



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1004\_fba\_2019.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Daniel	2022	cdaniel@califonboro.net

**Chief Administrative Officer**

Laura		Eidsvaag		leidsvaag@califonboro.net
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**Chief Financial Officer**

Amy		Monahan		amonahan@califonboro.net
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**Municipal Clerk**

Laura		Eidsvaag		leidsvaag@califonboro.net
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**Registered Municipal Accountant**

Anthony		Ardito		anthony@arditoandcompany.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Daniel	2022	cdaniel@califonboro.net
Leo		Janas	2021	ljanas@califonboro.net
Michael		Medea	2021	mmedea@califonboro.net
Ed		Haversang	2020	ehaversang@califonboro.net
John		Collins	2019	jcollins@califonboro.net
Richard		Baggstrom	2020	rbaggstrom@califonboro.net
Cathy		Smith	2019	csmith@califonboro.net

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.596	\$865,628.00	17.90%	\$1,962.76
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$29,023.00	0.60%	\$65.86
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.602	\$2,323,320.00	48.04%	\$5,275.74
Regional School District	0.743	\$1,077,701.00	22.29%	\$2,446.86
County Purposes	0.311	\$452,548.15	9.36%	\$1,024.19
County Library	0.031	\$44,423.68	0.92%	\$102.09
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$43,207.60	0.89%	\$98.80
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>3.333</b>	<b>\$4,835,851.43</b>	<b>100.00%</b>	<b>\$10,976.30</b>

Total Taxable Valuation as of	October 1, 2018	<u>\$145,717,968.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$329,322.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.596	0.613	2.79%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$865,628.00	\$892,698.00	3.13%	\$27,070.00

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,962.76	\$2,017.49	2.79%	\$54.73

### Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$892,698.00
Municipal Library		
Municipal Open Space	ACTUAL	\$29,144.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,369,786.00
Regional School District	ESTIMATED	\$1,099,255.00
County Purposes	ESTIMATED	\$460,983.00
County Library	ESTIMATED	\$45,000.00
County Board of Health		
County Open Space	ESTIMATED	\$45,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$4,941,866.00</b>

Revenue Anticipated, Excluding Tax Levy	1,135,451.00
Budget Appropriations, before Reserve for Uncollected Taxes	1,909,935.00
Total Non-Municipal Tax Levy	\$4,049,168.00
Amount to be Raised by Taxes - Before RUT	\$4,823,652.00
Reserve for Uncollected Taxes (RUT)	\$118,214.39
Total Amount to be Raised by Taxes	\$4,941,866.39

% of Tax Collections used to Calculate RUT	<u>97.61%</u>
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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	4,777,231.44
Total Tax Levy, CY 2018	4,865,100.25
% of Taxes Collected, CY 2018	<u>98.19%</u>
Delinquent Taxes - December 31, 2018	<u>\$86,314.21</u>

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

FCOA		% 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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.87%	\$1,000.00	\$115,000.00	\$116,000.00	\$116,000.00							
08	Local Revenue	-37.69%	(\$10,707.00)	\$28,407.00	\$17,700.00	\$17,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$115,251.00	\$115,251.00	\$115,251.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	21000.00%	\$840,000.00	\$4,000.00	\$844,000.00	\$844,000.00							
08	Other Special Items	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
15	Receipts from Delinquent Taxes	-54.14%	(\$44,265.00)	\$81,765.00	\$37,500.00	\$37,500.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.05%	(\$28,051.00)	\$920,749.00	\$892,698.00	\$892,698.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.18%	(\$52.00)	\$29,196.00	\$29,144.00		\$29,144.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>58.33%</b>	<b>\$757,925.00</b>	<b>\$1,299,368.00</b>	<b>\$2,057,293.00</b>	<b>\$2,028,149.00</b>	<b>\$29,144.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		349.09%	\$854,922.00	\$244,899.00	\$1,099,821.00	\$255,821.00	\$844,000.00								
21	Land-Use Administration		-1.07%	(\$267.00)	\$24,947.00	\$24,680.00	\$24,680.00									
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00										
23	Insurance		0.14%	\$70.00	\$48,700.00	\$48,770.00	\$48,770.00									
25	Public Safety		-1.50%	(\$1,269.00)	\$84,460.00	\$83,191.00	\$83,191.00									
26	Public Works		-3.52%	(\$3,991.00)	\$113,264.00	\$109,273.00	\$109,273.00									
27	Health and Human Services		0.77%	\$71.00	\$9,228.00	\$9,299.00	\$9,299.00									
28	Parks and Recreation		3.99%	\$1,372.00	\$34,372.00	\$35,744.00	\$6,600.00		\$29,144.00							
29	Education (including Library)		0.00%	\$0.00	\$100.00	\$100.00	\$100.00									
30	Unclassified		-7.38%	(\$550.00)	\$7,450.00	\$6,900.00	\$6,900.00									
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$22,391.00	\$22,391.00	\$22,391.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		0.00%	\$0.00	\$23,500.00	\$23,500.00	\$23,500.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		2.00%	\$6,078.00	\$303,878.00	\$309,956.00	\$309,956.00									
43	Court and Public Defender		0.00%	\$0.00	\$5,310.00	\$5,310.00	\$5,310.00									
44	Capital		29.79%	\$7,000.00	\$23,500.00	\$30,500.00	\$30,500.00									
45	Debt		5.67%	\$5,186.00	\$91,416.00	\$96,602.00	\$96,602.00									
46	Deferred Charges		4.61%	\$1,457.00	\$31,585.00	\$33,042.00	\$33,042.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.95%	\$1,112.00	\$117,102.00	\$118,214.00	\$118,214.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	0.00	73.45%	\$871,191.00	\$1,186,102.00	\$2,057,293.00	\$1,184,149.00	\$844,000.00	\$29,144.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	47	\$1,215,200.00	0.83%
2 Residential	383	\$126,434,100.00	86.77%
3A/3B Farm	25	\$1,983,368.00	1.36%
4A Commercial	29	\$15,298,200.00	10.50%
4B Industrial	1	\$404,900.00	0.28%
4C Apartments	2	\$382,100.00	0.26%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>487</b>	<b>\$145,717,868.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	100.50%
Equalized Valuation, Taxable Properties	\$144,992,903.48

  

Total # of property tax appeals filed in 2018	County Tax Board	3.00
	State Tax Court	

  

Number of 2018 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	1.00

  

Amount paid out by municipality for tax appeals in 2018	\$1,119.89
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<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$3,021,600.00	24.51%
15B Other Schools			0.00%
15C Public Property	23	\$1,503,100.00	12.19%
15D Church and Charities	6	\$3,949,900.00	32.04%
15E Cemeteries & Graveyards	1	\$290,800.00	2.36%
15F Other Exempt	11	\$3,562,100.00	28.90%
<b>Total</b>	<b>43</b>	<b>\$12,327,500.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 8.46%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		7.00	9,150.25	\$8,500.00				\$650.25
Supervisory Staff (Department Heads & Managers)	1.00	4.00	199,553.79	\$168,050.00		\$23,527.00	\$7,976.79	
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		3.00	50,671.55	\$45,846.00		\$4,825.55		
<b>Totals</b>	<b>1.00</b>	<b>14.00</b>	<b>259,375.59</b>	<b>\$222,396.00</b>	<b>\$0.00</b>	<b>\$28,352.55</b>	<b>\$7,976.79</b>	<b>\$650.25</b>

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

**NO**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1.00	\$12,086.04	\$12,086.04			\$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 - )			(\$4,109.25)			
<b>Subtotal</b>	<b>1.00</b>		<b>\$7,976.79</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>1.00</b>		<b>\$7,976.79</b>	<b>0.00</b>		<b>\$0.00</b>

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)?**

<b>YES</b>
<b>YES</b>

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



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

	Gross Debt		Net Debt	Current Year Budget				
		Deductions		2020 Budget	2021 Budget	All Additional Future Years' Budgets		
Local School Debt	\$490,000.00	\$490,000.00	\$0.00					
Regional School Debt			\$0.00					
Utility Fund Debt								
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
<b>Municipal Purposes</b>								
Debt Authorized	\$66,511.00		\$66,511.00					
Notes Outstanding	\$86,000.00		\$86,000.00					
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$1,185,786.00		\$1,185,786.00					
<b>Total (Current Year)</b>	<b>\$1,828,297.00</b>	<b>\$490,000.00</b>	<b>\$1,338,297.00</b>					
Population (2010 census)	1,076							
Per Capita Gross Debt	\$1,699.16							
Per Capita Net Debt	\$1,243.77							
3 Yr. Average Property Valuation		\$144,966,856.67						
Net Debt as % of 3 Year Avg Property Valuation		0.92%						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal				\$17,400.00				
Bond Anticipation Notes - Interest				\$1,816.00				
Bonds - Principal								
Bonds - Interest								
Loans & Other Debt - Principal				\$77,386.00				
Loans & Other Debt - Interest								
<b>Total</b>				\$96,602.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Principal				\$94,786.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$1,816.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				4.70%				
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>					
Rating								
Year of Last Rating								
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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


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

**CAP**

MUNICIPALITY: CALIFON BOROUGH

COUNTY: HUNTERDON

Charles Daniel	2022
<b>Mayor's Name</b>	<b>Term Expires</b>

Governing Body Members	
Name	Term Expires
Charles Daniel	2022
Ed Haversang	2020
Leo Janas	2021
Richard Baggstrom	2020
Michael Medea	2021
John Collins	2019
Cathy Smith	2019

Municipal Officials	
Laura G. Eidsvaag	<b>Date of Orig. Appt.</b> 718
<b>Municipal Clerk</b>	<b>Cert No.</b>
Laura Amada	T-8347
<b>Tax Collector</b>	<b>Cert No.</b>
Amy Monahan	Acting
<b>Chief Financial officer</b>	<b>Cert No.</b>
Anthony Ardito	524
<b>Registered Municipal Accountant</b>	<b>Lic No.</b>
J. Peter Jost	
<b>Municipal Attorney</b>	

**Official Mailing Address of Municipality**

CALIFON BOROUGH  
P.O. BOX 368  
CALIFON, NJ 07830  
**Fax #:** 908-832-6085

**Please attach this to your 2019 Budget and Mail to:**

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

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

**2019  
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of CALIFON, County of HUNTERDON 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

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

*X Susan G. Sidman, Esq.*  
Clerk  
P.O. Box 368, Academy Street  
Address  
Califon, NJ 07830  
Address  
(908) 832-7850 EXT.201  
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

*Cecilia Acosta*

Registered Municipal Accountant

1110 Harrison Street, Suite C

Address

Frenchtown, NJ 08825

Address

(908) 996-4711

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 18th day of March, 2019

*X Amy Monahan*  
Chief Financial Officer

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

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

Dated: \_\_\_\_\_ 2019

*(Do not advertise this Certification form)*

**CERTIFICATION OF APPROVED BUDGET**

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

Dated: \_\_\_\_\_ 2019

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

By: \_\_\_\_\_



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

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

Borough of Califon County of Hunterdon

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the Borough of Califon, County of Hunterdon for the Fiscal Year 2019

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

Be It Further Resolved, that said Budget be published in the "Hunterdon Review"

in the issue of April 3, 2019

The Governing Body of the Borough of Califon does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE  
(Insert last name)

{ Baggsstrom  
{ Janas  
Ayes { Haversang  
{ Medea  
{ Smith

{  
Nays { None  
{

{  
Abstained { None  
{

{  
Absent { Collins  
{

Notice is hereby given that the Budget and Tax Resolution was approved by the Common Council of the Borough

of Califon County of Hunterdon on March 18, 2019

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on April 15, 2019 at

7:30 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 APROVED BUDGET

	YEAR 2019	
<b>General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXX	XX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	605,377	00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	1,304,558	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>97.61</u> Percent of Tax Collections</b>	118,214	00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b> Building Aid Allowance} 2019 - \$ _____ for Schools-State Aid } 2018 - \$ _____	2,028,149	00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,135,451	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):</b>	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	892,698	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

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

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	1,157,079	00						
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>								
<b>Emergency Appropriations</b>								
<b>Total Appropriations</b>	1,157,079	00						
<b>Expenditures:</b>								
<b>    Paid of Charged (Including Reserve for     Uncollected Taxes)</b>	1,104,456	00						
<b>    Reserved</b>	41,974	00						
<b>Unexpended Balances Canceled</b>	10,649	00						
<b>Total Expenditures and Unexpended Balances Canceled</b>	1,157,079	00						
<b>Overexpenditures*</b>								

\*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																																															
<p><b>I. GENERAL</b></p> <p>The Borough of Califon, this year in its budget, has stayed within the 2.0% Levy Cap as permitted by the State of New Jersey. This provided an increase, which will be appropriated through various line items. The Borough has provided for employee salary increase, continues to contribute to the volunteer Fire Department, Rescue Squad and other special services and will focus attention on areas such as recreation/ education, buildings and grounds and streets and roads.</p> <p>The municipal portion of taxes will increase \$56 annually for the average property owner.</p> <p style="text-align: center;">Charles Daniel, Mayor</p> <p><b><u>II. APPROPRIATIONS "CAPS"</u></b></p> <p>The Municipal Budget for the year 2019 has been prepared within the constraints imposed by Chapter 74, Public Laws of 2004, commonly referred to as the "CAPS" law. This imposes a limit on municipal expenditures, which for the Borough of Califon is calculated as follows:</p>	<p><b>CAP CALCULATION</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total General Appropriations for 2018</td> <td style="text-align: right;">\$ 1,157,079.00</td> </tr> <tr> <td><b><u>Modifications</u></b></td> <td style="text-align: right;">1,157,079.00</td> </tr> <tr> <td><u>Less:</u></td> <td></td> </tr> <tr> <td>Reserve for Uncollected Taxes</td> <td style="text-align: right;">\$ 117,102.00</td> </tr> <tr> <td>Public and Private Programs</td> <td style="text-align: right;">4,000.00</td> </tr> <tr> <td>Total Other Operations</td> <td style="text-align: right;">23,500.00</td> </tr> <tr> <td>Capital Improvements</td> <td style="text-align: right;">23,500.00</td> </tr> <tr> <td>Debt Service</td> <td style="text-align: right;">91,416.00</td> </tr> <tr> <td>Interlocal Service Agreements</td> <td style="text-align: right;">303,878.00</td> </tr> <tr> <td>Deferred Charges</td> <td style="text-align: right;">-</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">563,396.00</td> </tr> <tr> <td>Amount on Which CAP is Applied</td> <td style="text-align: right;">593,683.00</td> </tr> <tr> <td>2.5% CAP *</td> <td style="text-align: right; border-top: 1px solid black;">14,842.08</td> </tr> <tr> <td>Allowable Appropriations Before Exceptions</td> <td style="text-align: right;">608,525.08</td> </tr> <tr> <td><b><u>Additional Modifications</u></b></td> <td></td> </tr> <tr> <td>New Construction</td> <td style="text-align: right;">\$ 3,571.83</td> </tr> <tr> <td>2018 CAP Banking</td> <td style="text-align: right;">14,706.86</td> </tr> <tr> <td>2017 CAP Banking</td> <td style="text-align: right;">17,335.50</td> </tr> <tr> <td>Increase to 3.5% *</td> <td style="text-align: right; border-top: 1px solid black;">5,936.83</td> </tr> <tr> <td>41,551.02</td> <td style="text-align: right; border-top: 1px solid black;">41,551.02</td> </tr> <tr> <td>Total Allowable Appropriations with 3.5% "CAP"</td> <td style="text-align: right;">650,076.10</td> </tr> <tr> <td>Total Appropriations within CAPS</td> <td style="text-align: right; border-top: 1px solid black;">605,377.00</td> </tr> <tr> <td>DIFFERENCE - Banked to Future Budgets</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 44,699.09</td> </tr> </table>	Total General Appropriations for 2018	\$ 1,157,079.00	<b><u>Modifications</u></b>	1,157,079.00	<u>Less:</u>		Reserve for Uncollected Taxes	\$ 117,102.00	Public and Private Programs	4,000.00	Total Other Operations	23,500.00	Capital Improvements	23,500.00	Debt Service	91,416.00	Interlocal Service Agreements	303,878.00	Deferred Charges	-		563,396.00	Amount on Which CAP is Applied	593,683.00	2.5% CAP *	14,842.08	Allowable Appropriations Before Exceptions	608,525.08	<b><u>Additional Modifications</u></b>		New Construction	\$ 3,571.83	2018 CAP Banking	14,706.86	2017 CAP Banking	17,335.50	Increase to 3.5% *	5,936.83	41,551.02	41,551.02	Total Allowable Appropriations with 3.5% "CAP"	650,076.10	Total Appropriations within CAPS	605,377.00	DIFFERENCE - Banked to Future Budgets	\$ 44,699.09
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Sheet 3b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

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

**2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	
<p>*Under provisions of N.J.S.40A:4-45.2, the annual CAP rate is set at 2.5% or the index rate, whichever is less. For 2019, the index rate is established at 2.5% and the CAP is at this per cent unless the municipality elected to increase to 3.5% by adoption of municipal index ordinance.</p>	<p style="text-align: center;"><b><u>IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS</u></b></p> <p>The implementation of a flexible chart of accounts program began in earnest several years ago for Municipal and County entities to provide a "common language" common to all municipal and county budgets. The common coding will ultimately lead to electronic filing of budgets rather than the historical, but now outdated, paper intensive system in place today. It's other benefits are a higher degree of comparability between government units, and it assists the Division in preparing it's Annual Report.</p> <p style="text-align: center;">Any questions regarding the new budget breakdowns and crosswalks should be directed to the office of the Chief Financial Officer.</p>

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

- 1. HOW THE "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
- 2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**III. TAX LEVY CAP**

The Municipal Budget for the year 2019 has been prepared within the constraints imposed by Chapter 62, Public Laws of 2007, commonly referred to as the "TAX LEVY CAPS" law. This imposes a 2% increase limit on the municipal tax levy, subject to exclusions and additions.

**IV. HEALTH CARE COSTS**

Total Health Care Costs for 2019	\$	16,397.08
Employee Share of Health Care Costs		<u>3,827.08</u>
Total Employer Share of Health Care Costs/Appr	\$	<u><u>12,570.00</u></u>

**TAX LEVY CAP CALCULATION**

Prior Year Amount to be Raised for Taxation for Municipal Purposes	\$	865,628.00
<b>Modifications</b>		
<u>Less:</u>		
Prior Year Modifications Required		<u>-</u>
Amount on Which CAP is Applied		865,628.00
2% CAP Increase		<u>17,312.56</u>
Adjusted Tax Levy Prior to Exclusions		882,940.56
<b>Exclusions:</b>		
Change in Debt Service	15,835.00	
Current Year Deferred Charges: Emergencie:	-	
Allowable Pension Increases	1,012.00	
Allowable increase in health care costs	-	
Capital Improvement Fund & Down Pay.	<u>7,000.00</u>	<u>23,847.00</u>
Less: Cancelled or Unexpended Exclusions		<u>10,649.00</u>
Adjusted Tax Levy		896,138.56
<b>Additions:</b>		
New Ratables	599,300.00	
Prior Year Municipal Purpose Tax Rate	0.5960	
New Ratable Adjustment to Levy		3,571.83
2018 Cap Bank Utilized in 2019		-
2017 Cap Bank Utilized in 2019		<u>-</u>
<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>899,710.39</b>
<b>Amount to be Raised by Taxation included in this Budget</b>		<b>892,698.00</b>

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)





Explanatory Statement - (continued)

**Budget Message**

**Analysis of Compensated Absence Liability**

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

<b>Organization/Department Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements</b>
The Borough has no current policy for payment of compensated absences.					
	N/A	N/A			
<b>Totals</b>	days				
<b>Total Funds Reserved as of end of 2018:</b>			-0-		
<b>Total Funds Appropriated in 2019:</b>			-0-		

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	116,000	00	115,000	00	115,000	00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>						
<b>Total Surplus Anticipated</b>	<b>08-100</b>	116,000	00	115,000	00	115,000	00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>
Licenses:	<b>xxxxxx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>
Alcoholic Beverages	<b>08-103</b>	5,000	00	5,000	00	5,063	00
Other	<b>08-104</b>						
Fees and Permits	<b>08-105</b>						
Fines and Costs:	<b>xxxxxx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>
Municipal Court	<b>08-110</b>			0	00	0	00
Other	<b>08-109</b>						
Interest and Costs on Taxes	<b>08-112</b>	8,800	00	8,800	00	18,017	00
Interest and Costs on Assessments	<b>08-115</b>						
Parking Meters	<b>08-111</b>						
Interest on Investments and Deposits	<b>08-113</b>	3,900	00	900	00	5,327	00
Anticipated Utility Operating Surplus	<b>08-114</b>						

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

GENERAL REVENUES	FCOA	Anticipated		Realized in	
		2019	2018	Cash in 2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):					
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>17,700 00</b>	<b>14,700 00</b>	<b>28,407 00</b>	



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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	<b>08-160</b>						
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C.5:23-4.17)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	<b>08-160</b>						
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>



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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset With Appropriations (N.J.S. 40A:4-45.3h):</b>	xxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	xxxxx 08-003	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx

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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:</b>	<b>xxxxx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>
Public Health Priority Funding - 1987	<b>10-785</b>						
N.J. Transportation Trust Fund Authority Act-Main Street Resurfacing/Drainage Project	<b>10-865</b>	240,000	00				
Recycling Tonnage Grant	<b>10-701</b>						
Drunk Driving Enforcement Fund	<b>10-745</b>						
Clean Communities Program	<b>10-770</b>	4,000	00	4,000	00	4,000	00
FEMA Hazard Mitigation - ch 159							
Alcohol Education and Rehabilitation Fund	<b>10-702</b>						
Municipal Alliance on Alcoholism and Drug Abuse	<b>10-703</b>						
Safe and Secure Communities Program - P.L. 1994, Chapter 220	<b>10-704</b>						
Neighborhood Preservation - Balanced Housing	<b>10-705</b>						
Handicapped Recreation Opportunities Grant	<b>10-706</b>						
Small Cities Grant	<b>10-707</b>						
Highlands Grant - Initial Assessment	<b>10-708</b>						
Island Park Bridge Replacement Grant - Hunterdon Cty	<b>10-709</b>	200,000	00				
Island Park Bridge Replacement Grant - NJDOT	<b>10-710</b>	400,000	00				



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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations (continued):	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Total Section F: Special Items of General Revenue Anticipated With Prior Written</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	844,000	00	4,000	00	4,000	00



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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items (continued):</b>	XXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>Total Section G: Special Items of General Revenue Anticipated With Prior Written</b>	XXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	5,000	00	5,000	00	5,000	00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in			
		2019	2018	Cash in 2018			
<b>Summary of Revenues</b>	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	<b>116,000</b>	<b>00</b>	<b>115,000</b>	<b>00</b>	<b>115,000</b>	<b>00</b>
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>						
<b>3. Miscellaneous Revenues</b>	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
Total Section A: Local Revenues	<b>08-001</b>	17,700	00	14,700	00	28,407	00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	115,251	00	115,251	00	115,251	00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>						
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni.Service Agreements	<b>11-001</b>						
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>						
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	844,000	00	4,000	00	4,000	00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	5,000		5,000	00	5,000	00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>981,951</b>	<b>00</b>	<b>138,951</b>	<b>00</b>	<b>152,658</b>	<b>00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	37,500	00	37,500	00	81,765	00
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	<b>1,135,451</b>	<b>00</b>	<b>291,451</b>	<b>00</b>	<b>349,423</b>	<b>00</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx						
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	892,698	00	865,628	00	xxxxxxx	xx
b) Addition to Local District School Tax	<b>07-191</b>					xxxxxxx	xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>892,698</b>	<b>00</b>	<b>865,628</b>	<b>00</b>	<b>920,749</b>	<b>00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>2,028,149</b>	<b>00</b>	<b>1,157,079</b>	<b>00</b>	<b>1,270,172</b>	<b>00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated				Expended 2018						
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved		
<b>GENERAL GOVERNMENT FUNCTIONS:</b>												
General Administration:												
Salaries and Wages	20-100-1	40,307	00	38,046	00		36,996	00	36,235	00	761	00
Other Expenses:	20-100-2											
Legal Advertising	20-100-2	4,000	00	4,000	00		4,150	00	3,926	00	224	00
Miscellaneous Other Expenses	20-100-2	18,000	00	16,000	00		16,000	00	16,000	00	0	00
Human Resources (Personnel):	20-105											
Educational Programs for Employees	20-105-2	1,500	00	1,500	00		1,500	00	240	00	1,260	00
Mayor and Council:	20-110											
Salaries and Wages	20-110-1	8,500	00	4,250	00		4,250	00	4,250	00	0	00
Municipal Clerk:	20-120											
Salaries and Wages	20-120-1	58,972	00	57,025	00		57,025	00	57,022	00	3	00
Financial Administration (Treasury):	20-130											
Salaries and Wages:	20-130-1											
Other Pay	20-130-1											
Salaries and Wages-All Other	20-130-1	37,644	00	37,644	00		37,895	00	37,895	00	0	00
Other Expenses	20-130-2	500	00	500	00		500	00	283	00	217	00
Audit Services:	20-135											
Other Expenses	20-135-2	21,165	00	20,549	00		20,549	00	20,549	00	0	00
Computerized Data Processing:	20-140											
Other Expenses	20-140-2	14,500	00	14,500	00		14,500	00	11,617	00	2,883	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2018						
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved		
<b>GENERAL GOVERNMENT FUNCTIONS (Continued):</b>												
Revenue Administration (Tax Collection):	20-145											
Salaries and Wages:	20-145-1											
Other Pay	20-145-1											
Salaries and Wages-All Other	20-145-1	11,487	00	11,262	00		11,262	00	11,010	00	252	00
Other Expenses	20-145-2	900	00	900	00		900	00	708	00	192	00
Tax Assessment Administration	20-150											
Salaries and Wages	20-150-1	19,066	00	18,692	00		18,692	00	18,384	00	308	00
Other Expenses:	20-150-2											
Other Professional, Consultant & Specialized Serv.	20-150-2	500	00	500	00		500	00	500	00	0	00
Miscellaneous Other Expenses	20-150-2	500	00	500	00		500	00	206	00	294	00
Legal Services (Legal Dept.):	20-155											
Other Expenses	20-155-2	9,580	00	9,580	00		8,030	00	5,982	00	2,048	00
Engineering Services:	20-165											
Other Expenses	20-165-2	8,000	00	8,000	00		6,950	00	2,900	00	4,050	00
Historical Sites Office:	20-175											
Other Expenses	20-175-2	700	00	700	00		700	00	0	00	700	00
<b>LAND USE ADMINISTRATION:</b>												
Planning Board:	21-180											
Salaries and Wages	21-180-1	9,547	00	10,000	00		10,000	00	9,288	00	712	00
Other Expenses:	21-180-2											
Legal Services	21-180-2	1,500	00	1,500	00		1,500	00	525	00	975	00
Other Professional, Consultant & Specialized Serv.	21-180-2	3,500	00	3,500	00		3,500	00	706	00	2,794	00
Miscellaneous Other Expenses	21-180-2	500	00	500	00		500	00	315	00	185	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2018							
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>LAND USE ADMINISTRATION (Continued):</b>													
Zoning Board of Adjustment (Zoning Officer):	<b>21-185</b>												
Salaries and Wages	<b>21-185-1</b>	9,483	00	9,297	00			9,297	00	9,297	00	0	00
Other Expenses	<b>21-185-2</b>	150	00	150	00			150	00	0	00	150	00
<b>INSURANCE:</b>													
General Liability	<b>23-210-2</b>	19,700	00	19,700	00			19,700	00	19,473	00	227	00
Workers Compensation	<b>23-215-2</b>	15,300	00	15,300	00			15,300	00	15,153	00	147	00
Employee Group Health	<b>23-220-2</b>	12,570	00	12,500	00			12,500	00	12,335	00	165	00
Unemployment Insurance	<b>23-225-2</b>	1,200	00	1,200	00			1,200	00	980	00	220	00
<b>PUBLIC SAFETY FUNCTIONS:</b>													
Police Department:	<b>25-252</b>												
Salaries and Wages:	<b>25-252-1</b>												
Temporary and Seasonal	<b>25-252-1</b>	17,691	00	17,344	00			17,344	00	16,974	00	370	00
Salaries and Wages-All Other	<b>25-252-1</b>												
Other Expenses	<b>25-252-2</b>	1,000	00	2,500	00			2,500	00	409	00	2,091	00
Office of Emergency Management:	<b>25-252</b>												
Salaries and Wages	<b>25-252-1</b>												
Other Expenses	<b>25-252-2</b>	1,500	00	1,500	00			1,500	00	686	00	814	00
Aid to Volunteer Fire Companies	<b>25-255-2</b>	23,500	00	22,000	00			22,000	00	22,000	00		
Contribution to First Aid Organizations	<b>25-260-2</b>	17,500	00	17,500	00			17,500	00	17,500	00		
Fire Department:	<b>25-265</b>												
Salaries and Wages	<b>25-265-1</b>	6,000	00	5,816	00			7,616	00	7,275	00	341	00
Other Expenses:	<b>23-265-2</b>												
Fire Hydrant Service	<b>23-265-2</b>	16,000	00	16,000	00			16,000	00	15,182	00	818	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2018						
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved		
<b>PUBLIC SAFETY FUNCTIONS (Continued):</b>												
Municipal Prosecutor's Office:	<b>25-275</b>											
Other Expenses	<b>25-275-2</b>											
<b>PUBLIC WORKS FUNCTIONS:</b>												
Streets and Road Maintenance:	<b>26-290</b>											
Salaries and Wages	<b>26-290-1</b>	100	00	100	00		100	00	0	00	100	00
Other Expenses	<b>26-290-2</b>	89,923	00	88,414	00		94,914	00	94,871	00	43	00
Solid Waste Collection (Recycling Program):	<b>26-305</b>											
Other Expenses	<b>26-305-2</b>	8,000	00	8,000	00		8,000	00	8,000	00	0	00
Buildings and Grounds:	<b>26-310</b>											
Salaries and Wages	<b>26-310-1</b>											
Other Expenses	<b>26-310-2</b>	11,250	00	12,250	00		10,250	00	7,703	00	2,547	00
Vehicle Maintenance (Including Police Vehicles):	<b>26-315</b>											
Other Expenses	<b>26-315-2</b>											
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>	<b>27-330</b>											
Public Health Services (Board of Health):	<b>27-330</b>											
Salaries and Wages	<b>27-330-1</b>	3,205	00	3,142	00		3,142	00	3,141	00	1	00
Other Expenses	<b>27-330-2</b>	2,000	00	2,000	00		2,000	00	950	00	1,050	00
Environmental Health Services:	<b>27-335</b>											
Salaries and Wages	<b>27-335-1</b>	394	00	386	00		386	00	386	00	0	00
Other Expenses	<b>27-335-2</b>	500	00	500	00		500	00	150	00	350	00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2018				
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved
<b>HEALTH AND HUMAN SERVICES FUNCTIONS (Continued):</b>										
Animal Control Services:	<b>27-340</b>									
Other Expenses	<b>27-340-2</b>	2,500	00	2,500	00		2,500 00	2,191	00	309 00
Contributions to Social Service Agencies:	<b>27-360</b>									
Contribution to Senior Citizens Center	<b>27-360-2</b>									
Visiting Homemakers of Hunterdon County	<b>27-360-2</b>	700	00	700	00		700 00	700	00	
<b>PARK AND RECREATION FUNCTIONS:</b>										
Recreation Services and Programs:	<b>28-370</b>									
Salaries and Wages	<b>28-370-1</b>									
Other Expenses	<b>28-370-2</b>	6,100	00	6,100	00		4,849 00	3,440	00	1,409 00
Maintenance of Parks:	<b>28-375</b>									
Other Expenses	<b>28-375-2</b>	500	00	500	00		500 00	191	00	309 00
<b>EDUCATION FUNCTIONS (Includes Library):</b>	<b>29-390</b>									
Municipal Library:	<b>29-390</b>									
Other Expenses	<b>29-390-2</b>	100	00	100	00		100 00	100	00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2018						
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved		
<b>OTHER COMMON OPERATING FUNCTIONS:</b>												
<b>(Unclassified):</b>												
Celebration of Public Events	<b>30-420</b>											
Other Expenses	<b>30-420-2</b>	6,900	00	9,250	00		7,450	00	6,900	00	550	00
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>												
Electricity	<b>31-430-2</b>	4,191	00	4,191	00		4,191	00	3,148	00	1,043	00
Street Lighting	<b>31-435-2</b>	9,000	00	9,000	00		9,000	00	8,950	00	50	00
Telephone (excluding equipment acquisition)	<b>31-440-2</b>	6,200	00	6,200	00		6,200	00	5,957	00	243	00
Water	<b>31-445-2</b>	300	00	300	00		300	00	237	00	63	00
Gas (natural or propane)	<b>31-446-2</b>	2,700	00	2,700	00		2,700	00	1,269	00	1,431	00
Gasoline	<b>31-460-2</b>											
<b>MUNICIPAL COURT:</b>	<b>43-490</b>											
Other Expenses	<b>43-490-2</b>	5,310	00	5,310	00		5,310	00	5,103	00	207	00
Public Defender:	<b>43-495</b>											
Other Expenses	<b>43-495-2</b>											





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
(1) DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations	46-870					XXXXXXXX	XX					XXXXXXXX	XX
Special Emergency Authorizations -5 Years (N.J.S. 40A:4-55)	46-870					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated								Expended 2018			
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
(2) STATUTORY EXPENDITURES:	xxxxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Contribution to:													
Public Employees Retirement System	36-471	18,490	00	17,135	00			17,135	00	17,135	00	0	00
Social Security System (O.A.S.I.)	36-472	13,872	00	13,600	00			13,600	00	13,352	00	248	00
Deferred Compensation Retirement Plan	36-474	680	00	850	00			850	00	680	00	170	00
Police & Firemen's Retirement System of N.J.	36-475												
<b>Total Deferred Charges and Statutory Expenditures - Municipal</b>	<b>34-209</b>	<b>33,042</b>	<b>00</b>	<b>31,585</b>	<b>00</b>			<b>31,585</b>	<b>00</b>	<b>31,167</b>	<b>00</b>	<b>418</b>	<b>00</b>
(G) Cash Deficit of Preceeding Year	46-885												
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	605,377	00	593,683	00	0	00	593,683	00	560,359	00	33,324	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Insurance (N.J.S.A. 40A:4-45.3(00)):</b>		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
General Liability	23-210-2												
Workers Compensation	23-215-2												
Employee Group Health	23-220-2												
<b>Fair Share Housing Plan (C.222,P.L. 1986):</b>	43-180												
Planning Board	21-190												
Other Expenses	21-190-2												
<b>Statutory Expenditures:</b>													
Contribution to PERS	36-471												
Police & Firemen's Retirement System of N.J.	36-475												
<b>Welfare/Administration of Public Assistance:</b>	27-345												
Other Expenses	27-345-2												
<b>Fire Department:</b>	25-265												
Other Expenses (LOSAP)	25-265-2	23,500	00	23,500	00			23,500	00	14,850	00	8,650	00





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Uniform Construction Code</b>													
Appropriations Offset by Increased	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>			<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated								Expended 2018			
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Interlocal Municipal Service Agreements:</b>	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Police Department:	25-240					xxxxxxx	xx						
Other Expenses	25-240-2	309,956	00	303,878	00			303,878	00	303,878	00		
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	<b>309,956</b>	<b>00</b>	<b>303,878</b>	<b>00</b>			<b>303,878</b>	<b>00</b>	<b>303,878</b>	<b>00</b>	<b>0</b>	<b>00</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues											
<b>FEDERAL AND STATE GRANTS:</b>											
Clean Communities Program	<b>41-770</b>										
Other Expenses	<b>41-770-2</b>	4,000	00	4,000	00		4,000 00	4,000 00			
FEMA Hazard Mitigation - ch 159:											
Other Expenses											
Highlands Grant-Initial Assessment	<b>41-708</b>										
NJOT Grant - Main St. Resurfacing/Drainage Project	<b>41-709</b>	240,000	00	0	00		0 00	0 00			
Island Park Bridge Replacement Grant - NJDOT	<b>41-710</b>	400,000	00								
Island Park Bridge Replacement Grant - Hunterdon Cty.	<b>41-711</b>	200,000	00								





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
New Jersey Transportation Trust Fund Authority Act	41-865												
New Jersey Transportation Trust Fund Authority Act-Local	41-865-2												
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	30,500	00	23,500	00			23,500	00	23,500	00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
Payment of Bond Principal	45-920											XXXXXXXX	XX
Payment of Bond Anticipation and Capital Notes	45-925	17,400	00	17,500	00	XXXXXXXX	XX	17,500	00	17,000	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	1,816	00	1,030	00			1,030	00	1,027	00	XXXXXXXX	XX
<b>NJ Environmental Infrastructure Trust (NJEIT):</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Loan Payments for Principal and Interest	45-940	77,386	00	72,886	00			72,886	00	62,740	00	XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>96,602</b>	<b>00</b>	<b>91,416</b>	<b>00</b>			<b>91,416</b>	<b>00</b>	<b>80,767</b>	<b>00</b>	XXXXXXXX	XX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations	46-870					xxxxxxx	xx					xxxxxxx	xx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875					xxxxxxx	xx					xxxxxxx	xx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		0 00		0 00	xxxxxxx	xx		0 00		0 00		0 00
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480												
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
<b>(H-2) Total General Appropriations forMunicipal Purposes Excluded from "CAPS"</b>	34-309	1,304,558	00	446,294	00			446,294	00	426,995	00	8,650	00

**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	
<b>For Local District School Purposes - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>(I) Type 1 District School Debt Service:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Payment of Bond Principal	48-920											xxxxxxx	xx
Payment of Bond Anticipation Notes	48-925											xxxxxxx	xx
Interest on Bonds	48-930											xxxxxxx	xx
Interest on Notes	48-935											xxxxxxx	xx
												xxxxxxx	xx
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999											xxxxxxx	xx
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations - Schools	29-406					xxxxxxx	xx					xxxxxxx	xx
Capital Project for Land, Building or Equipment N.J.S.A.18A:22-20	29-407											xxxxxxx	xx
Expend- itures-Local School-Excluded from "CAPS"	29-409											xxxxxxx	xx
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)}-Excluded from "CAPS"</b>	29-410												
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	1,304,558	00	446,294	00			446,294	00	426,995	00	8,650	00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	1,909,935	00	1,039,977	00	0	00	1,039,977	00	987,354	00	41,974	00
<b>(M) Reserve for Uncollected Taxes</b>	50-899	118,214	00	117,102	00	xxxxxxx	xx	117,102	00	117,102	00	xxxxxxx	xx
<b>9. Total General Appropriations</b>	34-499	2,028,149	00	1,157,079	00	0	00	1,157,079	00	1,104,456	00	41,974	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2018					
		for 2019		for 2018		for 2018 By Emergency Appropriation		Total for 2018 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	605,377	00	593,683	00	0	00	593,683	00	560,359	00	33,324	00
	xxxxxxx												
<b>(A) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Other Operations	<b>34-300</b>	23,500	00	23,500	00			23,500	00	14,850	00	8,650	00
Uniform Construction Code	<b>22-999</b>												
Interlocal Municipal Service Agreements	<b>42-999</b>	309,956	00	303,878	00			303,878	00	303,878	00	0	00
Additional Appropriations Offset by Revs.	<b>34-303</b>												
Public and Private Programs Off-Set by Revs.	<b>40-999</b>	844,000	00	4,000	00			4,000	00	4,000	00	0	00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	1,177,456	00	331,378	00			331,378	00	322,728	00	8,650	00
<b>(C) Capital Improvements</b>	<b>44-999</b>	30,500	00	23,500	00			23,500	00	23,500	00		
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	96,602	00	91,416	00			91,416	00	80,767	00	xxxxxxx	xx
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	<b>46-999</b>	0	00	0	00			0	00	0	00	xxxxxxx	xx
<b>(F) Judgments</b>	<b>37-480</b>												
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	<b>46-885</b>					xxxxxxx	xx					xxxxxxx	xx
<b>(K) Local District School Purposes</b>	<b>29-410</b>											xxxxxxx	xx
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>					xxxxxxx	xx					xxxxxxx	xx
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	118,214	00	117,102	00	xxxxxxx	xx	117,102	00	117,102	00	xxxxxxx	xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>2,028,149</b>	<b>00</b>	<b>1,157,079</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>1,157,079</b>	<b>00</b>	<b>1,104,456</b>	<b>00</b>	<b>41,974</b>	<b>00</b>

**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; Construction Code Fees Due Hackensak 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;**

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Board of Recreation Commissioners (R.S.40:12-8); Developers' Escrow Review Deposits; COAH Trust Deposits; Open Space Trust Deposits; LOSAP Trust Deposits

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Donations NJSA 40A:5-29: Celebration of Public Events

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**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 SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS			
Cash and Investments	1110100	829,700	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	270	00
Federal and State Grants Receivable	1110200	79,508	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	86,317	00
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	13,309	00
Deferred Charges Required to be in 2019 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800		
<b>Total Assets</b>	<b>1110900</b>	<b>1,009,104</b>	<b>00</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	631,462	00
Reserves for Receivables	2110200	99,627	00
Surplus	2110300	278,015	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,009,104</b>	<b>00</b>

School Tax Levy Unpaid	2220190	538,849	00
Less: School Tax Deferred	2220200	215,567	00
"Cash Liabilities"	2220300	<b>323,282</b>	<b>00</b>

		YEAR 2018		YEAR 2017	
Surplus Balance, January 1st	2310100	237,735	00	240,870	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected: 2018 98.2%, 2017 97.8%)	2310200	4,777,231	00	4,642,224	00
Delinquent Taxes	2310300	81,765	00	52,076	00
Other Revenues and Additions to Income	2310400	199,481	00	215,761	00
<b>Total Funds</b>	<b>2310500</b>	<b>5,296,212</b>	<b>00</b>	<b>5,150,931</b>	<b>00</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	1,029,328	00	1,026,233	00
School Taxes (Including Local and Regional)	2310700	3,401,021	00	3,330,956	00
County Taxes (Including Added Tax Amounts)	2310800	543,367	00	526,883	00
Special District Taxes	2310900	29,196	00	29,124	00
Other Expenditures and Deductions from Income	2311000	15,285	00	0	00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>5,018,197</b>	<b>00</b>	<b>4,913,196</b>	<b>00</b>
Less: Expenditures to be Raised by Future Taxes	2311200				
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>5,018,197</b>	<b>00</b>	<b>4,913,196</b>	<b>00</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>278,015</b>	<b>00</b>	<b>237,735</b>	<b>00</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2018	2311500	278,015	00
Current Surplus Anticipated in 2019 Budget	2311600	116,000	00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>162,015</b>	<b>00</b>

**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**









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

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

**RESOLUTION**

Be it resolved by the \_\_\_\_\_ Common Council \_\_\_\_\_ of the \_\_\_\_\_ Borough \_\_\_\_\_  
of \_\_\_\_\_ Califon \_\_\_\_\_ County of \_\_\_\_\_ Hunterdon \_\_\_\_\_ 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) \$ 892,698.00 (Item 2 below) for municipal purposes, and
- (b) \$ NONE (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) \$ NONE (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) \$ 29,144 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

<b>RECORDED VOTE</b> (Insert last name)	{ Baggsstrom	Ayes { Collins { Medea { Smith	Nays { None	Abstained { None
	{ Janas			
				Absent { Haversang

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>			
Surplus Anticipated	08-100	\$	116,000.00
Miscellaneous Revenues Anticipated	13-099	\$	981,951.00
Receipts from Delinquent Taxes	15-499	\$	37,500.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$</b>	<b>892,698.00</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>			
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			None
<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>Total Revenues</b>	<b>13-299</b>	<b>\$</b>	<b>2,028,149.00</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	572,335.00
<b>( e ) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	33,042.00
<b>( g ) Cash Deficit</b>	46-885	-
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXX
<b>( a ) Operations - Total Operations Excluded from "CAPS"</b>	34-305	1,177,456.00
<b>( c ) Capital Improvements</b>	44-999	30,500.00
<b>( d ) Municipal Debt Service</b>	45-999	96,602.00
<b>( e ) Deferred Charges - Municipal</b>	46-999	-
<b>( f ) Judgements</b>	37-480	-
<b>( n ) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	29-405	-
<b>( g ) Cash Deficit</b>	46-885	-
<b>( k ) For Local District School Purposes</b>	29-410	-
<b>( m ) Reserve for Uncollected Taxes</b>	50-899	118,214.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	-
<b>Total Appropriations</b>	34-499	2,028,149.00

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 15th day of April, 2019

  
 Signature, Clerk

MUNICIPALITY CALIFON BOROUGH OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated				Realized in		APPROPRIATIONS	FCOA	Appropriated				Expended 2018			
		2019		2018		Cash in 2018				for 2019		for 2018		Paid or Charged		Reserved	
FROM TRUST FUND																	
Amount To Be Raised by Taxation	54-190	29,144	00	29,023	00	29,196	00	Development of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-385-1								
Interest Income	54-113						00	Other Expenses	54-385-2								
Reserve Funds:								Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-375-1								
								Other Expenses	54-375-2								
								Historic Preservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-176-1								
								Other Expenses	54-176-2								
								Acquisition of Lands for Recreation and Conservation	54-915-2								
Total Trust Fund Revenues:	54-299	29,144	00	29,023	00	29,196	00	Acquisition of Farmland	54-916-2								
<b>Summary of Program</b>																	
Year Referendum Passed/Implemented:						2001		Down Payments on Improvements	54-902-2								
						(Date)		Debt Service:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Rate Assessed:		\$		.02				Payment of Bond Principal	54-902-2							xxxxxxx	xx
Total Tax Collected to date		\$		412,251.00				Payment of Bond Anticipation Notes and Capital Notes	54-925-2							xxxxxxx	xx
Total Expended to date:		\$		288,818.00				Interest on Bonds	54-930-2							xxxxxxx	xx
Total Acreage Preserved to date						(Acres)		Interest on Notes	54-935-2							xxxxxxx	xx
Recreation land preserved in 2018:						(Acres)		Reserve for Future Use	54-950-2	29,144	00	29,023	00	29,196	00		
Farmland preserved in 2018:						(Acres)		Total Trust Fund Appropriations:	54-499	29,144	00	29,023	00	29,196	00		

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

Contracting Unit: \_\_\_\_\_

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.

3/18/2019  
Date

Sheet 44

  
Clerk of the Governing Body