



# State of New Jersey Local Government Services

**Year:** 2019 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1019 Lebanon Township - County of Hunterdon Adopted

**Municode:** 1019 **Filename:** 1019\_fba\_2019.xlsm

**Website:** www.lebanontownship.net

**Phone Number:** 908-638-8528

**Mailing Address:** 530 West Hill Drive

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

**Municipality:** Glen Gardner **State:** NJ **Zip:** 08826

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mike		Schmidt	12/31/2019	<a href="mailto:schmidt@lebtwp.net">schmidt@lebtwp.net</a>

**Chief Administrative Officer**

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**Chief Financial Officer**

Gregory		Della Pia		<a href="mailto:greg@dellapiacpa.com">greg@dellapiacpa.com</a>
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**Municipal Clerk**

Karen		Sandorse		<a href="mailto:clerk@lebtwp.net">clerk@lebtwp.net</a>
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**Registered Municipal Accountant**

Anthony		Ardito		<a href="mailto:anthony@arditoandcompany.com">anthony@arditoandcompany.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Marc		Laul	12/31/2020	
Thomas		Mckee	12/31/2020	
Beverly		Koehler	12/31/2019	
Brian		Wunder	12/31/2019	
Mike		Schmidt	12/31/2021	

## 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	0.347	\$2,596,603.00	11.78%	\$1,045.12
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$74,756.00	0.34%	\$30.12
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.354	\$10,124,520.00	45.93%	\$4,078.06
Regional School District	0.774	\$5,783,687.00	26.24%	\$2,331.18
County Purposes	0.388	\$2,902,825.84	13.17%	\$1,168.60
County Library	0.039	\$285,049.36	1.29%	\$117.46
County Board of Health			0.00%	\$0.00
County Open Space	0.038	\$277,233.97	1.26%	\$114.45
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.950</b>	<b>\$22,044,675.17</b>	<b>100.00%</b>	<b>\$8,884.99</b>

Total Taxable Valuation as of	October 1, 2018	<u>\$748,330,659.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$301,186.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.347	0.354	1.96%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,596,603.00	\$2,647,516.00	1.96%	\$50,913.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,045.12	\$1,065.56	1.96%	\$20.45

### Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,647,516.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$75,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,300,000.00
Regional School District	ESTIMATED	\$5,850,000.00
County Purposes	ESTIMATED	\$2,936,000.00
County Library	ESTIMATED	\$286,000.00
County Board of Health		
County Open Space	ESTIMATED	\$278,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$22,372,516.00</b>

Revenue Anticipated, Excluding Tax Levy	4,113,468.00
Budget Appropriations, before Reserve for Uncollected Taxes	6,313,534.00
Total Non-Municipal Tax Levy	\$19,725,000.00
Amount to be Raised by Taxes - Before RUT	\$21,925,066.00
Reserve for Uncollected Taxes (RUT)	\$447,450.33
Total Amount to be Raised by Taxes	\$22,372,516.33

% of Tax Collections used to Calculate RUT	<u>98.00%</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	21,714,611.38
Total Tax Levy, CY 2018	22,088,853.68
% of Taxes Collected, CY 2018	<u>98.31%</u>

Delinquent Taxes - December 31, 2018	<u>\$353,533.00</u>
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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	18.18%	\$100,000.00	\$550,000.00	\$650,000.00	\$650,000.00							
08	Local Revenue	-27.19%	(\$42,723.00)	\$157,123.00	\$114,400.00	\$114,400.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,642,422.00	\$2,642,422.00	\$2,642,422.00							
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	8.57%	\$18,678.00	\$217,968.00	\$236,646.00	\$236,646.00							
08	Other Special Items	68.18%	\$68,920.00	\$101,080.00	\$170,000.00	\$170,000.00							
15	Receipts from Delinquent Taxes	-28.94%	(\$122,188.00)	\$422,188.00	\$300,000.00	\$300,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.69%	(\$45,552.00)	\$2,693,068.00	\$2,647,516.00	\$2,647,516.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.02%	(\$18.00)	\$74,851.00	\$74,833.00		\$74,833.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.33%	(\$22,883.00)	\$6,858,700.00	\$6,835,817.00	\$6,760,984.00	\$74,833.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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
20	General Government		11.96%	\$62,549.00	\$522,937.00	\$585,486.00	\$558,840.00	\$26,646.00							
21	Land-Use Administration		12.55%	\$13,875.00	\$110,558.00	\$124,433.00	\$124,433.00								
22	Uniform Construction Code		0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
23	Insurance		-8.90%	(\$55,124.00)	\$619,398.00	\$564,274.00	\$564,274.00								
25	Public Safety		8.28%	\$116,780.00	\$1,410,939.00	\$1,527,719.00	\$1,527,719.00								
26	Public Works		1.04%	\$9,954.00	\$957,559.00	\$967,513.00	\$967,513.00								
27	Health and Human Services		-17.42%	(\$3,000.00)	\$17,225.00	\$14,225.00	\$14,225.00								
28	Parks and Recreation		3.85%	\$500.00	\$13,000.00	\$13,500.00	\$13,500.00								
29	Education (including Library)		2.83%	\$1,650.00	\$58,350.00	\$60,000.00	\$60,000.00								
30	Unclassified		67.50%	\$82,520.00	\$122,256.00	\$204,776.00	\$129,943.00		\$74,833.00						
31	Utilities and Bulk Purchases		-2.36%	(\$3,000.00)	\$127,000.00	\$124,000.00	\$124,000.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		6.26%	\$32,082.00	\$512,708.00	\$544,790.00	\$544,790.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		2.00%	\$773.00	\$38,642.00	\$39,415.00	\$39,415.00								
44	Capital		0.00%	\$0.00	\$685,000.00	\$685,000.00	\$685,000.00								
45	Debt		2.61%	\$22,501.00	\$862,745.00	\$885,246.00	\$885,246.00								
46	Deferred Charges		#DIV/0!	\$47,890.00		\$47,890.00	\$47,890.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		3.81%	\$16,418.00	\$431,032.00	\$447,450.00	\$447,450.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	0.00	0.00	5.34%	\$346,368.00	\$6,489,449.00	\$6,835,817.00	\$6,734,338.00	\$26,646.00	\$74,833.00	\$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>				<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	172	\$8,385,645.00	1.12%	15A Public Schools	3	\$26,409,600.00	14.49%
2 Residential	2,071	\$624,970,400.00	83.52%	15B Other Schools	3	\$1,372,700.00	0.75%
3A/3B Farm	507	\$73,491,700.00	9.82%	15C Public Property	98	\$138,176,663.00	75.80%
4A Commercial	77	\$36,291,100.00	4.85%	15D Church and Charities	10	\$6,419,000.00	3.52%
4B Industrial	5	\$3,213,500.00	0.43%	15E Cemeteries & Graveyards	3	\$78,600.00	0.04%
4C Apartments	4	\$1,912,400.00	0.26%	15F Other Exempt	21	\$9,840,400.00	5.40%
5A/5B Railroad	3		0.00%				
6A/6B Business Personal Property	2		0.00%				
<b>Total</b>	<b>2,841</b>	<b>\$748,264,745.00</b>	<b>100.00%</b>	<b>Total</b>	<b>138</b>	<b>\$182,296,963.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

  

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

  

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

  

Amount paid out by municipality for tax appeals in 2018	
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Percentage of Exempt vs. Non-Exempt Properties	24.36%
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<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		5.00	30,510.14	\$16,000.00	\$0.00			\$14,510.14
Supervisory Staff (Department Heads & Managers)	2.00	3.00	356,598.48	\$289,288.32	\$10,686.92	\$34,858.04		\$21,765.20
Police Officers (Including Superior Officers)	10.00	5.00	1,568,912.50	\$1,090,588.00	\$162,529.92	\$226,920.00		\$88,874.58
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	11.00	10.00	945,488.38	\$749,626.64	\$50,000.00	\$89,634.96		\$56,226.78
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>23.00</b>	<b>23.00</b>	<b>2,901,509.50</b>	<b>\$2,145,502.96</b>	<b>\$223,216.84</b>	<b>\$351,413.00</b>	<b>\$0.00</b>	<b>\$181,376.70</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$10,382.55	\$41,530.20	4.00	\$10,095.48	\$40,381.92
Parent & Child	2.00	\$19,703.28	\$39,406.56	3.00	\$19,129.32	\$57,387.96
Employee & Spouse (or Partner)	5.00	\$22,235.57	\$111,177.85	7.00	\$21,526.95	\$150,688.65
Family	6.00	\$30,710.64	\$184,263.84	6.00	\$29,816.16	\$178,896.96
Employee Cost Sharing Contribution (enter as negative - )			(\$77,127.01)			(\$72,101.81)
<b>Subtotal</b>	<b>17.00</b>		<b>\$299,251.44</b>	<b>20.00</b>		<b>\$355,253.68</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$9,785.28	\$19,570.56	2	\$15,584.28	\$31,168.56
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>2.00</b>		<b>\$19,570.56</b>	<b>2.00</b>		<b>\$31,168.56</b>
<b>GRAND TOTAL</b>	<b>19.00</b>		<b>\$318,822.00</b>	<b>22.00</b>		<b>\$386,422.24</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)?**

**YES**

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

**YES**



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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$9,205,000.00	\$9,205,000.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$223,734.00	\$223,734.00				
Notes Outstanding	\$3,024,230.00	\$3,024,230.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$250,311.00	\$250,311.00				
<b>Total (Current Year)</b>	<b>\$12,703,275.00</b>	<b>\$9,205,000.00</b>	<b>\$941,520.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	6,588					
Per Capita Gross Debt	\$1,928.24					
Per Capita Net Debt	\$531.01					
3 Yr. Average Property Valuation		\$913,660,669.33				
Net Debt as % of 3 Year Avg Property Valuation		0.38%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$822,746.00			
Bond Anticipation Notes - Interest			\$62,500.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$50,785.00			
Loans & Other Debt - Interest			\$5,489.00			
<b>Total</b>			\$941,520.00	\$0.00	\$0.00	\$0.00
Total Principal			\$873,531.00	\$0.00	\$0.00	\$0.00
Total Interest			\$67,989.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			13.77%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<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: LEBANON TOWNSHIP

COUNTY: HUNTERDON

Mike Schmidt	12/31/2019
<b>Mayor's Name</b>	<b>Term Expires</b>

<b>Municipal Officials</b>	July 19, 2004
Karen Sandorse	} <b>Date of Orig. Appt.</b> C-1184
<b>Municipal Clerk</b>	
Mary Hyland	T-1368
<b>Tax Collector</b>	<b>Cert No.</b>
Gregory J. Della Pia	220
<b>Chief Financial officer</b>	<b>Cert No.</b>
Anthony Ardito	524
<b>Registered Municipal Accountant</b>	<b>Lic No.</b>
Matthew Lyons	
<b>Municipal Attorney</b>	

Governing Body Members	
Name	Term Expires
Marc Laul	12/31/20
Thomas McKee	12/31/20
Beverly Koehler	12/31/19
Brian Wunder	12/31/19
Mike Schmidt	12/31/21

**Official Mailing Address of Municipality**

LEBANON TOWNSHIP

530 WEST HILL ROAD

GLEN GARDNER, NJ 08826

Fax #: 908-638-5957

**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**

<b>Division Use Only</b>	
Municode:	_____
Public Hearing Date:	_____

**2019  
MUNICIPAL BUDGET**

Municipal Budget of the TOWNSHIP of LEBANON, 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

3rd day of April, 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 3rd day of April, 2019

*X* Kaung Sanders  
Clerk  
530 West Hill Road  
Address  
Glen Gardner, NJ 08826  
Address  
(908) 638-8528  
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 3rd day of April, 2019

*Cynthia Cecile*

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 3rd day of April, 2019

X

*[Signature]*  
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.

Township of Lebanon County of Hunterdon

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the Township of Lebanon, 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 17, 2019.

The Governing Body of the Township of Lebanon does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE  
(Insert last name)

{ Schmidt  
{ Koehler  
Ayes { McKee  
{ Laul

{  
Nays { None  
{

{  
Abstained { None  
{

{  
Absent { Wunder  
{

Notice is hereby given that the Budget and Tax Resolution was approved by the Township Committee of the Township  
of Lebanon County of Hunterdon on April 3, 2019.

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on May 1, 2019 at

7:00 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
<b>(a) Municipal Purposes {Item H-1, Sheet 19} (N.J.S. 40A:4-45.2)}</b>	4,657,952	00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXX	XX
<b>(a) Municipal Purposes {Item H-2, Sheet 28} (N.J.S. 40A:4-45.3 as amended)}</b>	1,655,582	00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>98.00</u> Percent of Tax Collections</b>	447,450	00
<b>4. Total General Appropriations (Item 9, Sheet 29)                      Building Aid Allowance} 2019 - \$_____</b> <span style="padding-left: 150px;">for Schools-State Aid } 2019 - \$_____</span>	6,760,984	00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <span style="padding-left: 20px;">(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</span>	4,113,468	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):</b>	XXXXXXXXXX	XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	2,647,516	00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		

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

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	6,414,693	00						
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>		00						
<b>Emergency Appropriations</b>								
<b>Total Appropriations</b>	6,414,693	00						
<b>Expenditures:</b>								
<b>    Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	6,329,920	00						
<b>    Reserved</b>	132,663	00						
<b>Unexpended Balances Canceled</b>								
<b>Total Expenditures and Unexpended Balances Canceled</b>	6,462,583	00						
<b>Overexpenditures*</b>	47,890	00						

\*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

**I I. APPROPRIATIONS "CAPS"**

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 Township of Lebanon is calculated as follows:

**CAP CALCULATION**

Total General Appropriations for 2018		\$	6,414,693.00
Cap Base Adjustment			
Cap Base Adjustment			
<b><u>Modifications</u></b>			
<u>Less:</u>			
Reserve for Uncollected Taxes	\$	431,032.00	
Public and Private Programs		32,968.00	
Total Other Operations		10,800.00	
Capital Improvements		685,000.00	
Municipal Debt Service		862,745.00	
Deferred Charges to Future Taxation		-	2,022,545.00
Amount on Which CAP is Applied			4,392,148.00
2.5% CAP			109,803.70
Allowable Appropriations Before Exceptions			4,501,951.70
<b><u>Additional Modifications</u></b>			
New Construction	\$	5,367.74	
2017 CAP Banking		296,317.56	
2018 CAP Banking		42,134.34	
Increase to 3.5%*		43,921.48	387,741.12
Total Allowable Appropriations with 3.5% "CAP"			4,889,692.82
Total Appropriations within CAPS			4,657,952.00
DIFFERENCE - Banked to Future Budgets		\$	231,740.82

**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**

\*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 lesser. 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.

**IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS**

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.

Any questions regarding the new budget breakdowns and crosswalks should be directed to the office of the Chief Financial Officer.

**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	\$	398,230.09
Employee Share of Health Care Costs		38,230.09
Total Employer Share of Health Care Costs/Appropriations	\$	360,000.00

**TAX LEVY CAP CALCULATION**

Prior Year Amount to be Raised for Taxation for Municipal Purposes \$ 2,596,603.00

**Modifications**

Less:

Prior Year Required Adjustments	-
Amount on Which CAP is Applied	2,596,603.00
2% CAP Increase	51,932.00
Adjusted Tax Levy Prior to Exclusions	2,648,535.00

**Exclusions:**

Allowable Pension Obligation Increases	2,073.00
Allowable Capital Improvements Increases	-
Allowable Health Insurance Increases	-
Allowable Debt Service Increases	-
Deferred Charges	2,073.00
Less: Cancelled or Unexpended Exclusions	-
Adjusted Tax Levy	2,650,608.00

**Additions:**

New Ratables	1,546,900
Prior Year Municipal Purpose Tax Rate	0.3470
New Ratable Adjustment to Levy	5,368.00
CY2017 CAP Bank Utilized in CY2019	-
CY2018 CAP Bank Utilized in CY2019	-

<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>2,655,976.00</b>
<b>Amount to be Raised by Taxation included in this Budget</b>	<b>2,647,516.00</b>
<b>Under/(Over) CAP</b>	<b>8,460.00</b>

Sheet 3b

**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>
Administrative Staff	62.78	12,028.85	X		
Road Department	236.00	45,514.59	X		
Police Department	245.50	64,674.95	X		
<b>Totals</b>	544.28 days	\$ 122,218.39			
		<b>Total Funds Reserved as of end of 2018:</b>	\$ 258,070.50		
		<b>Total Funds Appropriated in 2019:</b>	\$ -		

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2018		Cash in 2018	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	650,000	00	550,000	00	550,000	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>	650,000	00	550,000	00	550,000	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>	15,000	00	15,000	00	15,250	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>	22,000	00	15,300	00	38,410	00
Other	<b>08-109</b>						
Interest and Costs on Taxes	<b>08-112</b>	74,000	00	74,000	00	83,046	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>	3,400	00	3,400	00	20,417	00
Anticipated Utility Operating Surplus	<b>08-114</b>						

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

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2019		2019		Cash in 2019	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):							
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>114,400</b>	<b>00</b>	<b>107,700</b>	<b>00</b>	<b>157,123</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 C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.18)</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	<b>08-170</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.5:23-4.18)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	<b>08-170</b>						
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>0 00</b>		<b>0 00</b>		<b>0 00</b>	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash in 2018	
		2019		2018			
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements 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>
Lebanon BOE - property Maintenance		20,000	00	20,000	00	20,000	00
Lebanon BOE - Police SRO Services		150,000	00			81,080	00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>	<b>170,000</b>	<b>00</b>	<b>20,000</b>	<b>00</b>	<b>101,080</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 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	<b>10-865</b>	210,000	00	185,000	00	185,000	00
Recycling Tonnage Grant-Prior Year	<b>10-701</b>			4,304	00	4,304	00
Drunk Driving Enforcement Fund	<b>10-745</b>						
Drunk Driving Enforcement Fund-Prior Year	<b>10-745</b>	2,646	00	2,523	00	2,523	00
Clean Communities Program	<b>10-770</b>	24,000	00	26,012	00	26,012	00
Clean Communities Program-Prior Year	<b>10-770</b>						
Alcohol Education and Rehabilitation Fund - PY Unapprop.	<b>10-702</b>			129	00	129	00
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>						
Body Armor Grant - Prior Year Unappropriated	<b>10-711</b>						
Storm Water Grant-CY 2018	<b>10-709</b>						
Body Armor Grant-Ch 159	<b>10-771</b>						
NJDOT - Guard Rail Grant - CH159	<b>10-772</b>						
Environmental Protection Grant - Prior Year	<b>10-773</b>						
Law and Public Safety Grant - Prior Year	<b>10-774</b>						







**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>650,000</b>	<b>00</b>	<b>550,000</b>	<b>00</b>	<b>550,000</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>	114,400	00	107,700	00	157,123	00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	2,642,422	00	2,642,422	00	2,642,422	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>	170,000	00	20,000	00	101,080	00
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>	236,646	00	217,968	00	217,968	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>	0	00	0	00	0	00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>3,163,468</b>	<b>00</b>	<b>2,988,090</b>	<b>00</b>	<b>3,118,593</b>	<b>00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	300,000	00	280,000	00	422,188	00
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	<b>4,113,468</b>	<b>00</b>	<b>3,818,090</b>	<b>00</b>	<b>4,090,781</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>	2,647,516	00	2,596,603	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>2,647,516</b>	<b>00</b>	<b>2,596,603</b>	<b>00</b>	<b>2,693,068</b>	<b>00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>6,760,984</b>	<b>00</b>	<b>6,414,693</b>	<b>00</b>	<b>6,783,849</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>										
Mayor and Council:	<b>20-110</b>									
Salaries and Wages	<b>20-110-1</b>	16,000	00	16,000	00		16,106 00	16,106	00	0 00
Other Expenses	<b>20-110-2</b>	6,750	00	5,250	00		6,250 00	6,014	00	236 00
Municipal Clerk:	<b>20-120</b>									
Salaries and Wages	<b>20-120-1</b>	140,828	00	131,065	00		149,065 00	148,826	00	239 00
Other Expenses:	<b>20-120-2</b>									
Elections	<b>20-120-2</b>	5,000	00	5,000	00		4,550 00	4,550	00	0 00
Other Expenses:	<b>20-120-2</b>									
Other Professional, Consul. & Spec.Services	<b>20-120-2</b>									
Miscellaneous Other Expenses	<b>20-120-2</b>	43,580	00	43,580	00		33,580 00	33,480	00	100 00
Financial Administration (Treasury):	<b>20-130</b>									
Salaries and Wages	<b>20-130-1</b>	42,856	00	22,000	00		12,000 00	11,307	00	693 00
Other Expenses	<b>20-130-2</b>	9,500	00	9,500	00		11,500 00	11,278	00	222 00
Audit Services:	<b>20-135</b>									
Other Expenses	<b>20-135-2</b>	28,961	00	28,961	00		29,830 00	29,830	00	
Revenue Administration (Tax Collection):	<b>20-145</b>									
Salaries and Wages	<b>20-145-1</b>	49,240	00	46,030	00		48,801 00	48,801	00	
Other Expenses	<b>20-145-2</b>	12,150	00	12,150	00		11,036 00	9,831	00	1,205 00
Tax Assessment Administration:	<b>20-150</b>									
Salaries and Wages	<b>20-150-1</b>	28,000	00	32,000	00		30,376 00	28,113	00	2,263 00
Other Expenses	<b>20-150-2</b>	45,200	00	42,600	00		42,600 00	31,293	00	11,307 00
Legal Services (Legal Dept.):	<b>20-155</b>									
Other Expenses	<b>20-155-2</b>	75,000	00	60,000	00		40,000 00	31,817	00	8,183 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>												
Engineering Services:	<b>20-175</b>											
Other Expenses	<b>20-175-2</b>	12,000	00	12,000	00		12,000	00	11,818	00	182	00
Historical Sites Office:	<b>20-185</b>											
Other Expenses	<b>20-185-2</b>	2,275	00	2,275	00		2,275	00	736	00	1,539	00
Aid to New Hampton Historic Museum:	<b>20-185</b>											
Salaries and Wages	<b>20-185-1</b>	35,000	00	36,000	00		36,000	00	34,482	00	1,518	00
Other Expenses	<b>20-185-2</b>	6,500	00	4,000	00		4,000	00	3,669	00	331	00
<b>LAND USE ADMINISTRATION:</b>												
Planning Board:	<b>21-180</b>											
Salaries and Wages	<b>21-180-1</b>	28,655	00	28,655	00		28,655	00	28,655	00	0	00
Other Expenses	<b>21-180-2</b>	18,225	00	18,225	00		13,225	00	13,225	00	0	00
Zoning Costs:	<b>21-185</b>											
Salaries and Wages	<b>21-185-1</b>	29,923	00	29,923	00		28,655	00	28,655	00	0	
Other Expenses	<b>21-185-2</b>	9,200	00	900	00		9,200	00	7,388		1,812	00
Zoning Board of Adjustment:	<b>21-185</b>											
Salaries and Wages	<b>21-185-1</b>	28,655	00	28,655	00		29,923	00	29,923	00	0	00
Other Expenses	<b>21-185-2</b>	9,775	00	11,700	00		900	00	0	00	900	00
<b>UNIFORM CONSTRUCTION CODE ENFORCEMENT:</b>	<b>22-195</b>											
Other Expenses	<b>22-195-2</b>	100	00	100	00		100	00			100	00
<b>INSURANCE:</b>												
General Liability	<b>23-210-2</b>	707	00	707	00		707	00	707	00		
Other Insurance Premiums	<b>23-210-2</b>	126,499	00	128,544	00		129,376	00	129,376	00		
Worker Compensation	<b>23-215-2</b>	77,068	00	79,113	00		79,113	00	79,113	00		
Employee Group Health	<b>23-220-2</b>	360,000	00	425,202	00		410,202	00	406,303	00	3,899	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:</b>												
Police:	<b>25-240</b>											
Salaries and Wages	<b>25-240-1</b>	1,290,924	00	1,128,019	00		1,183,019	00	1,183,019	00	0	00
Other Expenses	<b>25-240-2</b>	95,000	00	104,500	00		104,500	00	97,673	00	6,827	00
Office of Emergency Management:	<b>25-252</b>											
Salaries and Wages	<b>25-252-1</b>	5,345	00	5,345	00		5,345	00	5,345	00	0	00
Other Expenses	<b>25-252-2</b>	2,500	00	2,500	00		2,500	00			2,500	00
Aid to Volunteer Fire Companies	<b>25-255-2</b>											
Aid to Volunteer Fire Companies-Adjoining Mun.	<b>25-255-2</b>	110,000	00	95,000	00		95,000	00	80,000	00	15,000	00
Contribution to First Aid Organizations	<b>25-260-2</b>											
Fire Department/Uniform Fire Safety Code:	<b>25-265</b>											
Salaries and Wages	<b>25-265-1</b>	8,000	00	6,000	00		6,000	00	6,000	00	0	00
Other Expenses:	<b>25-265-2</b>											
Fire Hydrant Service	<b>25-265-2</b>	2,075	00	700	00		700	00	447	00	253	00
Miscellaneous Other Expenses	<b>25-265-2</b>	3,075	00	3,075	00		3,075	00	2,737	00	338	00
Municipal Prosecutor's Office:	<b>25-275</b>											
Salaries and Wages	<b>25-275-1</b>											



**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 WORKS FUNCTIONS:</b>												
Streets and Road Maintenance:	<b>26-290</b>											
Salaries and Wages	<b>26-290-1</b>	571,647	00	567,593	00		537,593	00	536,362	00	1,231	00
Other Expenses:	<b>26-290-2</b>											
Snow Removal	<b>26-290-2</b>	85,000	00	90,000	00		130,000	00	130,000	00	0	00
Miscellaneous Other Expenses	<b>26-290-2</b>	220,000	00	220,000	00		201,500	00	184,687	00	16,813	00
Solid Waste Collection (Recycling Program):	<b>26-305</b>											
Salaries and Wages	<b>26-23051</b>	5,466	00	5,466	00		5,466	00	5,466	00	0	00
Other Expenses	<b>26-305-2</b>	5,400	00	3,000	00		3,000	00	2,966	00	34	00
Buildings and Grounds:	<b>26-310</b>											
Other Expenses	<b>26-310-2</b>	80,000	00	80,000	00		80,000	00	61,839	00	18,161	00
Building Demolition	<b>26-310-3</b>											
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>												
Public Health Services (Board of Health):	<b>27-330</b>											
Salaries and Wages	<b>27-330-1</b>											
Other Expenses	<b>27-330-2</b>	5,000	00	8,000	00		8,000	00	4,505	00	3,495	00
Environmental Health Services:	<b>27-335</b>											
Other Expenses	<b>27-335-2</b>	1,000	00	1,000	00		1,000	00	44	00	956	00
Animal Control Services (Dog Regulation):	<b>27-340</b>											
Salaries and Wages	<b>27-340-1</b>	4,965	00	4,965	00		4,965	00	4,965	00	0	00
Other Expenses	<b>27-340-2</b>	2,760	00	2,760	00		2,760	00			2,760	00
Contributions to Social Service Agencies:	<b>28-360</b>											
Other Expenses	<b>28-360-2</b>	500	00	500	00		500	00	500	00	0	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>PARK AND RECREATION FUNCTIONS:</b>												
Recreation Services and Programs:	28-370											
Other Expenses:	28-370-2											
Senior Citizens	28-370-2	4,500	00	4,000	00		4,000	00	4,000	00	0	00
Miscellaneous Other Expenses	28-370-2	6,500	00	6,500	00		6,500	00	4,989	00	1,511	00
Maintenance of Parks:	28-375											
Other Expenses	28-375-2	2,500	00	2,500	00		2,500	00	1,111	00	1,389	00
<b>EDUCATIONAL FUNCTIONS:</b>												
Municipal/County Library:	29-390											
Other Expenses	29-390-2	60,000	00	58,350	00		58,350	00	52,791	00	5,559	00
<b>OTHER COMMON OPERATING FUNCTIONS:</b>												
<b>(Unclassified):</b>												
Accumulated Leave Compensation	30-415-2	105,000	00	45,000	00		45,000	00	45,000	00		
Provision for Salary Adjustment	30-415-2	22,443	00									
Celebration of Public Events	30-420-2											
Underground Storage Tank Remediation	27-369-2	2,500	00	2,500	00		2,500	00	2,500	00		
<b>MUNICIPAL COURT:</b>	43-490											
Other Expenses	43-490-2	39,415	00	38,270	00		38,642	00	38,642	00	0	00
Public Defender:	43-495											
Other Expenses	43-495-2											







**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>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations	<b>46-870</b>					XXXXXXXX	XX					XXXXXXXX	XX
Special Emergency Authorizations -5 Years (N.J.S. 40A:4-55)	<b>46-870</b>					XXXXXXXX	XX					XXXXXXXX	XX
Overexpended Appropriations	<b>46-873</b>											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)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>(2) STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Contribution to: Public Employees Retirement System	<b>36-471</b>	124,493	00	124,600	00			124,600	00	124,600	00		
Social Security System (O.A.S.I.)	<b>36-472</b>	181,377	00	165,432	00			167,670	00	163,888	00	3,782	00
Consolidated Police & Firemen's Pension Fund	<b>36-474</b>												
Police & Firemen's Retirement System of N.J.	<b>36-475</b>	226,920	00	220,438	00			220,438	00	220,438	00		
NJ Disability Fund		12,000	00	12,000	00							0	00
<b>Total Deferred Charges and Statutory Expenditures - Municipal</b>	<b>34-209</b>	<b>544,790</b>	<b>00</b>	<b>522,470</b>	<b>00</b>			<b>512,708</b>	<b>00</b>	<b>508,926</b>	<b>00</b>	<b>3,782</b>	<b>00</b>
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>												
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>4,657,952</b>	<b>00</b>	<b>4,392,148</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>4,392,148</b>	<b>00</b>	<b>4,270,285</b>	<b>00</b>	<b>121,863</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	
		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>Declared State of Emergency costs for Snow Removal:</b>													
N.J.S.A. (40A:4-45.45(b)) and - 40A: 4-45.3(bb)	<b>36-475</b>												
Fire Department:	<b>25-265</b>												
LOSAP	<b>25-265-2</b>	10,800	00	10,800	00			10,800	00			10,800	00
Statutory Expenditures:													
Contribution to:													
PERS	<b>36-471-2</b>												
PFRS	<b>36-475-2</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>Uniform Construction Code</b>													
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.18)	XXXXXX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
	XXXXXX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	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	
Interlocal Municipal Service Agreements:	XXXXXXXXXX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
						XXXXXXX	XX						
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</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	
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>Total Additional Appropriations Offset by Revenues(N..S.40A:4-45.3h)</b>	<b>34-303</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>Public and Private Programs Offset by Revenues</b>							
<b>FEDERAL AND STATE GRANTS:</b>							
Clean Communities Program	<b>41-770</b>						
Other Expenses	<b>41-770-2</b>	24,000 00	26,012 00		26,012 00	26,012 00	
Other Expenses-Prior Year	<b>41-770-3</b>						
Drunk Driving Enforcement Fund:	<b>41-745</b>						
Other Expenses-Prior Year	<b>41-745-2</b>	2,646 00	2,523 00		2,523 00	2,523 00	
Alcohol Education and Rehab. - PY Unapprop.		0 00	129 00		129 00	129 00	
Recycling Tonnage Grant:	<b>41-701</b>						
Other Expenses-Prior Year Unapprop.	<b>41-701-2</b>	0 00	4,304 00		4,304 00	4,304 00	
FEMA Grant - Generator	<b>41-791</b>						
Other Expenses	<b>41-791-2</b>						
Body Armor Grant:	<b>41-711</b>						
Other Expenses							
Other Expenses - Ch 159	<b>41-711-2</b>						





**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												
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	685,000	00	685,000	00			685,000	00	685,000	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	822,746	00	822,745	00	XXXXXXXX	XX	822,745	00	822,745	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	62,500	00	40,000	00			40,000	00	87,890	00	XXXXXXXX	XX
<b>Green Trust Loan Program:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Loan Payments for Principal and Interest	45-940											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>885,246</b>	<b>00</b>	<b>862,745</b>	<b>00</b>			<b>862,745</b>	<b>00</b>	<b>910,635</b>	<b>00</b>	<b>XXXXXXXX</b>	<b>XX</b>

**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				00	xxxxxxx	xx		00		00	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
Overexpenditures	46-872	47,890	00			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>	<b>46-999</b>	<b>47,890</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>xxxxxxx</b>	<b>xx</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>		
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>												
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-18.1 &amp; 18.3)</b>	<b>29-405</b>					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
<b>(H-2) Total General Appropriations forMunicipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	<b>1,655,582</b>	<b>00</b>	<b>1,591,513</b>	<b>00</b>			<b>1,591,513</b>	<b>00</b>	<b>1,628,603</b>	<b>00</b>	<b>10,800</b>	<b>00</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	
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>(I) Type 1 District School Debt Service:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Payment of Bond Principal	48-920											XXXXXXXX	XX
Payment of Bond Anticipation Notes	48-925											XXXXXXXX	XX
Interest on Bonds	48-930											XXXXXXXX	XX
Interest on Notes	48-935											XXXXXXXX	XX
												XXXXXXXX	XX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999											XXXXXXXX	XX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations - Schools	29-406					XXXXXXXX	XX					XXXXXXXX	XX
Capital Project for Land, Building or Equipment N.J.S.A.18A:22-20	29-407											XXXXXXXX	XX
<b>Expend- itures-Local School-Excluded from "CAPS"</b>	29-409											XXXXXXXX	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	1,655,582	00	1,591,513	00			1,591,513	00	1,628,603	00	10,800	00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	6,313,534	00	5,983,661	00	0	00	5,983,661	00	5,898,888	00	132,663	00
<b>(M) Reserve for Uncollected Taxes</b>	50-899	447,450	00	431,032	00	XXXXXXXX	XX	431,032	00	431,032	00	XXXXXXXX	XX
<b>9. Total General Appropriations</b>	34-499	6,760,984	00	6,414,693	00	0	00	6,414,693	00	6,329,920	00	132,663	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>	4,657,952	00	4,392,148	00	0	00	4,392,148	00	4,270,285	00	121,863	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>	10,800	00	10,800	00			10,800	00	0	00	10,800	00
Uniform Construction Code	<b>22-999</b>												
Interlocal Municipal Service Agreements	<b>42-999</b>												
Additional Appropriations Offset by Revs.	<b>34-303</b>												
Public and Private Programs Off-Set by Revs.	<b>40-999</b>	26,646	00	32,968	00			32,968	00	32,968	00		
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	37,446	00	43,768	00			43,768	00	32,968	00	10,800	00
<b>(C) Capital Improvements</b>	<b>44-999</b>	685,000	00	685,000	00			685,000	00	685,000	00		
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	885,246	00	862,745	00			862,745	00	910,635	00	xxxxxxx	xx
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	<b>46-999</b>	47,890	00	0	00	xxxxxxx	xx	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>	447,450	00	431,032	00	xxxxxxx	xx	431,032	00	431,032	00	xxxxxxx	xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>6,760,984</b>	<b>00</b>	<b>6,414,693</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>6,414,693</b>	<b>00</b>	<b>6,329,920</b>	<b>00</b>	<b>132,663</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;**

Board of Recreation Commission (N.J.S.A.40:12-1, et.seq.); Open Space, Recreation, Farmland and Historic Preservation Trust; Bicentennial Trust Donations N.J.S.A. 40A:5-29; Developer's Escrow, Driveway Bonds, Offtrack ir

Donations to Public Library N.J.S.A.40A:5-29; Environmental Recycling Trust; Memorial Park Fund; Historic Preservation Commission; Snow Removal Trust Fund; Accum. Absences, Fair Share Housing, Municipal Alliance

**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.)*

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## 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	3,093,667	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	3,682	00
Federal and State Grants Receivable	1110200	496,706	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	353,533	00
Tax Title Liens Receivable	1110400	173,862	00
Property Acquired by Tax Title Lien Liquidation	1110500	94,200	00
Other Receivables	1110600	27,700	00
Deferred Charges Required to be in 2019 Budget	1110700	47,890	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800		
<b>Total Assets</b>	<b>1110900</b>	<b>4,291,240</b>	<b>00</b>
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	2,763,874	00
Reserves for Receivables	2110200	649,296	00
Surplus	2110300	878,070	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,291,240</b>	<b>00</b>

School Tax Levy Unpaid	2220190	7,954,104	00
Less: School Tax Deferred	2220200	6,453,715	00
"Cash Liabilities"	2220300	<b>1,500,389</b>	<b>00</b>

		YEAR 2018		YEAR 2017	
Surplus Balance, January 1st	2310100	752,461	00	700,158	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected: 2018 98%, 2017 98%)	2310200	21,714,611	00	20,942,937	00
Delinquent Taxes	2310300	422,188	00	301,037	00
Other Revenues and Additions to Income	2310400	3,452,325	00	3,507,095	00
<b>Total Funds</b>	<b>2310500</b>	<b>26,341,585</b>	<b>00</b>	<b>25,451,227</b>	<b>00</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	5,983,661	00	5,668,377	00
School Taxes (Including Local and Regional)	2310700	15,908,207	00	15,454,162	00
County Taxes (Including Added Tax Amounts)	2310800	3,469,517	00	3,382,131	00
Special District Taxes	2310900	74,851	00	74,596	00
Other Expenditures and Deductions from Income	2311000	27,279	00	119,500	00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>25,463,515</b>	<b>00</b>	<b>24,698,766</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>0</b>	<b>00</b>	<b>0</b>	<b>00</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>878,070</b>	<b>00</b>	<b>752,461</b>	<b>00</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2018	2311500	878,070	00
Current Surplus Anticipated in 2019 Budget	2311700	650,000	00
<b>Surplus Balance Remaining</b>	<b>2311800</b>	<b>228,070</b>	<b>00</b>

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

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

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

**CAPITAL IMPROVEMENT PROGRAM** - A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

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



**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages reflect the estimated needs for the Township of Lebanon for the years 2019 through 2021, as required by New Jersey State Statute.

**CAPITAL BUDGET (Current Year Action)  
2019**

Local Unit- Lebanon Township

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR-2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Road Dept - Road Overlay		200,000.00			10,000.00			190,000.00	
Road Dept - Chip Seal		80,000.00			4,000.00			76,000.00	
Fire Dept - SCBA Units		30,000.00			1,500.00			28,500.00	
Road Dept - Mason Dump		100,000.00			5,000.00			95,000.00	
Road Dept - Backhoe		120,000.00			6,000.00			114,000.00	
Police - Alco Test Unit (2020 budget)		0.00			0.00			0.00	
Police - Live Scan (2020 budget)		0.00			0.00			0.00	
Police - SUVs (2)		80,000.00			4,000.00			76,000.00	
<b>TOTAL - ALL PROJECTS</b>		<b>610,000.00</b>	<b>0.00</b>		<b>0.00</b>	<b>30,500.00</b>		<b>579,500.00</b>	

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

Local Unit- Lebanon Township

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Various		610,000.00	2019	610,000.00					
<b>TOTAL - ALL PROJECTS</b>		<b>610,000.00</b>		<b>610,000.00</b>					

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

Local Unit- Lebanon Township

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Various	610,000.00	0.00		30,500.00			579,500.00				
<b>TOTAL - ALL PROJECTS</b>	<b>610,000.00</b>			<b>30,500.00</b>			<b>579,500.00</b>				

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

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

**RESOLUTION**

Be it resolved by the \_\_\_\_\_ Township Committee \_\_\_\_\_ of the \_\_\_\_\_ Township  
of \_\_\_\_\_ Lebanon \_\_\_\_\_ 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) \$ 2,647,516 (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) \$ 74,833 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

**RECORDED VOTE**

(Insert last name)

{ Schmidt  
{ Koehler  
**Ayes** { McKee  
{ Laul  
{ Wunder  
  
**Nays** { None  
  
**Abstained** { None  
  
**Absent** { None

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 650,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 3,163,468.00
Receipts from Delinquent Taxes	15-499	\$ 300,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 2,647,516.00</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	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 6,760,984.00</b>

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	4,113,162.00
( e ) Deferred Charges and Statutory Expenditures - Municipal	34-209	544,790.00
( g ) Cash Deficit	46-885	-
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
( a ) Operations - Total Operations Excluded from "CAPS"	34-305	37,446.00
( c ) Capital Improvements	44-999	685,000.00
( d ) Municipal Debt Service	45-999	885,246.00
( e ) Deferred Charges - Municipal	46-999	47,890.00
( f ) Judgements	37-480	-
( n ) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-18.1 & 18.3)	29-405	-
( g ) Cash Deficit	46-885	-
( k ) For Local District School Purposes	29-410	-
( m ) Reserve for Uncollected Taxes	50-899	447,450.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	-
Total Appropriations	34-499	6,760,984.00

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       1st       day of       May       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       1st       day of       May      , 2019       Karen Jander      , Clerk  
Signature

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

DEDICATED REVENUES	FCOA	Anticipated				Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated				Expended 2018					
		2019		2018					for 2019		for 2018		Paid or Charged		Reserved			
FROM TRUST FUND																		
Amount To Be Raised by Taxation	54-190	74,833	00	74,756	00	74,851	00	Development of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxx	xx	xxxxxx	xx	xxxxxx	xx	
								Salaries & Wages	54-385-1									
Interest Income	54-113							Other Expenses	54-385-2									
Reserve Funds:								Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxx	xx	xxxxxx	xx	xxxxxx	xx	
								Salaries & Wages	54-375-1									
								Other Expenses	54-375-2									
								Historic Preservation:		xxxxxxx	xx	xxxxxx	xx	xxxxxx	xx	xxxxxx	xx	
								Salaries & Wages	54-186-1									
								Other Expenses	54-186-2									
								Acquisition of Lands for Recreation and Conservation	54-915-2									
Total Trust Fund Revenues:	54-299	74,833	00	74,756	00	74,851	00	Acquisition of Farmland	54-917-2									
<b>Summary of Program</b>									Down Payments on Improvements	54-902-2								
Year Referendum Passed/Implemented:									Debt Service:		xxxxxxx	xx	xxxxxx	xx	xxxxxx	xx	xxxxxx	xx
Rate Assessed: \$ _____									Payment of Bond Principal	54-902-2	50,785	00	51,962	00	51,962	00	xxxxxx	xx
Total Tax Collected to date \$ 3,163,548.00									Payment of Bond Anticipation Notes and Capital Notes	54-925-2							xxxxxx	xx
Total Expended to date: \$ 2,169,781.00									Interest on Bonds	54-930-2	5,489	00	6,163	00	6,163	00	xxxxxx	xx
Total Acreage Preserved to date _____									Interest on Notes	54-935-2							xxxxxx	xx
(Acre)									Reserve for Future Use	54-950-2	18,559	00	16,631	00	16,726	00		
Recreation land preserved in 2018: _____									Total Trust Fund Appropriations:	54-499	74,833	00	74,756	00	74,851	00		
(Acre)																		
Farmland preserved in 2018: _____																		
(Acre)																		

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.

April 3, 2019  
Date \_\_\_\_\_

Sheet 44

  
Clerk of the Governing Body