.00	17,476.61	7,523.39
						-		-
MUNICIPAL LAND USE LAW (NJSA 40A:55D-1)						-		-
Salaries and Wages		1	10,000.00	6,000.00		6,000.00	4,093.50	1,906.50
Other Expenses		2	58,550.00	63,950.00		63,950.00	46,470.63	17,479.37
Zoning-OE		2	22,600.00	5,000.00		5,000.00	2,600.00	2,400.00
Master Plan		2	10,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
INSURANCE						-		-
General Liability		2	185,000.00	175,000.00		175,000.00	145,551.32	29,448.68
General Liability-Flood Insurance		2	35,000.00	35,000.00		35,000.00	32,913.00	2,087.00
Workers Compensation Insurance		2	220,000.00	220,000.00		185,000.00	180,000.00	5,000.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE-CONTINUED						-		-
Employee Group Insurance		2	1,290,000.00	1,290,000.00		1,290,000.00	1,290,000.00	-
Group Salary Insurance		1	35,000.00	25,000.00		25,000.00	25,000.00	-
		2		-		-		-
PUBLIC SAFETY FUNCTIONS						-		-
Fire						-		-
Other Expenses		2	90,810.00	95,900.00		95,900.00	95,585.57	314.43
Police						-		-
Salaries and Wages		1	1,853,000.00	1,832,000.00		1,832,000.00	1,708,370.94	123,629.06
Other Expenses		2	169,185.00	169,385.00		169,385.00	135,730.75	33,654.25
School Crossing Guards						-		-
Salaries and Wages		1	30,000.00	28,000.00		28,000.00	22,543.51	5,456.49
Other Expenses		2	4,000.00	5,000.00		5,000.00	1,880.00	3,120.00
Dispatch						-		-
Salaries and Wages		1		246,000.00		221,000.00	164,513.80	56,486.20
Other Expenses		2		1,500.00		26,500.00	25,700.34	799.66
Municipal Court						-		-
Salaries and Wages		1	17,000.00	16,000.00		16,000.00	14,260.13	1,739.87
Other Expenses		2	7,400.00	6,500.00		6,500.00	4,156.18	2,343.82
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
First Aid Organization Contribution		2	35,500.00	32,500.00		32,500.00	22,440.37	10,059.63
Emergency Management Services						-		-
Salaries and Wages		1	4,100.00	3,900.00		3,900.00	3,808.26	91.74
Other Expenses		2	25,000.00	23,400.00		23,400.00	22,768.76	631.24
Public Defender						-		-
Other Expenses		2	2,000.00	4,000.00		4,000.00	1,834.98	2,165.02
Fire Hydrant Fees		2	70,000.00	68,000.00		68,000.00	68,000.00	-
Uniform Fire Safety Act						-		-
Salaries and Wages		1	42,500.00	36,000.00		36,000.00	35,219.86	780.14
Other Expenses		2	6,110.00	4,710.00		4,710.00	4,191.03	518.97
Municipal Prosecutor						-		-
Salaries and Wages		1	19,000.00	19,000.00		19,000.00	14,605.00	4,395.00
Other Expenses		2		-		-		-
PUBLIC WORKS FUNCTION						-		-
Road Repair and Maintenance:						-		-
Salaries and Wages		1	266,000.00	263,000.00		263,000.00	259,616.10	3,383.90
Other Expenses		2	89,050.00	78,450.00		78,450.00	78,097.89	352.11
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Snow Removal						-		-
Salaries and Wages		1	20,000.00	20,000.00		20,000.00	9,689.90	10,310.10
Other Expenses		2	42,350.00	33,500.00		33,500.00	33,500.00	-
Sanitation						-		-
Salaries and Wages		1	15,000.00	3,500.00		3,500.00	3,500.00	-
Other Expenses		2	44,700.00	43,000.00		43,000.00	40,863.72	2,136.28
Other Expenses-Contractual Services		2	350,000.00	275,000.00		325,000.00	289,541.96	35,458.04
Mechanical Garage						-		-
Salaries and Wages		1				-		-
Other Expenses		2	16,000.00	12,000.00		12,000.00	10,913.05	1,086.95
Public Buildings						-		-
Salaries and Wages		1	67,000.00	57,500.00		57,500.00	57,500.00	-
Other Expenses		2	99,000.00	82,750.00		82,750.00	81,474.49	1,275.51
						-		-
Shade Tree Commission						-		-
Other Expenses		2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
Condominium Services						-		-
Other Expenses		2	26,500.00	26,000.00		26,000.00	10,130.14	15,869.86
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES						-		-
Services of Monmouth County Regional Health						-		-
Commission Contract (RS 40:13)		2		72,000.00		72,000.00	63,049.00	8,951.00
						-		-
Environmental Commission						-		-
Other Expenses		2	500.00	500.00		500.00		500.00
						-		-
Animal Control						-		-
Other Expenses		2	21,000.00	21,600.00		21,600.00	18,641.00	2,959.00
						-		-
Community-School Substance Safety and Health		2	3,000.00	3,000.00		3,000.00		3,000.00
						-		-
NJ Public Employees Occupational Safety and Health						-		-
Other Expenses		2	4,000.00	4,500.00		4,500.00		4,500.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS						-		-
Beachfront Maintenance						-		-
Salaries and Wages		1	5,000.00	5,000.00		5,000.00	3,464.00	1,536.00
Other Expenses		2	9,600.00	12,600.00		12,600.00	5,437.00	7,163.00
Parks and Playgrounds						-		-
Other Expenses		2	10,000.00	8,000.00		8,000.00	3,501.63	4,498.37
						-		-
Celebration of Public Events, Anniversary or Holiday						-		-
Other Expenses		2	16,000.00	10,000.00		10,000.00	2,404.00	7,596.00
						-		-
Community Center						-		-
Salaries and Wages		1	123,000.00	118,000.00		118,000.00	81,238.56	36,761.44
Other Expenses		2	31,700.00	25,700.00		25,700.00	17,149.91	8,550.09
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Accumulated Sick Leave		1	40,000.00	45,000.00		45,000.00	6,964.68	38,035.32
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity		2	66,000.00	66,000.00		66,000.00	46,053.52	19,946.48
Street Lighting		2	57,000.00	57,000.00		57,000.00	44,642.55	12,357.45
Telephone		2	40,000.00	40,000.00		40,000.00	22,349.55	17,650.45
Water		2	17,500.00	17,500.00		17,500.00	11,944.93	5,555.07
Natural Gas		2	15,000.00	18,000.00		18,000.00	9,770.84	8,229.16
Telecommunication Costs		2	34,000.00	34,000.00		34,000.00	28,810.05	5,189.95
Gasoline and Diesel Fuel		2	65,000.00	61,000.00		61,000.00	59,325.38	1,674.62
						-		-
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Monmouth County Reclamation Center						-		-
Other Expenses		2	205,000.00	205,000.00		205,000.00	167,763.26	37,236.74
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	2,500.00	2,500.00		2,500.00		2,500.00
Other Expenses	22-195	2	14,500.00	18,500.00		18,500.00	14,840.09	3,659.91
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)	FCOA		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
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						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		7,491,255.00	7,505,595.00	-	7,505,595.00	6,625,347.05	880,247.95
B. Contingent	35-470		10,000.00	10,000.00	XXXXXXXXXX	10,000.00	289.93	9,710.07
Total Operations Including Contingent - within "CAPS"	34-201		7,501,255.00	7,515,595.00	-	7,515,595.00	6,625,636.98	889,958.02
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,115,100.00	3,240,900.00	-	3,225,900.00	2,884,714.26	341,185.74
Other Expenses (Including Contingent)	34-201	2	4,376,155.00	4,264,695.00	-	4,279,695.00	3,740,632.79	539,062.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		100,387.00	110,799.00		110,799.00	110,799.00	-
Social Security System (O.A.S.I.)	36-472		145,000.00	141,000.00		141,000.00	132,268.30	8,731.70
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		371,297.00	348,502.00		348,502.00	348,502.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225			-		-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		4,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal	34-209		620,684.00	603,301.00	-	603,301.00	594,569.30	8,731.70
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within	34-299		8,121,939.00	8,118,896.00	-	8,118,896.00	7,220,206.28	898,689.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program		2	55,000.00	50,000.00		50,000.00		50,000.00
						-		-
911 Emergency Services		2		14,000.00		14,000.00	14,000.00	-
						-		-
Stormwater Management		2	57,500.00	55,000.00		55,000.00	30,682.46	24,317.54
						-		-
Recycling Tax (NJSA 13:1E-96.5)		2	2,000.00	3,000.00		3,000.00	144.88	2,855.12
						-		-
Employee Group Insurance		2		-		-		-
						-		-
COAH Obligations		2	100,000.00			-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
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Total Other Operations - Excluded from "CAPS"	34-300		214,500.00	122,000.00	-	122,000.00	44,827.34	77,172.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
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						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Atlantic Highlands-Maintenance of Motor Vehicles		2	80,000.00	73,500.00		73,500.00	54,176.49	19,323.51
Atlantic Highlands-Municipal Court		2	82,000.00	80,000.00		80,000.00	79,500.00	500.00
SeaBright- Life Guards		2	47,000.00	38,000.00		38,000.00	38,000.00	-
Middletown-Construction Office		2	210,000.00	200,000.00		200,000.00	192,500.00	7,500.00
Monmouth County-Dispatch		2	100,000.00			-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
Total Interlocal Municipal Service Agreements	42-999		519,000.00	391,500.00	-	391,500.00	364,176.49	27,323.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Municipal Alliance on Alcoholism and Drug Abuse						-	-	-
County Share						-	-	-
Municipal Share		2	8,500.00	7,990.00		7,990.00	7,990.00	-
Alliance Program Donations						-	-	-
Alcohol Education		2	821.05			-	-	-
Body Armor Grant		2	1,773.98			-	-	-
Clean Communities		2	4,309.65			-	-	-
Drive Sober-Get Pulled Over		2		1,171.72		1,171.72	1,171.72	-
Drunk Driving Grant		2	11,682.11			-	-	-
Highway Safety Grant		2		52,155.00		52,155.00	52,155.00	-
						-	-	-
NJDOT		2	-			-	-	-
Recycling Tonnage Grant		2	5,090.22			-	-	-
						-	-	-
Summer Food		2				-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
Matching Funds for Grants		2	15,000.00	15,000.00		15,000.00		15,000.00
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
159 Resolution-Municipal Alliance				31,960.00		31,960.00	31,960.00	-
159 Resolution-Summer Food				22,789.82		22,789.82	22,789.82	-
159 Resolution-Clean Communities				13,688.71		13,688.71	13,688.71	-
159 Resolution-Safe Routes to School				275,000.00		275,000.00	275,000.00	-
159 Resolution-CDBG Shore Drive				130,936.00		130,936.00	130,936.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		47,177.01	550,691.25	-	550,691.25	535,691.25	15,000.00
Total Operations - Excluded from "CAPS"	34-305		780,677.01	1,064,191.25	-	1,064,191.25	944,695.08	119,496.17
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	47,177.01	76,316.72	-	76,316.72	61,316.72	15,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		175,000.00	275,000.00	xxxxxxxxxx	275,000.00	275,000.00	-
						-		-
Repair/Replace Fire Trusk/Fire Equipment	44-902	2	90,000.00	70,000.00		70,000.00	70,000.00	-
Acquisition of Snow Equipment	44-903	2	195,000.00	-		-		-
Park Improvements	44-904	2	25,000.00	125,000.00		125,000.00		125,000.00
Replace Check Valves	44-905	2	40,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		525,000.00	470,000.00	-	470,000.00	345,000.00	125,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		395,000.00	385,000.00		385,000.00	385,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		452,229.00	111,160.00		111,160.00	111,160.00	XXXXXXXXXX
Interest on Bonds	45-930		164,118.00	180,093.00		180,093.00	180,066.07	XXXXXXXXXX
Interest on Notes	45-935		114,664.06	121,667.88		121,667.88	121,667.87	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
DBIZ Loan-Principal	45-936		35,000.00	35,000.00		35,000.00	35,000.00	XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations						-		XXXXXXXXXX
Prinicpal	45-937		59,000.00	58,000.00		58,000.00	58,000.00	XXXXXXXXXX
Interest	45-938		6,960.00	9,550.00		9,550.00	9,508.76	XXXXXXXXXX
						-		XXXXXXXXXX
New CDL Loan Repayment-Principal			-			-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,226,971.06	900,470.88	-	900,470.88	900,402.70	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding	46-885				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		2,532,648.07	2,434,662.13	-	2,434,662.13	2,190,097.78	244,496.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory								
(J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		2,532,648.07	2,434,662.13	-	2,434,662.13	2,190,097.78	244,496.17
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		10,654,587.07	10,553,558.13	-	10,553,558.13	9,410,304.06	1,143,185.89
(M) Reserve for Uncollected Taxes	50-899		1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		11,754,587.07	11,653,558.13	-	11,653,558.13	10,510,304.06	1,143,185.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	8,121,939.00	8,118,896.00	-	8,118,896.00	7,220,206.28	898,689.72
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	214,500.00	122,000.00	-	122,000.00	44,827.34	77,172.66
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	519,000.00	391,500.00	-	391,500.00	364,176.49	27,323.51
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	47,177.01	550,691.25	-	550,691.25	535,691.25	15,000.00
Total Operations Excluded from "CAPS"	34-305	780,677.01	1,064,191.25	-	1,064,191.25	944,695.08	119,496.17
(C) Capital Improvements	44-999	525,000.00	470,000.00	-	470,000.00	345,000.00	125,000.00
(D) Municipal Debt Service	45-999	1,226,971.06	900,470.88	-	900,470.88	900,402.70	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
Total General Appropriations	34-499	11,754,587.07	11,653,558.13	-	11,653,558.13	10,510,304.06	1,143,185.89

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Operating Surplus Anticipated	08-501	200,000.00	200,000.00	200,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	200,000.00	200,000.00	200,000.00
Rents	08-503	1,520,000.00	1,540,000.00	1,681,909.26
Miscellaneous	08-505			
Interest on Delinquent Payments		15,000.00	25,000.00	37,991.49
Interest on Investments		4,841.55	378.16	24,708.30
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,739,841.55	1,765,378.16	1,944,609.05

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	107,000.00	103,000.00		103,000.00	101,600.58	1,399.42
Other Expenses	55-502	1,032,000.00	991,900.00		991,900.00	746,466.58	245,433.42
					-		-
Group Insurance	55-503	29,000.00	29,000.00		29,000.00	29,000.00	-
Insurance-Other	55-504	20,000.00	20,000.00		20,000.00	17,801.36	2,198.64
W/C Insurance	55-505	22,000.00	22,000.00		22,000.00	22,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	50,000.00	125,000.00	XXXXXXXXXX	125,000.00	125,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	197,000.00	189,200.00		189,200.00	126,020.02	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	173,205.00	180,204.11		180,204.11	152,216.24	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
NJEIT Loan-Principal		82,267.79	77,267.79		77,267.79	77,267.79	XXXXXXXXXX
NJEIT Loan-Interest		13,056.26	13,493.76		13,493.76	13,096.32	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	6,312.50	6,312.50		6,312.50	6,312.50	-
Social Security System (O.A.S.I.)	55-541	8,000.00	8,000.00		8,000.00	7,389.94	610.06
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,739,841.55	1,765,378.16	-	1,765,378.16	1,424,171.33	249,641.54

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2020 from Animal Control State or Federal Aid for Maintenance of Libraries

Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police

Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act;

Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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 purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2019

ASSETS		
Cash and Investments	1110100	6,967,040.94
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	728,663.40
Tax Title Lien Receivable	1110400	73,023.51
Property Acquired by Tax Title Lien Liquidation	1110500	212,600.00
Other Receivables	1110600	48,343.25
Deferred Charges Required to be in 2020 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2020	1110800	2,063,102.00
Total Assets	1110900	10,092,773.10

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	5,138,751.72
Reserves for Receivables	2110200	1,062,600.16
Surplus	2110300	3,891,391.22
Total Liabilities, Reserves and Surplus	XXXXXX	10,092,743.10

School Tax Levy Unpaid	2220170	540,763.10
Less: School Tax Deferred	2220200	3,160,048.00
*Balance Included in Above "Cash Liabilities"	2220300	(2,619,284.90)

(Important: This appendix must be Included in advertisement of Budget.)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2019	YEAR 2018
Surplus Balance, January 1st	2310100	3,724,192.27	3,949,970.56
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes: *(Percentage Collected 2019 99%, 2018 99%)	2310200	16,758,741.78	16,320,159.81
Delinquent Taxes	2310300	824,130.51	737,544.52
Other Revenues and Additions to Income	2310400	1,431,784.23	2,878,344.20
Total Funds	2310500	22,738,848.79	23,886,019.09
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	9,410,304.06	10,943,495.09
School Taxes (Including Local and Regional)	2310700	7,397,062.00	7,218,217.00
County Taxes (Including Added Tax Amounts)	2310800	1,954,424.59	1,899,712.75
Special District Taxes	2310900	54,750.00	100,401.98
Other Expenditures and Deductions from Income	2311000	30,916.92	
Total Expenditures and Tax Requirements	2311100	18,847,457.57	20,161,826.82
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	18,847,457.57	20,161,826.82
Surplus Balance - December 31st	2311400	3,891,391.22	3,724,192.27

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2020 Budget

Surplus Balance December 31, 2019	2311500	3,891,391.22
Current Surplus Anticipated in 2020 Budget	2311600	1,500,000.00
Surplus Balance Remaining	2311700	2,391,391.22

2020
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

BOROUGH OF HIGHLANDS NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2020 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) 2020

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 - 2020					6 TO BE FUNDED IN FUTURE YEARS
				5a 2020 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Construction of Municipal Facility	2020-1	3,000,000.00			250,000.00		1,750,000.00	1,000,000.00	
Stormwater Improvements	2020-2	1,200,000.00			100,000.00	175,000.00	500,000.00	425,000.00	
Road Improvement Program	2020-3	500,000.00			100,000.00		200,000.00	200,000.00	
Park/Beach Improvements	2020-4	200,000.00	125,000.00	25,000.00	50,000.00				
		-							
SEWER UTILITY		-							
Force Main Improvements	SU-20-1	100,000.00			50,000.00			50,000.00	
		-							
		-							
		-							
		-							
		-							
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TOTAL - THIS PAGE	xxxxx	5,000,000.00	125,000.00	25,000.00	550,000.00	175,000.00	2,450,000.00	1,675,000.00	-

6 YEAR CAPITAL PROGRAM - 2020 to 2025
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHLANDS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2020	5b 2021	5c 2022	5d 2023	5e 2024	5f 2025
Construction of Municipal Facility	2020-1	3,000,000.00	3 Years	3,000,000.00	2,500,000.00	1,000,000.00			
Stormwater Improvements	2020-2	1,200,000.00	on going	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Road Improvement Program	2020-3	500,000.00	on going	500,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Park/Beach Improvements	2020-4	200,000.00	3 years	200,000.00	50,000.00	50,000.00			
		-							
SEWER UTILITY		-							
Force Main Improvements	SU-20-1	100,000.00	on going	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		-							
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TOTAL - THIS PAGE	XXXXXX	5,000,000.00	XXXXXXXXXX	4,050,000.00	3,300,000.00	1,800,000.00	750,000.00	750,000.00	750,000.00

6 YEAR CAPITAL PROGRAM - 2020 to 2025 **SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF HIGHLANDS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2020	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Construction of Municipal Facility	3,000,000.00			500,000.00		1,750,000.00	4,500,000.00			
Stormwater Improvements	1,200,000.00			60,000.00	175,000.00	500,000.00	465,000.00			
Road Improvement Program	500,000.00			100,000.00		250,000.00	1,150,000.00			
Park/Beach Improvements	200,000.00	25,000.00		10,000.00		125,000.00	165,000.00			
	-			-						
SEWER UTILITY	-			-						
Force Main Improvements	100,000.00			150,000.00		100,000.00	350,000.00			
	-			-						
	-			-						
	-			-						
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TOTAL - THIS PAGE	5,000,000.00	25,000.00	-	820,000.00	175,000.00	2,725,000.00	6,630,000.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2020

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS 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) \$ 8,397,351.06 (Item 2 below) for municipal purposes, and
(b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
(d) \$ 36,873.04 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Braswell	Nays	None	Abstained	None
	Mazzola				
	Ryan				
	Valkos				
	Broullon			Absent	None

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	1,500,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,122,236.01
Receipts from Delinquent Taxes	15-499	\$	735,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	8,397,351.06
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II 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 TAX	07-192	\$	-
Total Revenues	13-299	\$	11,754,587.07

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7,501,255.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 620,684.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 780,677.01
(c) Capital Improvements	44-999	\$ 525,000.00
(d) Municipal Debt Service	45-999	\$ 1,226,971.06
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,100,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 11,754,587.07

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 _____ day of _____, 2020. 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 2020 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 18th day of June, 2020, mconlon@highlandsborough.org, Clerk
Signature

BOROUGH OF HIGHLANDS

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2019	APPROPRIATIONS	FCOA	Appropriated		Expended 2019	
		2020	2019				for 2020	for 2019	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	36,873.04	30,916.92	30,916.92	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101	90,367.32	85,150.61	85,150.61	Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2	127,240.36	116,067.53	116,067.53	-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	127,240.36	85,150.61	85,150.61	Acquisition of Farmland	54-916-2				-
Summary of Program Year Referendum Passed/Implemented: <u>2009/2010</u> (Date) Rate Assessed: \$ 005 per \$100 Assessed Valuation Total Tax Collected to date: \$ 321,642.23 Total Expended to date: \$ 231,274.91 Total Acreage Preserved to date: _____ (Acres) Recreation land preserved in 2019: _____ (Acres) Farmland preserved in 2019: _____ (Acres)					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	127,240.36	116,067.53	116,067.53	-

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

Contracting Unit: BOROUGH OF HIGHLANDS

Year Ending: December 31, 2019

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.

3/18/2020
Date

mconlon@highlandsborough.org
Clerk of the Governing Body

BOROUGH OF HIGHLANDS
SUMMARY OF 2020 BUDGET

			Future Budget Projections						
				2021	2022	2023	2024	2025	
Total Budget			11,754,587.07	100.0%					
Employee Costs:									
Salaries & Wages									
Sheet 17	3,115,100.00		102.00%	3,177,402.00	3,240,950.04	3,305,769.04	3,371,884.42	3,439,322.11	
Sheet 25	-		102.00%	-	-	-	-	-	
Total	3,115,100.00			3,177,402.00	3,240,950.04	3,305,769.04	3,371,884.42	3,439,322.11	
Social Security									
Sheet 19	145,000.00		102.00%	147,900.00	150,858.00	153,875.16	156,952.66	160,091.72	
Pensions etc.									
Sheet 19	100,387.00		102.00%	102,394.74	104,442.63	106,531.49	108,662.12	110,835.36	
Sheet 19	371,297.00		105.00%	389,861.85	409,354.94	429,822.69	451,313.82	473,879.52	
Sheet 19	-								
Sheet 20	2,000.00			2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
Insurance									
Sheet 14	68,550.00		106.00%	72,663.00	77,022.78	81,644.15	86,542.80	91,735.36	
Direct Employee Costs	3,802,334.00	32.3%							
General Liability Insurance									
Sheet 14	185,000.00	1.6%		195,000.00	200,000.00	205,000.00	215,000.00	225,000.00	
Debt Service:									
Sheet 27	1,226,971.06	10.4%		1,200,000.00	1,200,000.00	1,300,000.00	1,350,000.00	1,350,000.00	
Reserve for Uncollected Taxes:									
Sheet 29	1,100,000.00	9.4%		1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	
Capital Funds:									
Sheet 26a	525,000.00	4.5%		525,000.00	550,000.00	550,000.00	600,000.00	600,000.00	
Deferred Charges:									
Sheet 28	-	0.0%							
Grants:									
Sheet 25 (less Salaries & Wages above)	47,177.01	0.4%		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
All Other Departmental OE's:									
Various Line Items	4,868,105.00	41.4%	102.00%	4,965,467.10	5,064,776.44	5,166,071.97	5,269,393.41	5,374,781.28	
Projected Budget Totals				11,977,688.69	12,199,404.84	12,500,714.50	12,811,749.23	13,027,645.34	

BOROUGH OF HIGHLANDS
2020 BUDGET FUNDING

Project Tax Results

Budget Funding:

Fund Balance	1,500,000.00
Local Revenues	744,000.00
State Aid	354,559.00
Grants	23,677.01
Delinquent Tax	735,000.00
Local Purpose Tax	8,397,351.06
	11,754,587.07

2021	2022	2023	2024	2025
1,500,000.00	1,525,000.00	1,550,000.00	1,575,000.00	1,600,000.00
750,000.00	900,000.00	1,050,000.00	1,200,000.00	1,350,000.00
354,559.00	354,559.00	354,559.00	354,559.00	354,559.00
100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
8,523,129.69	8,569,845.84	8,696,155.50	8,832,190.23	8,873,086.34
11,977,688.69	12,199,404.84	12,500,714.50	12,811,749.23	13,027,645.34

Ratables	737,460,723
Tax Rate	1.139
Increase	(0.156)

745,460,723	753,460,723	761,460,723	769,460,723	777,460,723
1.143	1.137	1.142	1.148	1.141
0.005	(0.006)	0.005	0.006	(0.007)

LEVY CAP CAL

Prior Year	8,397,351.06	8,523,129.69	8,569,845.84	8,696,155.50	8,832,190.23
2%	167,947.02	170,462.59	171,396.92	173,923.11	176,643.80
Debt Service & Health	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
Ratables Added	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
CAP Max	8,724,298.08	8,853,592.28	8,902,242.76	9,032,078.61	9,171,834.04
Over / (Under) CAP	(201,168.39)	(283,746.44)	(206,087.26)	(199,888.37)	(298,747.69)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,500,000.00	1,300,000.00	200,000.00	15.38%
Local	744,000.00	742,000.00	2,000.00	0.27%
State Aid	354,559.00	354,559.00	-	0.00%
State & Federal Grants	23,677.01	527,701.25	(504,024.24)	-95.51%
Delinquent Tax	735,000.00	800,000.00	(65,000.00)	-8.13%
Local Purpose Tax	8,397,351.06	7,929,297.88	468,053.18	5.90%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
TOTAL REVENUE	11,754,587.07	11,653,558.13	101,028.94	0.87%
APPROPRIATIONS				
Salaries & Wages	3,115,100.00	3,225,900.00	(110,800.00)	-3.43%
Other Expenses	5,109,655.00	4,793,195.00	316,460.00	6.60%
Statutory & Deferred Charges	630,684.00	603,301.00	27,383.00	4.54%
State & Federal Grants	47,177.01	550,691.25	(503,514.24)	-91.43%
Capital (without grants)	525,000.00	470,000.00	55,000.00	11.70%
Debt Service	1,226,971.06	900,470.88	326,500.18	36.26%
School Debt Service	-	-	-	
Reserve for Uncollected Taxes	1,100,000.00	1,100,000.00	-	0.00%
TOTAL APPROPRIATIONS	11,754,587.07	11,643,558.13	111,028.94	
Adopted Emergencies		(10,000.00)		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,891,391.22	3,724,192.27	167,198.95
Used to Fund Budget	1,500,000.00	1,300,000.00	200,000.00
Remaining Balance	2,391,391.22	2,424,192.27	(32,801.05)

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	8,397,351.06	7,929,297.88	468,053.18	5.90%
Local Tax Rate	1.1387	1.2950	-0.1563	-12.07%
Assessed Valuation	737,460,723	612,360,023	125,100,700	20.43%

STATUS OF "CAPS"

SPENDING CAP		2% LEVY CAP
	CAP @ 0.5%	CAP COLA
CAP Base from Prior Year	8,018,896.00	8,018,896.00
Rate Applied	0.50%	3.50%
Allowable CAP	8,058,990.48	8,299,557.36
Additions:		
See Sheet 3b	75,196.77	75,196.77
Other		
Total CAP Allowable	8,134,187.25	8,374,754.13
Budget Expenditures Sheet 19	8,121,939.00	8,121,939.00
Remaining or (Excess)	12,248.24	252,815.12

8,563,405.60 MAX
8,397,351.06 ACTUAL
(166,054.54) + OR ()
Must be zero or () to
Introduce Budget

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	95.72%	95.10%	0.62%
Used for Reserve for Taxes	93.98%	93.79%	0.19%
Remaining	1.74%	1.31%	0.43%

BOROUGH OF HIGHLANDS

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

[illegible]

COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2020 MUNICIPAL BUDGET

	YEAR 2020	YEAR 2019
1 Total General Appropriations for 2020 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	10,654,587.07	XXXXXXXXXX
2 Local District School Tax		4,036,502.00
	4,200,000.00	XXXXXXXXXX
3 Regional School District Tax		
		XXXXXXXXXX
4 Regional High School Tax		3,360,560.00
	3,500,000.00	XXXXXXXXXX
5 County Tax		1,954,424.59
	2,150,000.00	XXXXXXXXXX
6 Special District Tax		54,750.00
	-	XXXXXXXXXX
7 Municipal Open Space	36,873.04	30,916.92
	20,541,460.11	XXXXXXXXXX
8 Total General Appropriations & Other Taxes	3,357,236.01	
9 Less: Total Anticipated Revenues from 2020 in Municipal Budget (Item 5)	17,184,224.10	
10 Cash Required from 2020 to Support Local Municipal Budget and Other Taxes		
11 Amount of Item 10 divided by 93.98% equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		
Analysis of Item 11:		
Local School District Tax (Line 2 Above)	4,200,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	3,500,000.00	
County Tax (Line 5 Above)	2,150,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	36,873.04	
Tax in Local Municipal Budget	8,397,351.06	
Total Amount (Line 11)	18,284,224.10	
12 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	1,100,000.00	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	10,654,587.07	
Item 12 - Appropriation: Reserve for Uncollected Taxes	1,100,000.00	
Subtotal	11,754,587.07	
Less: Item 9 - Total Anticipated Revenues	3,357,236.01	
Amount to Be Raised by Taxation in Municipal Budget	8,397,351.06	

Local Tax for Municipal Purpose	8,397,351.06
Addition to Local District School Tax	
Minimum Library Tax	-

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.295	\$7,929,297.88	45.85%	\$3,659.51	Municipal Purpose Tax	ESTIMATED	\$8,397,351.06
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$30,916.92	0.18%	\$14.13	Municipal Open Space	ESTIMATED	\$36,873.04
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.659	\$4,036,502.00	23.34%	\$1,862.25	Local School District	ACTUAL	\$4,117,232.00
Regional School District	0.549	\$3,360,560.00	19.43%	\$1,551.41	Regional School District	ACTUAL	\$3,590,000.00
County Purposes	0.317	\$1,937,580.32	11.20%	\$895.80	County Purposes	ESTIMATED	\$2,023,492.46
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.825	\$17,294,857.12	100.00%	\$7,983.11	Total ESTIMATED amount to be raised by taxes		\$18,164,948.56
Total Taxable Valuation as of October 1, 2019 <u>\$732,363,717.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$282,588.00</u>					Revenue Anticipated, Excluding Tax Levy		3,357,236.01
					Budget Appropriations, before Reserve for Uncollected Taxes		10,654,587.01
					Total Non-Municipal Tax Levy		\$9,767,597.50
					Amount to be Raised by Taxes - Before RUT		\$17,064,948.50
					Reserve for Uncollected Taxes (RUT)		\$1,100,000.00
					Total Amount to be Raised by Taxes		\$18,164,948.50
					% of Tax Collections used to Calculate RUT		93.94%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		16,758,741.78
					Total Tax Levy, CY 2019		17,507,428.99
					% of Taxes Collected, CY 2019		95.72%
					Delinquent Taxes - December 31, 2019		\$728,633.40

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	13.33%	\$200,000.00	\$1,500,000.00	\$1,700,000.00	\$1,500,000.00		\$200,000.00					
08	Local Revenue	-13.20%	(\$310,874.60)	\$2,355,716.15	\$2,044,841.55	\$505,000.00		\$1,539,841.55					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$354,559.00	\$354,559.00	\$354,559.00							
08	Uniform Construction Code Fees	-1.21%	(\$1,167.00)	\$96,167.00	\$95,000.00	\$95,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	6.13%	\$5,216.71	\$85,150.61	\$90,367.32		\$90,367.32						
10	Public and Private Revenue	-95.51%	(\$504,024.24)	\$527,701.25	\$23,677.01	\$23,677.01							
08	Other Special Items	-12.34%	(\$20,279.74)	\$164,279.74	\$144,000.00	\$144,000.00							
15	Receipts from Delinquent Taxes	-10.82%	(\$89,130.51)	\$824,130.51	\$735,000.00	\$735,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.29%	(\$24,237.21)	\$8,421,588.27	\$8,397,351.06	\$8,397,351.06							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	19.26%	\$5,956.12	\$30,916.92	\$36,873.04		\$36,873.04						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.14%	(\$738,540.47)	\$14,360,209.45	\$13,621,668.98	\$11,754,587.07	\$127,240.36	\$1,739,841.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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
20 General Government	10.00	16.00	-12.01%	(\$250,664.24)	\$2,086,441.25	\$1,835,777.01	\$1,812,100.00	\$23,677.01							
21 Land-Use Administration		2.00	26.52%	\$21,200.00	\$79,950.00	\$101,150.00	\$101,150.00								
22 Uniform Construction Code			-19.05%	(\$4,000.00)	\$21,000.00	\$17,000.00	\$17,000.00								
23 Insurance			0.00%	\$0.00	\$1,781,000.00	\$1,781,000.00	\$1,710,000.00			\$71,000.00					
25 Public Safety	14.00	1.00	-8.49%	(\$216,090.00)	\$2,546,295.00	\$2,330,205.00	\$2,330,205.00								
26 Public Works	3.00	2.00	5.22%	\$86,300.00	\$1,652,100.00	\$1,738,400.00	\$599,400.00			\$1,139,000.00					
27 Health and Human Services			-71.95%	(\$73,100.00)	\$101,600.00	\$28,500.00	\$28,500.00								
28 Parks and Recreation	1.00	10.00	9.20%	\$27,172.83	\$295,367.53	\$322,540.36	\$195,300.00		\$127,240.36						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			0.34%	\$1,000.00	\$293,500.00	\$294,500.00	\$294,500.00								
32 Landfill / Solid Waste Disposal			6.63%	\$38,200.00	\$576,500.00	\$614,700.00	\$614,700.00								
35 Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36 Statutory Expenditures			2.81%	\$17,383.00	\$617,613.50	\$634,996.50	\$620,684.00			\$14,312.50					
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			32.57%	\$127,500.00	\$391,500.00	\$519,000.00	\$519,000.00								
43 Court and Public Defender			-0.38%	(\$100.00)	\$26,500.00	\$26,400.00	\$26,400.00								
44 Capital			-3.36%	(\$20,000.00)	\$595,000.00	\$575,000.00	\$525,000.00			\$50,000.00					
45 Debt			24.39%	\$331,863.57	\$1,360,636.54	\$1,692,500.11	\$1,226,971.06			\$465,529.05					
46 Deferred Charges			#DIV/0!	\$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	31.00	0.64%	\$86,665.16	\$13,535,003.82	\$13,621,668.98	\$11,730,910.06	\$23,677.01	\$127,240.36	\$1,739,841.55	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	178	\$17,664,900.00	2.40%
2 Residential	2,269	\$641,193,000.00	86.99%
3A/3B Farm			0.00%
4A Commercial	93	\$67,885,800.00	9.21%
4B Industrial			0.00%
4C Apartments	14	\$10,326,000.00	1.40%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,554	\$737,069,700.00	100.00%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

Total # of property tax appeals filed in 2019	County Tax Board	39.00
	State Tax Court	1.00

Number of 2019 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 2019	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$21,716,900.00	35.08%
15B Other Schools			0.00%
15C Public Property	55	\$10,128,600.00	16.36%
15D Church and Charities	6	\$5,262,200.00	8.50%
15E Cemeteries & Graveyards	2	\$57,200.00	0.09%
15F Other Exempt	36	\$24,738,500.00	39.96%
Total	105	\$61,903,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	8.40%
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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 2019 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

Long Term Tax Exemptions

[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	313,190.00	\$220,000.00		\$18,000.00	\$53,190.00	\$22,000.00
Police Officers (Including Superior Officers)	15.00	1.00	3,090,207.00	\$1,443,000.00	\$410,000.00	\$371,297.00	\$721,610.00	\$144,300.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	15.00	1,606,897.00	\$872,100.00	\$50,000.00	\$82,387.00	\$515,200.00	\$87,210.00
All Other Non-Union Employees not listed above		13.00	132,000.00	\$120,000.00				\$12,000.00
Totals	28.00	30.00	5,142,294.00	\$2,655,100.00	\$460,000.00	\$471,684.00	\$1,290,000.00	\$265,510.00

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	\$12,378.00	\$99,024.00
Parent & Child	3.00	\$21,042.00	\$63,126.00	3.00	\$21,042.00	\$63,126.00
Employee & Spouse (or Partner)	6.00	\$24,756.00	\$148,536.00	6.00	\$24,756.00	\$148,536.00
Family	15.00	\$33,420.00	\$501,300.00	15.00	\$33,420.00	\$501,300.00
Employee Cost Sharing Contribution (enter as negative -)			(\$130,000.00)			(\$130,000.00)
Subtotal	32.00		\$681,986.00	32.00		\$681,986.00
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	7	\$13,378.00	\$93,646.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$29,546.00	\$265,914.00	9	\$29,546.00	\$265,914.00
Family	7	\$35,493.43	\$248,454.00	7	\$35,493.43	\$248,454.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	23.00		\$608,014.00	23.00		\$608,014.00
GRAND TOTAL	55.00		\$1,290,000.00	55.00		\$1,290,000.00

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)?

Yes

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

Yes

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
Sewer						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2010 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation						
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total						
Total Principal						
Total Interest						
% of Total Current Year Budget						
Description			Debt Not Listed Above			
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						

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]