

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: BOROUGH OF WATCHUNG COUNTY : SOMERSET

<u>KEITH S. BALLA</u>	<u>12/31/22</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>MICHELLE DEROCOCCO</u>	<u>6/1/2011</u>
Municipal Clerk	Date of Orig. Appt.
<u>RAYMOND S. MURRAY</u>	<u>C-1431</u>
Tax Collector	Cert No.
<u>WILLIAM J. HANCE</u>	<u>T-1553</u>
Chief Financial Officer	Cert No.
<u>ROBERT W. SWISHER</u>	<u>N-0431</u>
Registered Municipal Accountant	Cert No.
<u>ALBERT CRUZ</u>	<u>439</u>
Municipal Attorney	Lic No.

Official Mailing Address of Municipality

MUNICIPAL BUILDING

15 MOUNTAIN BOULEVARD

WATCHUNG, NEW JERSEY 07069

Fax # : 908-757-7027

Governing Body Members	
Name	Term Expires
<u>ROBERT GIBBS</u>	<u>12/31/2020</u>
<u>STEPHEN BLACK</u>	<u>12/31/2020</u>
<u>WILLIAM F. NEHLS</u>	<u>12/31/2019</u>
<u>GEORGE SOPKO</u>	<u>12/31/2019</u>
<u>LINDSAY GOODLOE</u>	<u>12/31/2021</u>
<u>DARYL EISENBERG KNEGTEN</u>	<u>12/31/2021</u>

Please attach this to your 2019 Budget and Mail to:

Director
 Division of Local Government Services
 Department of Community Affairs
 Post Office Box 803
 Trenton, New Jersey 08625

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

**2019
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Watchung, County of Somerset, for the Fiscal Year 2019.

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 27th 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).

Michelle DeRocco
Clerk
15 MOUNTAIN BOULEVARD
Address
WATCHUNG, NEW JERSEY
Address
908-756-0080
Phone Number

Certified by me, this 27th day of March, 2019

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 the appropriations

Ralph W. J. [Signature]

Certified by me, this 27th day of March, 2019

Registered Municipal Accountant
SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

Address

908-789-9300

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 the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

Certified by me, this 27th day of March, 2019

William J. [Signature]
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this certification form)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval 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: _____

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 Watchung, County Of Somerset for the Fiscal Year 2019

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

Be it Further Resolved, that said Budget be published in the ECHOES - SENTINEL in the issue of April 4th, 2019

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

RECORDED VOTE

(Insert last name)	{ Gibbs	{	ABSTAINED {
	{ Nehls	{	
	{ Sopko	{	
AYES {	Goodloe	NAYS {	
	{ Eisenberg Knegten	{	ABSENT { Black
	{	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough Of Watchung, County Of Somerset, on

March 27th, 2019

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 25th, 2019 at 7:30 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 - (CONTINUED)
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET	14,895,000.00			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	23,069.17			
EMERGENCY APPROPRIATIONS	0.00			
TOTAL APPROPRIATIONS	14,918,069.17			
EXPENDITURES:				
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	14,445,693.60			
RESERVED	454,372.53			
UNEXPENDED BALANCES CANCELED	18,003.04			
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	14,918,069.17			
OVEREXPENDITURES*	0.00			

**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

Under the terms of the Borough's various labor contracts certain employees are required to make contributions towards their Health Benefits.

The following shedule discloses the impact of these contributions on the 2019 budget:

Projected Group Health Insurance Costs - 2019	2,150,000.00
Projected Employee Contributions - 2019	<u>265,000.00</u>
Group Health Insurance Budget Appropriation - 2019	<u><u>1,885,000.00</u></u>

"CAPS" CALCULATIONS

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2018 budget for Total General Appropriations certain 2018 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by 2.5% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2018 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2019 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF WATCHUNG
"CAPS" CALCULATIONS

Total General Appropriations for 2018		14,895,000.00
Add: Cap Base Adjustment -		
Adjusted Total General Appropriations for 2018		14,895,000.00
Less Exceptions:		
Total Other Operations	1,500.00	
Interlocal Services Agreements	844,756.00	
Total Public & Private Programs	190,000.00	
Total Capital Improvement	173,700.00	
Total Municipal Debt Service	1,984,594.00	
Total Deferred Charges	55,818.00	
Reserve for Uncollected Taxes	515,000.00	
Total Exceptions	3,765,368.00	
Amount on Which 3.5% is Applied		11,129,632.00
3.5% "CAP"		389,537.12
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)		11,519,169.12
Add:		
Increase in Ratables from New Construction & Improvements Cap Bank		37,794.81
		482,275.52
Maximum Allowable Appropriations After Modifications		12,039,239.45

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF WATCHUNG
SUMMARY 2019 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION	
PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	
CAP BASE ADJUSTMENT	\$10,620,908.00
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES	55,818.00
LESS: PRIOR YEAR RECYCLING TAX	
LESS: CHANGES IN SERVICE PROVIDER: TRANSFER OF SERVICE/FUNCTION	
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION	10,565,090.00
PLUS 2% CAP INCREASE	211,302.00
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,776,392.00
EXCLUSIONS:	
ALLOWABLE SHARED SERVICE AGREEMENTS INCREASE	
ALLOWABLE HEALTH INSURANCE COST INCREASE	
ALLOWABLE PENSION OBLIGATIONS INCREASE	
ALLOWABLE LOSAP INCREASE	57,922.00
ALLOWABLE CAPITAL IMPROVEMENTS INCREASE	
ALLOWABLE DEBT SERVICE AND CAPITAL LEASES INCREASE	101,300.00
RECYCLING TAX APPROPRIATION	48,990.00
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES	50,300.00
ADD TOTAL EXCLUSIONS	258,512.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS	18,003.00
ADJUSTED TAX LEVY	11,016,901.00
ADDITIONS:	
NEW RATABLES:	
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)	
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)	\$6,405,900.00
NEW RATABLE ADJUSTMENT TO LEVY	0.590
2016 CAP BANK UTILIZED IN 2019	
2017 CAP BANK UTILIZED IN 2019	
2018 CAP BANK UTILIZED IN 2019	
AMOUNTS APPROVED BY REFERENDUM	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$11,054,695.81
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	\$10,915,653.61

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2019	2018	CASH IN 2018
1. SURPLUS ANTICIPATED	08-101	1,025,000.00	925,000.00	925,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	1,025,000.00	925,000.00	925,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	12,000.00	12,000.00	18,000.00
OTHER	08-104	18,000.00	18,000.00	20,021.00
FEES AND PERMITS	08-105	205,000.00	205,000.00	229,253.91
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	184,000.00	195,000.00	184,109.00
INTEREST AND COSTS ON TAXES	08-112	100,000.00	100,000.00	153,449.10
INTEREST ON INVESTMENTS	08-113	50,000.00	30,000.00	140,914.19
SEWER RENTS	08-116	1,250,000.00	1,220,000.00	1,370,071.66

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08-001	1,819,000.00	1,780,000.00	2,115,818.86

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 DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SAFE AND SECURE COMMUNITIES	10-704	60,000.00	60,000.00	60,000.00
CLEAN COMMUNITIES PROGRAM	10-770		14,190.38	14,190.38
SOMERSET COUNTY YOUTH ATHLETIC	10-716		5,000.00	5,000.00
ALCOHOL EDUCATION REHABILITATION FUND	10-702		878.79	878.79
SOMERSET COUNTY HISTORIC GRANT	10-702		3,000.00	3,000.00
RECYCLING TONNAGE	10-715	26,254.39		

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 DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM FIRE SAFETY ACT	08-106	25,000.00	25,000.00	30,303.34
BULK PICK UP FEES	08-121	10,000.00	9,000.00	10,000.00
OPEN SPACE TRUST FUND DEBT PAYMENT	10-712	365,000.00	365,000.00	365,000.00
SHARED COURT REIMBURSEMENT	10-716	50,000.00	50,000.00	54,646.75

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
SUMMARY OF REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	1,025,000.00	925,000.00	925,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	1,819,000.00	1,780,000.00	2,115,818.86
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	700,092.00	700,092.00	700,092.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	200,000.00	200,000.00	319,504.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11-001			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10-001	86,254.39	83,069.17	83,069.17
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	450,000.00	449,000.00	459,950.09
TOTAL MISCELLANEOUS REVENUES	13-099	3,255,346.39	3,212,161.17	3,678,434.12
4. RECEIPTS FROM DELINQUENT TAXES	15-499	140,000.00	160,000.00	193,587.73
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	4,420,346.39	4,297,161.17	4,797,021.85
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	10,915,653.61	10,620,908.00	XXXXXXXXXX
B) ADDITION TO LOCAL DISTRICT SCHOOL TAX	07-191			XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	07-199	10,915,653.61	10,620,908.00	11,045,876.63
7. TOTAL GENERAL REVENUES	13-299	15,336,000.00	14,918,069.17	15,842,898.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS-WITHIN "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ADMINISTRATIVE & EXECUTIVE							
Salaries & Wages	20-100- 1	265,000.00	227,000.00		227,000.00	227,000.00	
Other Expenses	20-100- 2	29,000.00	25,000.00		25,000.00	24,941.18	58.82
MAYOR AND COUNCIL							
Salaries & Wages	20-110- 1	24,000.00	24,000.00		24,000.00	24,000.00	
Other Expenses	20-110- 2	59,850.00	59,850.00		54,850.00	42,204.59	12,645.41
MUNICIPAL CLERK							
Salaries & Wages	20-120- 1	100,100.00	96,000.00		96,000.00	95,995.57	4.43
Other Expenses	20-120- 2	27,200.00	27,200.00		27,200.00	25,110.06	2,089.94
ELECTIONS							
Other Expenses	20-110- 2	2,956.00	2,956.00		2,956.00	2,610.48	345.52
FINANCIAL ADMINISTRATION							
Salaries & Wages	20-130- 1	170,800.00	167,000.00		167,000.00	167,000.00	
Other Expenses	20-130- 2	28,100.00	28,100.00		28,100.00	27,415.31	684.69
Audit Services	20-135- 2	40,000.00	39,000.00		39,000.00	38,002.54	997.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	72,000.00	70,000.00		70,000.00	68,664.41	1,335.59
Other Expenses	20-150- 2	32,000.00	31,000.00		31,000.00	28,179.47	2,820.53
COLLECTION OF TAXES							
Salaries & Wages	20-145- 1	64,000.00	64,000.00		64,000.00	60,031.59	3,968.41
Other Expenses	20-145- 2	24,500.00	24,500.00		21,500.00	20,804.86	695.14
LEGAL SERVICES AND COSTS:							
Other Expenses	20-155- 2	200,000.00	160,000.00		190,000.00	185,830.53	4,169.47
ENGINEERING SERVICES AND COSTS:							
Salaries & Wages	20-165- 1	133,000.00	130,000.00		130,000.00	126,737.84	3,262.16
Other Expenses	20-165- 2	122,250.00	121,250.00		121,250.00	120,487.40	762.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC BUILDINGS AND GROUNDS:							
Salaries & Wages	26-310- 1	85,000.00	64,000.00		64,000.00	64,000.00	
Other Expenses	26-310- 2	131,000.00	210,500.00		210,500.00	209,831.94	668.06
Bulk Clean Up	26-305- 2	12,000.00	10,000.00		10,000.00	10,000.00	
MUNICIPAL LAND USE LAW (NJS40:55D-1) :							
PLANNING BOARD:							
Salaries & Wages	21-180- 1	8,000.00	6,000.00		6,000.00	6,000.00	
Other Expenses	21-180- 2	32,000.00	29,500.00		29,500.00	24,967.06	4,532.94
BOARD OF ADJUSTMENTS:							
Salaries & Wages	21-185- 1	8,000.00	6,000.00		6,000.00	5,941.26	58.74
Other Expenses	21-185- 2	19,000.00	19,000.00		19,000.00	16,176.83	2,823.17
FIRE:							
Other Expenses	25-265- 2	125,000.00	123,000.00		123,000.00	71,734.55	51,265.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNIFORM SAFETY ACT (P.L. 1983, C.383) :							
FIRE OFFICIAL:							
Salaries & Wages	25-265- 1	41,000.00	40,700.00		40,700.00	40,638.46	61.54
Other Expenses	25-265- 2	2,850.00	2,850.00		2,850.00	2,169.25	680.75
POLICE:							
Salaries & Wages	25-240- 1	3,625,000.00	3,600,000.00		3,600,000.00	3,556,998.35	43,001.65
Other Expenses	25-240- 2	328,421.00	312,153.00		312,153.00	309,102.28	3,050.72
FIRST AID ORGANIZATION: CONTRIBUTION	25-260- 2	28,000.00	27,148.00		27,148.00	27,148.00	
EMERGENCY MANAGEMENT SERVICES:							
Salaries & Wages	25-252- 1	6,000.00	5,800.00		5,800.00	1,935.16	3,864.84
Other Expenses	25-252- 2	8,300.00	8,300.00		8,300.00	584.49	7,715.51
PUBLIC DEFENDER							
Salaries & Wages	43-495- 1	100.00	100.00		100.00		100.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
MUNICIPAL COURT:							
Salaries & Wages	43-490- 1	65,000.00	68,000.00		68,000.00	64,999.92	3,000.08
Other Expenses	43-490- 2	56,000.00	56,000.00		56,000.00	46,917.07	9,082.93
Audit Services	20-135- 2	5,000.00	5,000.00		5,000.00	5,000.00	
STREETS AND ROADS:							
Salaries & Wages	26-290- 1	323,000.00	300,000.00		320,000.00	312,885.53	7,114.47
Other Expenses	26-290- 2	271,500.00	255,200.00		255,200.00	250,490.06	4,709.94
HEALTH AND WELFARE:							
BOARD OF HEALTH:							
Salaries & Wages	27-330- 1	5,000.00	4,000.00		4,000.00	4,000.00	
DOG REGULATION:							
Other Expenses	27-340- 2	17,900.00	15,191.00		15,191.00	15,139.00	52.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SEWER SYSTEM:							
Salaries & Wages	26-305- 1	73,000.00	72,000.00		72,000.00	72,000.00	
Other Expenses	26-305- 2	56,000.00	56,000.00		56,000.00	38,760.39	17,239.61
CONDO ACT REIMBURSEMENT:							
Other Expenses	30-425- 2	11,000.00	11,000.00		11,000.00	10,512.73	487.27
RECREATION AND EDUCATION:							
RECREATION:							
Salaries & Wages	28-370- 1	40,000.00	34,000.00		34,000.00	34,000.00	
Other Expenses	28-370- 2	57,960.00	46,810.00		46,810.00	45,893.84	916.16
TRAFFIC & BEAUTIFICATION:							
Other Expenses	26-300- 2	2,500.00	2,000.00		2,000.00	1,433.06	566.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ENVIRONMENTAL COMMISSION:							
Other Expenses	27-325- 2	1,050.00	1,050.00		1,050.00	495.00	555.00
HISTORICAL PRESERVATION:							
Other Expenses	20-175- 2	10,900.00	12,400.00		12,400.00	7,412.97	4,987.03
INSURANCE:							
Group Insurance for Employees	23-220- 2	1,885,000.00	1,880,000.00		1,840,000.00	1,727,620.02	112,379.98
Workers Compensation	23-215- 2	162,000.00	159,000.00		159,000.00	159,000.00	
Other Insurance Premiums	23-210- 2	160,000.00	158,000.00		158,000.00	157,360.64	639.36
Health Insurance Waiver	23-221- 2	30,000.00	27,000.00		27,000.00	27,000.00	
FREE PUBLIC LIBRARY:							
Salaries & Wages	29-390- 1	18,000.00	18,000.00		18,000.00	18,000.00	
Other Expenses	29-390- 2	25,000.00	24,000.00		24,000.00	23,364.25	635.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNIFORM CONSTRUCTION CODE- APPROPRIATIONS OFFSET BY DEDICATED REVENUES (N.J.A.C. 5:23-4.17)	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
SUB-CODE OFFICIALS							
BUILDING INSPECTOR:							
Salaries & Wages	22-195- 1	148,000.00	151,000.00		151,000.00	136,085.36	14,914.64
Other Expenses	22-195- 2	20,000.00	20,000.00		20,000.00	19,143.44	856.56
PLUMBING INSPECTOR:							
Salaries & Wages	22-195- 1	18,000.00	25,000.00		25,000.00	13,537.49	11,462.51
ELECTRICAL INSPECTOR:							
Salaries & Wages	22-195- 1	23,500.00	23,500.00		23,500.00	22,912.28	587.72
FIRE SUB-CODE INSPECTOR:							
Salaries & Wages	22-195- 1	20,500.00	22,000.00		22,000.00	21,796.14	203.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:							
ELECTRICITY	31-430- 2	126,000.00	125,000.00		115,000.00	59,631.69	55,368.31
TELEPHONE	31-440- 2	87,000.00	85,000.00		85,000.00	84,310.03	689.97
WATER	31-445- 2	18,000.00	18,000.00		18,000.00	11,633.63	6,366.37
NATURAL GAS	31-447- 2	40,000.00	40,000.00		40,000.00	29,371.13	10,628.87
FIRE HYDRANT SERVICE	31-448- 2	248,000.00	247,000.00		247,000.00	246,737.27	262.73
GASOLINE	31-460- 2	90,000.00	80,000.00		90,000.00	83,546.04	6,453.96
STREET LIGHTING	31-435- 2	83,000.00	85,000.00		85,000.00	72,011.17	12,988.83
SALARY AND WAGE ADJUSTMENT ACCOUNT	31-436- 1	100.00	100.00		100.00	100.00	
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN "CAPS"	34-199	10,052,337.00	9,888,158.00		9,890,158.00	9,455,343.61	434,814.39
B. CONTINGENT	35-470- 2			XXXXXXXXXXXX			
TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"	34-201	10,052,337.00	9,888,158.00		9,890,158.00	9,455,343.61	434,814.39
DETAIL:							
SALARIES & WAGES	34-201-1	5,336,100.00	5,218,200.00		5,238,200.00	5,145,259.36	92,940.64
OTHER EXPENSES (INCLUDING CONTINGENT)	34-201-2	4,716,237.00	4,669,958.00		4,651,958.00	4,310,084.25	341,873.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND OTHER STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS" (CONTINUED)	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SOCIAL SECURITY SYSTEM (O.A.S.I.)	36-472- 2	219,314.01	212,956.47		212,956.47	198,725.64	14,230.83
PUBLIC EMPLOYEE RETIREMENT SYSTEM	36-471- 2	214,365.00	202,327.53		202,327.53	202,327.53	
POLICE & FIREMEN'S RETIREMENT SYSTEM	36-475- 2	890,605.00	824,190.00		824,190.00	824,190.00	
DEFINED CONTRIBUTION RETIREMENT PLAN	36-476- 2	2,000.00	2,000.00				
TOTAL DEFERRED CHARGED & STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"	34-209	1,326,284.01	1,241,474.00		1,239,474.00	1,225,243.17	14,230.83
(G) CASH DEFICIT OF PRECEDING YEAR	46-855- 2						
(H-1) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"	34-299	11,378,621.01	11,129,632.00		11,129,632.00	10,680,586.78	449,045.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:							
TOTAL OTHER OPERATIONS - EXCLUDED FROM "CAPS"	34-300	1,500.00	1,500.00		1,500.00	1,500.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		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	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SAFE AND SECURE COMMUNITIES PROGRAM:							
State Share	40-704- 2	60,000.00	60,000.00		60,000.00	60,000.00	
Local Share	40-704- 2	130,000.00	130,000.00		130,000.00	130,000.00	
CLEAN COMMUNITIES PROGRAM	40-770- 2		14,190.38		14,190.38	14,190.38	
SOMERSET COUNTY YOUTH SERVICES	40-708- 2		5,000.00		5,000.00	5,000.00	
ALCOHOL EDUCATION REHABILITATION	40-702- 2		878.79		878.79	878.79	
SOMERSET COUNTY HISTORIC GRANT	40-716- 2		3,000.00		3,000.00	3,000.00	
RECYCLING TONNAGE	40-715- 2	26,254.39					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-920- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-925- 2						XXXXXXXXXX
INTEREST ON BONDS	48-930- 2						XXXXXXXXXX
INTEREST ON NOTES	48-935- 2						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	48-999						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS	29-406			XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020	29-407						XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	29-409						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	29-410						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	34-399	3,442,378.99	3,273,437.17		3,273,437.17	3,250,106.82	5,327.31
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	34-400	14,821,000.00	14,403,069.17		14,403,069.17	13,930,693.60	454,372.53
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	515,000.00	515,000.00	XXXXXXXXXX	515,000.00	515,000.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	15,336,000.00	14,918,069.17		14,918,069.17	14,445,693.60	454,372.53

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
SUMMARY OF APPROPRIATIONS							
(H-1) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	34-299	10,052,337.00	9,888,158.00		9,890,158.00	9,455,343.61	434,814.39
STATUTORY EXPENDITURES	XXXXXX	1,326,284.01	1,241,474.00		1,239,474.00	1,225,243.17	14,230.83
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	34-300	1,500.00	1,500.00		1,500.00	1,500.00	
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999	883,744.00	844,756.00		844,756.00	844,532.70	223.30
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	34-303						
PUBLIC & PRIVATE PROGS. OFFSET BY REVs.	40-999	216,254.39	213,069.17		213,069.17	213,069.17	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	1,101,498.39	1,059,325.17		1,059,325.17	1,059,101.87	223.30
(C) CAPITAL IMPROVEMENTS	44-999	275,000.00	173,700.00		173,700.00	168,595.99	5,104.01
(D) MUNICIPAL DEBT SERVICE	45-999	2,015,580.60	1,984,594.00		1,984,594.00	1,966,590.96	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999	50,300.00	55,818.00		55,818.00	55,818.00	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						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	515,000.00	515,000.00	XXXXXXXXXX	515,000.00	515,000.00	XXXXXXXXXX
TOTAL GENERAL APPROPRIATION	34-499	15,336,000.00	14,918,069.17		14,918,069.17	14,445,693.60	454,372.53

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	ANTICIPATED		Realized in
		2019	2018	Cash in 2018
ASSESSMENT CASH	51-101			
DEFICIT (CURRENT BUDGET)	51-885			
TOTAL ASSESSMENT REVENUES	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		APPROPRIATED		Expended 2018
		2019	2018	Paid or Charged
PAYMENT OF BOND PRINCIPAL	51-920			
PAYMENT ON ENVIRONMENTAL TRUST LOAN	51-925			
TOTAL ASSESSMENT APPROPRIATIONS	51-999			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats;
Federal Grants;Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance;
Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on
Alcoholism and Drug Abuse Program Income; Board of Recreation Commissioners; Escrow Trust Accounts; Recycling Program; P.O.A.A.; Affordable Housing; Veterans Memorial Park;
Recreation, Farmland & Historic Preservation Trust; Uniform Construction Code-Plumbing Inspection, Electrical Inspections and Elevator Inspections; Accumulated Absences;
Municipal Public Defender;Acceptance of Bequests/Gifts;Donations-Improvement of Borough, 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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS		
Cash and Investments	1110100	\$5,366,713.76
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	4,141.79
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	140,578.17
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien		
Liquidation	1110500	
Other Receivables	1110600	13,153.56
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
TOTAL ASSETS	1110900	\$5,524,587.28
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	\$1,204,946.59
Reserves for Receivables	2110200	153,731.73
Surplus	2110300	4,165,908.96
TOTAL LIABILITIES, RESERVES AND SURPLUS		\$5,524,587.28

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

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

		2018	2017
Surplus Balance, January 1st	2310100	\$3,402,689.10	\$2,901,947.05
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2018 99.56% 2017 99.51%)	2310200	35,704,783.55	34,594,208.04
Delinquent Taxes	2310300	193,587.73	179,027.48
Other Revenues and Additions to Income	2310400	4,423,821.63	4,360,539.50
TOTAL FUNDS	2310500	\$43,724,882.01	\$42,035,722.07
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	\$14,385,066.13	\$14,147,162.70
School Taxes (including Local and Regional)	2310700	17,711,760.00	17,116,903.00
County Taxes (including Added Tax Amounts)	2310800	7,101,928.67	7,016,629.22
Special District Taxes	2310900	360,218.25	352,339.04
Other Expenditures and Deductions from Income	2311000		
Total Expenditures and Tax Requirements	2311100	\$39,558,973.05	\$38,633,033.96
LESS: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	\$39,558,973.05	\$38,633,033.96
Surplus Balance - December 31st	2311400	4,165,908.96	3,402,688.11

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	\$4,165,908.96
Current Surplus Anticipated in - 2019 Budget	2311600	1,025,000.00
Surplus Balance Remaining	2311700	\$3,140,908.96

2019
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 numbers of years covered, including current year:

_____ 3 years. (Population under 10,000)

 x 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 a capital improvement program.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2019 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

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

LOCAL UNIT

BOROUGH OF WATCHUNG

PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVEMENT FUND	5 CAPITAL SURPLUS	6 GRANTS - IN - AID AND OTHER FUNDS	BONDS AND NOTES		
		3a CURRENT YEAR 2019	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT
Police Department Equipment & SUV's	227,110			11,356			215,755		
Fire Department Equipment	369,000			18,450			350,550		
Office Equipment	9,000			450			8,550		
Buildings and Grounds Equipment	100,000			5,000			95,000		
Building and Grounds Improvements	1,000,000			50,000			950,000		
Public Works Equipment	350,000			17,500			332,500		
Recreation Park Improvements	158,550			7,928			150,623		
Various Road and Drainage Improvements	4,400,000			220,000			4,180,000		
TOTALS - ALL PROJECTS	6,613,660			330,683			6,282,977		

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	360,357.40	359,576.74	359,576.74	Recreation and Conservation:		XXXXXX	XXXXXX	XXXXXX	XXXXXX																
					Salaries & Wages	54-385-1																				
Interest Income	54-113			600.58	Other Expenses	54-385-2																				
Added & Omitted Taxes				641.51	Maintenance of Lands for Recreation and Conservation:					XXXXXX																
Reserve Funds:					Salaries & Wages	54-375-1																				
Open Space Reserve		4,642.60	5,423.26	4,181.17	Other Expenses	54-375-2																				
					Historic Preservation:		XXXXXX	XXXXXX	XXXXXX	XXXXXX																
					Salaries & Wages	54-176-1																				
					Other Expenses	54-176-2																				
Total Trust Fund Revenues:	54-299	365,000.00	365,000.00	365,000.00	Acquisition of Lands for Recreation and Conservation	54-915-2																				
<table border="1"> <thead> <tr> <th colspan="2">SUMMARY OF PROGRAM</th> </tr> </thead> <tbody> <tr> <td>Year Referendum Passed/ Implemented</td> <td align="center">1998/2003 (Date)</td> </tr> <tr> <td>Rate Assessed:</td> <td align="center">\$0.02</td> </tr> <tr> <td>Total Tax Collected to date:</td> <td>_____</td> </tr> <tr> <td>Total Expended to date:</td> <td>_____</td> </tr> <tr> <td>Total Acreage Preserved to date:</td> <td align="center">20.98 (Acres)</td> </tr> <tr> <td>Recreation land preserved in 2018:</td> <td align="center">_____ (Acres)</td> </tr> <tr> <td>Farmland Preserved in 2018:</td> <td align="center">_____ (Acres)</td> </tr> </tbody> </table>					SUMMARY OF PROGRAM		Year Referendum Passed/ Implemented	1998/2003 (Date)	Rate Assessed:	\$0.02	Total Tax Collected to date:	_____	Total Expended to date:	_____	Total Acreage Preserved to date:	20.98 (Acres)	Recreation land preserved in 2018:	_____ (Acres)	Farmland Preserved in 2018:	_____ (Acres)	Current Fund Budgeted MRA	54-916-2	365,000.00	365,000.00	365,000.00	
					SUMMARY OF PROGRAM																					
					Year Referendum Passed/ Implemented	1998/2003 (Date)																				
					Rate Assessed:	\$0.02																				
					Total Tax Collected to date:	_____																				
					Total Expended to date:	_____																				
					Total Acreage Preserved to date:	20.98 (Acres)																				
					Recreation land preserved in 2018:	_____ (Acres)																				
					Farmland Preserved in 2018:	_____ (Acres)																				
					Down Payment on Improvements	54-902-2																				
Debt Service:		XXXXXX	XXXXXX	XXXXXX	XXXXXX																					
Payment of Bond Principal	54-920-2				XXXXXX																					
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXX																					
Interest on Bonds	54-930-2				XXXXXX																					
Interest on Notes	54-935-2				XXXXXX																					
Reserve for Future Use	54-950-2																									
Total Trust Fund Appropriations	54-499	365,000.00	365,000.00	365,000.00																						

Annual List of Change Orders Approved

Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Watchung - County of Somerset

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 project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of 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 20 percent threshold for the year indicated above please check here and certify below.

April 25, 2019

Date

Michelle DePozzo

Clerk of Governing Body

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent		10,052,337.00
(e) Deferred Charges and Statutory Expenditures - Municipal		1,326,284.01
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		1,101,498.39
(b) Capital Improvements		275,000.00
(d) Municipal Debt Service		2,015,580.60
(e) Deferred Charges - Municipal		50,300.00
(f) Judgments		
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		
(g) Cash Deficit		
(k) For Local District School Purposes		
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)		515,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
TOTAL APPROPRIATIONS		\$15,336,000.00

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 25th 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 25th day of April, 2019, Michelle DeRocco, Clerk
Signature