

**2019 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2019 BUDGET)**

MUNICIPALITY: Borough of Kinnelon COUNTY: Morris

James J. Freda Mayor's Name	12/31/22 Term Expires
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<b>Municipal Officials</b>	1/03/2017 Date of Orig. Appt.
Karen luele Municipal Clerk	C-1851 Cert. No.
Judith O'Brien Tax Collector	T-9216 Cert. No.
Charles Daniel Chief Financial Officer	N-1610 Cert. No.
Raymond J. Sarinelli Registered Municipal Accountant	383 Lic. No.
Edward J. Buzak Municipal Attorney	

<b>Governing Body Members</b>		
Name		Term Expires
Robert Roy		12/31/19
James Lorkowski		12/31/19
Randall Charles		12/31/20
Glenn Sisco		12/31/20
Vincent Russo		12/31/21
William Yago		12/31/21

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, NJ 08625

Division Use Only
Municode: _____
Public Hearing: _____

**Official Mailing Address of Municipality**

Borough of Kinnelon

130 Kinnelon Road

Kinnelon, NJ 07405

Phone #: (973)-838-5401

Fax #: (973) 838-1862


**2019  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ County of \_\_\_\_\_ Morris \_\_\_\_\_ 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

21st day of March, 2019  
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 21st day of March, 2019

  
Clerk  
130 Kinnelon Road  
Address  
Kinnelon, NJ 07405  
Address  
(973)-838-5401  
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 21st day of March, 2019  
Raymond Sarnelli of Nisivoccia LLP  
Registered Municipal Accountant  
Mt. Arlington, NJ 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 21st day of March, 2019  
  
Charlie Daniel  
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  
Director 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.A. 40A:4-79.

**STATE OF NEW JERSEY**  
Department of Community Affairs  
Director 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.

\_\_\_\_\_ of \_\_\_\_\_ Kinnelon \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Kinnelon \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_ for the Fiscal Year 2019.

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

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ Suburban Trends \_\_\_\_\_

in the issue of \_\_\_\_\_ April 3rd \_\_\_\_\_, 2019

The Governing Body of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Kinnelon \_\_\_\_\_ does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE (Insert last name)	Ayes	<i>W. Yago</i> <i>R. Fog</i> <i>V. Russo</i> <i>R. Charles</i> <i>S. Lowkenadi</i>	Nays	<i>NONE</i>	Abstained	<i>NONE</i>
					Absent	<i>G. Sisico</i>

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

of \_\_\_\_\_ Kinnelon \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_, on \_\_\_\_\_ March 21 \_\_\_\_\_, 2019

A Hearing on the Budget and Tax Resolution will be held at the \_\_\_\_\_ Municipal Building \_\_\_\_\_, on \_\_\_\_\_ April 18th \_\_\_\_\_, 2019 at \_\_\_\_\_

8:00 \_\_\_\_\_ o'clock \_\_\_\_\_ (P.M.) \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2019  
(Cross out one)

may be presented by taxpayers or other interested persons.



Borough of Kinnelon

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)	xxxxxxxxxxxxxxxxxxxx
1. Appropriations within "CAPS"	xxxxxxxxxxxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	9,595,913.00
2. Appropriations excluded from "CAPS"	xxxxxxxxxxxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	3,011,451.87
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,011,451.87
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated	96.96%
Percent of Tax Collections	1,676,005.31
4. Total General Appropriations (Item 9, Sheet 29)	14,283,370.18
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)	
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,223,796.98
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	10,339,612.20
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	719,961.00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	14,087,206.92	595,642.55	461,903.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87	231,884.85			
Emergency Appropriations				
Total Appropriations	14,319,091.77	595,642.55	461,903.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	13,514,670.15	536,946.56	431,320.02	
Reserved	794,588.39	58,695.99	30,582.98	
Unexpended Balances Cancelled	9,833.23			
Total Expenditures and Unexpended Balances Cancelled	14,319,091.77	595,642.55	461,903.00	
Overexpenditures*				

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable  
equipment;

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

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

I. Tax Rate

As of the date of introduction of this budget, the Local School and County Tax Rates have not been determined. Therefore, the Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	2019 (Estimate)		2018 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	10,339,612.20	0.487	992,843.16	0.469
Library Taxes	719,961.00	0.034	712,412.76	0.033
Open Space Taxes	106,073.00	0.005	106,948.00	0.005
Assesed Value	\$ 2,121,465,900		\$ 2,129,646,800	

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)**

**BUDGET MESSAGE**

Information on the budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Charles Daniel, Chief Financial Officer at 973-838-5401

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2.0% increase over the previous year's local tax levy with certain allowable adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.

**Group Insurance Plan For Employees:**

Total Estimated Cost	\$ 1,121,735
Less Applied Employee Contributions	(206,735)
<b>Net Budgeted Expenses</b>	<b>915,000</b>
<b>Amount of Budgeted Group Insurance Plan For Employees:</b>	
Inside "CAP" Appropriation	\$ 915,000
Outside "CAP" Appropriation	-0-
<b>Total Amount Budgeted</b>	<b>915,000</b>

<u>Cap Calculation</u>	
Total Appropriations for 2018	\$ 14,319,091.77
Cap Base Adjustment - Municipal Court	
	14,319,091.77
Total Exceptions	4,907,739.51
Amount on Which 3.5% CAP is Applied	9,411,352.26
CAP (3.5%)	329,397.33
Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3	9,740,749.59
Modifications:	
CAP Bank - 2017	62,958.39
CAP Bank - 2018	91,558.18
Assessed Value of New Construction at 2018 Local Tax Rate	
(\$3,665,400 x 0.469 per hundred)	17,191.00
Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"	\$ 9,912,457.16

Sheet 3b-1

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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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)

BUDGET MESSAGE

IV. LEVY (REVENUE) CAP CALCULATION

N.J.S.A. 40A-4-45.44 through 45.47 established a formula that limits increases in each local unit's "Amount to be Raised by Taxation" (Tax Levy) for each local unit budget. The Township's Tax Levy CAP for 2019 is calculated as follows:

<u>Tax Levy "CAP" Calculation:</u>		
Prior Year Amount to be Raised by Taxation - Municipal Purposes		\$ 9,992,843
Less: Prior Year Capital Improvement Fund/Down Payments		\$ 9,992,843
Net Prior Year Tax Levy - Municipal Purposes Tax - CAP Calculation		\$ 199,857
2% CAP Increase		\$ 10,192,700
Adjusted Tax Levy Prior to Exclusions		
Exclusions:		
Allowable Health Insurance Cost Increase	-	
Allowable Pension Obligations Increase	71,712	
Allowable Capital Improvements Increase	-	
Allowable Debt Service and Capital Leases Increase	58,835	
		\$ 130,547
Less: Cancelled Exclusions		\$ (9,833)
Adjusted Tax Levy		\$ 10,313,414
New Ratable Adjustment to Levy		\$ 17,191
Add: 2016 Cap Bank Utilitized		\$ -
Add: 2017 Cap Bank Utilitized		\$ 9,007
Maximum Amount to be Raised by Taxation - Municipal Purposes		\$ 10,339,612
Amount to be Raised by Taxation - Municipal Purposes		\$ 10,339,612
Amount Under Levy Cap		\$ (0)

Sheet 3b-2

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 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,315,000.00	1,333,000.00	1,333,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,315,000.00	1,333,000.00	1,333,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	3,000.00	10,000.00	3,090.00
Other	08-104	13,000.00	20,000.00	13,415.00
Fees and Permits	08-105	50,000.00	30,000.00	51,655.93
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	68,000.00	68,000.00	68,843.90
Interest and Costs on Taxes	08-112	110,000.00	110,000.00	112,861.41
Interest and Costs on Assessments	08-115			
Recreation Fees	08-111		20,000.00	
Interest on Investments and Deposits	08-113	75,000.00	25,000.00	131,709.77







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

GENERAL REVENUES	FCOA Account Number	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)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160	141,000.00	200,000.00	141,233.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
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):	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>141,000.00</b>	<b>200,000.00</b>	<b>141,233.00</b>





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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Recycling Tonnage Grant	10-701	10,890.00	10,983.96	10,983.96
Clean Communities Program	10-702		20,983.80	20,983.80
Reserve for Click It or Ticket	10-705		5,500.00	5,500.00
Body Armor Grant	10-703	1,955.98		
Alcohol Education and Rehabilitation Grant	10-704		659.09	659.09
Highlands Water Management Grant	10-708		66,000.00	66,000.00
Historical Commission Grant	10-706		127,758.00	127,758.00

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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
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):	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxxxxxx 10-001	xxxxxxxxxx 12,845.98	xxxxxxxxxx 231,884.85	xxxxxxxxxx 231,884.85

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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Fire Safety Act	08-106			
General Capital Surplus	08-107			
Reserve for Sale of Assets	08-108	125,000.00	145,000.00	145,000.00
Reserve to Pay Debt Service	08-109	180,000.00	230,000.00	230,000.00



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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,315,000.00	1,333,000.00	1,333,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section A: Local Revenues</b>	08-001	363,000.00	327,000.00	429,217.01
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	776,951.00	776,951.00	776,951.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	141,000.00	200,000.00	141,233.00
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	12,845.98	231,884.85	231,884.85
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	305,000.00	375,000.00	375,000.00
<b>Total Miscellaneous Revenues</b>	13-099	1,598,796.98	1,910,835.85	1,954,285.86
<b>4. Receipts from Delinquent Taxes</b>	15-499	310,000.00	370,000.00	316,224.02
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	3,223,796.98	3,613,835.85	3,603,509.88
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,339,612.20	9,992,843.16	11,015,353.81
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	719,961.00	712,412.76	712,412.76
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	11,059,573.20	10,705,255.92	11,727,766.57
<b>7. Total General Revenues</b>	13-299	14,283,370.18	14,319,091.77	15,331,276.45



**CURRENT FUND - APPROPRIATIONS**

	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
<b>8. GENERAL APPROPRIATIONS</b>								
(A) Operations - Within "CAPS"								
<b>GENERAL GOVERNMENT:</b>								
General Administration:								
Salaries & Wages	20-100-1	3,060.00	3,060.00		3,060.00	2,981.65	78.35	
Other Expenses	20-100-2	75,080.00	71,925.00		63,925.00	57,348.44	6,576.56	
Mayor and Council:								
Salaries & Wages	20-110-1	19,500.00	19,500.00		19,500.00	19,160.59	339.41	
Other Expense	20-110-2	2,000.00	1,500.00		1,500.00	409.59	1,090.41	
Municipal Clerk:								
Salaries & Wages	20-120-1	111,375.00	120,870.00		120,870.00	118,022.21	2,847.79	
Other Expenses	20-120-2	81,300.00	85,150.00		77,150.00	61,608.16	15,541.84	
Financial Administration:								
Salaries & Wages	20-130-1	239,265.00	227,475.00		227,475.00	203,745.77	23,729.23	
Other Expenses	20-130-2	34,400.00	34,500.00		28,000.00	21,507.86	6,492.14	
Webmaster - Other Expenses	20-131-2	2,250.00	2,500.00		2,500.00	2,000.00	500.00	
Audit Services:								
Other Expenses	20-135-2	31,850.00	31,225.00		31,225.00	1,609.00	29,616.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Within "CAPS"								
GENERAL GOVERNMENT (Continued):								
Revenue Administration (Tax Collection):								
Salaries & Wages	20-145-1	80,180.00	80,650.00		80,650.00	65,497.05	15,152.95	
Other Expenses	20-145-2	15,700.00	16,700.00		15,000.00	12,368.19	2,631.81	
Tax Assessment Administration:								
Salaries & Wages	20-150-1	67,630.00	66,300.00		66,300.00	64,101.49	2,198.51	
Other Expenses	20-150-2	17,200.00	17,200.00		15,200.00	7,276.55	7,923.45	
Revaluation of Real Property	20-150-2							
Legal Services and Costs:								
Other Expenses	20-155-2	126,500.00	106,000.00		117,000.00	116,320.19	679.81	
Engineering Services & Costs:								
Other Expenses	20-165-2	10,800.00	8,000.00		11,000.00	9,800.00	1,200.00	
Historical Preservation Commission								
Salary and Wages	20-167-1	5,825.00	5,545.00		5,545.00	3,946.40	1,598.60	
Other Expenses	20-167-2	15,665.00	11,615.00		10,615.00	9,289.00	1,326.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Within "CAPS"								
GENERAL GOVERNMENT (Continued):								
Municipal Land Use Law (N.J.S.A. 40:55D-1):								
Planning Board:								
Salaries & Wages	21-180-1	15,200.00	14,900.00		14,900.00	13,500.00	1,400.00	
Other Expenses	21-180-2	19,625.00	21,625.00		17,625.00	10,275.43	7,349.57	
Board of Adjustment								
Salaries & Wages	21-185-01	1,200.00	1,175.00		1,175.00	119.29	1,055.71	
Other Expenses	21-185-02	13,950.00	15,275.00		12,275.00	7,915.52	4,359.48	
Insurance								
General Liability	23-210-2	194,545.00	213,000.00		213,000.00	209,446.33	3,553.67	
Workers Compensation	23-215-2	155,894.00	150,965.00		150,965.00	150,964.89	0.11	
Employee Group Health Insurance	23-220-2	915,000.00	900,000.00		900,000.00	866,963.31	33,036.69	
Flexible Spending Advance	23-225-2	2,000.00	2,500.00		2,500.00		2,500.00	
Health Benefit Waiver	23-221-2	22,250.00	19,000.00		21,700.00	21,630.31	69.69	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
PUBLIC SAFETY:							
Police:							
Salaries & Wages	25-240-1	2,269,405.00	2,273,105.57		2,273,105.57	2,167,431.29	105,674.28
Other Expenses	25-240-2	191,100.00	182,454.00		175,654.00	162,617.16	13,036.84
Police Dispatching/911							
Salaries & Wages	25-250-1	83,620.00	110,605.00		110,605.00	108,843.03	1,761.97
Other Expenses	25-250-2						
Emergency Management Services:							
Salaries & Wages	25-252-1	2,550.00	1,430.00		2,580.00	2,544.13	35.87
Other Expenses	25-252-2	470.00	525.00		525.00	170.00	355.00
Aid to Volunteer Fire Companies							
Other Expenses	25-265-2	95,000.00	90,000.00		90,000.00	80,054.19	9,945.81
Aid to Tri-Borough Ambulance Squad							
Other Expenses	25-260-2	36,000.00	36,000.00		36,000.00	25,000.00	11,000.00
Fire Hydrants	25-265-3	54,000.00	54,000.00		67,500.00	66,073.60	1,426.40

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Within "CAPS"								
PUBLIC SAFETY (Cont'd):								
Fire Preventions Bureau:								
Salaries and Wages	25-265-1	14,565.00	12,240.00		15,490.00	13,906.37	1,583.63	
Other Expenses	25-265-2	7,180.00	6,430.00		5,430.00	2,416.79	3,013.21	
Municipal Prosecutor								
Other Expenses	25-275-2	16,000.00	16,000.00		16,000.00	16,000.00		
PUBLIC WORKS:								
Streets and Road Repairs and Maintenance:								
Salaries and Wages	26-290-1	1,155,540.00	1,210,795.00		1,210,795.00	1,011,929.17	198,865.83	
Other Expenses	26-290-2	237,300.00	193,800.00		193,800.00	173,637.33	20,162.67	
Garbage and Trash Removal:								
Salaries and Wages	26-305-1	14,995.00	20,400.00		16,800.00	14,140.00	2,660.00	
Other Expenses	26-305-2	699,000.00	688,300.00		688,300.00	681,361.55	6,938.45	
Public Buildings and Grounds								
Salaries and Wages	26-310-1	35,000.00	3,370.00		3,370.00	317.91	3,052.09	
Other Expenses	26-310-2	59,400.00	58,300.00		58,300.00	58,284.97	15.03	
Vehicles and Maintenance								
Other Expenses	26-315-2	57,000.00	45,000.00		57,000.00	51,438.43	5,561.57	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Within "CAPS"								
HEALTH AND HUMAN SERVICES:								
Board of Health:								
Salaries & Wages	27-330-1	51,350.00	48,555.00		49,955.00	49,421.67	533.33	
Other Expenses	27-330-2	2,100.00	2,100.00		2,100.00	642.44	1,457.56	
Environmental Commission								
Salaries & Wages	27-335-1	7,550.00	3,065.00		5,165.00	4,918.79	246.21	
Other Expenses	27-335-2	1,850.00	1,750.00		1,750.00	1,657.13	92.87	
Animal Control:								
Other Expenses	27-340-2	1,000.00	1,200.00		1,200.00		1,200.00	
Senior Citizens' programs	27-360-2	2,100.00	2,000.00		2,000.00	2,000.00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Total for 2018 As Modified By All Transfers	Paid or Charged	Expended 2018
		for 2019	for 2018	for 2018 By Emergency Appropriation	Reserved			
(A) Operations - Within "CAPS"								
Recreation Services and Programs								
Salaries and Wages	28-370-1	86,245.00	79,050.00		79,050.00	69,359.91	9,690.09	
Other Expenses	28-370-2	57,600.00	57,600.00		55,600.00	51,452.61	4,147.39	
Celebration of Public Events								
Salaries and Wages	30-420-1							
Other Expenses	30-420-2	20,000.00	15,000.00		15,000.00	14,746.89	253.11	
Municipal Court								
Salaries and Wages	43-490-1	89,480.00	87,720.00		87,720.00	84,327.72	3,392.28	
Other Expenses	43-490-2	11,750.00	11,750.00		11,750.00	8,557.41	3,192.59	
Smoke Rise - Condo Costs								
Other Expenses	26-325-1	150,000.00	150,000.00		150,000.00	120,938.06	29,061.94	







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Within "CAPS"								
UNCLASSIFIED:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Overtime Reserve	30-415-1							
Electricity	31-430-2	61,500.00	60,300.00		60,300.00	55,217.28	5,082.72	
Street Lighting	31-435-2	13,750.00	15,000.00		12,000.00	9,302.48	2,697.52	
Telephone	31-440-2	54,000.00	54,000.00		54,000.00	50,487.67	3,512.33	
Water and Sewer	31-45652	19,000.00	20,000.00		20,000.00	15,756.01	4,243.99	
Gasoline	31-446-2	80,000.00	75,000.00		72,000.00	71,976.64	23.36	
Diesel Fuel Oil	31-447-2							
Natural Gas	31-446-2	20,000.00	14,000.00		15,500.00	15,492.14	7.86	
Accumulated leave Compensation	30-415-1	15,000.00	15,000.00		15,000.00	15,000.00		
Landfill/Solid Waste Disposal Costs	32-465-2	360,000.00	350,000.00		350,000.00	319,810.74	30,189.26	
Total Operations (Item 8(A)) within "CAPS"	34-199	8,425,479.00	8,334,174.57		8,332,174.57	7,668,233.00	663,941.57	
B. Contingent	35-470			xxxxxxx				
Total Operations Including Contingent within "CAPS"	34-201	8,425,479.00	8,334,174.57		8,332,174.57	7,668,233.00	663,941.57	
Detail:								
Salaries & Wages	34-201-1	4,317,295.00	4,424,635.57		4,428,935.57	4,046,199.31	381,680.55	
Other Expenses (Including Contingent)	34-201-2	4,108,184.00	3,909,539.00		3,903,239.00	3,622,033.69	282,261.02	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	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-								
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Emergency Authorizations	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
	46-870			xxxxxxxxxx			xxxxxxxxxx	
				xxxxxxxxxx			xxxxxxxxxx	
				xxxxxxxxxx			xxxxxxxxxx	
				xxxxxxxxxx			xxxxxxxxxx	
Overexpenditure of Appropriation	46-871			xxxxxxxxxx			xxxxxxxxxx	
				xxxxxxxxxx			xxxxxxxxxx	
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**CURRENT FUND - APPROPRIATIONS**

	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
<b>8. GENERAL APPROPRIATIONS</b>								
(E) Deferred Charges and Statutory Expenditures-								
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
(2) STATUTORY EXPENDITURES:								
Contribution to:								
Public Employees' Retirement System	36-471	281,003.00	250,674.69		252,674.69	252,674.69		
Social Security (O.A.S.I)	36-472	340,000.00	335,000.00		335,000.00	308,784.01	26,215.99	
Police and Firemen's Retirement System of N.J.	36-475	524,431.00	467,003.00		467,003.00	467,003.00		
Unemployment Insurance	23-225	17,000.00	17,000.00		17,000.00	14,954.79	2,045.21	
Defined Contribution Retirement Plan	36-477	8,000.00	7,500.00		7,500.00	7,500.00		
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	1,170,434.00	1,077,177.69		1,079,177.69	1,050,916.49	28,261.20	
G) Cash Deficit of Preceding Year	46-855							
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	9,595,913.00	9,411,352.26		9,411,352.26	8,719,149.49	692,202.77	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Aid to Library (N.J.S.A. 40:54-35):								
Other Expenses	29-390-2	719,961.00	712,412.76		712,412.76	666,094.92	46,317.84	
P.L. 207 C. 62								
Employee Group Health	23-220-2							
Storm Water Management (N.J.S.A. 40A:4-45.3)								
Salaries and Wage	26-290-1	30,240.00	40,800.00		40,800.00	29,645.41	11,154.59	
Other Expense	26-290-2	5,000.00	5,000.00		5,000.00	4,193.43	806.57	
Reserve for Tax Appeals	20-150-2	40,000.00	40,000.00		40,000.00	15,600.24	24,399.76	
LOSAP	20-476-2	17,600.00	18,100.00		18,100.00	15,328.41	2,771.59	





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Interlocal Health Services Agreement - Pequannock	42-375	128,961.00	126,435.00		126,435.00	126,434.84	0.16
Construction Code - Bloomingdale	42-376	244,500.00	244,500.00		244,500.00	232,175.25	12,324.75
Dial-A-Ride - Pequannock	42-377	90,368.00	88,949.00		88,949.00	88,949.00	
Interlocal ACO Services - Bloomingdale	42-378	27,866.26	27,319.86		27,319.86	27,319.84	0.02
Interlocal Dispatch - Butler	42-379	33,075.00	32,300.00		32,300.00	32,300.00	
Interlocal Mechanic Services - Bloomingdale	42-380	15,000.00	15,000.00		15,000.00	10,389.66	4,610.34
Total Shared Service Agreements	42-999	539,770.26	534,503.86		534,503.86	517,568.59	16,935.27





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Total for 2018 As Modified By All Transfers	Paid or Charged	Expended 2018
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation				
(A) Operations - Excluded from "CAPS"								
Public and Private Programs Offset by Revenues								
Recycling Tonnage Grant	41-701-2	10,890.00	10,983.96			10,983.96	10,983.96	
Clean Communities	41-702-2		20,983.80			20,983.80	20,983.80	
Click it or Ticket	41-705-2		5,500.00			5,500.00	5,500.00	
Historical Commission Grant	41-706-2		127,758.00			127,758.00	127,758.00	
Body Armor Grant	41-703-2	1,955.98						
Highlands Water Management Grant	41-708-2		66,000.00			66,000.00	66,000.00	
Alcohol Education and Rehabilitation Grant	10-704-2		659.09			659.09	659.09	
Municipal Alliance Grant Match	41-709-2		2,000.00			2,000.00	2,000.00	









**CURRENT FUND - APPROPRIATIONS**

	Appropriated						Expended 2018
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	
<b>8. GENERAL APPROPRIATIONS</b>							
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:							
Emergency Authorizations	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-875	52,000.00	52,000.00	xxxxxxxxxxx	52,000.00	52,000.00	xxxxxxxxxxx
Deferred Charges to Future Taxation - Unfunded	46-871			xxxxxxxxxxx			xxxxxxxxxxx
	46-873			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	52,000.00	52,000.00	xxxxxxxxxxx	52,000.00	52,000.00	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
(N) Transferred to Board of Education for Use of Local Regional Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,011,451.87	3,231,734.20		3,231,734.20	3,119,515.35	102,385.62

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
For Local District School Purposes- Excluded from "CAPS"	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	xxxxxxx xxxxxxx	
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Payment of Bond Principal	48-920						xxxxxxx	
Payment of Bond Anticipation Notes	48-925						xxxxxxx	
Interest on Bonds	48-930						xxxxxxx	
Interest on Notes	48-935						xxxxxxx	
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxx	
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Emergency Authorizations - Schools	29-406			xxxxxxx			xxxxxxx	
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxx	
Total of Deferred Charges and Statutory Expenditures-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	3,011,451.87	3,231,734.20		3,231,734.20	3,119,515.35	102,385.62	
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	12,607,364.87	12,643,086.46		12,643,086.46	11,838,664.84	794,588.39	
(M) Reserve for Uncollected Taxes	50-899	1,676,005.31	1,676,005.31	xxxxxxx	1,676,005.31	1,676,005.31		
9. Total General Appropriations	34-499	14,283,370.18	14,319,091.77		14,319,091.77	13,514,670.15	794,588.39	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
Summary of Appropriations								
(H-1) Total General Appropriation for Municipal Purposes within "CAPS"	34-299	9,595,913.00	9,411,352.26		9,411,352.26	8,719,149.49	692,202.77	
(A) Operations - Excluded from "CAPS"	xxxxx							
Other Operations	xxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Uniform Construction Code	34-300	812,801.00	816,312.76		816,312.76	730,862.41	85,450.35	
Interlocal Municipal Service Agreements	22-999							
Additional Appropriations Offset by Revs.	42-999	539,770.26	534,503.86		534,503.86	517,568.59	16,935.27	
Public & Private Progs Offset by Revs.	34-303							
Total Operations - Excluded from "CAPS"	40-999	12,845.98	233,884.85		233,884.85	233,884.85		
(C) Capital Improvements	34-305	1,365,417.24	1,584,701.47		1,584,701.47	1,482,315.85	102,385.62	
(D) Municipal Debt Service	44-999	175,000.00	175,000.00		175,000.00	175,000.00		
(E) Total Deferred Charges - Excluded From "CAPS"	45-999	1,419,034.63	1,420,032.73		1,420,032.73	1,410,199.50		
(F) Judgements	46-999	52,000.00	52,000.00		52,000.00	52,000.00		
(G) Cash Deficit - With Prior Consent of LFB	37-480							
(K) Local School District Purposes	46-885							
(N) Transferred to Board of Education	29-410							
(M) Reserve for Uncollected Taxes	29-405							
Total General Appropriations	50-899	1,676,005.31	1,676,005.31		1,676,005.31	1,676,005.31		
	34-499	14,283,370.18	14,319,091.77		14,319,091.77	13,514,670.15	794,588.39	

## DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2018
		for 2019	for 2018	
Operating Surplus Anticipated	08-501	47,000.00	47,000.00	47,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	47,000.00	47,000.00	47,000.00
Rents	08-503	539,018.75	548,642.22	600,766.04
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	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Rents - Rate Increase	08-503			
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	586,018.75	595,642.22	647,766.04

\* 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	FCOA Account Number	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages	55-501	158,315.00	192,475.00		212,475.00	209,758.57	2,716.43
Other Expenses	55-502	354,445.00	333,600.00		312,480.00	256,931.88	55,548.12
Capital Improvements:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal	55-520	25,000.00	25,000.00		25,000.00	25,000.00	xxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxxx
Interest on Bonds	55-522	9,058.75	9,433.22		9,433.55	9,433.55	xxxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxxx
							xxxxxxxxxxxx

# DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2018	
	FCOA Account Number	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:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Emergency Authorizations	55-530			xxxxxxx			xxxxxxx
Deferred Charge to Future Revenue Ordinance 9/9/1999	55-531			xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	22,400.00	20,000.00		20,000.00	20,000.00	
Social Security System (O.A.S.I.)	55-541	16,000.00	14,484.00		15,484.00	15,120.12	363.88
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	800.00	650.00		770.00	702.44	67.56
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxx			xxxxxxx
Surplus (General Budget)	55-545			xxxxxxx			xxxxxxx
<b>Total Water Utility Appropriations</b>	55-599	586,018.75	595,642.22		595,642.55	536,946.56	58,695.99

**DEDICATED                      SEWER                      UTILITY BUDGET**

12. DEDICATED REVENUES FROM SEWER	FCOA Account Number	Anticipated		Realized in Cash in 2018
		for 2019	for 2018	
Operating Surplus Anticipated	08-501	77,515.00	77,515.00	77,515.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	77,515.00	77,515.00	77,515.00
Sewer Rents	08-503	397,499.00	384,388.00	436,164.31
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	475,014.00	461,903.00	513,679.31

Use a separate set of sheets for each separate utility.

**DEDICATED SEWER UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR SEWER	FCOA Account Number	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages	55-501	19,775.00	14,500.00		16,275.00	16,273.04	1.96
Other Expenses	55-502	451,299.00	447,203.00		444,178.00	413,723.76	30,454.24
	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxxx
							xxxxxxxxxxxx

**DEDICATED SEWER UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR SEWER	FCOA Account Number	Appropriated				Total for 2018 As Modified By All Transfers	Paid or Charged	Expended 2018 Reserved
		for 2019	for 2018	for 2018 By Emergency Appropriation				
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
DEFERRED CHARGES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Emergency Authorizations	55-530							
Overexpenditure of Appropriation	55-531							
Deferred Charges to Future Revenue	55-532							
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
Contribution To:								
Public Employees' Retirement System	55-540	2,240.00						
Social Security System (O.A.S.I.)	55-541	1,500.00	100.00		1,250.00	1,243.43	6.57	
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	200.00	100.00		200.00	79.79	120.21	
Judgments	55-531							
Deficits in Operations in Prior Years	55-532			xxxxxxx			xxxxxxx	
Surplus (General Budget)	55-545			xxxxxxx			xxxxxxx	
Total Sewer Utility Appropriations	55-599	475,014.00	461,903.00		461,903.00	431,320.02	30,582.98	

### DEDICATED ASSESSMENT BUDGET

	FCOA Account	Anticipated		Realized in Cash in 2018
		2019	2018	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
Payment of Bond Principal	51-920	2019	2018	
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

### DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA Account	Anticipated		Realized in Cash in 2018
		2019	2018	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
Payment of Bond Principal	52-920	2019	2018	
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			



**UTILITY**

	FCOA Account	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>14. DEDICATED REVENUES FROM</b>				
Assessment Cash	53-101			
Deficit (	53-885			
Total	53-899			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			
		Appropriated 2019	2018	Expended 2018 Paid or Charged

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2016 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, Snow Removal Accumulated Absences, Community Police Donations, Housing and Community Development Act of 1974 Drug Abuse Resistance Education, Fireworks Donations, K-Fest Donations, Recreation Trust Fund, Sale of Recyclables, Disposal of Forfeited Property, Uniform Fire Safety Act, Open Space

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, 2018**

	1110100	4,531,824.19
Cash and Investments	1110100	4,531,824.19
Due from State of N.J.(c.20 P.L. 1971)	1110100	511.76
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	395,556.00
Tax Title Liens Receivable	1110400	792,161.06
Property Acquired by Tax Title Lien Liquidation	1110500	1,210,750.00
Other Receivables	1110600	167,078.80
Deferred Charges Required to be in 2019 Budget	1110700	52,000.00
Deferred Charges Required to be in Budget Subsequent to 2019	1110800	52,000.00
Total Assets	1110900	7,201,881.81
<b>LIABILITIES, RESERVES, AND SURPLUS</b>		
Cash Liabilities	2110100	2,524,570.35
Reserves for Receivables	2110200	2,565,545.86
Surplus	2110300	2,111,765.60
Total Liabilities, Reserves and Surplus		7,201,881.81

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 2018	YEAR 2017
Surplus Balance, January 1st	2,114,689.23	2,090,807.66
<b>CURRENT REVENUES ON A CASH BASIS:</b>		
Current Taxes		
*(Percentage collected: 2018 98.74 % 2017 98.76%)	53,292,024.60	52,702,872.38
Delinquent Taxes	316,224.02	465,543.26
Other Revenues and Additions to Income	2,425,057.32	2,303,852.43
Total Funds	58,147,995.17	57,563,075.73
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>		
Municipal Appropriations	12,633,253.23	12,196,910.87
School Taxes (Including Local and Regional)	37,617,825.00	37,014,983.00
County Taxes (Including Added Tax Amounts)	5,515,910.66	5,542,421.15
Special District Taxes	106,527.68	106,948.00
Other Expenditures and Deductions from Income	162,713.00	587,123.48
Total Expenditures and Tax Requirements	56,036,229.57	55,448,386.50
Less: Expenditures to be Raised by Future Taxes		
Total Adjusted Expenditures and Tax Requirements	56,036,229.57	55,448,386.50
Surplus Balance - December 31st	2,111,765.60	2,114,689.23

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2019 Budget**

Surplus Balance December 31, 2018	2311500	2,111,765.60
Current Surplus Anticipated in 2019 Budget	2311600	1,315,000.00
Surplus Balance Remaining	2311700	796,765.60

2019

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

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 Borough of Kinneon for the years 2019 through 2024, 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.







**SECTION 2 - UPON ADOPTION FOR YEAR 2019**  
 (Only to be included in the Budget as Finally Adopted)

**RESOLUTION**

Be It Resolved by the \_\_\_\_\_ of the \_\_\_\_\_ that the budget herein before set forth is hereby  
 of \_\_\_\_\_ Kinnelon \_\_\_\_\_ County of \_\_\_\_\_ Morris \_\_\_\_\_ Borough  
 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) \$ 10,339,612.20 (item 2 below) for municipal purposes and  
 (b) \$ \_\_\_\_\_ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,  
 (c) \$ \_\_\_\_\_ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
 Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
 the following summary of general revenues and appropriations.  
 (d) \$ 106,073.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy  
 (e) \$ 719,961.00 (item 5 below) Minimum Library Tax

**RECORDED VOTE**  
 (insert last name)

AYES

Nays

Abstained

Absent

**SUMMARY OF REVENUES**

1. General Revenues				
Surplus Anticipated		08-100	\$	1,315,000.00
Miscellaneous Revenues Anticipated		13-099	\$	1,598,796.98
Receipts from Delinquent Taxes		15-499	\$	310,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$	10,339,612.20
3. AMOUNT TO BE RAISED BY TAXATION FOR _____ SCHOOLS IN TYPE I				
Item 6, Sheet 11		07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _____ SCHOOLS IN TYPE II				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY		07-192	\$	719,961.00
Total Revenues		13-299	\$	14,283,370.18



## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>				
<u>Within "CAPS"</u>				
(a&b) Operations Including Contingent				XXXXXXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal				XXXXXXXXXXXXXXXXXX
(g) Cash Deficit	34-201	\$	8,425,479.00	
	34-209	\$	1,170,434.00	
	46-885	\$		
<u>Excluded from "CAPS"</u>				
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$	1,365,417.24	
(c) Capital Improvements	44-999	\$	175,000.00	
(d) Municipal Debt Service	45-999	\$	1,419,034.63	
(e) Deferred Charges - Municipal	46-999	\$	52,000.00	
(f) Judgements	37-480	\$		
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$		
(g) Cash Deficit	46-885	\$		
(k) For Local District School Purposes	29-410	\$		
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$	1,676,005.31	
<b>6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)</b>				
	07-195	\$		
<b>Total Appropriations</b>	34-499	\$	14,283,370.18	

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 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 2017 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2019, \_\_\_\_\_, Clerk  
 \_\_\_\_\_, Signature

**MUNICIPALITY KINNELON OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA Account Number	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA Account Number	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	106,073.00	106,948.00	106,948.00	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Interest Income	54-113				Salaries & Wages	54-385-1				
Reserve Funds:					Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					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 Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	106,073.00	106,948.00	106,948.00	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>										
Year: Referendum Passed/Implemented				5/5/2002 <i>(Date)</i>				xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed				\$ 0.005						xxxxxxx
Total Tax Collected to date				\$ 2,087,391.00						xxxxxxx
Total Expended to date				\$ 1,935,400.00						xxxxxxx
Total Acreage Preserved to date				6.39 <i>(Acres)</i>						xxxxxxx
Recreation land preserved in 2018:				<i>(Acres)</i>						
Farmland preserved in 2018:				<i>(Acres)</i>						
					Reserve for Future Use	54-950-2	106,073.00	106,948.00	106,948.00	
					Total Trust Fund Appropriations:	54-499	106,073.00	106,948.00	106,948.00	

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

Contracting Unit Borough of Kinnelon

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 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