

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: BOROUGH OF WATCHUNG COUNTY : SOMERSET

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

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

Official Mailing Address of Municipality

MUNICIPAL BUILDING

15 MOUNTAIN BOULEVARD

WATCHUNG, NEW JERSEY 07069

Fax # : 908-757-7027

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

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

Division Use Only

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).

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

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

R. H. W. L.

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

Address

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

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. Hance
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

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

[illegible]

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

		GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY	EXPLANATIONS OF APPROPRIATIONS FOR "OTHER EXPENSES"
BUDGET APPROPRIATIONS - ADOPTED BUDGET		14,896,000.00				
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87		23,069.17				The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".
EMERGENCY APPROPRIATIONS		0.00				
TOTAL APPROPRIATIONS		14,918,069.17				Some of the items included in "Other Expenses" are:
EXPENDITURES:						Materials, supplies and non-bondable equipment;
PAID OR CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)		14,445,693.60				Repairs and maintenance of buildings, equipment, roads, etc.
RESERVED		454,372.53				
UNEXPENDED BALANCES CANCELED		18,003.04				Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED		14,918,069.17				Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.
OVEREXPENDITURES*		0.00				

* 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 schedule 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>1,885,000.00</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	<u>14,895,000.00</u>
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	<u>515,000.00</u>
Total Exceptions	<u>3,765,368.00</u>
Amount on Which 3.5% is Applied	<u>11,129,632.00</u>
3.5% "CAP"	<u>389,537.12</u>
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	37,794.81
Cap Bank	482,275.52
Maximum Allowable Appropriations After Modifications	<u><u>12,039,239.45</u></u>

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			\$10,620,908.00
CAP BASE ADJUSTMENT			
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED			55,818.00
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES			
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		57,922.00	
ALLOWABLE LOSAP INCREASE			
ALLOWABLE CAPITAL IMPROVEMENTS INCREASE		101,300.00	
ALLOWABLE DEBT SERVICE AND CAPITAL LEASES INCREASE		48,990.00	
RECYCLING TAX APPROPRIATION			
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		50,300.00	
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES			
ADD TOTAL EXCLUSIONS			258,512.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS			18,003.00
ADJUSTED TAX LEVY			11,016,801.00
ADDITIONS:			
NEW RATABLES:			
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		\$6,405,900.00	
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		0.590	
NEW RATABLE ADJUSTMENT TO LEVY			37,794.81
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 CASH IN 2018
		2019	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 B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS				
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID	09-200			
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	700,092.00	700,092.00	700,092.00
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	700,092.00	700,092.00	700,092.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
3. MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C. 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160	200,000.00	200,000.00	319,504.00
SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ADDITIONAL DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-45.34 AND N.J.A.C. 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	200,000.00	200,000.00	319,504.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
3.MISCELLANEOUS REVENUES - SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION D: INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	11-001			

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

[illegible]

GENERAL REVENUES

SHEET 9

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2019	2018	CASH IN 2018
3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS (CONTINUED) :	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION F: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10-001	86,254.39	83,069.17	83,069.17

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS (CONTINUED):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	450,000.00	449,000.00	459,950.09

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 (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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 (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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 (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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 (A) OPERATIONS WITHIN "CAPS": (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
MUNICIPAL COURT:							
Salaries & Wages	43-490- 1	65,000.00	68,000.00		68,000.00	64,899.92	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 (A) OPERATIONS WITHIN "CAPS": (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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		APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	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

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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 (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:							
ELECTRICITY	31-430- 2	126,000.00	125,000.00		116,000.00	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

[illegible]

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
(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	890,606.00	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	10,680,566.78	449,045.22

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		APPROPRIATED				EXPENDED 2018	
	"FCOA"	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

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
INTERLOCAL AGREEMENT -							
SEWER INTERLOCAL AGREEMENTS							
Other Expenses	42-455- 2	750,000.00	708,000.00		708,000.00	708,000.00	
SOMERSET COUNTY INTERLOCAL AGREEMENTS							
Recycling	26-305- 2	30,000.00	35,000.00		35,000.00	35,000.00	
BOARD OF HEALTH:							
Other Expenses	27-330- 2	103,744.00	101,756.00		101,756.00	101,532.70	223.30
TOTAL INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999	883,744.00	844,756.00		844,756.00	844,532.70	223.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	FCOA	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-43.3H)		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-45.3H)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL FOR 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
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		APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	"FCOA"	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 (CONTINUED)	XXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	40-999	216,264.39	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
DETAIL:							
SALARIES & WAGES	34-305-1						
OTHER EXPENSES	34-305-2	1,101,498.39	1,059,325.17		1,059,325.17	1,059,101.87	223.30

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) CAPITAL IMPROVEMENTS - EXCLUDED FROM "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
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
NEW JERSEY TRANSPORTATION TRUST FUND AUTHORITY ACT	41-865						
TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"	44-989	275,000.00	173,700.00		173,700.00	168,595.99	5,104.01

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
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"	"FCQA"						
PAYMENT OF BOND PRINCIPAL	45-920- 2	1,300,000.00	1,265,000.00		1,265,000.00	1,265,000.00	XXXXXXXXXXXX
PAYMENT OF BAI	48-925- 2	25,000.00					XXXXXXXXXXXX
INTEREST ON BONDS	45-930- 2	465,000.00	509,000.00		509,000.00	508,387.50	XXXXXXXXXXXX
INTEREST ON NOTES	45-935- 2	63,942.60	18,500.00		18,500.00	18,500.00	XXXXXXXXXXXX
GREEN TRUST PROGRAM	XXXXXX X	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
							XXXXXXXXXXXX
GREEN TRUST LOAN	45-940- 2		30,456.00		30,456.00	14,771.35	XXXXXXXXXXXX
ECONOMIC RECOVERY LOAN	45-945- 2						XXXXXXXXXXXX
NJ UST REMEDIATION LOAN	45-990- 2	46,638.00	46,638.00		46,638.00	46,637.39	XXXXXXXXXXXX
NJ EIT LOAN PRINCIPAL AND INTEREST	45-995- 2	115,000.00	115,000.00		115,000.00	113,294.72	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED FROM "CAPS"	45-999	2,015,580.60	1,984,594.00		1,984,594.00	1,966,590.96	XXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "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
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED	46-886- 2	50,300.00	55,818.00	XXXXXXXXXX	55,818.00	55,818.00	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	50,300.00	55,818.00	XXXXXXXXXX	55,818.00	55,818.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:46-17.1 & 17.3)	29-405- 2			XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXX			XXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	34-309	3,442,378.99	3,273,437.17		3,273,437.17	3,250,106.82	5,327.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCQA"	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
(I) 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:22-20	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 (I) 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
8. 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
(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	36,704,783.55	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	\$14,985,066.13	\$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)

_____ ☒ 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.

**CAPITAL BUDGET (CURRENT YEAR ACTION)
2019**

LOCAL UNIT

BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2019					6 To Be Funded in Future Years
				5a 2019 Budget Appropriations	5b Capital Improve - ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police Department Equipment & SUV's		86,050			4,500			81,550	
Fire Department Equipment		71,000			3,550			67,450	
Office Equipment		3,000			3,000				
Buildings and Grounds Equipment		25,000			1,250			23,750	
Building and Grounds Improvements		500,000			25,000			475,000	
Public Works Equipment		100,000			5,000			95,000	
Recreation Park Improvements		11,000			550			10,450	
Various Road and Drainage Improvements		1,400,000			70,000			1,330,000	
TOTALS - ALL PROJECTS		2,196,050			112,850			2,083,200	

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

LOCAL UNIT BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Police Department Equipment & SUV's		227,110.00		86,050.00	126,810.00	950.00	3,800.00	9,500.00	
Fire Department Equipment		369,000.00		71,000.00	74,000.00	74,000.00	110,000.00	40,000.00	
Office Equipment		9,000.00		3,000.00		3,000.00		3,000.00	
Buildings and Grounds Equipment		100,000.00		25,000.00	25,000.00	25,000.00	25,000.00		
Building and Grounds Improvements		1,000,000.00		500,000.00	500,000.00				
Public Works Equipment		350,000.00		100,000.00	100,000.00	50,000.00	50,000.00	50,000.00	
Recreation Park Improvements		158,550.00		11,000.00	57,000.00	25,550.00	35,000.00	30,000.00	
Various Road and Drainage Improvements		4,400,000.00		1,400,000.00	800,000.00	800,000.00	700,000.00	700,000.00	
TOTALS - ALL PROJECTS		6,613,660.00		2,196,050.00	1,682,810.00	978,500.00	923,800.00	832,500.00	

BOROUGH OF WATCHUNG

C-5

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	360,367.40	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				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	365,000.00	365,000.00	365,000.00						
<div> <div>SUMMARY OF PROGRAM</div> <div> <div>Year Referendum Passed/ Implemented</div> <div>1996/2003 (Date)</div> </div> <div> <div>Rate Assessed:</div> <div>\$0.02</div> </div> <div> <div>Total Tax Collected to date:</div> <div></div> </div> <div> <div>Total Expended to date:</div> <div></div> </div> <div> <div>Total Acreage Preserved to date:</div> <div>20.98 (Acres)</div> </div> <div> <div>Recreation land preserved in 2018:</div> <div>(Acres)</div> </div> <div> <div>Farmland Preserved in 2018:</div> <div>(Acres)</div> </div> </div>					Current Fund Budgeted MRA	54-916-2	365,000.00	365,000.00	365,000.00	
					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. Firehouse Renovations
- 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.

March 27, 2019
Date

Michelle DeRocco, RMC
Clerk of Governing Body