



State of New Jersey
Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0407 Brooklawn Borough - County of Camden

Municode: 0407

Website: www.brooklawn-nj.com

Filename: 0407_fba_2019.xlsm

Adopted

Phone Number:
Mailing Address:

856-456-0750

301 CHRISTIANA STREET

Email the UFB if not using Outlook

Municipality:

BROOKLAWN

State: NJ

Zip: 08030

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
THERESA		BRANELLA	12/31/2022	TBRANELLA@BROOKLAWN-NJ.COM

Chief Administrative Officer

RYAN	JAMES	GILES		BOROCLEK@BROOKLAWN-NJ.COM
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Chief Financial Officer

RYAN	JAMES	GILES		BOROCLEK@BROOKLAWN-NJ.COM
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Municipal Clerk

RYAN	JAMES	GILES		BOROCLEK@BROOKLAWN-NJ.COM
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Registered Municipal Accountant

KIRK		APPLEGATE		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JULIE		MCCLEARY	12/31/2021	JMCCLEARY@BROOKLAWN-NJ.COM
PATRICK		MOSES	12/31/2019	PMOSSES@BROOKLAWN-NJ.COM
PATRICIA		MCCONNELL	12/31/2021	PMCCONNELL@BROOKLAWN-NJ.COM
GREGORY		GILBERT	12/31/2019	GGILBERT@BROOKLAWN-NJ.COM
JERRY		GRANSTROM	12/31/2020	JGRANSTROM@BROOKLAWN-NJ.COM
MICHAEL		MEVOLI	12/31/2020	JMEVOLI@BROOKLAWN-NJ.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	1.781	\$2,015,816.00	44.18%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.254	\$1,419,719.00	31.11%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.916	\$1,035,889.49	22.70%	\$0.00
County Library	0.059	\$66,249.94	1.45%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.023	\$25,545.14	0.56%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	4.033	\$4,563,219.57	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2018	\$113,138,800.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$111,000.00

Prior Year to Current Year Comparison		
Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.781	1.805	1.35%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,015,816.00	\$2,040,150.00	1.21%	\$24,334.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,003.55	#DIV/0!	\$2,003.55

Current Year 2019 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,040,150.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,450,000.00
Regional School District		
County Purposes	ESTIMATED	\$1,040,000.00
County Library	ESTIMATED	\$67,000.00
County Board of Health		
County Open Space	ESTIMATED	\$27,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,624,150.00

Revenue Anticipated, Excluding Tax Levy	1,546,650.00
Budget Appropriations, before Reserve for Uncollected Taxes	3,403,850.00
Total Non-Municipal Tax Levy	\$2,584,000.00
Amount to be Raised by Taxes - Before RUT	\$4,441,200.00
Reserve for Uncollected Taxes (RUT)	\$182,954.68
Total Amount to be Raised by Taxes	\$4,624,154.68

% of Tax Collections used to Calculate RUT	96.04%
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If % used exceeds the actual collection %, then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2018	4,432,757.46
Total Tax Levy, CY 2018	4,506,229.41
% of Taxes Collected, CY 2018	98.37%

Delinquent Taxes - December 31, 2018	
\$61,471.95	

Sheet UFB-1

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

F/COA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	WATER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.96%	\$54,500.00	\$455,500.00	\$510,000.00	\$450,000.00		\$60,000.00					
08	Local Revenue	-9.07%	(\$112,940.92)	\$1,245,558.19	\$1,132,617.27	\$671,717.27		\$460,900.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$199,509.00	\$199,509.00	\$199,509.00							
08	Uniform Construction Code Fees	-11.05%	(\$4,349.00)	\$39,349.00	\$35,000.00	\$35,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-1.34%	(\$1,114.50)	\$82,864.50	\$81,750.00	\$81,750.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-24.55%	(\$13,883.39)	\$56,557.12	\$42,673.73	\$42,673.73							
08	Other Special Items	-87.55%	(\$35,167.85)	\$40,167.85	\$5,000.00	\$5,000.00							
15	Receipts from Delinquent Taxes	-35.98%	(\$34,283.71)	\$95,283.71	\$61,000.00	\$61,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.01%	(\$85,209.60)	\$2,125,359.60	\$2,040,150.00	\$2,040,150.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
34	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.36%	(\$232,448.97)	\$4,340,148.97	\$4,107,700.00	\$3,586,800.00	\$0.00	\$520,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	5 Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Objects	Open Space Budget	WATER		Utility		Utility		Utility	
	Full-Time	Part-Time								Utility		Utility		Utility		Utility	
20	General Government	3.95	8.00	1.23%	\$7,443.20	\$603,656.80	\$611,100.00	\$611,100.00									
21	Land-Use Administration	0.05	8.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
22	Uniform Construction Code	0.00	7.00	-6.75%	(\$1,650.00)	\$24,450.00	\$22,800.00	\$22,800.00									
23	Insurance	0.00	0.00	11.39%	\$59,285.24	\$520,277.76	\$579,563.00	\$579,563.00									
25	Public Safety	7.00	0.00	-0.67%	(\$5,501.00)	\$816,501.00	\$811,000.00	\$811,000.00									
26	Public Works	7.00	0.00	-2.17%	(\$15,549.00)	\$715,848.00	\$700,299.00	\$303,800.00			\$396,499.00						
27	Health and Human Services	0.00	2.00	0.00%	\$0.00	\$9,500.00	\$9,500.00	\$9,500.00									
28	Parks and Recreation	0.00	5.00	-4.76%	(\$500.00)	\$10,500.00	\$10,000.00	\$10,000.00									
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified	0.00	0.00	-19.66%	(\$13,883.39)	\$70,635.22	\$56,751.83	\$56,751.83									
31	Utilities and Bulk Purchases	0.00	0.00	0.00%	\$0.00	\$165,000.00	\$165,000.00	\$165,000.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	-4.83%	(\$3,200.00)	\$66,200.00	\$63,000.00	\$63,000.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	12.43%	\$35,472.63	\$285,412.37	\$320,885.00	\$306,384.00			\$14,501.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	1.55%	\$2,753.91	\$177,246.09	\$180,000.00	\$180,000.00									
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
44	Capital	0.00	0.00	\$0.00%	\$5,000.00	\$10,000.00	\$15,000.00	\$15,000.00									
45	Debt	0.00	0.00	8.06%	\$27,586.41	\$342,264.76	\$369,851.17	\$299,951.17			\$109,900.00						
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00									
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	1.59%	\$2,862.00	\$180,088.00	\$182,950.00	\$182,950.00									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	18.00	30.00	2.50%	\$100,120.00	\$4,007,580.00	\$4,107,700.00	\$3,586,800.00	\$0.00	\$0.00	\$0.00	\$520,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	30	\$742,600.00	0.66%
2 Residential	687	\$74,786,800.00	66.09%
3A/3B Farm			0.00%
4A Commercial	65	\$33,977,500.00	30.03%
4B Industrial	3	\$944,700.00	0.83%
4C Apartments	4	\$2,707,100.00	2.39%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	789	\$113,158,700.00	100.00%

Average Ratio (%), Assessed to True Value	88.60%
Equalized Valuation, Taxable Properties	\$127,725,686.86

Total # of property tax appeals filed in 2018	County Tax Board	3.00
	State Tax Court	0.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00
Amount paid out by municipality for tax appeals in 2018		\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$5,716,200.00	34.49%
15B Other Schools	0		0.00%
15C Public Property	80	\$7,955,900.00	48.00%
15D Church and Charities	5	\$2,793,700.00	16.85%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	2	\$109,200.00	0.66%
Total	89	\$16,575,000.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties

14.65%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Long-Term Tax Exemptions

Sheet UFB-6C

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	25,200.00	\$24,400.00	\$0.00	\$800.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	326,792.92	\$252,788.92	\$6,000.00	\$18,900.00	\$49,104.00	\$0.00
Police Officers (Including Superior Officers)	7.00	1.00	710,011.14	\$491,099.54	\$40,000.00	\$49,110.00	\$129,801.60	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	11.00	19.00	903,486.58	\$624,151.70	\$26,000.00	\$41,250.00	\$212,084.88	\$0.00
Totals	20.00	28.00	1,965,490.64	\$1,392,440.16	\$72,000.00	\$110,060.00	\$390,990.48	\$0.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - Base Pay is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

Active Employees - Health Benefits - Annual Cost						Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Single Coverage						6.00	\$11,916.00	\$71,496.00	5.00	\$11,946.00	\$59,730.00
Parent & Child						1.00	\$16,632.00	\$16,632.00	1.00	\$16,704.00	\$16,704.00
Employee & Spouse (or Partner)						4.00	\$25,284.00	\$101,136.00	5.00	\$25,392.00	\$126,960.00
Family						8.00	\$29,760.00	\$238,080.00	8.00	\$29,892.00	\$239,136.00
Employee Cost Sharing Contribution (enter as negative -)								(\$59,137.52)			(\$68,426.28)
Subtotal						19.00		\$368,206.48	19.00		\$374,103.72
Elected Officials - Health Benefits - Annual Cost											
Single Coverage								\$0.00			\$0.00
Parent & Child								\$0.00			\$0.00
Employee & Spouse (or Partner)								\$0.00			\$0.00
Family								\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)											
Subtotal						0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost											
Single Coverage								\$0.00			\$0.00
Parent & Child								\$0.00			\$0.00
Employee & Spouse (or Partner)						1	\$25,284.00	\$25,284.00	1	\$25,392.00	\$25,392.00
Family								\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)								\$2,500.00			(\$2,200.00)
Subtotal						1.00		\$27,784.00	1.00		\$23,192.00
GRAND TOTAL						20.00		\$395,990.48	20.00		\$397,295.72

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO
NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt			Deductions		Net Debt		Current Year					2020		2021		All Additional Future Years' Budgets										
Debt					Debt		Budget					Budget		Budget												
Local School Debt		\$2,244,000.00		\$2,244,000.00		\$0.00	Utility Fund - Principal					\$73,200.00	\$73,200.00													
							Utility Fund - Interest					\$36,700.00	\$35,000.00	\$35,000.00												
Regional School Debt						\$0.00	Bond Anticipation Notes - Principal					\$208,140.00														
							Bond Anticipation Notes - Interest					\$51,811.17														
Utility Fund Debt							Bonds - Principal																			
							Bonds - Interest																			
WATER		\$1,901,520.00		\$1,901,520.00		\$0.00	Loans & Other Debt - Principal																			
						\$0.00	Loans & Other Debt - Interest																			
0						\$0.00																				
0						\$0.00																				
0						\$0.00																				
0						\$0.00																				
Municipal Purposes						\$0.00	Total					\$369,851.17	\$108,200.00	\$108,200.00		\$0.00										
Debt Authorized						\$0.00	Total Principal					\$281,340.00	\$73,200.00	\$73,200.00		\$0.00										
							Total Interest					\$88,511.17	\$35,000.00	\$35,000.00		\$0.00										
Notes Outstanding		\$2,869,837.00		\$25,376.71		\$2,844,460.29	% of Total Current Year Budget					9.00%														
Bonds Outstanding						\$0.00																				
Loans and Other Debt						\$0.00																				
Total (Current Year)		\$7,015,357.00		\$4,170,896.71		\$2,844,460.29																				
Population (2010 census)		1,955						Description					Debt Not Listed Above													
Per Capita Gross Debt		\$3,588.42						Total Guarantees - Governmental																		
Per Capita Net Debt		\$1,454.97						Total Guarantees - Other																		
3 Yr. Average Property Valuation		\$121,053,810.67						Total Capital/Equipment Leases																		
Net Debt as % of 3 Year Avg Property Valuation		2.35%						Total Other																		
							Bond Rating					Moody's					Standard & Poors					Fitch				
							Rating					A3														
							Year of Last Rating					2014														
							Mark "X" if Municipality has no bond rating																			

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-F10 to go to a new line in each cell)

[illegible]

2019 MUNICIPAL DATA SHEET
(Must Accompany 2019 Budget)

MUNICIPALITY: BOROUGH OF BROOKLAWN COUNTY: CAMDEN

Theresa Branella	Dec. 31, 2021
Mayor's Name	Term Expires

Municipal Officials	
Ryan Giles	Feb. 1, 2012
Municipal Clerk	{ Date of Orig. Appt. C-1644
Maria Branson	Cert No. T-8123
Tax Collector	Cert No.
Ryan Giles	N-0897
Chief Financial Officer	Cert No.
Kirk N. Applegate	20CRO0048400
Registered Municipal Accountant	Lic No.
Timothy Higlins, Esquire	
Municipal Attorney	

Official Mailing Address of Municipality

Borough of Brooklawn

301 Christiana Street

Brooklawn, New Jersey 08030

Fax #: (856) 456-1874

Governing Body Members	
Name	Term Expires
Gregory Gilbert	Dec. 31, 2019
Patrick Moses	Dec. 31, 2019
Jerry Granstrom	Dec. 31, 2020
Michael Meyoll	Dec. 31, 2020
Julie McCleary	Dec. 31, 2021
Patricia McConnell	Dec. 31, 2021

Please attach this to your 2019 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton NJ 08625

Municode:	Division Use Only
Public Hearing Date:	

2019

MUNICIPAL BUDGET

Municipal Budget of the Borough of Brooklawn County of Camden for the Calendar Year 2019.

It is hereby certified 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

18th 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 18th day of March, 2019

Theresa Stoltz
Clerk
301 Christiana Street
Address
Brooklawn, New Jersey 08030
Address
(856) 456-0750
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 18th day of March, 2019

William G. Gylfe
Registered Municipal Accountant
601 White Horse Road
Address
Voorhees, New Jersey 08043
(856) 435-6200
Phone Number

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

Certified by me, this 18th day of March, 2019

Ngan Stoltz
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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

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

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
Dated: 2019 By: _____

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
Dated: 2019 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Brooklawn, County of Camden for the Calendar 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 Gloucester City News

in the issue of March 28, 2019

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

RECORDED VOTE
(INSERT LAST NAME)

Ayes

Nays

Abstained

Granston
McClary
McConnell
Meusi
Moses

Absent

Gilbert

Notice is hereby given that the Budget and Tax Resolution was approved by the

of Brooklawn, County of Camden, on March 18, 2019

Borough Council of the Borough

A Hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 15, 2019 at

6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019
General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxxx
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	2,891,147.00
2. Appropriations excluded from "CAPS"	xxxxxxxxxxxx
(a) Municipal Purposes {(item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	512,703.00
(b) Local District School Purposes In Municipal Budget{(item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS"(item O, sheet 29)	512,703.00
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated	182,950.00
	Percent of Tax Collections
	Building Aid Allowance 2019 - \$
	for Schools-State Aid 2018 - \$
4 Total General Appropriations (item 9, Sheet 29)	3,586,800.00
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)	
(l.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,546,650.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)	2,040,150.00
(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 CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	3,502,780.00	490,200.00		
Budget Appropriation Added by N.J.S 40A:4-87	14,600.00			
Emergency Appropriations				
Total Appropriations	3,517,380.00	490,200.00	-	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	3,347,229.35	478,183.10		
Reserved	170,137.76	12,016.90		
Unexpended Balances Canceled	12.89			
Total Expenditures and Unexpended Balances Canceled	3,517,380.00	490,200.00	-	-
Overexpenditures*	-	-	-	-

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

- 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.

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2019 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Borough of Brooklawn, is calculated as follows:

Total General Appropriations for 2018	\$	3,502,780.00	Amount on which 2.5% CAP is Applied (brought forward)	\$	2,829,709.13
CAP Base Adjustments			2.5% CAP		70,742.73
Municipal Court			Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		2,900,451.86
Subtotal		3,502,780.00			
Less Exceptions:			Additional Exceptions:		
Total Other Operations	\$	3,400.00	Available from Banking - 2017	\$	84,022.23
Total Uniform Construction Code (UCC)			Available from Banking - 2018		93,758.81
Total Interlocal Service Agreements		178,000.00	Assessed Value of New Construction per Assessor's Certification		2,769.46
Total Additional Appropriations		43,635.22	Additional Increase in CAPS per COLA Ordinance		28,297.09
Total Public-Private Offset		10,000.00	Total Additional Exceptions		208,847.59
Total Capital Improvements		247,947.65			
Total Debt Service		10,000.00	Total Allowable Appropriations Within CAPS for 2019	\$	3,109,299.45
Total Deferred Charges			Total Appropriations Within CAPS for 2019	\$	2,891,147.00
Judgments					
Cash Deficit of Preceding Year					
Total Appropriation for School Purposes					
Transferred to Board of Education					
Reserve for Uncollected Taxes		180,088.00			
Total Exceptions		673,070.87			
Amount on which 2.5% CAP is Applied (carried forward)		2,829,709.13			

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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

Levy CAP Calculation

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Borough of Brooklawn is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$	2,015,816.00	Balance (carried forward)	2,137,030.32
Cap Base Adjustment (+/-)				
Less: Prior Year Deferred Charges to Future Taxation Unfunded			Less - Cancelled or Unexpended Exclusions	13.00
Less: Prior Year Deferred Charges - Emergencies				
Less: Prior Year Recycling Tax		3,400.00	Adjusted Tax Levy After Exclusions	2,137,017.32
Less: Changes in Service Provider - Transfer of Service/ Function				
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		2,012,416.00	Additions:	
Plus: 2% Cap increase		40,248.32	New Ratables - Increased in Valuations	\$ 155,500.00
Adjusted Tax Levy		2,052,664.32	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.781
Plus: Assumption of Service/ Function			Net Ratable Adjustment to Levy	2,769.46
Adjusted Tax Levy Prior to Exclusions		2,052,664.32	CY 2016 Cap Bank Utilized in CY 2019	
			CY 2017 Cap Bank Utilized in CY 2019	
			CY 2018 Cap Bank Utilized in CY 2019	
Exclusions:			Amounts Approved by Referendum	
Allowable Shared Service Agreements Increase				
Allowable Health Insurance Cost Increase			Maximum Allowable Amount to be Raised by Taxation	\$ 2,139,786.78
Allowable Pension Obligations Increase		29,215.00		
Allowable LOSAP Increase			Amount to be Raised by Taxation for Municipal Purposes	\$ 2,040,150.00
Allowable Capital Improvements Increase		5,000.00		
Allowable Debt Service and Capital Leases Increase		46,751.00	Unused CY 2019 Tax Levy Available for Banking (CY 2020 - CY 2022)	\$ 99,636.77
Recycling Tax Appropriation		3,400.00		
Deferred Charges to Future Taxation Unfunded				
Current Year Deferred Charges - Emergencies				
Add Total Exclusions		84,366.00		
Balance (carried forward)		2,137,030.32		

EXPLANATORY STATEMENT - (CONTINUED)													
BUDGET MESSAGE													
Split Function Appropriations: The following appropriation(s) are appropriated inside and outside of the appropriation CAP:	Health Insurance Appropriation Recap: The following is a recap of Health Insurance Costs for the Current Budget Year: <table><tr><td>Total Health Insurance Cost</td><td>\$ 454,140.00</td></tr><tr><td>Less: Employee Contributions</td><td><u>64,140.00</u></td></tr><tr><td>Net Costs Appropriated</td><td><u><u>\$ 390,000.00</u></u></td></tr><tr><td>Current Fund Budget Inside CAP</td><td>\$ 390,000.00</td></tr><tr><td>Current Fund Budget Outside CAP</td><td><u>-</u></td></tr><tr><td>Utility Fund Budget Appropriation</td><td><u><u>\$ 390,000.00</u></u></td></tr></table>	Total Health Insurance Cost	\$ 454,140.00	Less: Employee Contributions	<u>64,140.00</u>	Net Costs Appropriated	<u><u>\$ 390,000.00</u></u>	Current Fund Budget Inside CAP	\$ 390,000.00	Current Fund Budget Outside CAP	<u>-</u>	Utility Fund Budget Appropriation	<u><u>\$ 390,000.00</u></u>
Total Health Insurance Cost	\$ 454,140.00												
Less: Employee Contributions	<u>64,140.00</u>												
Net Costs Appropriated	<u><u>\$ 390,000.00</u></u>												
Current Fund Budget Inside CAP	\$ 390,000.00												
Current Fund Budget Outside CAP	<u>-</u>												
Utility Fund Budget Appropriation	<u><u>\$ 390,000.00</u></u>												

CURRENT FUND- ANTICIPATED REVENUES				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	450,000.00	405,500.00	405,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	450,000.00	405,500.00	405,500.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	12,500.00	12,500.00	12,650.00
Other	08-104	7,200.00	8,000.00	7,445.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	100,000.00	85,000.00	105,688.55
Other	08-109			
Interest and Costs on Taxes	08-112	22,017.27	14,698.88	27,266.63
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	17,000.00	4,000.00	17,181.39
Anticipated Utility Operating Surplus	08-114			
Rental of Municipally Owned Property	08-118	310,000.00	309,000.00	328,293.50

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES				
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government services - Additional Revenue Offset with Appropriations (N.J.S. 40A:4-45.3h)	FCOA	Anticipated		Realized In Cash In 2018
		2019	2018	
		xxxxxxx	xxxxxxxxxxx	
				</

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	10-703	6,712.40	6,712.40	6,712.40
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	30,000.00	30,000.00	30,000.00
N.J. Department of Environmental Protection - Clean Communities Program	10-770		4,000.00	4,000.00
Body Armor Replacement Grant	10-781	1,136.99		
Drunk Driving Enforcement Grant	10-785		4,000.00	4,000.00
Recycling Tonnage Grant	10-705	4,824.34	5,244.72	5,244.72
Drive Sober or Get Pulled Over Grant	10-706		6,600.00	6,600.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES				
	FCOA	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):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2019	2018	In 2018
Summary of Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	450,000.00	405,500.00	405,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	671,717.27	632,698.88	758,402.75
Total Section B: State Aid Without Offsetting Appropriations	09-001	199,509.00	199,509.00	199,509.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	35,000.00	22,000.00	39,349.00
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	81,750.00	82,864.50	82,864.50
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E: Director of Local Government Services-Additional Revenues	08-003	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section F: Director of Local Government Services-Public and Private Revenues	10-001	42,673.73	56,557.12	56,557.12
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services-Other Special Items	08-004	5,000.00	38,434.50	40,167.85
Total Miscellaneous Revenues	13-099	1,035,650.00	1,032,064.00	1,176,850.22
4. Receipts from Delinquent Taxes	15-499	61,000.00	64,000.00	95,283.71
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,546,650.00	1,501,564.00	1,677,633.93
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,040,150.00	2,015,816.00	xxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	-		
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,040,150.00	2,015,816.00	2,125,359.60
7. Total General Revenues	13-299	3,586,800.00	3,517,380.00	3,802,993.53

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"	FCOA						
GENERAL GOVERNMENT							
Administrative and Executive							
Salaries and Wages:							
Municipal Clerk's Office	20-120-1	93,000.00	92,500.00		92,500.00	92,029.43	470.57
Mayor and Council	20-110-1	24,400.00	18,300.00		18,300.00	18,300.00	
Borough Recorder	20-120-1		120.00		120.00	112.20	7.80
Other Expenses:							
Printing and Legal	20-120-2	3,100.00	3,100.00		3,100.00	1,239.12	1,860.88
Mayor and Council	20-110-2	3,100.00	3,100.00		5,200.00	5,177.95	22.05
Miscellaneous Other Expenses	20-100-2	60,000.00	74,000.00		64,000.00	53,750.63	10,249.37
Elections							
Other Expenses	20-120-2	2,000.00	2,000.00		2,000.00	1,382.96	617.04

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated					Expended 2018	
(A) Operations - within "CAPS" (Continued)	FCOA	for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
GENERAL GOVERNMENT (CONT'D)								
Financial Administration								
Salaries and Wages:								
Treasurer's Office	20-130-1	41,000.00	31,000.00		31,000.00	28,443.89	2,556.11	
Chief Financial Officer	20-130-1	42,500.00	40,000.00		42,500.00	42,177.94	322.06	
Other Expenses:								
Annual Audit	20-135-2	31,000.00	31,000.00		31,000.00	30,700.00	300.00	
Assessment of Taxes								
Salaries and Wages	20-150-1	8,400.00	8,800.00		8,800.00	8,199.96	600.04	
Other Expenses	20-150-2	1,500.00	1,500.00		1,500.00	583.85	916.15	
Collection of Taxes								
Salaries and Wages	20-145-1	31,500.00	31,500.00		32,500.00	32,212.12	287.88	
Other Expenses	20-145-2	4,500.00	4,500.00		4,500.00	3,266.85	1,233.15	
Legal Services and Costs								
Other Expenses	20-155-2	50,000.00	50,000.00		50,000.00	46,039.09	3,960.91	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPs" (Continued)	FCOA						
GENERAL GOVERNMENT (CONT'D)							
Administration of Borough Owned Homes							
Salaries and Wages	20-100-1	16,000.00	12,000.00		12,000.00	10,940.02	1,059.98
Public Buildings and Grounds							
Other Expenses	26-310-2	40,000.00	53,000.00		53,500.00	52,513.59	986.41
Engineering Services and Costs							
Other Expenses	20-165-2	40,000.00	40,000.00		45,400.00	42,584.37	2,815.63
Maintenance of Borough Owned Homes							
Salaries and Wages	26-310-1	22,500.00	17,500.00		17,500.00	16,889.64	610.36
Other Expenses	26-310-2	62,000.00	62,000.00		66,000.00	63,265.05	2,734.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)	FCOA						
GENERAL GOVERNMENT (CONT'D)							
Municipal Land Use Law (N.J.S.A.40:55D-1)							
Planning and Zoning Boards							
Salaries and Wages	21-180-1	5,100.00	4,500.00		5,100.00	5,060.71	39.29
Other Expenses	21-180-2	3,500.00	4,000.00		4,000.00	2,600.80	1,399.20
INSURANCE:							
Group Insurance Plan for Employees	23-220-2	390,000.00	400,500.00		326,900.00	289,460.67	37,439.33
Health Benefit Waiver	23-221-2	26,000.00	18,000.00		21,300.00	21,240.40	59.60
Worker's Compensation Insurance	23-215-2	77,563.00	82,277.76		82,277.76	82,277.76	
Other Insurance Premiums	23-210-2	86,000.00	83,000.00		79,800.00	74,079.44	5,720.56
Animal Control							
Other Expenses	27-340-2	7,500.00	7,500.00		7,500.00	4,125.00	3,375.00
Celebration of Public Events							
Other Expenses	30-420-2	10,000.00	9,000.00		9,000.00	8,868.82	131.18

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - within "CAPS" (Continued)	FCOA						
PUBLIC SAFETY							
Fire							
Other Expenses	25-265-2	37,000.00	37,000.00		37,000.00	36,401.90	598.10
Uniform Fire Safety Act (P.L. 1983,Ch 383)							
Fire Inspector							
Salaries and Wages	25-265-1	5,500.00	5,500.00		5,501.00	5,470.01	30.99
Other Expenses	25-265-2	3,000.00	3,000.00		3,000.00	2,995.81	4.19
Police							
Salaries and Wages	25-240-1	645,000.00	650,000.00		650,000.00	633,238.08	16,761.92
Other Expenses	25-240-2	79,000.00	68,000.00		80,000.00	79,495.83	504.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	Appropriated				Expended 2018	
			for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)								
STREETS AND ROADS								
Road Repairs and Maintenance								
Salaries and Wages		26-290-1	95,000.00	60,000.00		105,049.00	104,368.84	680.16
Other Expenses		26-290-2	7,800.00	7,800.00		8,300.00	6,804.35	1,495.65
Vehicle Maintenance								
Other Expenses		26-315-2	35,000.00	35,000.00		52,000.00	49,191.67	2,808.33
SANITATION								
Sewer System								
Salaries and Wages		26-300-1	44,000.00	45,000.00		46,000.00	44,955.84	1,044.16
Other Expenses		26-300-2	16,500.00	16,500.00		16,500.00	11,294.24	5,205.76
Garbage and Trash Removal								
Salaries and Wages		26-305-1	56,000.00	62,000.00		57,000.00	51,719.01	5,280.99
Other Expenses		26-305-2	3,500.00	3,500.00		3,500.00	1,868.38	1,631.62

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)	FCOA						
SANITATION							
Sanitary Landfill							
Other Expenses	32-465-2	63,000.00	63,000.00		66,200.00	65,298.68	901.32
Recycling							
Salaries and Wages	26-305-1	35,000.00	35,000.00		27,000.00	16,768.15	10,231.85
Other Expenses	26-305-2	11,000.00	11,000.00		11,000.00	7,481.58	3,518.42
HEALTH AND WELFARE							
Board of Health							
Salaries and Wages	27-330-1	500.00	500.00		500.00	500.00	
Other Expenses	27-330-2	1,500.00	1,500.00		1,500.00	309.00	1,191.00
RECREATION AND EDUCATION							
Parks and Playgrounds							
Other Expenses	28-375-2	30,000.00	30,000.00		30,500.00	29,896.05	603.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Municipal within "CAPS"(continued)	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	87,263.00	68,421.37		68,421.37	68,421.37	
Social Security System (O.A.S.I)	36-472	83,000.00	83,000.00		83,000.00	78,746.39	4,253.61
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	133,621.00	119,489.00		119,489.00	119,489.00	
Unemployment Insurance	23-225	2,500.00	1.00		1.00		1.00
Defined Contribution Retirement Program	36-477						
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	306,384.00	270,911.37	-	270,911.37	266,656.76	4,254.61
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	2,891,147.00	2,829,709.13	-	2,829,709.13	2,661,601.79	168,107.34

Sheet 21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (Continued)							
Shared Service Agreements	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Interlocal Service Agreement -Borough of Merchantville							
Electrical Sub-code Official Services	42-340		1,000.00		1,000.00	999.99	0.01
Interlocal Service Agreement -Borough of Westville							
Electrical Sub-code Official Services	42-340	9,000.00	9,000.00		9,000.00	9,000.00	
Interlocal Service Agreement - Borough of Westville							
Administrator Services	42-340	48,500.00	47,500.00		47,500.00	47,499.99	0.01
Interlocal Service Agreement - Borough of Audubon Park							
Tax Collector	42-340	2,750.00	2,500.00		2,500.00	2,500.00	

(A) Operations - Excluded from "CAPS" (Continued)

Sheet 25

(c) Capital Improvements - Excluded from "CAPS"

10,000,000

Sheet 26a

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA						
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875	10,000.00	10,000.00	xxxxxxxxxxx	10,000.00	10,000.00	xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxx			xxxxxxxxxxx
Excluded from "CAPS"	46-999	10,000.00	10,000.00	xxxxxxxxxxx	10,000.00	10,000.00	xxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of				xxxxxxxxxxx			xxxxxxxxxxx
Local Schools (N.J.S.A. 40:46-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxx			xxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxx			xxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	512,703.00	507,582.87	-	507,582.87	505,539.56	2,030.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes-Excluded from "CAPS"		xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
(1) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxx
Total of Type 1 District School Debt Service							
-Excluded from "CAPS"	48-999		-	-	-		xxxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures-							
Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxx			xxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A-22-20	29-407						xxxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"	29-409		-	-	-		xxxxxxxxxxxx
(K) Total Municipal Appropriations for Local District School Purposes {(Item (1) and (J))- Excluded from "CAPS"	29-410		-	-	-		xxxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	512,703.00	507,582.87	-	507,582.87	505,539.56	2,030.42
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	3,403,850.00	3,337,292.00	-	3,337,292.00	3,167,141.35	170,137.76
(M) Reserve for Uncollected Taxes	50-899	182,950.00	180,088.00	xxxxxxxxxxxx	180,088.00	180,088.00	xxxxxxxxxxxx
9. Total General Appropriations	34-499	3,586,800.00	3,517,380.00	-	3,517,380.00	3,347,229.35	170,137.76

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	Appropriated				Expended 2018		
			for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
Summary of Appropriations									
(H-1) Total General Appropriations for									
Municipal Purposes within "CAPS"			34-299	2,891,147.00	2,829,709.13	-	2,829,709.13	2,661,601.79	168,107.34
			xxxxxxx						
(A) Operations- Excluded from "CAPS"			xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations			34-300	3,400.00	3,400.00	-	3,400.00	2,123.49	1,276.51
Uniform Construction Code			22-999	-	-	-	-	-	-
Shared Service Agreements			42-999	180,000.00	178,000.00	-	178,000.00	177,246.09	753.91
Additional Appropriations Offset by Revs.			34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.			40-999	44,351.83	58,235.22	-	58,235.22	58,235.22	-
Total Operations- Excluded from "CAPS"			34-305	227,751.83	239,635.22	-	239,635.22	237,604.80	2,030.42
(C) Capital Improvements			44-999	15,000.00	10,000.00	-	10,000.00	10,000.00	-
(D) Municipal Debt Service			45-999	259,951.17	247,947.65	-	247,947.65	247,934.76	xxxxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)			46-999	10,000.00	10,000.00	xxxxxxxxxxxxx	10,000.00	10,000.00	xxxxxxxxxxxxx
(F) Judgments			37-480	-	-	xxxxxxxxxxxxx	-	-	xxxxxxxxxxxxx
(G) Cash Deficit			46-885	-	-	xxxxxxxxxxxxx	-	-	xxxxxxxxxxxxx
(K) Local District School Purposes			24-410	-	-	-	-	-	xxxxxxxxxxxxx
(N) Transferred to Board of Education			29-405	-	-	xxxxxxxxxxxxx	-	-	xxxxxxxxxxxxx
(M) Reserve for Uncollected Taxes			50-899	182,950.00	180,088.00	xxxxxxxxxxxxx	180,088.00	180,088.00	xxxxxxxxxxxxx
Total General Appropriations			34-499	3,586,800.00	3,517,380.00	-	3,517,380.00	3,347,229.35	170,137.76

DEDICATED WATER UTILITY BUDGET

DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	60,000.00	50,000.00	50,000.00
Operating Surplus Anticipated with Prior Written				
Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	60,000.00	50,000.00	50,000.00
Rents	08-503	426,700.00	406,000.00	445,576.48
Fire Hydrant Service	08-504			
Miscellaneous	08-505	17,400.00	17,400.00	23,378.96
Water Tower Lease	08-506	16,800.00	16,800.00	18,200.00
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 Water Utility Revenues	08-599	520,900.00	490,200.00	537,155.44

* 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	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Operating:							
Salaries & Wages	55-501	190,000.00	190,000.00		175,000.00	165,917.95	9,082.05
Other Expenses	55-502	189,999.00	174,999.00		189,999.00	189,142.32	856.68
Annual Audit	55-505	16,500.00	16,500.00		16,500.00	16,500.00	
Capital Improvements:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service		xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and							
Capital Notes	55-521	73,200.00	73,200.00		73,070.00	73,070.00	xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523	36,700.00	21,000.00		21,130.00	21,130.00	xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (CONTINUED) * Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	14,500.00	14,500.00		14,500.00	12,422.83	2,077.17
Unemployment Compensation Insurance							
(N.J.S.A. 43:21-3 et seq.)	55-542	1.00	1.00		1.00		1.00
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
Total Water Utility Appropriations	55-599	520,900.00	490,200.00	-	490,200.00	478,183.10	12,016.90

DEDICATED UTILITY BUDGET

10. DEDICATED REVENUES FROM UTILITY	FCOA	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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit(General Budget)	08-549			
	08-599	-	-	-

Use a separate set of sheets for
each separate Utility.

DEDICATED UTILITY BUDGET - (CONTINUED)

	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
11. APPROPRIATIONS FOR UTILITY							
Operating:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx

DEDICATED UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43-21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus(General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
	55-599						

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2018
		2019	2018	
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
Payment of Bond Principal	52-920	2019	2018	Paid or Charged
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET			UTILITY
14. DEDICATED REVENUE FROM	FCOA	2019	2018
Assessment Cash	53-101		
Deficit ()	53-885		
Total Assessment Revenues	53-899	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT			
Payment of Bond Principal	FCOA	2019	2018
Payment of Bond Anticipation Notes	53-920		
Total Utility	53-925		
Assessment Appropriations	53-999	-	-
			Expended 2018 Paid or Charged

Dedication by Rider - (N.J.S. 40A:4-39) The dedicated revenues anticipated during the year 2019 from Animal Control,, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grants; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act: Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Housing and Community Development Act of 1974; Disposal of Forfeited Property; Developer's Escrow Fund; Parking Offense Adjudication Act; Drug Abuse Resistance Education (DARE);
Municipal Public Defender; Balanced Housing Rehabilitation; Recreation Donations; Uniform Fire Safety Act Penalty Monies

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

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS			
Cash and Investments	1110100		1,864,142.45
Due from State of N.J.(c20,P.L. 1971)	1111000		
Federal and State Grants Receivable	1110200		
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx	
Taxes Receivable	1110300		61,471.95
Tax Title Liens Receivable	1110400		92,509.17
Property Acquired by Tax Title Lien			
Liquidation	1110500		69,700.00
Other Receivables	1110600		21,195.21
Deferred Charges Required to be in 2019 Budget	1110700		10,000.00
Deferred Charges Required to be in Budgets			
Subsequent to 2019	1110800		20,000.00
Total Assets	1110900		2,139,018.78

LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100		495,480.36
Reserves for Receivables	2110200		244,876.33
Surplus	2110300		1,398,662.09
Total Liabilities, Reserves and Surplus			2,139,018.78

School Tax Levy Unpaid	2220110		712,691.50
Less School Tax Deferred	2220200		709,859.50
*Balance Included in Above			
"Cash Liabilities"	2220300		2,832.00

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,223,592.41	962,156.39
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
* (Percentage collected: 2018 98.89%, 2017 97.45%)	2310200	4,493,666.60	4,318,272.91
Delinquent Taxes	2310300	95,283.71	65,262.53
Other Revenues and Additions to Income	2310400	1,454,910.98	1,520,561.64
Total Funds	2310500	7,267,453.70	6,866,253.47
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	3,337,279.11	3,268,211.42
School Taxes (Including Local and Regional)	2310700	1,401,836.50	1,363,368.00
County Taxes(Including Added Tax Amounts)	2310800	1,128,676.00	1,008,004.73
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	1,000.00	3,076.91
Total Expenditures and Tax Requirements	2311100	5,868,791.61	5,642,661.06
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	5,868,791.61	5,642,661.06
Surplus Balance - December 31st	2311400	1,398,662.09	1,223,592.41

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget			
Surplus Balance December 31, 2018	2311500		1,398,662.09
Current Surplus Anticipated in 2019 Budget	2311600		450,000.00
Surplus Balance Remaining	2311700		948,662.09

2019

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.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.

- 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 Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinances.

Sheet 40b

3 YEAR CAPITAL PROGRAM 2019 - 2021

PROJECT TITLE	PROJECT NUMBER	ESTIMATED TOTAL COSTS	ESTIMATED COMPLETION TIME	5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
		-							
Acquisition of Public Works Vehicle		100,000.00		40,000.00	60,000.00				
		-							
Acquisition of Police Vehicle		40,000.00		40,000.00					
		-							
Acquisition of Learner		60,000.00			60,000.00				
		-							
Purchase of Police Alcohol Test		20,000.00			20,000.00				
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	33-299	220,000.00		80,000.00	140,000.00				

Sheet 40d

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

Borough of Brooklawn, Muni Code: 0407

RESOLUTION

Be it Resolved by the Borough Council of the Borough of Brooklawn,
County of Camden, that the budget hereinbefore 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)\$ 2,040,150.00 (item 2 below) for municipal purposes, and
(b)\$ - (item 3 below) for school purposes in Type I School District 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)\$ - (item 5 below) Minimum Library Tax

RECORDED VOTE
(Insert last name)
Gronstrom
G. Ibert
Ayes { McConnell
Mevel
Moses

Nays {

Abstained {

Absent { *McCleary*

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	450,000.00
Miscellaneous Revenues Anticipated		13-099	1,035,650.00
Receipts from Delinquent Taxes		15-499	61,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	2,040,150.00
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195		
Item 6(b), Sheet 11 (N.J.S. 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 SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			
	07-192		
Total Revenues	13-299		3,586,800.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS		
Within "CAPS"		
(a&b) Operations Including Contingent	xxxxxxx	xxxxxxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxxxxxxxx
(e) Deferred Charges and Statutory Expenditures - Municipal	34-201	\$ 2,584,763.00
(g) Cash Deficit	34-209	\$ 306,384.00
	46-885	\$ -
Excluded from "CAPS"	xxxxxxxx	xxxxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 227,751.83
(c) Capital Improvements	44-999	\$ 15,000.00
(d) Municipal Debt Service	45-999	\$ 259,951.17
(e) Deferred Charges - Municipal	46-999	\$ 10,000.00
(f) Judgments	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	\$ 182,950.00
	07-195	\$ -
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
Total Appropriations	34-499	\$ 3,586,800.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 15th day of April, 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 15 day of April, 2019  Clerk
signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				2019	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
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					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				
					Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-906-2				
Total Trust Fund Revenues:	54-299									
Year Referendum Passed/Implemented: Rate Assessed: \$ _____ (Date) _____ Total Tax Collected to date \$ _____ Total Expended to date: \$ _____ Total Acreage Preserved to date _____ (Acres) Recreation land preserved in 2018 : _____ (Acres) Farmland preserved in 2018 : _____ (Acres)					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499				

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

Borough of Brooklawn, Muni Code: 0407

Contracting Unit: Borough of Brooklawn

Year Ending: 12/31/2018

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.

3/18/2019
Date

Therese Stille
Clerk of the Governing Body