

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: BOROUGH OF WASHINGTON

COUNTY : WARREN

<u>DAVID HIGGINS</u> Mayor's Name	<u>12/31/20</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>ETHEL CONRY</u>	<u>12/31/22</u>
<u>CHELSEA DUCHEMIN</u>	<u>12/31/22</u>
<u>DALE PARICHUK</u>	<u>11/5/19</u>
<u>KEITH NORRIS</u>	<u>12/31/22</u>
<u>CYNTHIA VALLE</u>	<u>12/31/20</u>
<u>JOSEPHINE NOONE</u>	<u>12/31/22</u>

Municipal Officials	
<u>LAURIE BARTON</u> Municipal Clerk	{ <u>4/18/2017</u> Date of Orig. Appt. <u>C-1201</u> Cert No.
<u>NATASHA TURCHAN</u> Tax Collector	{ <u>T-1597</u> Cert No.
<u>NATASHA TURCHAN</u> Chief Financial Officer	{ <u>N0638</u> Cert No.
<u>THOMAS M. FERRY, CPA</u> Registered Municipal Accountant	{ <u>497</u> Lic No.
<u>RICHARD P. CUSHING</u> Municipal Attorney	{

Official Mailing Address of Municipality

BOROUGH OF WASHINGTON

100 BELVIDERE AVENUE

WASHINGTON, NJ 07882

Fax # (908) 689-9485

Please attach this to your 2019 Budget and Mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton , N.J. 08625-0803

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

**2019
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of WASHINGTON, County of WARREN 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 19th 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 19th Day of March, 2019

Laurie Barton
Laurie Barton - Municipal Clerk
100 Belvidere Avenue
Address
Washington NJ 07882
Address
(908) 689-3600
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 here in are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 19th day of March, 2019

Thomas M. Ferry
Thomas M. Ferry CPA, Registered Municipal Accountant
Newton, New Jersey 07860
Address

100B Main Street
Address
(973) 579-3212
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. 40A:4-1 et seq.

19th day of March, 2019

Natasha Turchan
Natasha Turchan - Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: 2019 By: _____

(Do Not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

Dated: _____ 2019 By: _____

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

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

Borough of Washington, County of Warren

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2019
General Appropriations For : (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "Caps" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1,Sheet 19) (N.J.S.40A:4-45.2)}	3,372,922.86
2. Appropriations excluded from "Caps"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	4,549,463.71
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (item O, Sheet 29)	4,549,463.71
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.40 Percent of Tax Collections	701,374.00
4. Total General Appropriations (Item 9, Sheet 29)	8,623,760.57
Building Aid Allowance 2019 \$ _____ for schools - State Aid 2018 \$ _____	
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,059,042.76
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)	5,413,680.92
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	151,036.89

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	— Utility	— Utility
Budget Appropriations - Adopted Budget	8,108,294.08	2,279,365.74		
Budget Appropriations Added by N.J.S. 40A:4-87	55,117.02			
Emergency Appropriations				
Total Appropriations	8,163,411.10	2,279,365.74		
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,900,131.24	1,955,542.99		
Reserved	262,330.66	209,383.75		
Unexpended Balances Canceled	949.20	114,439.00		
Total Expenditures and Unexpended Balances Canceled	8,163,411.10	2,279,365.74		
Overexpenditures *				

* See Budget Appropriation Items so marked to the right of column " Expended 2018 Reserved. "

Explanation 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.

		EXPLANATORY STATEMENT- (Continued)	
BUDGET MESSAGE			
The Borough has elected to increase the "CAP" to 3.5%. Below is how the CAP is calculated for 2019.			
General Appropriations for 2018	\$ 8,108,294.00	Amount on which CAP is applied	3,309,412.00
CAP Base Adjustment -	0.00	3.5% CAP	115,829.42
Subtotal	8,108,294.00	Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)	3,425,241.42
Exceptions:		Add on modifications:	
Less:		New Construction	9,503.43
Total Other Operations	176,500.00	2017 CAP Bank	90,030.43
Total Interlocal Serv Agreement	2,618,746.00	2018 CAP Bank	31,765.94
Total Public & Private Programs		Total allowable appropriations	\$ 3,556,541.22
Total Capital Improvements	325,000.00		
Total Municipal Debt Service	997,257.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.	3,372,922.86
Total Deferred Charges			
Reserve for Uncollected Taxes	681,379.00	Under CAP	183,618.36
Total Exceptions	4,798,882.00		

NOTE:

Sheet 3b (1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE 1977 "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
- 2. 2010 "CAP" LEVY WORKBOOK SUMMARY**
- 3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
- 4. INFORMATION OR A SCHEDULE SHOWING THEA AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE** (Refer to LFN 2011-4).

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

SUMMARY TAX LEVY CAP CALCULATION

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purposes		5,410,409
Less: One Year Waivers		
Less: Prior Year Exclusions Capital Improvement Fund & Down Payments		
Less: Prior Year Exclusions Deferred Charges to Future Taxation Unfunded		0
Less: Prior Year Deferred Charges: emergencies		0
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations		<u>5,410,409</u>
Plus: 2% Cap increase		108,208
Adjusted Tax Levy Prior to Exclusions		<u>5,518,617</u>
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Cost Increase	0	
Allowable Pension Obligation Increase	30,606	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	12,000	
Allowable Debt Service and Capital Leases Increases	48,754	
Recycling Tax Appropriation	0	
Deferred Charges to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>91,360</u>
Less Cancelled or Unexpended Exclusions		(949)
Adjusted Tax Levy		<u>5,609,028</u>
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	644,300	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	<u>1.475</u>	
New Ratable Adjustment to Levy		9,503
CY 2015 Cap Bank Utilized in CY 2018		0
CY 2016 Cap Bank Utilized in CY 2018		
CY 2017 Cap Bank Utilized in CY 2018		
Amounts approved by Referendum		
Maximum Allowable Amount to be Raised by Taxation		<u>5,618,531</u>
Amount to be Raised by Taxation for Municipal Purposes		<u>5,413,681</u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		<u>204,850</u>

NOTE:

Sheet 3b-2

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THEA AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

In order to comply with statutory and regulatory requirements, the amounts appropriated for certain department or functions have been split and their parts appear in several places. Those appropriations which have been split add up as follows:

	Operations	Funded by Public and	
<u>Within CAP</u>	<u>Outside CAP</u>	Private Revenues	<u>Total</u>
NONE			

THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH

	Total Amount	357,254.17
Less: Employee contributions deposited in Payroll Agency Account	(56,754.17)	
Total Charged to Current Appropriations	<u>300,500.00</u>	

COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES

Below is a comparison of the Preliminary 2019 tax rate and actual 2018 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2019 and 2018.

	<u>2019 Preliminary</u>		<u>2018 Actual</u>		<u>Increase or (Decrease)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal Purpose	5,413,680.92	1.4773	5,410,409.05	1.4831	3,271.87	(0.0058)
Open Space Tax	73,289.86	0.0200	72,959.18	0.0200	330.68	0.0000
Library Tax	151,036.89	0.0412	154,309.03	0.042	(3,272.14)	(0.0011)
	<u>5,564,717.81</u>	<u>1.5186</u>	<u>5,564,718.08</u>	<u>1.5254</u>	<u>(0.27)</u>	<u>(0.00688)</u>

NOTE:

Sheet 3b-3

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE 1977 "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
2. **2010 "CAP" LEVY WORKBOOK SUMMARY**
3. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. **INFORMATION OR A SCHEDULE SHOWING THEA AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE** (Refer to LFN 2011-4).

Current Fund - Anticipated Revenues

General Revenues	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	692,562.00	675,000.00	675,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Operating Surplus Anticipated	08-100	692,562.00	675,000.00	675,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,040.00
Other	08-104			
Fees and Permits	08-105	216,805.00	149,000.00	274,686.53
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	89,000.00	93,000.00	89,767.41
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	85,000.00	108,625.56
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	15,000.00	5,500.00	21,374.15
Anticipated Utility Operating Surplus	08-114	571,000.00	500,000.00	500,000.00
Rental Property Inspection Fees	08-115	40,000.00		

Current Fund - Anticipated Revenues - (Continued)

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	1,036,805.00	837,500.00	999,493.65

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				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200		35,256.00	35,256.00
Energy Receipts Tax (P.L.1997,Chapters 162 &167)	09-202	593,376.00	558,120.00	558,120.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	593,376.00	593,376.00	593,376.00

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)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees With Offset Appropriations	08-002			

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- Shared Municipal Service Agreements Offset with Appropriations:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Shared Services Animal Control Officer	08-120	60,000.00		
Total Section D: Shared Municipal Service Agreements Offset with Appropriations	11-001	60,000.00		

Current Fund - Anticipated Revenues - (Continued)

General Revenues	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	692,562.00	675,000.00	675,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,036,805.00	837,500.00	999,493.65
Total Section B: State Aid Without Offsetting Appropriations	09-001	593,376.00	593,376.00	593,376.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Municipal Services Agreements	11-001	60,000.00		
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	177,399.76	55,117.02	55,117.02
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	48,900.00	37,700.00	44,559.41
Total Miscellaneous Revenues	13-099	1,916,480.76	1,523,693.02	1,692,546.08
4. Receipts from Delinquent Taxes	15-499	450,000.00	400,000.00	535,221.41
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,059,042.76	2,598,693.02	2,902,767.49
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX			
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	5,413,680.92	5,410,409.05	5,605,892.80
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
c) Minimum Library Tax	07-192	151,036.89	154,309.03	154,309.03
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,564,717.81	5,564,718.08	5,760,201.83
7. Total General Revenues	13-299	8,623,760.57	8,163,411.10	8,662,969.32

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
GENERAL GOVERNMENT:							
Administrative and Executive:							
Salaries and Wages	20-100-1	107,625.00	115,694.00		110,694.00	109,691.39	1,002.61
Other Expenses	20-100-2	70,000.00	44,850.00		54,850.00	51,457.20	3,392.80
Mayor and Council:							
Salaries and Wages	20-110-1	22,600.00	22,000.00		22,050.00	21,245.66	804.34
Other Expenses	20-110-2	6,700.00	6,600.00		7,600.00	6,419.23	1,180.77
Municipal Clerk:							
Salaries and Wages	20-120-1	83,670.00	79,025.00		79,025.00	78,610.55	414.45
Other Expenses	20-120-2	15,450.00	11,100.00		13,600.00	12,370.67	1,229.33
Financial Administration:							
Salaries and Wages	20-130-1	110,267.39	105,687.00		107,987.00	107,986.98	0.02
Other Expenses	20-130-2	16,400.00	19,600.00		19,600.00	19,296.02	303.98
Annual Audit	20-135-2	35,000.00	29,000.00		41,000.00	23,914.62	17,085.38

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
GENERAL GOVERNMENT (continued):							
Revenue Administration:							
Salaries and Wages	20-145-1	92,150.00	79,753.00		79,753.00	79,082.15	670.85
Other Expenses	20-145-2	9,850.00	13,200.00		13,200.00	6,031.72	7,168.28
Assessment of Taxes:							
Salaries and Wages	20-150-1	38,320.00	37,355.00		32,355.00	30,390.45	1,964.55
Other Expenses	20-150-2	15,500.00	15,500.00		19,500.00	16,290.70	3,209.30
Legal Services and Costs:							
Other Expenses	20-155-2	80,000.00	80,000.00		80,000.00	76,194.67	3,805.33
Engineering Services and Costs:							
Salaries and Wages	20-165-1						
Other Expenses	20-165-5	26,000.00	60,000.00		65,000.00	64,947.50	52.50

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
LAND USE ADMINISTRATION:							
Planning Board							
Salaries and Wages	21-180-1		4,065.00		4,065.00	4,064.43	0.57
Other Expenses	21-180-2		11,530.00		11,530.00	9,954.73	1,575.27
Board of Adjustment							
Salaries and Wages	21-185-1	5,000.00	3,970.00		3,970.00	167.86	3,802.14
Other Expenses	21-185-2	12,600.00	4,930.00		4,930.00	475.00	4,455.00
LOCAL CODE ENFORCEMENT:							
Salaries and Wages	22-195-1	65,000.00	31,436.00		31,436.00	27,922.43	3,513.57
Other Expenses	22-195-2	5,200.00	5,400.00		5,400.00	3,053.81	2,346.19
P.E.O.S.H.A. (P.L. 1983, C.516)							
Other Expenses	22-195-2	1,000.00	1,000.00		1,000.00		1,000.00
INSURANCE:							
Health Insurance Waiver	23-220-2	6,000.00	6,000.00		6,000.00		6,000.00
General Liability	23-210-2	263,000.00	263,713.00		263,713.00	263,034.32	678.68
Employee Group Health	23-220-2	271,500.00	298,217.00		270,017.00	259,276.32	10,740.68

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 SAFETY:							
Fire:							
Other Expenses:							
Miscellaneous Other Expenses	25-255-2	45,000.00	43,319.00		43,319.00	43,319.00	
Fire Hydrant Service	25-265-2	73,000.00	73,000.00		73,000.00	70,033.03	2,966.97
First Aid Organization - Aid Maintenance:							
Other Expenses	25-260-2	19,300.00	19,300.00		19,300.00	19,300.00	
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383):							
FIRE AND SAFETY CODE ENFORCEMENT:							
Salaries and Wages	25-265-1	3,500.00	28,880.00		28,880.00	27,555.61	1,324.39
Other Expenses	25-265-2	4,900.00	4,900.00		4,900.00	2,777.15	2,122.85

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
OFFICE OF EMERGENCY MANAGEMENT:							
Salaries and Wages	25-252-1	6,000.00	5,500.00		5,500.00	2,180.73	3,319.27
Other Expenses	25-252-2	1,000.00	1,000.00		1,000.00	25.00	975.00
PUBLIC WORKS:							
Road Repair & Maintenance:							
Salaries and Wages	26-290-1	541,923.47	523,360.00		523,360.00	492,077.33	31,282.67
Other Expenses	26-290-2	125,100.00	130,000.00		130,000.00	93,394.82	36,605.18
Shade Tree Commission:							
Salaries and Wages	26-313-1	1,200.00	1,020.00		1,020.00	1,018.40	1.60
Other Expenses	26-313-2	21,000.00	20,000.00		20,000.00	18,808.98	1,191.02
Public Buildings and Grounds:							
Salaries and Wages	26-310-1	14,500.00	13,180.00		13,680.00	13,193.35	486.65
Other Expenses	26-310-2	33,500.00	34,500.00		34,500.00	33,757.76	742.24
Solid Waste Collection:							
Other Expenses	26-305-2	362,600.00	336,000.00		336,000.00	335,975.00	25.00

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
HEALTH AND WELFARE:							
Animal control:							
Salaries and Wages	27-340-1	10,000.00	11,000.00		11,000.00	10,966.83	33.17
Other Expenses	27-340-2	6,000.00					
Senior Services							
Other Expenses	27-340-2		1,000.00		1,000.00		1,000.00
PARK AND RECREATION:							
Recreation & Education:							
Other Expenses	28-370-2	76,328.00	81,328.00		81,328.00	81,328.00	
PUBLIC DEFENDER (P.L. 1997, C.256):							
Other Expenses	43-495-2	6,000.00	6,000.00		6,000.00	5,000.00	1,000.00

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
Unclassified:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utilities:							
Electricity	31-430-2	35,000.00	40,000.00		40,000.00	27,547.69	12,452.31
Natural Gas	31-446-2	15,000.00	15,000.00		15,000.00	13,029.11	1,970.89
Salary Adjustments	30-415-1		10,000.00		8,150.00		8,150.00
Street Lighting & Traffic Lights	31-435-2	65,000.00	65,000.00		65,000.00	64,322.65	677.35
Solid Waste Disposal	31-465-2	202,000.00	180,000.00		180,000.00	176,724.10	3,275.90
Telephone	31-440-2	30,000.00	30,000.00		30,000.00	28,533.12	1,466.88
Water	31-445-2	13,000.00	13,000.00		13,000.00	12,674.13	325.87
Gasoline and Diesel Fuel	31-460-2	25,000.00	25,000.00		25,000.00	22,697.03	2,302.97
Salary Settlements	30-415-1		5,000.00		5,000.00	5,000.00	
Municipal Service Reimbursements	31-290-2	15,000.00	12,000.00		14,000.00	13,858.99	141.01
Salary Adjustments	30-415-1	15,000.00					
Total Operations {Item 8 (A)} Within "CAPS"	34-199	3,124,683.86	3,077,912.00		3,077,212.00	2,886,976.22	190,235.78
B. Contingent	35-470						
Total Operations Including Contingent- Within "Caps"	34-201	3,124,683.86	3,077,912.00		3,077,212.00	2,886,976.22	190,235.78
Detail:							
Salaries and Wages	34-201-1	1,101,755.86	1,076,925.00		1,067,925.00	1,011,154.15	56,770.85
Other Expenses (Including Contingent)	34-201-2	2,007,928.00	2,000,987.00		2,009,287.00	1,875,822.07	133,464.93

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 Statutory Expenditures- Municipal Within "Caps"	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	138,694.00	110,000.00		110,000.00	105,968.50	4,031.50
Social Security System (O.A.S.I.)	36-472	96,245.00	109,500.00		109,500.00	83,508.47	25,991.53
Consolidated Police and Firemen's Pension Fund	36-474						
Unemployment Insurance	23-225	6,300.00	5,000.00		5,000.00	5,000.00	
Defined Contribution Retirement Program	36-477	7,000.00	7,000.00		7,000.00	2,750.21	4,249.79
Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"	34-209	248,239.00	231,500.00		231,500.00	197,227.18	34,272.82
(G) Cash Deficit of Proceeding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,372,922.86	3,309,412.00		3,308,712.00	3,084,203.40	224,508.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded From Caps	34-300	151,036.89	176,500.00		176,500.00	174,556.27	1,943.73

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
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
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Shared Engineering Services-Washington Township	20-165-2	63,000.00					
Shared Police Services-Washington Township	25-240-2	2,520,965.06	2,438,746.00		2,438,746.00	2,403,877.52	34,868.48
Shared Court Services-Mansfield	43-490-2	190,000.00	180,000.00		180,700.00	179,690.15	1,009.85
HEALTH AND WELFARE:							
Animal control:							
Salaries and Wages	42-340-1	50,000.00					
Other Expenses	42-340-2	3,610.00					
Social Securiry	42-340-2	4,590.00					
DCRP	42-340-2	1,800.00					
Total Shared Service Agreements	42-999	2,833,965.06	2,618,746.00		2,619,446.00	2,583,567.67	35,878.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3H)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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"	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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Clean Communities	41-703-1		14,124.93		14,124.93	14,124.93	
Municipal Alliance on Alcoholism and Drug Abuse							
State Share	41-704-2						
Local Share	41-899-2	5,000.00	18,077.00		18,077.00	18,077.00	
Recycling Tonnage	41-705-2	3,467.19	4,125.96		4,125.96	4,125.96	
Municipal Aid	41-710-2						
Sustainable Jersey	41-771-2						
Risk Control Grant	41-781-2	2,556.92	2,589.13		2,589.13	2,589.13	
CSIP	41-782-2		16,200.00		16,200.00	16,200.00	
HDSRF	41-783-2	171,375.65					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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 (Continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset By Revenues	40-999	182,399.76	55,117.02		55,117.02	55,117.02	
Total Operations - Excluded from "CAPS"	34-305	3,167,401.71	2,850,363.02		2,851,063.02	2,813,240.96	37,822.06
Detail:							
Salaries and Wages	34-305-1	50,000.00					
Other Expenses	34-305-2	3,117,401.71	2,850,363.02		2,851,063.02	2,813,240.96	37,822.06

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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	337,000.00	325,000.00		325,000.00	325,000.00	

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 Authorization	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13))	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges:				XXXXXXXXXX			XXXXXXXXXX
	46-880-2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded From "CAPS"	46-999						
(F) Judgments (N.J.S.A 40A:4-45.3cc)	37-480			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1&17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	4,549,463.71	4,172,620.02		4,173,320.02	4,134,548.76	37,822.06

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 Purpose - 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
Total of Type 1 District School Debt Service - Excluded From "Caps"	48-999						XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"	29-410						XXXXXXXXXX XXXXXXXXXX
(O) Total General Appropriations - Excluded From "Caps"	34-399	4,549,463.71	4,172,620.02		4,173,320.02	4,134,548.76	37,822.06
(L) Subtotal General Appropriations { Items (H-1) and (O) }	34-400	7,922,386.57	7,482,032.02		7,482,032.02	7,218,752.16	262,330.66
(M) Reserve for Uncollected Taxes	50-899	701,374.00	681,379.08	XXXXXXXXXX	681,379.08	681,379.08	XXXXXXXXXX
9. Total General Appropriations	34-499	8,623,760.57	8,163,411.10		8,163,411.10	7,900,131.24	262,330.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of 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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,372,922.86	3,309,412.00		3,308,712.00	3,084,203.40	224,508.60
	XXXXXX						
(A) Operations - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	151,036.89	176,500.00		176,500.00	174,556.27	1,943.73
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	2,833,965.06	2,618,746.00		2,619,446.00	2,583,567.67	35,878.33
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	182,399.76	55,117.02		55,117.02	55,117.02	
Total Operations - Excluded From "Caps"	34-305	3,167,401.71	2,850,363.02		2,851,063.02	2,813,240.96	37,822.06
(C) Capital Improvements	44-999	337,000.00	325,000.00		325,000.00	325,000.00	
(D) Municipal Debt Service	45-999	1,045,062.00	997,257.00		997,257.00	996,307.80	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999						XXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficit	46-885						XXXXXXXXXX
(K) Local District School Purposes	29-410						XXXXXXXXXX
(N) Transferred to Board of Education	29-405						XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	701,374.00	681,379.08		681,379.08	681,379.08	XXXXXXXXXX
Total General Appropriations	34-499	8,623,760.57	8,163,411.10		8,163,411.10	7,900,131.24	262,330.66

Dedicated Sewer Utility Budget - (continued)

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2019	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	165,000.00	126,000.00		126,000.00	102,447.66	23,552.34
Other Expenses	55-502	1,443,000.00	1,350,000.00		1,350,000.00	1,167,634.49	182,365.51
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	300,000.00		XXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520		78,000.00		78,000.00	78,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522		1,755.00		1,755.00	1,755.00	XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
Infrastructure Trust Principal and Interest	55-524	103,570.00	213,610.74		213,610.74	99,171.74	XXXXXXXXXX
							XXXXXXXXXX

Dedicated Sewer Utility Budget - (continued)

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2019	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
Prior Year Operating Deficit	55-531						XXXXXXXXXX
Over Expenditure of Appropriation Reserves	55-532			XXXXXXXXXX			XXXXXXXXXX
Capital Ordinance Funding	55-533			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
Statutory Expenditures :	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	11,550.00	10,000.00		10,000.00	6,534.10	3,465.90
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545	571,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
Total Sewer Utility Appropriations	55-599	2,594,120.00	2,279,365.74		2,279,365.74	1,955,542.99	209,383.75

Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	0.00	0.00	0.00

Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	0.00	0.00	0.00

Dedicated Assessment Budget

Utility

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit () Utility Budget	53-885			
Total () Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total () Utility Assessment Appropriations	53-999	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Federal Grant; Construction Code Fees due Hackensack Meadowlands Development Commission; 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; Parking Offense Adjudication Act; Disposal of Forfeited Property; National Night Out Donations; Municipal Public Defender; K-9 Unit Donations; Uniform Fire Safety

Act Penalty Monies; Board of Recreation Commission; Snow Removal; Affordable Housing; Police Donations; Developers Escrow

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	3,320,192.22
Due from State of N.J. (c. 29, P.L. 1971)	1111000	6,174.49
Federal and State Grants Receivable	1110200	145,026.63
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	462,384.56
Tax Title Liens Receivable	1110400	858,148.09
Property Acquired by Tax Title Lien Liquidation	1110500	914,500.00
Other receivable	1110600	12,576.52
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
Total Assets	1110900	5,719,002.51

LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	1,688,810.65
Reserves for Receivable	2110200	2,247,609.17
Surplus	2110300	1,782,582.69
Total Liabilities , Reserves and Surplus	2110400	5,719,002.51

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
* Balance Include in Above "Cash Liabilities"	2220300	0.00

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

Comparative Statement of Current Fund Operations and Changes in Current Surplus

		Year 2018	Year 2017
Surplus Balance , January 1 st	2310100	1,657,287.51	1,960,763.58
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2018 97.35 %, 2017 97.17%)	2310200	18,730,090.26	18,021,246.10
Delinquent Taxes	2310300	535,221.41	397,405.27
Other Revenues and Additions to Income	2310400	1,993,156.90	1,894,309.67
Total Funds	2310500	22,915,756.08	22,273,724.62
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,481,082.82	7,512,042.01
School Taxes (Including Local and Regional)	2310700	10,229,052.00	9,575,717.00
County Taxes (Including Added Tax Amounts)	2310800	3,149,199.76	3,254,997.41
Special District Taxes	2310900	200,000.00	200,000.00
Other Expenditures and Deductions from Income	2311000	73,838.81	73,680.69
Total Expenditures and Tax Requirements	2311100	21,133,173.39	20,616,437.11
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	21,133,173.39	20,616,437.11
Surplus Balance - December 31 st	2311400	1,782,582.69	1,657,287.51

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	1,782,582.69
Current Surplus Anticipated in 2019 Budget	2311600	692,562.00
Surplus Balance Remaining	2311700	1,090,020.69

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.

Narrative for Capital Improvement Program

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE
2018 MUNICIPAL BUDGET. THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

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

LOCAL UNIT BOROUGH OF WASHINGTON

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 Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid Other Funds	5e Debt Authorized	
Sewer Capital									
Total - All Projects	33-199								

Three Year Capital Program - 2019 - 2021
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT **BOROUGH OF WASHINGTON**

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per <u>Budget</u> Year					
				5a 2019	5b 2020	5c 2021	5d	5e	5f
General Capital									
Road Improvements	2019-01	600,000.00	12/31/2021	200,000.00	200,000.00	200,000.00			
Municipal Building Improvements	2019-02	40,000.00	12/31/2019	40,000.00					
Computer Upgrades	2019-03	25,000.00	12/31/2019	25,000.00					
Sweeper	2019-04	250,000.00	12/31/2019	12,500.00					
Total - All Projects	33-299	915,000.00		277,500.00	200,000.00	200,000.00			

**Three Year Capital Program - 2019 - 2021
Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT BOROUGH OF WASHINGTON

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per <u>Budget</u> Year					
				5a 2019	5b 2020	5c 2021		5e	5f
Sewer Capital									
Total - All Projects	33-299								

Three Year Capital Program - 2019 - 2021
Summary of Anticipated Funding Sources and Amounts

LOCAL UNIT Borough of Washington+

1 Project Title	2 Estimated Total Cost	Budget Appropriations		4 Capital Improvement Fund	5 Capital Surplus	6 Grants in Aid Other Funds	Debt Allowed			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital										
Road Improvements	600,000.00		400,000.00	200,000.00						
Improvements to the Mun Bldg	40,000.00			40,000.00						
Computer Upgrades	25,000.00			25,000.00						
Sweeper	250,000.00			12,500.00			237,500.00			
Total -All Projects	915,000.00		400,000.00	277,500.00			237,500.00			

Section 2 - Upon Adoption for Year 2019

(Only to be included in the Budget as Finally Adopted)

Resolution

Be it Resolved by the Washington Borough Council of the Warren Borough of Washington, County of Warren that the budget her in before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 5,413,680.92 (item 2 below) for municipal purposes, and
- (b) \$ _____ (item 3 below) for school purposes in Type 1 School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ _____ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 73,289.86 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 151,036.89 (Item 5 below) Minimum Library Tax

Recorded Vote
(insert last name)

(Conry)
 (Noone)
 Ayes (Norris)
 (Valle)
 (Higgins)

()
 ()
 Nays ()
 ()
 ()

()
 Abstained ()
 ()
 (Duchemin)
 Absent (Parichuk - resigned)

Summary of Revenues

1. General Revenues		
Surplus Anticipated		
Miscellaneous Revenues Anticipated	08-100	692,562.00
Receipts from Delinquent Taxes	13-099	1,916,480.76
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	15-499	450,000.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOL IN TYPE 1 SCHOOL DISTRICTS ONLY	07-190	5,413,680.92
Item 6, Sheet 42		
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)	07-195	
Total Amount to be raised by Taxation for Schools in Type 1 School Districts Only	07-191	
4. To Be Added to The Certificate for Amount to be Raised by Taxation for Schools in Type II School Districts Only:		
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)		
5. Amount to be Raised by Taxation on Minimum Library Levy	07-191	
Total Revenues	07-192	151,036.89
	13-299	8,623,760.57

Summary of Appropriations

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXX
Within "Caps"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	3,124,683.86
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	248,239.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"	34-305	3,167,401.71
(c) Capital Improvements	44-999	337,000.00
(d) Municipal Debt Service	45-999	1,045,062.00
(e) Deferred Charges - Municipal	46-999	
(f) Judgments	37-480	
(n) Transfer to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)	50-899	701,374.00
6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	8,623,760.57

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on the 21st day of May 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 , to if any , which have been previously approved by the Director of Local Government Services.

Certified by me this 21st day of May, 2019, Lauree A Boston, Clerk.
 Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	ANTICIPATED		REALIZED IN CASH IN 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018							
		2019	2018				for 2019	for 2018	Paid or charged	Reserved						
Amount to be Raised by Taxation	54-190	73,289.86	72,959.18	72,959.18	Development of lands for Recreation and Conservation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX				
Added and Omitted Taxes				56.57	Salaries and Wages	54-385-1										
Interest Income	54-113			1,543.99	Other expenses	54-385-2	N/A									
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX				
Public & Private Revenues:					Salaries and Wages	54-375-1										
					Other expenses	54-375-2										
					Historic Preservation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX				
					Salaries and Wages	54-176-1										
Total Trust Fund Revenues	54-299	73,289.86	72,959.18	74,559.74	Other expenses	54-176-2										
<p align="center">Summary of Program</p> <p>Year Referendum Passed/Implemented: <u>2017</u></p> <p align="right">Date</p> <p>Rate Assessed: \$ <u>0.02</u></p> <p>Total Tax Collected to date \$ <u>146,696.75</u></p> <p>Total Expended to date: \$ <u>17,227.00</u></p> <p>Total Acreage Preserved to date <u>0</u></p> <p align="right">(Acres)</p> <p>Recreation land Preserved in 2018 <u>0</u></p> <p align="right">(Acres)</p> <p>Farmland preserved in 2018 <u>0</u></p> <p align="right">(Acres)</p>					Acquisition of Lands for Recreation and Conservation:	54-915-2	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX		
					Acquisition of Farmland	54-916-2										
					Down Payments of Improvements	54-906-2										
					Debt Service:						XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
					Payment of Bond Principal	54-920-2										
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2										
					Interest on Bonds	54-930-2										
					Interest on Notes	54-935-2										
					Reserve for Future Use	54-950-2	73,289.86	72,959.18							72,959.18	
					Total Trust Fund Appropriations	54-499	73,289.86	72,959.18							72,959.18	

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

Contracting Unit: BOROUGH OF WASHINGTON

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. Resolution Authorizing Change Order # 3 exceeding 20% of the original cost of the acquisition and installation of a new emergency stand-by generator

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.

5-21-19

Date

Laurence A. Banta
Clerk of the Governing Body