

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

MUNICIPALITY: Borough of Victory Gardens

COUNTY: Morris

<u>David Holeman</u>	<u>12/31/19</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>James Glass</u>	<u>12/31/19</u>
<u>Tara White</u>	<u>12/31/20</u>
<u>Ondria Garcia-Montes</u>	<u>12/31/21</u>
<u>Vera Cheatham</u>	<u>12/31/19</u>
<u>Kendyll Hedgepath</u>	<u>12/31/19</u>
<u>Ismael Lorenzo</u>	<u>12/31/20</u>

Municipal Officials	
<u>Deborah Evans</u>	<u>3/1/89</u>
Municipal Clerk	Date of Orig. Appt.
<u>Lorraine Benderoth</u>	<u>1127</u>
Tax Collector	Cert. No.
<u>Joseph P. Costantino</u>	<u>N-1548</u>
Chief Financial Officer	Cert. No.
<u>William F. Schroeder</u>	<u>452</u>
Registered Municipal Accountant	Lic. No.
<u>Phillip Feintuch</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Please attach this to your 2019 Budget and Mail to:

Borough of Victory Gardens

---

337 South Salem Street

---

Dover, N.J. 07801

---

Phone #: (973)366-5312  
Fax #: (973)366-9711

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

Division Use Only
Municode: _____
Public Hearing Date: _____

**2019  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Victory Gardens \_\_\_\_\_, 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

\_\_\_\_\_ 12th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2019  
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 12th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2019

\_\_\_\_\_  
Deborah Evans  
Clerk  
\_\_\_\_\_  
337 South Salem Street  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
Dover, N.J. 07801  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
(973)366-5312  
\_\_\_\_\_  
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 \_\_\_\_\_ 12th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2019

\_\_\_\_\_  
William F. Schroeder of Nisivoccia, LLP  
\_\_\_\_\_  
200 Valley Road, Suite 300

\_\_\_\_\_  
Registered Municipal Accountant  
\_\_\_\_\_  
Mt. Arlington, N.J. 07856  
\_\_\_\_\_  
Address

\_\_\_\_\_  
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 \_\_\_\_\_ 12th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2019

\_\_\_\_\_  
Joseph P. Costantino  
\_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p align="center"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2019 By: _____</p>		<p>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.</p> <p align="center"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2019 By: _____</p>



**Borough of Victory Gardens**

**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)		XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		1,075,500.00
2. Appropriations excluded from "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		157,496.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		157,496.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated	89.25%    Percent of Tax Collections	200,704.00
4. Total General Appropriations (Item 9, Sheet 29)		1,433,700.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		719,921.00
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)		713,779.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax		

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	1,375,791.00			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>				
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	1,375,791.00			
<b>Expenditures:</b>				
<b>    Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	1,229,534.65			
<b>    Reserved</b>	146,256.35			
<b>Unexpended Balances Cancelled</b>				
<b>    Total Expenditures and Unexpended     Balances Cancelled</b>	1,375,791.00			
<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 column of "Expended 2018 Reserved"

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Information on the 2019 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Deborah Evans at (973) 366-5312.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% 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	\$72,900
Less Applied Employee Contributions	(\$11,600)

Net Budgeted Expenses \$61,300

**Amount of Budgeted Group Insurance Plan For Employees:**

Inside "CAP" Appropriation	\$61,300
Outside "CAP" Appropriation	-0-

Total Amount Budgeted \$61,300

**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 2019 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	\$ 713,779	1.011	\$ 699,783	0.992
Local School Taxes	*	*	931,998	1.320
County Taxes	*	*	180,363	0.256
	*	*	1,812,144	2.568

\* - Local School and County Taxes have not been finalized.

**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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Appropriation "CAPS"**

**Levy CAP Calculation**

Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 699,783
Changes in Service Provider	0
	<hr/>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	699,783
2% Cap increase	13,996
Adjusted Tax Levy Prior to Exclusions	<hr/> 713,779
Exclusions:	
Allowable Health Insurance increases	
Allowable pension increases	2,816
Capital Improvement Fund	3,500
Adjusted Tax Levy	<hr/> 720,095
Additions:	
New ratables	0
CAP Bank	11,948
Maximum Allowable Amount to be Raised by Taxation	<hr/> <hr/> 732,043
Amount to Raised by Taxation for Municipal Purposes	\$ <hr/> <hr/> 713,779

**Expenditure Cap Calculation**

Total Appropriations for 2018		\$ 1,375,791
CAP Base Adjustment		<hr/> 1,375,791
Modifications:		
Reserve for Uncollected Taxes	\$ 200,704	
Debt Service		
Capital Improvements	16,500	
Operations Excluded from CAP	106,000	
Deferred Charges	<hr/> 7,202	
Total Modifications		<hr/> 330,406
Amount on Which 3.5% CAP is Applied		1,045,385
CAP (3.5%)		<hr/> 36,588
Allowable Appropriations before		
Modifications		1,081,973
Modifications:		
CAP Banked		29,152
Assessed value of new construction		
Maximum allowable General Appropriations		
for municipal purposes within CAPS		<hr/> <hr/> \$ 1,111,125

The expenditure "CAP" calculation is based on the Cost of Living Adjustment ( COLA ) as required by the Division of Local Government Services, State Department of Community Affairs.

**NOTE:**

**Sheet 3b-1**

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

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY 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

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	375,000.00	339,500.00	339,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	375,000.00	339,500.00	339,500.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx			
Licenses:	xxxxxxxx			
Alcoholic Beverages	08-103	4,000.00	4,000.00	5,000.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	4,975.00	8,200.00	4,975.52
Other	08-109			
Interest and Costs on Taxes	08-112	8,025.00	8,000.00	10,138.88
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	20,500.00	4,000.00	23,728.55
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-117	134,819.00	130,000.00	142,777.45



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

	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>172,319.00</b>	<b>154,200.00</b>	<b>186,620.40</b>





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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services-</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	<b>11-001</b>			













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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	375,000.00	339,500.00	339,500.00
<b>2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	172,319.00	154,200.00	186,620.40
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	73,706.00	73,706.00	73,706.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	7,000.00	7,000.00	7,872.00
<b>Total Section D: Director of Local Government Services - Shared Service Agreements</b> Special Items of General Revenue Anticipated with Prior Written Consent of	11-001			
<b>Total Section E: Director of Local Government Services - Additional Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
<b>Total Section F: Director of Local Government Services - Public and Private Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	6,496.00	6,202.11	6,202.11
<b>Total Section G: Director of Local Government Services - Other Special Items</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-004	49,400.00	59,400.00	59,400.00
<b>Total Miscellaneous Revenues</b>	13-099	308,921.00	300,508.11	333,800.51
<b>4. Receipts from Delinquent Taxes</b>	15-499	36,000.00	36,000.00	60,451.73
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	719,921.00	676,008.11	733,752.24
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxxxx			
<b>a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes</b>	07-190	713,779.00	699,782.89	852,489.84
<b>b) Addition to Local District School Tax</b>	07-191			
<b>c) Minimum Library Tax</b>	07-192			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	713,779.00	699,782.89	852,489.84
<b>7. Total General Revenues</b>	13-299	1,433,700.00	1,375,791.00	1,586,242.08

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>GENERAL GOVERNMENT:</b>							
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	34,500.00	32,600.00		32,600.00	32,108.97	491.03
Other Expenses	20-110-2	1,550.00	1,550.00		1,550.00	1,550.00	
<b>Clerk:</b>							
Salaries & Wages	20-120-1	121,000.00	114,700.00		114,700.00	112,518.18	2,181.82
Other Expenses	20-120-2	29,000.00	29,000.00		29,000.00	15,097.50	13,902.50
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	21,400.00	20,800.00		20,800.00	20,175.99	624.01
Other Expenses	20-130-2	6,400.00	6,400.00		6,400.00	2,787.52	3,612.48
Annual Audit	20-135-2	33,500.00	32,500.00		32,500.00	32,500.00	
<b>Tax Collector:</b>							
Salaries & Wages	20-145-1	8,000.00	7,600.00		7,600.00	7,368.00	232.00
Other Expenses	20-145-2	3,500.00	3,500.00		3,500.00	2,715.07	784.93
<b>Assessment of Taxes:</b>							
Salaries & Wages	20-150-1	9,000.00	8,700.00		8,700.00	8,460.00	240.00
Other Expenses	20-150-2	1,000.00	1,000.00		1,000.00	612.32	387.68

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>GENERAL GOVERNMENT (continued):</b>							
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	56,000.00	54,500.00		54,500.00	39,155.42	15,344.58
<b>Engineering Services and Costs:</b>							
Other Expenses	20-165-2	28,500.00	28,500.00		28,500.00	18,231.84	10,268.16
<b>LAND USE ADMINISTRATION:</b>							
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Other Expenses	21-180-2	3,150.00	3,150.00		3,150.00	786.33	2,363.67
<b>Zoning Official:</b>							
Salaries & Wages	21-185-1	8,000.00	7,350.00		7,350.00	7,328.04	21.96
<b>Insurance:</b>							
Group Insurance Plans for Employees	23-220-2	61,300.00	60,700.00		60,700.00	53,550.80	7,149.20
Other Insurance Premiums	23-210-2	59,000.00	59,000.00		59,000.00	59,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Emergency Management:</b>							
Other Expenses	25-252-2	510.00	510.00		510.00		510.00
<b>Fire:</b>							
Aid to Volunteer Fire Companies	25-255-2	36,490.00	36,490.00		36,490.00	33,000.00	3,490.00
Other Expenses	25-265-2	9,700.00	9,700.00		9,700.00	7,308.70	2,391.30
Other Expenses - Fire Hydrants	25-265-2	4,850.00	4,850.00		4,850.00	4,485.00	365.00
<b>Uniform Fire Safety:</b>							
Other Expenses	25-265-2	1,000.00	1,000.00		1,000.00	1,000.00	
<b>PUBLIC WORKS FUNCTIONS:</b>							
<b>Road Repairs and Maintenance:</b>							
Salaries & Wages	26-290-1	120,000.00	117,000.00		117,000.00	110,008.26	6,991.74
Other Expenses	26-290-2	60,000.00	60,000.00		60,000.00	28,639.50	31,360.50
Traffic Lights	26-290-2	1,600.00	1,600.00		1,600.00		1,600.00
Garbage and Trash Removal	26-305-2	132,000.00	130,000.00		130,000.00	128,499.96	1,500.04

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>PUBLIC SAFETY FUNCTIONS: (Cont'd)</b>							
Public Building and Grounds:							
Other Expenses	26-310-2	20,000.00	20,000.00		20,000.00	15,500.05	4,499.95
Property Maintenance:							
Salaries & Wages	26-310-1	16,000.00	15,100.00		15,100.00	15,047.99	52.01
Other Expenses	26-310-2	900.00	900.00		900.00		900.00
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
Board of Health:							
Other Expenses	27-330-2	500.00	500.00		500.00		500.00
Health Services:							
Contractual	27-330-2	26,000.00	24,500.00		24,500.00	24,290.00	210.00
Dog Regulation:							
Other Expenses	27-340-2	10,600.00	9,600.00		9,600.00	9,109.00	491.00
<b>PARKS AND RECREATION FUNCTIONS:</b>							
Recreation and Education:							
Other Expenses	28-370-2	3,600.00	3,600.00		3,600.00	632.17	2,967.83

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>UTILITY EXPENSES AND BULK PURCHASES:</b>							
<b>Utilities</b>	31-430-460	26,000.00	26,000.00		26,000.00	18,705.92	7,294.08
<b>Street Lighting</b>	31-435-2	10,500.00	10,500.00		10,500.00	6,875.03	3,624.97
<b>Municipal Court:</b>							
<b>Other Expenses</b>	43-490-2	24,000.00	20,435.00		20,435.00	20,244.51	190.49











## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	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>UNCLASSIFIED:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	<b>1,012,600.00</b>	<b>985,885.00</b>		<b>985,885.00</b>	<b>857,828.07</b>	<b>128,056.93</b>
<b>B. Contingent</b>	<b>35-470</b>			xxxxxxxxxxxxxx			
<b>Total Operations Including Contingent within "CAPS"</b>	<b>34-201</b>	<b>1,012,600.00</b>	<b>985,885.00</b>		<b>985,885.00</b>	<b>857,828.07</b>	<b>128,056.93</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>360,400.00</b>	<b>344,850.00</b>		<b>344,850.00</b>	<b>333,551.43</b>	<b>11,298.57</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>652,200.00</b>	<b>641,035.00</b>		<b>641,035.00</b>	<b>524,276.64</b>	<b>116,758.36</b>

## 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- Municipal within "CAPS"	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx

## 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- Municipal within "CAPS" (continued)	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	30,800.00	28,000.00		28,000.00	27,855.00	145.00
Social Security System (O.A.S.I)	36-472	27,000.00	27,000.00		27,000.00	25,015.39	1,984.61
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Unemployment Compensation Insurance	23-225	3,000.00	3,000.00		3,000.00	1,676.14	1,323.86
Defined Contribution Retirement Program	36-477	2,100.00	1,500.00		1,500.00	1,387.05	112.95
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>62,900.00</b>	<b>59,500.00</b>		<b>59,500.00</b>	<b>55,933.58</b>	<b>3,566.42</b>
G) Cash Deficit of Preceeding Year	46-855						
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>34-299</b>	<b>1,075,500.00</b>	<b>1,045,385.00</b>		<b>1,045,385.00</b>	<b>913,761.65</b>	<b>131,623.35</b>



**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
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>130,000.00</b>	<b>106,000.00</b>		<b>106,000.00</b>	<b>97,867.00</b>	<b>8,133.00</b>



**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"							
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**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
<b>Total Shared Service Agreements</b>	<b>42-999</b>						

**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"							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)</b>	34-303						



**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"(continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>7,496.00</b>	<b>7,202.11</b>		<b>7,202.11</b>	<b>7,202.11</b>	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>137,496.00</b>	<b>113,202.11</b>		<b>113,202.11</b>	<b>105,069.11</b>	<b>8,133.00</b>
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	137,496.00	113,202.11		113,202.11	105,069.11	8,133.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	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>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey DOT Trust Fund Authority Act</b>	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	20,000.00	16,500.00		16,500.00	10,000.00	6,500.00

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	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
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						XXXXXXXXXX
Green Trust Loan Program:	xxxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>						<b>XXXXXXXXXX</b>



**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 - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES:</b>	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)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>			xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			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
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	<b>157,496.00</b>	<b>129,702.11</b>		<b>129,702.11</b>	<b>115,069.11</b>	<b>14,633.00</b>

**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"	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 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	157,496.00	129,702.11		129,702.11	115,069.11	14,633.00
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	1,232,996.00	1,175,087.11		1,175,087.11	1,028,830.76	146,256.35
(M) Reserve for Uncollected Taxes	50-899	200,704.00	200,703.89	xxxxxxxxxxxxxx	200,703.89	200,703.89	xxxxxxxxxx
9. Total General Appropriations	34-499	1,433,700.00	1,375,791.00		1,375,791.00	1,229,534.65	146,256.35

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of 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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,075,500.00	1,045,385.00		1,045,385.00	913,761.65	131,623.35
	XXXXX						
(a) Operations - Excluded from "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	130,000.00	106,000.00		106,000.00	97,867.00	8,133.00
Uniform Construction Code	22-999						
Shared Service Agreements	42-999						
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	7,496.00	7,202.11		7,202.11	7,202.11	
Total Operations - Excluded from "CAPS"	34-305	137,496.00	113,202.11		113,202.11	105,069.11	8,133.00
(C) Capital Improvements	44-999	20,000.00	16,500.00		16,500.00	10,000.00	6,500.00
(D) Municipal Debt Service	45-999						
(E) Total Deferred Charges (sheet 18 + 28)	46-999			XXXXXXXXXX			XXXXXXXXXX
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	200,704.00	200,703.89		200,703.89	200,703.89	
Total General Appropriations	34-499	1,433,700.00	1,375,791.00		1,375,791.00	1,229,534.65	146,256.35

## 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			
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 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>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501						
<b>Other Expenses</b>	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511			xxxxxxxxxxx			
<b>Capital Outlay</b>	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521						xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

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

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR	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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			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						
Disability Insurance	55-543						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

**DEDICATED**

**UTILITY BUDGET**

10 DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
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			
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 Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	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>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501						
<b>Other Expenses</b>	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511			xxxxxxxxxxx			
<b>Capital Outlay</b>	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521						xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523						xxxxxxxxxxx
							xxxxxxxxxxx



**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	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	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)				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 Utility Appropriations	55-599						

## DEDICATED ASSESSMENT BUDGET

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

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

**UTILITY**

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

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; 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 Uniform Fire Safety Act Penalty Monies; Developer's Escrow Fund; Parking Offenses Adjudication Act. 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**

Assets		
Cash and Investments	1110100	2,203,453.53
Due from State of N.J.(c.20 P.L. 1971)	1111000	371.16
Prepaid Expenses		29,902.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	44,550.81
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	9,724.24
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,288,001.74</b>

**LIABILITIES, RESERVES, AND SURPLUS**

Cash Liabilities	2110100	1,505,897.77
Reserves for Receivables	2110200	54,275.05
Surplus	2110300	727,828.92
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,288,001.74</b>

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	2310100	728,425.70	718,051.07
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2018 97.35% 2017 96.81%)	2310200	1,770,457.13	1,715,990.62
Delinquent Taxes	2310300	60,451.73	53,298.68
Other Revenues and Additions to Income	2310400	462,252.65	503,317.14
<b>Total Funds</b>	<b>2310500</b>	<b>3,021,587.21</b>	<b>2,990,657.51</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	1,175,087.11	1,178,384.05
School Taxes (Including Local and Regional)	2310700	931,998.00	895,832.00
County Taxes (Including Added Tax Amounts)	2310800	186,673.18	187,988.04
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		27.72
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>2,293,758.29</b>	<b>2,262,231.81</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>2,293,758.29</b>	<b>2,262,231.81</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>727,828.92</b>	<b>728,425.70</b>

\* Nearest even percentage may be used

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

Surplus Balance December 31, 2018		727,828.92
Current Surplus Anticipated in 2019 Budget		375,000.00
<b>Surplus Balance Remaining</b>		<b>352,828.92</b>

**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**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

**The following pages reflect the estimated needs for the Borough of Victory Gardens for the years 2019 through 2021, 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)  
2019**

**Local Unit**

**Borough of Victory Gardens**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Drainage Improvements	1								
Recreation Improvements	2								
General Improvements	3								
Improvements to Fire House	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>								

**3 YEAR CAPITAL PROGRAM - 2019 to 2021**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Victory Gardens

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME						
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Drainage Improvements	1								
Recreation Improvements	2								
General Improvements	3								
Improvements to Fire House	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTAL ALL PROJECTS</b>	<b>33-299</b>								



**3 YEAR CAPITAL PROGRAM 2019 to 2021  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Victory Gardens**

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 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Drainage Improvements										
Recreation Improvements										
General Improvements										
Improvements to Fire House										
<b>TOTAL ALL PROJECTS 33-399</b>										

**SECTION 2 - UPON ADOPTION FOR YEAR 2019**

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

**RESOLUTION**

Be It Resolved by the Governing Body of the Borough of Victory Gardens, County of Morris that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 713,779.00 (item 2 below) for municipal purposes and
- (b) \$ \_\_\_\_\_ (item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ \_\_\_\_\_ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ \_\_\_\_\_ (Sheet 38) Minimum Library Levy **Abstained**

**RECORDED VOTE**

(insert last name)

AYES

Nays

Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 375,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 308,921.00
Receipts from Delinquent Taxes	15-499	\$ 36,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 713,779.00</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 11	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 1,433,700.00</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 137,496.00
(c) Capital Improvements	44-999	\$ 20,000.00
(d) Municipal Debt Service	45-999	\$
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 200,704.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 1,433,700.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on April 9, 2019. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 9th day of April , 2019, \_\_\_\_\_ Clerk

*Signature*

**LOCAL UNIT \_\_\_\_\_ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				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
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
				<b>N/A</b>	Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
Public and Private Revenues:					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation 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	54-906-2				
Year Referendum Passed/Implemented					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed				<i>(Date)</i>	Payment of Bond Principal	54-920-2				xxxxxxx
Total Tax Collected to date				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Expended to date				\$	Interest on Bonds	54-930-2				xxxxxxx
Total Acreage Preserved to date					Interest on Notes	54-935-2				xxxxxxx
Recreation land preserved in 2018				<i>(Acres)</i>						
Farmland preserved in 2018				<i>(Acres)</i>	Reserve for Future Use	54-950-2				
				<i>(Acres)</i>	<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>				

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

Contracting Unit      Borough of Victory Gardens

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