

2018-30

**2018 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2018 BUDGET)**

MUNICIPALITY: Township of Fredon

COUNTY: Sussex

<u>Keith Smith</u> <b>Mayor's Name</b>	<u>12/31/2019</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	<u>12/11/2003</u> <b>Date of Orig. Appt.</b>
<u>Joanne Charner</u> <b>Municipal Clerk</b>	<u>C-1279</u> <b>Cert. No.</b>
<u>Gisela Rutnik</u> <b>Tax Collector</b>	<u>1045</u> <b>Cert. No.</b>
<u>Patrick Bailey</u> <b>Chief Financial Officer</b>	<u>0108</u> <b>Cert. No.</b>
<u>Raymond G. Sarinelli</u> <b>Registered Municipal Accountant</b>	<u>00383</u> <b>Lic. No.</b>
<u>William Hinkes</u> <b>Municipal Attorney</b>	

Official Mailing Address of Municipality

Township of Fredon

443 Route 94

Newton, New Jersey 07860

Phone: 973-383-7025      Fax #: (973) 383-8711

Governing Body Members	
Name	Term Expires
<u>George Green</u>	<u>2020</u>
<u>John Richardson</u>	<u>2018</u>
<u>John Heine</u>	<u>2020</u>
<u>Glenn Deltz</u>	<u>2018</u>

Please attach this to your 2018 Budget and Mail to:

Director  
 Division of Local Government Services  
 Department of Community Affairs  
 P.O. BOX 803  
 Trenton, NJ 08625

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

2018  
MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Township of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_ for the Fiscal Year 2018

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

\_\_\_\_\_ 22 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2018  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 22 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2018

Joanne Charner *Joanne Charner*  
Clerk  
443 Route 94  
Address  
Newton, New Jersey 07860  
Address  
(973) 383-7025  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this \_\_\_\_\_ 22 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2018  
*Raymond G. Sarinelli*  
Raymond G. Sarinelli of Nisivoccia LLP  
Registered Municipal Accountant  
Mount Arlington, New Jersey 07856  
Address  
200 Valley Road, Suite 300  
Address  
(973) 328-1825  
Phone Number

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

Certified by me, this \_\_\_\_\_ 22 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2018  
Patrick Bailey  
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: \_\_\_\_\_, 2018 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.A. 40A:4-79.

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

Dated: \_\_\_\_\_, 2018 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.

\_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_ for the Fiscal Year 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ New Jersey Herald \_\_\_\_\_

in the issue of \_\_\_\_\_ April, 10 \_\_\_\_\_, 2018

The Governing Body of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Fredon \_\_\_\_\_ does hereby approve the following as the Budget for the year 2018.

RECORDED VOTE  
(Insert last name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the \_\_\_\_\_ Governing Body \_\_\_\_\_ of the \_\_\_\_\_ Township \_\_\_\_\_

of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_, on \_\_\_\_\_ March 22 \_\_\_\_\_, 2018

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ The Municipal Building \_\_\_\_\_, on \_\_\_\_\_ April 26 \_\_\_\_\_, 2018 at

\_\_\_\_\_ 7:00 \_\_\_\_\_ o'clock \_\_\_\_\_ (P.M.) \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2018  
(Cross out one)

may be presented by taxpayers or other interested persons.



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2018
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	1,835,600.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	437,113.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	437,113.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>96.04%</u> Percent of Tax Collections	511,526.00
4. Total General Appropriations (Item 9, Sheet 29)	2,784,239.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	970,063.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	1,814,176.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

## EXPLANATORY STATEMENT - (Continued)

### SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	2,713,481.00			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	11,705.93			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	2,725,186.93			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	2,190,940.00			
<b>Reserved</b>	545,952.86			
<b>Unexpended Balances Cancelled</b>				
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	2,736,892.86			
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

The amounts appropriated under the  
title of "Other Expenses" are for operating  
costs other than "Salaries & Wages".

Some of the items included in "Other  
Expenses" are:

Materials, supplies and non-bondable  
equipment;

Repairs and maintenance of buildings,  
equipment, roads, etc.;

Contractual Services for garbage and  
trash removal, fire hydrant service, aid to  
volunteer fire companies, etc.;

Printing and advertising, utility  
services, insurance and many other items  
essential to the services rendered by municipal  
government.

\* See Budget Appropriation Items so marked to the right of column "Expended 2017 Reserved"

EXPLANATORY STATEMENT - (Continued)				
BUDGET MESSAGE				
<p>Dear Citizen:</p> <p>The following budget is presented for your review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate as compared to the actual tax rate for 2017.</p> <p>The section entitled "Recap of Split Functions" reflects the total appropriation for a specific item of operating expenditure which is included in more than one area of the budget. In this way you may readily ascertain the total cost for that particular function of municipal expenditures.</p> <p>Also included is an analysis of the municipality's budget "CAP". The CAP, as required by state statute, allows a 2.5% (or 3.5% if an ordinance was approved), increase over the previous year's budget with certain allowable adjustments.</p> <p>The budget is presented in such a way that you may easily distinguish the prior year's budget and actual expenditures in comparison to this year's budget.</p> <p>The State of New Jersey has required that a standardized "Flexible Chart of Accounts" be used, therefore all appropriations from 2017 and 2018 are comparable.</p>	<p><u>I. Tax Rate</u></p> <p>As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2018 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.</p>			
	<u>2018 (Estimate)</u>		<u>2017 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
	Local Taxes	\$ 1,814,176.00 \$ 0.417	\$ 1,780,394.00	\$ 0.408
	Assesed Value	434,927,600.00	435,657,797.00	
<p><u>II. Recap of Split Functions</u></p> <p>There are no split functions in the Township's budget.</p> <p>Information on the 2018 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Joanne Charner at (973) 383-7025.</p>				

Sheet 3b

NOTE:

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

EXPLANATORY STATEMENT - (Continued)			
ESTIMATED 2018 APPROPRIATION CAP CALCULATION			
<b>II. Appropriation "CAPS"</b>  The Following is the "CAP" calculation required by the NJ Division of Local Government Services, Department of Community Affairs, based on the Cost of Living Adjustment ("COLA") ordinance passed by the Township.	<b>Appropriation "Cap" Calculation</b>		
	Total General Appropriations for 2017		\$ 2,713,481.00
	Cap Base Adjustment		
	Subtotal		2,713,481.00
	<b>Exceptions Less:</b>		
	Less:		
	Other Operations	\$ 27,020.00	
	Length of Service Awards Program - Township Contribution		
	Employees Group Health Insurance		
	Total Capital Improvements	171,125.00	
	Total Debt Services	204,063.00	
	Reserve for Uncollected Taxes	501,496.00	
	Total Exceptions:		903,704.00
	Amount on Which % CAP is Applied		1,809,777.00
	3.5% CAP		63,342.20
	Allowable Operating Appropriations before Additional Exception		1,873,119.20
	Assessed Value of New Construction at 2017 Local		
	Tax Rate (\$1,398,200 X 0.00408)		5,704.66
	2016 CAP Bank		60,886.07
	2017 CAP Bank		52,838.19
	Total Allowable 2018 Operating Appropriations Within CAPS		1,992,548.12
	Total 2018 General Appropriations Within CAPS		1,835,600.00
	Amount Under CAP		\$ 156,948.12

Sheet 3b-1

**NOTE:**

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

# EXPLANATORY STATEMENT - (Continued)

## ESTIMATED 2018 2% TAX LEVY CAP CALCULATION

### III. Tax Levy "CAPS"

N.J.S.A. 40A: 4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation" for is calculated as follows: The Township's Tax Levy CAP for is calculated as follows:

### Levy "Cap" Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$	1,780,394
Less: Prior Year Deferred Charges to Future Unfunded		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		1,780,394
Plus: 2% Cap Increase		35,608
Adjusted Tax Levy Prior to Exclusion		1,816,002
Exclusions:		
Allowable LOSAP Increase	\$	28
Allowable Debt Service, Capital Leases and Debt		
Service Share of Cost Increases		134,337
Total Exclusions		134,365
Less: Cancelled or Unexpended Exclusions		
Adjusted Tax Levy		1,950,367
Additions:		
New Ratables Adjustment to Levy		
(\$1,398,200 value new contruction X 0.00408)		5,705.00
Maximum Allowable Amount to be Raised by Taxation	\$	1,956,072
Amount to be Raised by Taxation for Municipal Purposes	\$	1,814,176
Amount Under Levy Cap	\$	141,896

Sheet 3b-1a

### NOTE:

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



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	586,357.00	543,030.00	543,030.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	586,357.00	543,030.00	543,030.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Alcoholic Beverages	08-103	2,000.00	2,000.00	12,188.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	2,000.00	2,000.00	12,188.00

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	3,190.00	4,500.00	3,190.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	258,516.00	257,206.00	258,516.00
Garden State Preservation Trust Fund	09-205	6,351.00	6,351.00	6,351.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>268,057.00</b>	<b>268,057.00</b>	<b>268,057.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
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)	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
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):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001			



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001		11,705.93	11,705.93

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (Continued):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004			



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	586,357.00	543,030.00	543,030.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	2,000.00	2,000.00	12,188.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	268,057.00	268,057.00	268,057.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002			
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section D: Director of Local Government Services - Shared Service Agreements</b>	11-001			
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section E: Director of Local Government Services - Additional Revenues</b>	08-003			
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section F: Director of Local Government Services - Public and Private Revenues</b>	10-001		11,705.93	11,705.93
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section G: Director of Local Government Services - Other Special Items</b>	08-004			
<b>Total Miscellaneous Revenues</b>	13-099	270,057.00	281,762.93	291,950.93
4. Receipts from Delinquent Taxes	15-499	113,649.00	120,000.00	475,670.06
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	970,063.00	944,792.93	1,310,650.99
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,814,176.00	1,780,394.00	1,878,454.28
b) Addition to Local District School Tax	07-191			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	1,814,176.00	1,780,394.00	1,878,454.28
7. Total General Revenues	13-299	2,784,239.00	2,725,186.93	3,189,105.27

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT:							
Administrative and Executive:							
Committee- Salaries & Wages	20-110-1	14,600.00	14,600.00		14,600.00	13,899.97	700.03
Other Expenses	20-110-2	5,825.00	5,825.00		5,825.00	1,234.40	4,590.60
Administration:							
Salaries & Wages	20-120-1	109,671.00	106,324.00		107,524.00	107,083.00	441.00
Other Expenses	20-120-2	25,345.00	25,345.00		25,345.00	15,696.89	9,648.11
Financial Administration:							
Salaries & Wages	20-130-1	63,750.00	61,748.00		62,498.00	62,398.76	99.24
Other Expenses	20-130-2	8,525.00	8,525.00		9,275.00	9,267.46	7.54
Audit Services:							
Other Expenses	20-135-2	26,189.00	25,675.00		25,675.00	25,675.00	
Systems Coordinator:							
Salaries and Wages	20-140-1	5,254.00	5,151.00		5,151.00	4,952.88	198.12

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS" -(continued)							
GENERAL GOVERNMENT (Continued):							
Assessment of Taxes:							
Salaries & Wages	20-150-1	19,355.00	18,975.00		18,975.00	17,462.30	1,512.70
Other Expenses	20-150-2	20,900.00	20,900.00		20,150.00	3,134.49	17,015.51
Collection of Taxes:							
Salaries & Wages	20-150-1	37,855.00	37,112.00		37,112.00	36,480.00	632.00
Other Expenses	20-150-2	6,000.00	6,000.00		6,000.00	5,643.46	356.54
Legal Services and Costs:							
Other Expenses	20-155-2	25,250.00	25,250.00		25,250.00	8,747.98	16,502.02
Joint Municipal Court:							
Salaries & Wages	43-490-1	19,038.00	18,665.00		18,665.00	18,298.00	367.00
Other Expense	43-490-2	5,369.00	5,264.00		5,264.00	5,162.00	102.00
Engineering Services & Costs:							
Other Expenses	20-165-2	12,975.00	12,975.00		12,975.00	2,018.19	10,956.81
Public Buildings & Grounds:							
Salaries & Wages	26-310-1	31,511.00	31,511.00		26,511.00	13,689.12	12,821.88
Other Expenses- Miscellaneous	26-310-2	53,800.00	53,800.00		58,800.00	52,325.14	6,474.86

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" -(continued)		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Administrative Official - Code Enforcement:							
Salaries & Wages	22-195-1	18,974.00	15,946.00		17,548.00	17,546.19	1.81
Other Expenses	22-195-2	1,450.00	1,450.00		1,450.00		1,450.00
Land Use Board:							
Salaries & Wages	21-180-1	11,611.00	11,383.00		11,383.00	7,766.58	3,616.42
Other Expenses	21-180-2	45,075.00	45,075.00		45,075.00	2,992.98	42,082.02
Environmental Commission:							
Salaries & Wages	27-335-1	1,772.00	1,772.00		1,772.00	1,072.00	700.00
Other Expenses	27-335-2	1,120.00	1,120.00		1,120.00	494.99	625.01
Other Insurance Premiums	23-210-2	64,585.00	62,085.00		62,085.00	62,085.00	
Workers Compensation Insurance	23-215-2	25,314.00	25,314.00		25,314.00	25,314.00	
Employees Group Insurance	23-220-2	152,887.00	152,887.00		152,887.00	81,992.14	70,894.86

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" -(continued)		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY:</b>							
Aid to Volunteer Fire Company	25-255-2	41,935.00	41,935.00		41,935.00	41,935.00	
Fire Company for Dispatch Services	25-255-2	13,409.00	13,146.00		13,146.00	11,174.00	1,972.00
Fire Department:							
Other Expenses-Equipment	25-255-2	12,025.00	12,025.00		12,025.00	12,025.00	
Emergency Management Services:							
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00		2,000.00
Fire Department(P.L. 1983, Ch.516):							
OSHA Required Turnout Gear	25-255-2	9,350.00	9,350.00		9,350.00	9,106.80	243.20
<b>STREETS &amp; ROADS:</b>							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	302,160.00	296,229.00		296,229.00	215,409.46	80,819.54
Other Expenses	26-290-2	308,132.00	308,132.00		308,132.00	220,168.92	87,963.08
Other Expenses- Commercial Driver Licenses	26-290-2	1,500.00	1,500.00		1,500.00	204.00	1,296.00
Community Services Act:							
Other Expenses	26-325-2	11,777.00	11,546.00		11,546.00		11,546.00



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	3,989.00	3,989.00		3,989.00	3,242.11	746.89
Other Expenses	27-330-2	700.00	700.00		700.00	178.00	522.00
Administrator - Public Assistance:							
Other Expenses	27-345-2	70.00	70.00		70.00		70.00
Health And Safety Occupational Act:							
Hepatitis B Vaccine	27-330-2	1,200.00	1,200.00		1,200.00		1,200.00
Animal Control Services:							
Salaries & Wages	27-340-1	6,299.00	6,299.00		6,299.00	1,580.00	4,719.00
Other Expenses- Contractual	27-340-2	5,587.00	5,587.00		5,587.00		5,587.00
RECREATION & EDUCATION:							
Recreation:							
Salaries & Wages	28-370-1	1,501.00	1,501.00		1,501.00		1,501.00
Other Expenses	28-370-2	14,200.00	14,200.00		14,200.00	11,192.50	3,007.50
Celebration of Public Events:							
Other Expenses	30-420-2	5,500.00	5,500.00		5,500.00	5,200.00	300.00
Contributions to Senior Citizens Center							
(N.J.S.A. 40:48-9.4)	30-420-2						

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Trash Removal:							
Other Expenses	26-305-2	75,000.00	69,000.00		69,000.00	53,652.16	15,347.84
Electricity	31-430-2	33,350.00	33,350.00		33,350.00	18,545.26	14,804.74
Telephone	31-440-2	11,300.00	10,300.00		10,300.00	9,540.05	759.95
Gas	31-446-2	32,125.00	33,125.00		33,125.00	3,215.37	29,909.63
Fuel Oil	31-447-2	500.00	500.00		500.00		500.00
Total Operations (Item 8(A)) within "CAPS"	34-199	1,707,609.00	1,681,861.00		1,685,413.00	1,218,801.55	466,611.45
B. Contingent	35-470	1,000.00	1,000.00	xxxxxxxxxxxxx	1,000.00		1,000.00
Total Operations Including Contingent within "CAPS"	34-201	1,708,609.00	1,682,861.00		1,686,413.00	1,218,801.55	467,611.45
Detail:							-3,816.00
Salaries & Wages	34-201-1	647,340.00	631,205.00		629,757.00	520,880.37	108,876.63
Other Expenses (Including Contingent)	34-201-2	1,065,085.00	1,055,397.00		1,056,656.00	697,921.18	358,734.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Prior Year's Bills:				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			
				xxxxxxxxx			
				xxxxxxxxx			
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	51,899.00	51,899.00		51,899.00	51,899.00	
Social Security (O.A.S.I)	36-472	70,176.00	70,176.00		66,624.00	39,358.29	27,265.71
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Defined Contribution Retirement System	36-477	1,100.00	1,100.00		1,100.00	448.44	651.56
Unemployment Compensation Insurance	23-225-2	3,816.00	3,741.00		3,741.00	3,119.40	621.60
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	126,991.00	126,916.00		123,364.00	94,825.13	28,538.87
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	1,835,600.00	1,809,777.00		1,809,777.00	1,313,626.68	496,150.32



## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	27,588.00	27,020.00		27,020.00		27,020.00

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

### CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Interlocal Municipal Service Agreements	42-999						

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						



## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations-Excluded from "CAPS"(continued)							
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		11,705.93		11,705.93	629.82	11,076.11
Total Operations - Excluded from "CAPS"	34-305	27,588.00	38,725.93		38,725.93	629.82	38,096.11
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	27,588.00	38,725.93		38,725.93	629.82	38,096.11

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Capital Improvements Excluded from "CAPS"	44-999	71,125.00	171,125.00		171,125.00	171,125.00	

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	200,000.00	175,000.00		175,000.00	175,000.00	xxxxxxxx
Payment of Bond Anticipation Note Principal	45-925	115,900.00					xxxxxxxx
Interest on Bonds	45-930	22,500.00	29,063.00		29,063.00	29,062.50	0.50
Interest on Notes	45-935						xxxxxxxx
Green Trust Loan Program:	xxxxxxx			xxxxxxxx	xxxxxxxx		xxxxxxxx
Loan Repayments for Principal and Interest	xxxxxxx			xxxxxxxx	xxxxxxxx		xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
							xxxxxxxx
Total Municipal Debt Service-Excluded from "CAPS"	45-999	338,400.00	204,063.00		204,063.00	204,062.50	0.50



CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871						
Deferred Charges to Future Taxation - Unfunded:				xxxxxxxxxxx			xxxxxxxxxxx
	44-900			xxxxxxxxxxx			xxxxxxxxxxx
	44-900						
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999			xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	437,113.00	413,913.93		413,913.93	375,817.32	38,096.61

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
							xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(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						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	437,113.00	413,913.93		413,913.93	375,817.32	38,096.61
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	2,272,713.00	2,223,690.93		2,223,690.93	1,689,444.00	534,246.93
(M) Reserve for Uncollected Taxes	50-899	511,526.00	501,496.00	xxxxxxxxxxxxxx	501,496.00	501,496.00	xxxxxxxxxx
9. Total General Appropriations	34-499	2,784,239.00	2,725,186.93		2,725,186.93	2,190,940.00	534,246.93



**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,835,600.00	1,809,777.00		1,809,777.00	1,313,626.68	496,150.32
	xxxxx						
(A) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	27,588.00	27,020.00		27,020.00		27,020.00
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs Offset by Revenues	40-999		11,705.93		11,705.93	629.82	11,076.11
Total Operations - Excluded from "CAPS"	34-305	27,588.00	38,725.93		38,725.93	629.82	38,096.11
(C) Capital Improvements	44-999	71,125.00	171,125.00		171,125.00	171,125.00	
(D) Municipal Debt Service	45-999	338,400.00	204,063.00		204,063.00	204,062.50	0.50
(E) Total Deferred Charges - Excluded from "CAPS"	46-999						
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	511,526.00	501,496.00		501,496.00	501,496.00	
Total General Appropriations	34-499	2,784,239.00	2,725,186.93		2,725,186.93	2,190,940.00	534,246.93

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

\* Note: Use pages 31,32 and 33 for  
water utility only.

All other utilities use sheets 34,35  
and 36.

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx



DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-540						
	55-541						
	55-542						
	55-531						
	55-532			xxxxxxxxxx			xxxxxxxxxx
	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water Utility Appropriations	55-599						

**DEDICATED UTILITY BUDGET**

**DEDICATED UTILITY BUDGET**

12. DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Sewer Rents				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599			

**Use a separate set of sheets for each separate utility.**

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR		Appropriated				Expended 2017	
	FCOA Account Number	for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)							
Damage by Flood or Hurricane	92 06-00			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Sewer Utility Appropriations	55-599						



## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2017
		2018	2017	Paid or Charged
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017
		2018	2017	Paid or Charged
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2017
		2018	2017	Paid or Charged
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017
		2018	2017	Paid or Charged
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2017
		2018	2017	Paid or Charged
Assessment Cash	53-101			
Deficit (	53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017
		2018	2017	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2017 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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; Recreation Commission N.J.S.A. 40:12-1; Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences, Storm Recovery, Uniform Fire Safety Penalty Monies, Affordable Housing

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*



# APPENDIX TO BUDGET STATEMENT

## COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN

### CURRENT FUND BALANCE SHEET

DECEMBER 31, 2017

Cash and Investments	1110100	3,996,175.03
Due from State of N.J.(c.20 P.L. 1971)	1111000	26,338.65
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	393,570.65
Tax Title Liens Receivable	1110400	203,304.91
Property Acquired by Tax Title Lien Liquidation	1110500	4,400.00
Other Receivables	1110600	
Deferred Charges Required to be in 2018 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2018	1110800	
Total Assets	1110900	4,623,789.24

### LIABILITIES, RESERVES, AND SURPLUS

Cash Liabilities	2110100	2,044,843.57
Reserves for Receivables	2110200	601,275.56
Surplus	2110300	1,977,670.11
Total Liabilities, Reserves and Surplus		4,623,789.24

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

### CURRENT SURPLUS

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	1,655,233.94	1,328,959.79
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2017 96.22%, 2016 96.47%)	2310200	12,230,296.74	12,089,658.68
Delinquent Taxes	2310300	475,670.06	432,734.47
Other Revenues and Additions to Income	2310400	693,545.26	792,698.70
Total Funds	2310500	15,054,746.00	14,644,051.64
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	2,223,690.43	2,158,332.77
School Taxes (Including Local and Regional)	2310700	8,403,295.00	8,442,627.00
County Taxes (Including Added Tax Amounts)	2310800	2,450,043.11	2,366,024.57
Special District Taxes	2310900	0.35	21,833.36
Other Expenditures and Deductions from Income	2311000	47.00	
Total Expenditures and Tax Requirements	2311100	13,077,075.89	12,988,817.70
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	13,077,075.89	12,988,817.70
Surplus Balance - December 31st	2311400	1,977,670.11	1,655,233.94

\* Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	1,977,670.11
Current Surplus Anticipated in 2018 Budget	2311600	586,357.00
Surplus Balance Remaining	2311700	1,391,313.11

**2018**  
**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**

- ☐ 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 on improvements.

**CAPITAL IMPROVEMENT PROGRAM**

A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

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

## **NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

**The following pages reflect the estimated needs for the Township of Fredon for the years 2018 through 2020, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.**

**CAPITAL BUDGET (Current Year Action)  
2018**

Local Unit

Township of Fredon

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2018 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Computer Equipment (Replacement)	2018-1	15,000.00		5,000.00					10,000.00
DPW Zero Turn Mower 60"	2018-2	11,600.00			11,600.00				
DPW Brush Cutter 72"	2018-3	4,500.00			4,500.00				
DPW F550 Truck w/SS Body & Snow Plow	2018-4	77,400.00			77,400.00				
Microsurfacing Various Roads	2018-5	35,000.00		35,000.00					
Recreation Facilities Improvements	2018-6	6,000.00					2,000.00		4,000.00
Reserve Fire Apparatus Fire & EMS Vehicles	2018-7	12,025.00		12,025.00					
TOTALS - ALL PROJECTS	33-199	161,525.00		52,025.00	93,500.00		2,000.00		14,000.00



**3 YEAR CAPITAL PROGRAM - 2018 to 2020**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Township of Fredon

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
Computer Equipment (Replacement)	2018-1	15,000.00	Annual	5,000.00	5,000.00	5,000.00			
DPW Zero Turn Mower 60"	2018-2	11,600.00	2018	11,600.00					
DPW Brush Cutter 72"	2018-3	4,500.00	2018	4,500.00					
DPW F550 Truck w/SS Body & Snow Plow	2018-4	77,400.00	2018	77,400.00					
Microsurfacing Various Roads	2018-5	35,000.00	Annual	35,000.00					
Recreation Facilities Improvements	2018-6	6,000.00	Annual	2,000.00	2,000.00	2,000.00			
Reserve Fire Apparatus Fire & EMS Vehicles	2018-7	12,025.00	Annual	12,025.00					
<b>TOTAL ALL PROJECTS</b>	<b>33-299</b>	<b>161,525.00</b>		<b>147,525.00</b>	<b>7,000.00</b>	<b>7,000.00</b>			

**3 YEAR CAPITAL PROGRAM - 2018 to 2020**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Township of Fredon

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2018	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Computer Equipment (Replacement)	15,000.00			15,000.00						
DPW Zero Turn Mower 60"	11,600.00			11,600.00						
DPW Brush Cutter 72"	4,500.00			4,500.00						
DPW F550 Truck w/SS Body & Snow Plow	77,400.00			77,400.00						
Microsurfacing Various Roads	35,000.00	35,000.00								
Recreation Facilities Improvements	6,000.00					6,000.00				
Reserve Fire Apparatus Fire & EMS V	12,025.00	12,025.00								
<b>TOTAL ALL PROJECTS 33-399</b>	<b>161,525.00</b>	<b>47,025.00</b>		<b>108,500.00</b>		<b>6,000.00</b>				



MUNICIPALITY FREDON TOWNSHIP OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated		Expended 2017	
		2018	2017				for 2018	for 2017	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
Public & Private Revenues:					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recre - ation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299				Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented				November 7, 2000	Payment of Bond Principal	54-920-2				xxxxxxx
Rate Assessed				(Date)	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Tax Collected to date				\$ 494,678.20	Interest on Bonds	54-930-2				xxxxxxx
Total Expended to date				\$ 379,045.77	Interest on Notes	54-935-2				xxxxxxx
Total Acreage Preserved to date				163.99	Payment on Recreation Improvements					
				(Acres)						
Recreation land preserved in 2016:					Reserve for Future Use	54-950-2				
				(Acres)						
Farmland preserved in 2016:										
					Total Trust Fund Appropriations:	54-499				

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

Contracting Unit      Township of Fredon

Year Ending: December 31, 2017

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

- 1.
  
  
  
  
  
  
  
  
  
  
- 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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body