



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1315 Freehold Borough - County of Monmouth Adopted

Municode: 1315 Filename: 1315_fba_2018.xlsm

Website: www.freeholdboroughnj.gov

Phone Number: 732-462-1410

Mailing Address: 51 West Main Street

Email the UFB if not using Outlook

Municipality: Freehold State: NJ Zip: 07728

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
J.	Nolan	Higgins	12/31/2019	nhiggins@freeholdboro.org

Chief Administrative Officer

Joseph	B.	Bellina		jbellina@freeholdboro.org
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Chief Financial Officer

Richard	J.	Gartz		rgartz@freeholdboro.org
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Municipal Clerk

Traci	L.	DiBenedetto		tdibenedetto.org
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Registered Municipal Accountant

Robert	W.	Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jaye	S.	Sims	12/31/2019	jsims@freeholdboro.org
Michael		DiBenedetto	12/31/2020	mdibenedetto@freeholdboro.org
Kevin		Kane	12/31/2019	kkane@freeholdboro.org
Sharon		Shutzer	12/31/2018	sshutzer@freeholdboro.org
Ronald		Griffiths	12/31/2018	rgriffiths@freeholdboro.org
George		Schnurr	12/31/2020	gschnurr@freeholdboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget								
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy						
Municipal Purpose Tax	0.974	\$10,168,660.25	35.60%	\$2,456.23	Municipal Purpose Tax	ESTIMATED	\$10,476,331.25						
Municipal Library	0.033	\$344,033.35	1.20%	\$83.22	Municipal Library	ESTIMATED	\$349,976.98						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space								
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)								
Other Special Districts (total levies)		\$245,000.00	0.86%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$245,000.00						
Local School District	1.093	\$11,413,686.00	39.96%	\$2,756.33	Local School District	ESTIMATED	\$11,642,000.00						
Regional School District	0.343	\$3,581,601.00	12.54%	\$864.98	Regional School District	ESTIMATED	\$3,653,233.00						
County Purposes	0.254	\$2,655,712.26	9.30%	\$640.54	County Purposes	ESTIMATED	\$2,709,000.00						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.015	\$156,018.94	0.55%	\$37.83	County Open Space	ESTIMATED	\$158,966.00						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2017 Budget)					2.712		\$28,564,711.80	100.00%	\$6,839.12	Total ESTIMATED amount to be raised by taxes	\$29,234,507.23		
Total Taxable Valuation as of October 1, 2017					\$1,044,411,520.00						Revenue Anticipated, Excluding Tax Levy	5,614,556.29	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				15,505,360.29
Current Year Average Residential Assessment					\$252,180.00						Total Non-Municipal Tax Levy	\$18,408,199.00	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$28,299,003.00
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$935,504.23
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$29,234,507.23
0.974					0.991		1.75%		% of Tax Collections used to Calculate RUT				96.80%
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$10,168,660.25					\$10,476,331.25		3.03%		\$307,671.00		Total Tax Revenue, Collections CY 2017		27,974,412.14
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Total Tax Levy, CY 2017				28,600,654.75
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2017		97.81%
\$2,456.23					\$2,499.10		1.75%		\$42.87		Delinquent Taxes - December 31, 2017		\$612,268.65
Sheet UFB-1													

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	Water-Sewer Utility
08	Surplus	35.53%	\$630,653.03	\$1,775,000.00	\$2,405,653.03	\$1,425,000.00		\$980,653.03
08	Local Revenue	-6.66%	(\$518,465.54)	\$7,785,102.54	\$7,266,637.00	\$1,436,637.00		\$5,830,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,250,916.00	\$1,250,916.00	\$1,250,916.00		
08	Uniform Construction Code Fees	0.00%	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00		
	<i>Special Revenue Items w/ Prior Written Consent</i>							
11	Shared Services Agreements	-30.99%	(\$24,105.50)	\$77,793.50	\$53,688.00	\$53,688.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00			
10	Public and Private Revenue	-77.54%	(\$266,970.62)	\$344,294.91	\$77,324.29	\$77,324.29		
08	Other Special Items	-12.71%	(\$85,538.78)	\$673,129.78	\$587,591.00	\$587,591.00		
15	Receipts from Delinquent Taxes	-15.63%	(\$111,117.93)	\$711,117.93	\$600,000.00	\$600,000.00		
	<i>Amount to be raised by taxation</i>							
07	Local Tax for Municipal Purposes	2.86%	\$291,179.11	\$10,185,152.14	\$10,476,331.25	\$10,476,331.25		
07	Minimum Library Tax	1.73%	\$5,943.63	\$344,033.35	\$349,976.98	\$349,976.98		
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00			
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00			
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00			
	Total	-0.34%	(\$78,422.60)	\$23,336,540.15	\$23,258,117.55	\$16,447,464.52	\$0.00	\$6,810,653.03

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	Water-Sewer Utility
		Full-Time	Part-Time								
20	General Government	9.00	11.00	-0.04%	(\$488.00)	\$1,392,655.00	\$1,392,167.00	\$1,056,167.00			\$336,000.00
21	Land-Use Administration		1.00	9.09%	\$1,600.00	\$17,600.00	\$19,200.00	\$19,200.00			
22	Uniform Construction Code	4.00	2.00	2.11%	\$7,498.00	\$354,645.00	\$362,143.00	\$362,143.00			
23	Insurance			0.44%	\$13,150.00	\$2,980,319.00	\$2,993,469.00	\$2,274,463.00	\$46,006.00		\$673,000.00
25	Public Safety	33.00	21.00	2.14%	\$97,111.47	\$4,546,273.53	\$4,643,385.00	\$4,388,522.00	\$254,863.00		
26	Public Works	19.00	3.00	1.69%	\$54,414.66	\$3,221,514.63	\$3,275,929.29	\$1,620,930.00	\$9,824.29		\$1,645,175.00
27	Health and Human Services			14.29%	\$2,370.00	\$16,580.00	\$18,950.00	\$18,950.00			
28	Parks and Recreation			-10.85%	(\$10,825.00)	\$99,725.00	\$88,900.00	\$88,900.00			
29	Education (including Library)	3.00	3.00	2.78%	\$13,066.00	\$470,076.00	\$483,142.00	\$483,142.00			
30	Unclassified			0.00%	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00			
31	Utilities and Bulk Purchases			18.26%	\$491,220.00	\$2,689,500.00	\$3,180,720.00	\$489,500.00			\$2,691,220.00
32	Landfill / Solid Waste Disposal			4.26%	\$25,000.00	\$586,845.00	\$611,845.00	\$611,845.00			
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00			
36	Statutory Expenditures			5.05%	\$79,609.00	\$1,575,086.00	\$1,654,695.00	\$1,365,759.00	\$65,037.00		\$223,899.00
37	Judgements			#DIV/0!	\$0.00		\$0.00				
42	Shared Services		3.00	1.73%	\$7,824.00	\$451,340.00	\$459,164.00	\$449,664.00			\$9,500.00
43	Court and Public Defender	3.00	3.00	2.94%	\$9,590.00	\$325,725.00	\$335,315.00	\$335,315.00			
44	Capital			18.52%	\$25,000.00	\$135,000.00	\$160,000.00	\$110,000.00			\$50,000.00
45	Debt			-5.38%	(\$107,041.00)	\$1,989,971.00	\$1,882,930.00	\$1,367,730.00			\$515,200.00
46	Deferred Charges			157.70%	\$146,659.03	\$93,000.00	\$239,659.03	\$73,000.00			\$166,659.03
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00				
50	Reserve for Uncollected Taxes			2.82%	\$25,631.63	\$909,872.60	\$935,504.23	\$935,504.23			
55	Surplus General Budget			0.00%	\$0.00	\$500,000.00	\$500,000.00				\$500,000.00
Total		71.00	47.00	3.94%	\$881,389.79	\$22,376,727.76	\$23,258,117.55	\$16,071,734.23	\$375,730.29	\$0.00	\$6,810,653.03

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$9,604,100.00	0.91%
2 Residential	2,961	\$756,283,700.00	71.52%
3A/3B Farm			0.00%
4A Commercial	276	\$233,977,500.00	22.13%
4B Industrial	3	\$25,411,800.00	2.40%
4C Apartments	12	\$32,216,500.00	3.05%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,317	\$1,057,493,600.00	100.00%

Average Ratio (%), Assessed to True Value	99.56%
Equalized Valuation, Taxable Properties	\$1,062,167,135.40

Total # of property tax appeals filed in 2017	County Tax Board	57.00
	State Tax Court	26.00
Number of 2017 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2017	\$46,443.36
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$50,419,700.00	19.91%
15B Other Schools	1	\$9,950,600.00	3.93%
15C Public Property	73	\$109,266,600.00	43.15%
15D Church and Charities	62	\$35,060,400.00	13.84%
15E Cemeteries & Graveyards	2	\$990,000.00	0.39%
15F Other Exempt	24	\$47,565,500.00	18.78%
Total	172	\$253,252,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		23.95%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	2		\$1,702,200.00	\$46,163.67
I Dwelling Exemption				
J Dwelling Abatement	59		\$662,300.00	\$17,961.58
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	61	0.00	2,364,500.00	64,125.25

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	62,850.00	\$52,850.00				\$10,000.00
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,544,928.00	\$1,036,132.00	\$47,650.00	\$113,594.00	\$238,122.00	\$109,430.00
Police Officers (Including Superior Officers)	28.00		5,271,879.00	\$3,079,028.00	\$540,000.00	\$829,580.00	\$606,128.00	\$217,143.00
Fire Fighters (Including Superior Officers)		5.00	7,625.00		\$7,050.00			\$575.00
All Other Union Employees not listed above	27.00		2,965,237.00	\$1,423,052.00	\$437,409.00	\$223,747.00	\$584,480.00	\$296,549.00
All Other Non-Union Employees not listed above	5.00	34.00	1,287,875.00	\$549,207.00	\$484,055.00	\$41,435.00	\$108,237.00	\$104,941.00
Totals	71.00	47.00	11,140,394.00	\$6,140,269.00	\$1,516,164.00	\$1,208,356.00	\$1,536,967.00	\$738,638.00

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

YES

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	18.00	\$11,776.02	\$211,968.36	18.00	\$11,765.37	\$211,776.66
Parent & Child	6.00	\$20,858.56	\$125,151.36	7.00	\$20,911.85	\$146,382.95
Employee & Spouse (or Partner)	11.00	\$23,621.50	\$259,836.50	8.00	\$27,312.80	\$218,502.40
Family	36.00	\$32,902.57	\$1,184,492.52	37.00	\$32,916.66	\$1,217,916.42
Employee Cost Sharing Contribution (enter as negative -)			(\$305,295.00)			(\$285,000.00)
Subtotal	71.00		\$1,476,153.74	70.00		\$1,509,578.43
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	17	\$8,733.55	\$148,470.35	19	\$9,433.62	\$179,238.78
Parent & Child	1	\$22,903.20	\$22,903.20	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	21	\$21,032.39	\$441,680.19	20	\$21,926.42	\$438,528.40
Family	9	\$36,616.40	\$329,547.60	10	\$39,439.68	\$394,396.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	48.00		\$942,601.34	50.00		\$1,035,591.46
GRAND TOTAL	119.00		\$2,418,755.08	120.00		\$2,545,169.89

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

ACCUMULATED ABSENCE LIABILITY

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Deductions											
Net Debt											
Local School Debt	\$16,770,000.00	\$16,770,000.00	\$0.00	Utility Fund - Principal							
Regional School Debt	\$477,644.76	\$477,644.76	\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal	\$1,169,400.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$198,330.00						
Water-Sewer	\$5,559,550.00	\$5,559,550.00	\$0.00	Bonds - Principal							
0			\$0.00	Bonds - Interest							
0			\$0.00	Loans & Other Debt - Principal							
0			\$0.00	Loans & Other Debt - Interest							
0			\$0.00								
0			\$0.00	Total	\$1,367,730.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$1,169,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$343,050.00		\$343,050.00	Total Interest	\$198,330.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$8,839,000.00	\$2,903.62	\$8,836,096.38	% of Total Current Year Budget	5.88%						
Bonds Outstanding			\$0.00								
Loans and Other Debt			\$0.00								
Total (Current Year)	\$31,989,244.76	\$22,810,098.38	\$9,179,146.38								
Population (2010 census)	12,052										
Per Capita Gross Debt	\$2,654.27										
Per Capita Net Debt	\$761.63										
3 Yr. Average Property Valuation	\$1,022,779,361.67										
Net Debt as % of 3 Year Avg Property Valuation	0.90%										

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

2018 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2018 BUDGET)

MUNICIPALITY: Borough of Freehold

COUNTY: Monmouth

J. Nolan Higgins	12/31/2019
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Jaye S. Sims	12/31/2019
George Schnurr	12/31/2020
Michael DiBenedetto	12/31/2020
Kevin Kane	12/31/2019
Sharon Shutzer	12/31/2018
Ronald Griffiths	12/31/2018

Municipal Officials	
Traci DiBenedetto	02/01/2008
Municipal Clerk	Date of Orig. Appt.
	C-1512
	Cert. No.
Patricia Berg	8224
Tax Collector	Cert. No.
Richard J. Gartz	N-0819
Chief Financial Officer	Cert. No.
Robert W. Swisher	439
Registered Municipal Accountant	Lic. No.
Kerry Higgins	
Municipal Attorney	

Official Mailing Address of Municipality

Borough of Freehold
51 West Main Street
Freehold, New Jersey 07728

Fax #: (732) 462-2478

Please attach this to your 2018 Budget and Mail to:

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

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

2018
MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Freehold _____, County of _____ Monmouth _____ for the Fiscal Year 2018.

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

_____ 19th _____ day of _____ March _____, 2018
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 _____ 19th _____ day of _____ March, 2018

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 _____ 19th _____ day of _____ March, 2018

Registered Municipal Accountant
Westfield, NJ 07090
Address _____

308 East Broad Street
Address
908-789-9300
Phone Number _____

DO NOT USE THESE SPACES

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

Certified by me, this _____ 19th _____ day of _____ March, 2018

Chief Financial Officer

(Do Not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2018

By: _____

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.

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

Dated: _____, 2018

By: _____

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

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

Borough of Freehold , County of Monmouth

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Freehold, County of Monmouth for the Fiscal Year 2018.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be It Further Resolved, that said Budget was published in the News Transcript

in the issue of April 11, 2018

The Governing Body of the Borough of Freehold does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE
(Insert last name)

Ayes

DiBenedetto,
Griffiths, Kane
Schnurr
Shutzer, Sims

Nays

Abstained

Absent

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

Borough of Freehold, County of Monmouth, on March 19, 2018.

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building, on May 7, 2018 at

7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2018
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	12,422,176.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	3,088,862.29
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	3,088,862.29
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.80%</u> Percent of Tax Collections	935,504.23
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools - State Aid 2018 - \$ _____ 2017 - \$ _____	16,446,542.52
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,620,234.29
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	10,476,331.25
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	349,976.98

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water-Sewer Utility	Utility
Budget Appropriations - Adopted Budget	16,423,950.76		6,050,599.00	
Budget Appropriations Added by N.J.S. 40A:4-87	86,815.75			
Emergency Appropriations			166,659.03	
Total Appropriations	16,510,766.51		6,217,258.03	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	15,170,238.03		5,524,484.87	
Reserved	1,340,526.61		594,951.16	
Unexpended Balances Canceled	1.87			
Total Expenditures and Unexpended Balances Canceled	16,510,766.51		6,119,436.03	
Overexpenditures*				

*See Budget Appropriation Items so marked to the right of column "Expended 2017 Reserved".

Explanations of Appropriations for "Other Expenses":

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

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

Materials, supplies and non-bondable equipment;

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

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

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

EXPLANATORY STATEMENT - (Continued)			
BUDGET MESSAGE			
Appropriation CAP Calculation:		Tax Levy CAP Calculation:	
2017 Budget Base	\$ 12,118,039.00	Prior Year(2017) Amount to be Raised by Taxation for Municipal Purposes	\$ 10,168,660.00
Add 2017 Apporporiations moved to Inside CAP in 2017:	-	Less:	
		Prior Year Recycling Tax	(15,768.00)
		Prior Year Emergencies	(93,000.00)
Balance on which 2.5% CAP is applied	\$ 12,118,039.00		\$ 10,059,892.00
2.5% CAP	302,950.98	Add:	
	\$ 12,420,989.98	2% Tax Levy CAP Increase	201,197.00
CAP Bank 2016	350,049.53	Adjusted Tax Levy Permitted Prior to Exclusions	\$ 10,261,089.00
CAP Bank 2017	351,313.11	Exclusions:	
Increase CAP in Assessed Values for New Construction and Improvements in 2017 \$1,009,100 times the 2017 Municipal Tax Rate of \$0.974	9,828.63	Allowable Health Insurance Cost Increase	
	\$ 13,132,181.25	Current Year Deferred Charges: Emergencies	73,000.00
		Allowable Pension Obligatons Increase	44,787.00
		Allowable Capital Improvements Increase	25,000.00
		Recycling Tax Appropriation	15,768.00
		Adjusted Tax Levy Permitted After Exclusions	\$ 10,419,644.00
		Less Cancelled or Unexpended Exclusions	(1.87)
		Add:	
		New Ratables - Increase in Valuations New Construction (2017 Increase of \$1,009,100 x 2017 Municipal Tax Rate \$0.974)	9,828.63
COLA Ordinance - Additional 1.0% CAP	121,180.39	CY 2015-17 Cap Bank Utilized in CY 2018	46,861.00
		Maximum Allowable Amount to be Raised by Taxation	\$ 10,476,331.00
Final Total Appropriations Allowed In CAP	\$ 13,253,361.64		
		Amount to be Raised by Taxation Included in 2018 Budget	\$ 10,476,331.00
Total 2018 Appropriations In Cap	12,422,176.00	2018 Tax Levy CAP Bank	\$

Sheet 3b (1)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)				BUDGET MESSAGE			
Summary of Appropriations Reflected in More Than One Official Line Item (Continued):				Summary of Appropriations Reflected in More Than One Official Line Item (Continued):			
Police:				Police:			
Salaries and Wages:				Other Expenses:			
Within CAP	\$	3,887,180.00		Within CAP	\$	200,620.00	
Outside CAP:				Outside CAP:			
Safe and Secure Program - Grant Portion		60,000.00		Drunk Driving Enforcement Fund		-	
Safe and Secure Program - Match Portion		187,363.00		Safe and Secure Program - Matching Portion		111,043.00	
Drive Sober or Get Pulled Over - Holiday Crackdown				DEA Funds		-	
Drunk Driving Enforcement Program		-		Bulletproof Vest Program		-	
				Body Armor Replacement Program		-	
	\$	4,134,543.00			\$	311,663.00	
Landfill/Solid Waste Disposal Costs:							
Other Expenses:							
Within CAP	\$	512,077.00					
O/S CAP		15,768.00					
	\$	527,845.00					

Sheet 3b (1a)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	
Summary of Appropriations Reflected in more than one official Line Item:	
Health Insurance	
Within CAPS	1,928,838.00
Outside CAPS	
	<u>1,928,838.00</u>
 <u>Employee Contribution Towards Health Insurance</u>	
Employee Group Insurance appropriations have been reduced by anticipated employee contributions for health insurance of \$305,295.	

Sheet 3b (1b)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	1,425,000.00	1,425,000.00	1,425,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,425,000.00	1,425,000.00	1,425,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	20,000.00	23,252.00
Other	08-104	46,137.00	46,137.00	60,313.00
Fees and Permits	08-105	286,000.00	286,000.00	374,788.78
Fines and Costs:	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Municipal Court	08-110	445,000.00	445,000.00	519,066.73
Other	08-109			
Interest and Costs on Taxes	08-112	109,500.00	109,500.00	152,353.84
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	30,000.00	30,000.00	35,231.00
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114	500,000.00	500,000.00	500,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	1,436,637.00	1,436,637.00	1,665,005.35

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200	144,270.00	177,681.00	177,681.00
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	1,106,646.00	1,073,235.00	1,073,235.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,250,916.00	1,250,916.00	1,250,916.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
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)		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	190,000.00	190,000.00	289,174.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations	08-002	190,000.00	190,000.00	289,174.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
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:	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Certified Public Works Manager - Borough of Englishtown	08-170		7,120.00	15,470.00
Code Enforcement, Building Inspection, and Plan Review Services - Freehold Township	08-171	30,500.00	30,500.00	55,835.00
Special Improvement District - Downtown Freehold, Shared Laborer	08-172	23,188.00	18,660.00	6,488.50
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	53,688.00	56,280.00	77,793.50

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	9,824.29	7,257.63	7,257.63
Drunk Driving Enforcement Fund (Ch. 159)	10-745		2,500.00	2,500.00
Clean Communities Program (Ch. 159)	10-770		19,640.29	19,640.29
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Ch. 220	10-704	60,000.00	60,000.00	60,000.00
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Federal - Click It or Ticket (Ch. 159)	10-808		5,500.00	5,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contribution from Private Sources - Police Department (Ch. 159 \$2,700)	12-711	900.00	6,300.00	6,300.00
Contribution from Private Sources - Library (Ch. 159)			50,000.00	50,000.00
NJEDA - Hazardous Discharge Site	10-745		144,059.00	144,059.00
Comcast Technology (Reserved)	12-712		30,000.00	30,000.00
Fireworks - 4th of July Celebration (Reserved)	12-719		10,825.00	10,825.00
State of New Jersey - Body Armor Replacement Fund (Ch. 159)	10-708		2,910.35	2,910.35
Bulletproof Vest Program (Ch. 159 - \$3,565.11)	10-709		5,302.64	5,302.64
2018 Distracted Driving Crackdown - U Drive, U Text, U Pay Grant	10-810	6,600.00		
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	77,324.29	344,294.91	344,294.91

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	23,000.00	23,000.00	29,534.98
Payment in Lieu of Taxes - Senior Citizens Housing Corp.	08-125	220,000.00	220,000.00	220,524.00
Cable Television Franchise Fee	08-121	144,000.00	144,000.00	144,153.55
Reserve for Payment of Bonds	08-123		34,450.00	34,450.00
Reserve for Payment of Notes	08-130	2,900.00	3,450.00	3,450.00
Payment in Lieu of Taxes - Mechanic Street Urban Renewal Project	08-125	86,769.00	81,945.00	129,747.25
Payment in Lieu of Taxes - Rug Mill Families and Seniors Redevelopment Project	08-125	110,000.00	120,000.00	111,270.00
General Capital Fund Balance	08-136			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	586,669.00	626,845.00	673,129.78

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Summary of Revenues	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,425,000.00	1,425,000.00	1,425,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	1,436,637.00	1,436,637.00	1,665,005.35
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,250,916.00	1,250,916.00	1,250,916.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	190,000.00	190,000.00	289,174.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	53,688.00	56,280.00	77,793.50
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	77,324.29	344,294.91	344,294.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	586,669.00	626,845.00	673,129.78
Total Miscellaneous Revenues	13-099	3,595,234.29	3,904,972.91	4,300,313.54
4. Receipts from Delinquent Taxes	15-499	600,000.00	668,100.00	711,117.93
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,620,234.29	5,998,072.91	6,436,431.47
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,476,331.25	10,168,660.25	xxxxxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxxx
c) Minimum Library Tax	07-192	349,976.98	344,033.35	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,826,308.23	10,512,693.60	10,529,185.49
7. Total General Revenues	13-299	16,446,542.52	16,510,766.51	16,965,616.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Office of Business Administrator:							
Salaries and Wages	20-100-1	171,390.00	168,030.00		168,030.00	147,558.79	20,471.21
Other Expenses	20-100-2	71,650.00	81,650.00		81,650.00	26,422.99	55,227.01
Mayor and Council:							
Salaries and Wages	20-110-1	52,850.00	52,850.00		52,850.00	51,811.00	1,039.00
Other Expenses	20-110-2	5,000.00	5,000.00		5,000.00	3,551.36	1,448.64
Administrative and Executive (Clerk's Office):							
Salaries and Wages	20-120-1	118,860.00	116,530.00		116,530.00	101,565.92	14,964.08
Other Expenses	20-120-2	24,850.00	24,850.00		24,850.00	15,295.78	9,554.22
Central Functions:							
Other Expenses	20-115-2	20,000.00	20,000.00		20,000.00	16,191.27	3,808.73

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT (CONT.):							
Financial Administration:							
Salaries and Wages	20-130-1	127,112.00	125,600.00		125,600.00	105,728.62	19,871.38
Other Expenses	20-130-2	44,150.00	44,150.00		54,150.00	39,175.78	14,974.22
Audit Services	20-135-2	21,400.00	20,400.00		20,400.00	20,400.00	
Collection of Taxes:							
Salaries and Wages	20-145-1	66,905.00	60,905.00		60,905.00	51,880.24	9,024.76
Other Expenses	20-145-2	5,500.00	5,500.00		5,500.00	4,443.16	1,056.84
Assessment of Taxes:							
Salaries and Wages	20-150-1	71,500.00	69,690.00		69,690.00	69,030.07	659.93
Other Expenses	20-150-2	38,000.00	28,000.00		18,000.00	4,541.72	13,458.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT (CONT.):							
Legal Services and Costs:							
Other Expenses	20-155-2	143,500.00	143,500.00		143,500.00	103,428.45	40,071.55
Engineering Services and Costs:							
Other Expenses	20-165-2	43,500.00	36,000.00		41,000.00	36,000.00	5,000.00
LAND USE ADMINISTRATION:							
Planning/Zoning Board:							
Salaries and Wages	21-180-1	3,600.00	3,600.00		3,600.00	2,000.00	1,600.00
Other Expenses	21-180-2	11,600.00	11,600.00		11,600.00	9,142.28	2,457.72
HISTORIC PRESERVATION COMMITTEE:							
Historic Preservation:							
Salaries and Wages	21-185-1	4,000.00	2,400.00		2,400.00	2,250.00	150.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
CODE ENFORCEMENT:							
Code Enforcement Officer:							
Salaries and Wages	22-195-1	176,358.00	172,900.00		172,900.00	146,294.58	26,605.42
Other Expenses	22-195-2	25,800.00	24,800.00		24,800.00	13,798.84	11,001.16
INSURANCE:							
Other Insurance Premiums	23-210-2	135,625.00	135,625.00		135,625.00	125,205.56	10,419.44
Worker Compensation Insurance	23-215-2	180,000.00	180,000.00		180,000.00	163,031.40	16,968.60
Group Insurance Plan for Employees	23-220-2	1,928,838.00	1,928,838.00		1,875,338.00	1,715,598.95	159,739.05
Payment in Lieu of Group Insurance Plan	23-225-2	30,000.00	30,000.00		30,000.00	29,644.89	355.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Police:							
Salaries and Wages	25-240-1	3,887,180.00	3,810,880.00		3,781,880.00	3,609,226.96	172,653.04
Other Expenses	25-240-2	200,620.00	190,401.00		219,401.00	198,478.52	20,922.48
Aid to Volunteer Fire Companies	25-255-2	9,000.00	9,000.00		9,000.00	9,000.00	
First Aid Organization Contribution							
(R.S. 40:5-2)	25-260-2	14,000.00	14,000.00		14,000.00	14,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (CONT.):							
Fire:							
Salaries and Wages	25-265-1	7,050.00	7,050.00		7,050.00	6,428.00	622.00
Other Expenses	25-265-2	147,750.00	147,750.00		147,750.00	146,669.38	1,080.62
Bureau of Uniform Fire Safety:							
Fire Prevention:							
Salaries and Wages	25-265-1	71,000.00	71,000.00		71,000.00	53,040.52	17,959.48
Other Expenses	25-265-2	4,900.00	3,200.00		3,200.00	2,255.72	944.28
Municipal Prosecutor:							
Salaries and Wages	25-275-1	47,022.00	46,100.00		46,100.00	37,335.60	8,764.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:							
Road Repair and Maintenance:							
Salaries and Wages	26-290-1	670,000.00	638,250.00		638,250.00	617,031.72	21,218.28
Other Expenses	26-290-2	100,300.00	99,300.00		121,300.00	95,409.49	25,890.51
Public Parking Lots:							
Other Expenses	26-300-2	25,000.00	25,000.00		25,000.00	7,959.23	17,040.77
Shade Tree Commission:							
Other Expenses	26-300-2	75,000.00	53,700.00		102,200.00	101,877.50	322.50
Refuse Collection:							
Salaries and Wages	26-305-1	17,600.00	14,550.00		14,550.00	14,550.00	
Other Expenses	26-305-2	395,150.00	395,150.00		395,150.00	379,008.00	16,142.00

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:							
Board of Health:							
Salaries and Wages	27-330-1	9,300.00	6,930.00		6,930.00	6,196.20	733.80
Other Expenses	27-330-2	4,450.00	4,450.00		4,450.00	231.58	4,218.42
EDUCATION FUNCTIONS:							
Court Street School Educational							
Community Center, Inc.:							
Other Expenses - Contractual	29-405-2	5,000.00	5,000.00		5,000.00	5,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)	FCOA						
PARKS AND RECREATION:							
Recreation Services and Programs:							
Salaries and Wages	28-370-1	3,900.00	3,900.00		3,900.00	3,500.08	399.92
Other Expenses	28-370-2	72,000.00	72,000.00		72,000.00	64,690.00	7,310.00
Maintenance of Parks:							
Other Expenses	28-375-2	13,000.00	13,000.00		13,000.00	10,573.07	2,426.93
Senior Citizens Program:							
Other Expenses	28-370-2	5,200.00	5,200.00		5,200.00	4,109.75	1,090.25
OTHER COMMON OPERATING FUNCTIONS:							
Celebration of Public Events, Anniversary or Holiday:							
Other Expenses	30-420-2	9,000.00	9,000.00		9,000.00	6,000.00	3,000.00
Contribution to Accumulated Absences Fund	30-415-2	10,000.00	10,000.00		10,000.00		10,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING FUNCTIONS (Cont):							
UTILITY EXPENSES AND BULK PURCHASES:							
Electricity	31-430-2	90,000.00	90,000.00		90,000.00	53,806.69	36,193.31
Street Lighting	31-435-2	188,000.00	188,000.00		188,000.00	123,616.73	64,383.27
Telephone	31-440-2	48,500.00	48,500.00		48,500.00	47,039.71	1,460.29
Natural Gas	31-446-2	23,000.00	23,000.00		23,000.00	16,670.81	6,329.19
Gasoline	31-460-2	140,000.00	140,000.00		140,000.00	63,016.97	76,983.03
LANDFILL/SOLID WASTE DISPOSAL COSTS:							
Other Expenses	32-465-2	512,077.00	487,077.00		465,077.00	391,493.29	73,583.71

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
Municipal Court:	43-490						
Salaries and Wages	43-490-1	290,315.00	284,625.00		284,625.00	232,333.13	52,291.87
Other Expenses	43-490-2	45,000.00	41,100.00		41,100.00	30,921.76	10,178.24
Salary Adjustments	30-415-1	30,000.00	30,000.00		30,000.00	1,904.30	28,095.70
Total Operations {Item 8(A)} within "CAPS"	34-199	11,190,167.00	10,949,356.00		10,949,356.00	9,755,005.30	1,194,350.70
B. Contingent	35-470	2,000.00	2,000.00	xxxxxxxxxxxxxxxxxxxx	2,000.00	721.63	1,278.37
Total Operations Including Contingent - within "CAPS"	34-201	11,192,167.00	10,951,356.00		10,951,356.00	9,755,726.93	1,195,629.07
Detail:							
Salaries & Wages	34-201-1	5,980,927.00	5,837,735.00		5,808,735.00	5,386,471.52	422,263.48
Other Expenses (Including Contingent)	34-201-2	5,211,240.00	5,113,621.00		5,142,621.00	4,369,255.41	773,365.59

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	191,428.00	184,174.00		184,174.00	184,174.00	
Social Security System (O.A.S.I.)	36-472	220,000.00	220,000.00		220,000.00	206,043.24	13,956.76
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	798,855.00	742,783.00		742,783.00	742,783.00	
Unemployment Compensation Insurance	23-225	19,000.00	19,000.00		19,000.00	885.90	18,114.10
Defined Contribution Retirement Plan	36-477	726.00	726.00		726.00		726.00
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,230,009.00	1,166,683.00		1,166,683.00	1,133,886.14	32,796.86
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	12,422,176.00	12,118,039.00		12,118,039.00	10,889,613.07	1,228,425.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Maintenance of Free Public Library:	29-390	369,958.00	356,892.00		356,892.00	348,223.08	8,668.92
Salaries and Wages	29-390-1						
Other Expenses	29-390-2						
Business Personal Property Adjustment -							
Due to Local School District	29-405-2	81,643.00	83,797.00		83,797.00	83,797.00	
Due to Regional School District	29-405-2	25,619.00	24,387.00		24,387.00	24,387.00	

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL/SOLID WASTE DISPOSAL COSTS:							
Other Expenses	32-465-2	15,768.00	15,768.00		15,768.00	15,768.00	
LANDFILL/SOLID WASTE DISPOSAL COSTS -							
Reimbursement for Multi-Family Dwellings							
NJSA 40A:4-45.3kk:							
Other Expenses	32-465-2	84,000.00	84,000.00		84,000.00	34,483.63	49,516.37
Total Other Operations - Excluded from "CAPS"	34-300	712,738.00	700,594.00		700,594.00	642,408.71	58,185.29

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Health Services - Freehold Township	42-330-2	90,000.00	90,000.00		90,000.00	76,395.00	13,605.00
Animal Control - Manalapan Township	42-340-2	22,000.00	22,000.00		22,000.00	21,804.00	196.00
911/Police Dispatch Services - County of Monmouth	42-350-2	193,440.00	193,440.00		193,440.00	193,436.46	3.54
Information Technology Maintenance - Freehold Township	42-360-2	19,596.00	19,120.00		19,120.00	19,116.00	4.00
Lake Topanemus Commission - Freehold Township	42-370-2	9,000.00	9,000.00		9,000.00		9,000.00
Vehicle Maintenance:							
Other Expenses	26-315-2	52,000.00	52,000.00		52,000.00	42,251.11	9,748.89
Total Shared Service Agreements	42-999	386,036.00	385,560.00		385,560.00	353,002.57	32,557.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Certified Public Works Manager - Borough of Englishtown:							
Salaries and Wages	26-290-1		6,120.00		6,120.00	4,500.00	1,620.00
Other Expenses	26-290-2		1,000.00		1,000.00		1,000.00
Code Enforcement, Building Inspection, and Plan Review							
Services - Freehold Township							
Salaries and Wages	26-291-1	30,500.00	30,500.00		30,500.00	30,422.04	77.96
Downtown Freehold - Shared Laborer	26-292	23,128.00	18,660.00		18,660.00		18,660.00
Electrical Inspections - Freehold Township	26-293	10,000.00					
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	63,628.00	56,280.00		56,280.00	34,922.04	21,357.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
		for	for	for 2017 By	Total for 2017	Paid or	
(A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	2018	2017	Emergency	As Modified By	Charged	Reserved
				Appropriation	All Transfers		
Public and Private Programs Offset by Revenues	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State of New Jersey:							
Bulletproof Vest Program:							
Other Expenses	41-709		5,302.64		5,302.64	5,302.64	
State of New Jersey:							
Recycling Tonnage Grant:	41-701	9,824.29	7,257.63		7,257.63	7,257.63	
Federal:							
2018 Distracted Driving Crackdown -							
U Drive, U Text, U Pay Grant	41-810	6,600.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contr. from Private Sources - Community Policing (Ch.159)	40-711	900.00	6,300.00		6,300.00	6,300.00	
State of New Jersey:							
Safe and Secure Program:							
Police:							
Grant Portion:							
Salaries and Wages	41-704-1	60,000.00	60,000.00		60,000.00	60,000.00	
Matching Portion:							
Salaries and Wages	41-899-1	187,363.00	181,555.00		181,555.00	181,555.00	
Other Expenses	41-899-2	111,043.00	106,576.00		106,576.00	106,576.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
NJEDA - Hazardous Discharge Site	41-745		144,059.00		144,059.00	144,059.00	
Comcast Technology	40-712		30,000.00		30,000.00	30,000.00	
GSIP - Reforestation/Tree Planting Grant (Ch. 159)	41-740						
Federal:							
Click It or Ticket			5,500.00		5,500.00	5,500.00	

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Library - Private Donation			50,000.00		50,000.00	50,000.00	
Drunk Driving Enforcement Fund (Ch. 159)	41-745-2		2,500.00		2,500.00	2,500.00	
State of New Jersey:							
Clean Communities Program:							
Other Expenses	41-770-2		19,640.29		19,640.29	19,640.29	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)	FCOA						
Public and Private Programs Offset by Revenues (continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Body Armor Replacement Fund (Ch. 159)	41-708-2		2,910.35		2,910.35	2,910.35	
DEA - Equitable Sharing Agreement:							
Police:							
Other Expenses	41-710-2						
Total Public and Private Programs Offset by Revenues	40-999	375,730.29	632,425.91		632,425.91	632,425.91	
Total Operations - Excluded from "CAPS"	34-305	1,538,132.29	1,774,859.91		1,774,859.91	1,662,759.23	112,100.68
Detail:							
Salaries & Wages	34-305-1	278,763.00	284,475.00		284,475.00	282,777.04	1,697.96
Other Expenses	34-305-2	1,259,369.29	1,490,384.91		1,490,384.91	1,379,982.19	110,402.72

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"	FCOA						
Public and Private Programs Offset by Revenues:	xxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
New Jersey Transportation Trust Fund Authority Act	41-865	-					
Total Capital Improvements Excluded from "CAPS"	44-999	110,000.00	85,000.00		85,000.00	85,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"	FCOA						
Payment of Bond Principal	45-920		363,000.00		363,000.00	363,000.00	xxxxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	1,169,400.00	954,350.00		954,350.00	954,350.00	xxxxxxxxxxxxxxxx
Interest on Bonds	45-930		14,520.00		14,520.00	14,520.00	xxxxxxxxxxxxxxxx
Interest on Notes	45-935	198,330.00	198,125.00		198,125.00	198,123.13	xxxxxxxxxxxxxxxx
Green Trust Loan Program:	xxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
Capital Lease Obligations	45-941						xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxx
Total Municipal Debt Service - Excluded from "CAPS"	45-999	1,367,730.00	1,529,995.00		1,529,995.00	1,529,993.13	xxxxxxxxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	73,000.00	73,000.00	XXXXXXXXXXXXXXXXXX	73,000.00	73,000.00	XXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-54) - July 28, 2012 Supercell Storm	46-875		20,000.00	XXXXXXXXXXXXXXXXXX	20,000.00	20,000.00	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	73,000.00	93,000.00	XXXXXXXXXXXXXXXXXX	93,000.00	93,000.00	XXXXXXXXXXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,088,862.29	3,482,854.91		3,482,854.91	3,370,752.36	112,100.68

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						XXXXXXXXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXXXXXX
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						XXXXXXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"	29-410						XXXXXXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,088,862.29	3,482,854.91		3,482,854.91	3,370,752.36	112,100.68
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	15,511,038.29	15,600,893.91		15,600,893.91	14,260,365.43	1,340,526.61
(M) Reserve for Uncollected Taxes	50-899	935,504.23	909,872.60	XXXXXXXXXXXXXXXXXX	909,872.60	909,872.60	XXXXXXXXXXXXXXXXXX
9. Total General Appropriations	34-499	16,446,542.52	16,510,766.51		16,510,766.51	15,170,238.03	1,340,526.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	12,422,176.00	12,118,039.00		12,118,039.00	10,889,613.07	1,228,425.93
	XXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Operations	34-300	712,738.00	700,594.00		700,594.00	642,408.71	58,185.29
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	386,036.00	385,560.00		385,560.00	353,002.57	32,557.43
Additional Appropriations Offset by Rev.	34-303	63,628.00	56,280.00		56,280.00	34,922.04	21,357.96
Public & Private Programs Offset by Rev.	40-999	375,730.29	632,425.91		632,425.91	632,425.91	
Total Operations-Excluded from "CAPS"	34-305	1,538,132.29	1,774,859.91		1,774,859.91	1,662,759.23	112,100.68
(C) Capital Improvements	44-999	110,000.00	85,000.00		85,000.00	85,000.00	
(D) Municipal Debt Service	45-999	1,367,730.00	1,529,995.00		1,529,995.00	1,529,993.13	XXXXXXXXXXXXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	73,000.00	93,000.00	XXXXXXXXXXXXXXXXXXXX	93,000.00	93,000.00	XXXXXXXXXXXXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(K) Local District School Purposes	24-410						XXXXXXXXXXXXXXXXXXXX
(N) Transferred to Board of Education	29-405			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	935,504.23	909,872.60	XXXXXXXXXXXXXXXXXXXX	909,872.60	909,872.60	XXXXXXXXXXXXXXXXXXXX
Total General Appropriations	34-499	16,446,542.52	16,510,766.51		16,510,766.51	15,170,238.03	1,340,526.61

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

*Note: Use pages 31, 32 and 33
for Water Utility only.

All other Utilities use sheets 34,
35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water Utility Appropriations	55-599						

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501	980,653.03	350,000.00	350,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	980,653.03	350,000.00	350,000.00
Rents	08-503	5,700,000.00	5,430,000.00	5,929,572.26
Miscellaneous	08-505	80,000.00	77,777.00	95,524.93
Water-Sewer Utility Capital Fund Balance	08-506	50,000.00	95,000.00	95,000.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	08-503			
Deficit (General Budget)	08-549			
Total Water-Sewer Utility Revenues	08-599	6,810,653.03	5,952,777.00	6,470,097.19

Use a separate set of sheets for
each separate Utility.

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	1,173,175.00	1,140,368.00		1,140,368.00	921,360.95	219,007.05
Other Expenses	55-502	1,481,000.00	1,381,000.00	166,659.03	1,547,659.03	1,249,767.56	297,891.47
Manasquan River Regional Sewer							
Authority Costs	55-502	2,691,220.00	2,200,000.00		2,200,000.00	2,153,926.27	46,073.73
Interlocal - Freehold Township - Water Plant Services	55-502	9,500.00	9,500.00		9,500.00		9,500.00
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	50,000.00	50,000.00	XXXXXXXXXXXX	50,000.00	50,000.00	
Capital Outlay	55-512						
Manhole Rehabilitation	55-513						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520		275,000.00		275,000.00	275,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	410,750.00	68,800.00		68,800.00	68,800.00	XXXXXXXXXXXX
Interest on Bonds	55-522		8,176.00		8,176.00	8,176.00	XXXXXXXXXXXX
Interest on Notes	55-523	104,450.00	108,000.00		108,000.00	108,000.00	XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530	166,659.03		XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	127,619.00	122,783.00		122,783.00	122,783.00	
Social Security System (O.A.S.I.)	55-541	91,280.00	84,150.00		84,150.00	66,671.09	17,478.91
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	5,000.00	5,000.00		5,000.00		5,000.00
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545	500,000.00	500,000.00	XXXXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXXXX
Total Water-Sewer Utility Appropriations	55-599	6,810,653.03	5,952,777.00	166,659.03	6,119,436.03	5,524,484.87	594,951.16

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2017
	2018	2017	
Assessment Cash			
Deficit (General Budget)			
Total Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2017 Paid or Charged
	2018	2017	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Assessment Appropriations			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2017
	2018	2017	
Assessment Cash			
Deficit Water Utility Budget			
Total Water Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2017 Paid or Charged
	2018	2017	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Water Utility Assessment Appropriations			

DEDICATED ASSESSMENT BUDGET		UTILITY	
14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2017
	2018	2017	
Assessment Cash			
Deficit (_____ Utility Budget)			
Total _____ Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2017 Paid or Charged
	2018	2017	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total _____ Utility Assessment Appropriations			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; _____ Housing and Community Development Act of 1974; Board of Recreation Commission; Developer's Escrow Fund; Parking Offenses Adjudication Act, Disposal of Forfeited Property - _____ Law Enforcement Trust, Public Defender Fees, Street Opening Deposits, Accumulated Absences, Snow Removal Trust Fund, Celebration of Community Events, _____ UCC Code Enforcement Fee 3rd Party - Elevator & Electrical Inspectons Construction Code Fees, Uniform Fire Safety Act Penalty Monies, Contributions to Lake Topanemus and _____ Neighborhood Pride Committee Donations, Municipal Public Defender, Outside Employment of Off-Duty Municipal Police Officers, Historic Preservation Committee _____ 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, 2017

ASSETS		
Cash and Investments	1110100	6,168,284.07
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	248,315.92
Receivables with Offsetting Reserves:	XXXXXXX	XXXXXXXXXXXX
Taxes Receivable	1110300	612,268.65
Tax Title Liens Receivable	1110400	135,650.31
Property Acquired by Tax Title Lien		
Liquidation	1110500	156,300.00
Other Receivables	1110600	231,638.31
Deferred Charges Required to be in 2018 Budget	1110700	73,000.00
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	26,000.00
Total Assets	1110900	7,651,457.26

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,128,125.75
Reserves for Receivables	2110200	985,088.51
Surplus	2110300	2,538,243.00
Total Liabilities, Reserves and Surplus		7,651,457.26

School Tax Levy Unpaid	2220100	1,474,431.07
Less: School Tax Deferred	2220200	1,474,431.07
*Balance Included in Above "Cash Liabilities"	2220300	0.00

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	2,004,393.48	1,943,911.28
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2017 97.81%, 2016 97.04%)	2310200	27,674,412.14	26,750,028.93
Delinquent Taxes	2310300	711,117.93	494,461.28
Other Revenues and Additions to Income	2310400	5,852,583.90	5,286,795.03
Total Funds	2310500	36,242,507.45	34,475,196.52
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	15,600,893.91	14,931,298.61
School Taxes (Including Local and Regional)	2310700	14,995,287.00	14,573,002.00
County Taxes (Including Added Tax Amounts)	2310800	2,814,812.25	2,683,117.16
Special District Taxes	2310900	245,000.00	245,000.00
Other Expenditures and Deductions from Income	2311000	48,271.29	38,385.27
Total Expenditures and Tax Requirements	2311100	33,704,264.45	32,470,803.04
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	33,704,264.45	32,470,803.04
Surplus Balance - December 31st	2311400	2,538,243.00	2,004,393.48

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in Budget

Surplus Balance December 31, 2017	2311500	2,538,243.00
Current Surplus Anticipated in 2018 Budget	2311600	1,425,000.00
Surplus Balance Remaining	2311700	1,113,243.00

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

2018

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

☐

Total Capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

☐

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

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

☐

3 years. (Population under 10,000)

☒

XXX

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 main road improvement projects anticipated in 2018 will be Phyllis Road and engineer design for Frances Drive.

The equipment items requested in the 2018 capital budget includes a riding mower, a new fuel dispensing system, air packs for the Fire Department, replacement of M1 vehicle, scarifier to remove parking lines, equipment transport trailer and municipal building improvements.

Freehold Borough will also begin the design and construction of a new Water Plant as well as install insertion valves and line stops, replace fire hydrants, replace vehicle W6, redevelop Well #9 and conduct various manhole relining in its Water-Sewer Utility Capital Budget.

Please note the road and other improvements as well as the various equipment acquisitions that are being contemplated throughout the period 2019-2023.

CAPITAL BUDGET (Current Year Action)
2018

Local Unit Borough of Freehold

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2018 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
STREET RECONSTRUCTION AND SIDEWALKS	G - 1	3,475,000.00			14,500.00		185,000.00	275,500.00	3,000,000.00
ACQUISITION OF VEHICLES AND EQUIPMENT	G - 2	675,000.00			8,750.00			166,250.00	500,000.00
IMPROVEMENTS TO MUNICIPAL BUILDINGS	G - 3	100,000.00							100,000.00
ACQUISITION OF FIRE TRUCK, POLICE AND FIRE DEPARTMENT EQUIPMENT	G - 4	208,000.00			5,000.00			95,000.00	108,000.00
MUNICIPAL IMPROVEMENTS - PARTICIPATORY BUDGET	G - 5	250,000.00			12,500.00			237,500.00	
PAGE TOTALS		4,708,000.00			40,750.00		185,000.00	774,250.00	3,708,000.00

CAPITAL BUDGET (Current Year Action) - (continued)
2018

Local Unit Borough of Freehold

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2018 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
MANHOLE REHABILITATION	W/S - 1	125,000.00			1,250.00			23,750.00	100,000.00
CONSTRUCTION OF NEW WATER PLANT	W/S - 2	5,000,000.00			25,000.00			475,000.00	4,500,000.00
SEWER AND WATER LINE REPAIRS	W/S - 3	380,000.00			6,500.00			123,500.00	250,000.00
ACQUISITION OF VEHICLES & EQUIPMENT	W/S - 4	475,000.00			3,750.00			71,250.00	400,000.00
WELL REHABILITATION AND REPLACEMENT	W/S - 5	260,000.00			3,000.00			57,000.00	200,000.00
TOTALS - ALL PROJECTS		10,948,000.00			80,250.00		185,000.00	1,524,750.00	9,158,000.00

6 YEAR CAPITAL PROGRAM - 2018 - 2023
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Freehold

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
STREET RECONSTRUCTION AND SIDEWALKS	G - 1	3,475,000.00	2023	475,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
ACQUISITION OF VEHICLES AND EQUIPMENT	G - 2	675,000.00	2023	175,000.00	100,000.00	100,000.00	125,000.00	75,000.00	100,000.00
IMPROVEMENTS TO MUNICIPAL BUILDINGS	G - 3	100,000.00	2021		50,000.00		50,000.00		
ACQUISITION OF FIRE TRUCK, POLICE AND FIRE DEPARTMENT EQUIPMENT	G - 4	208,000.00	2022	100,000.00		88,000.00	20,000.00		
MUNICIPAL IMPROVEMENTS - PARTICIPATORY BUDGET	G - 5	250,000.00	2018	250,000.00					
PAGE TOTALS		4,708,000.00		1,000,000.00	750,000.00	788,000.00	795,000.00	675,000.00	700,000.00

Local Unit Borough of Freehold

Sheet 40c (2)

6 YEAR CAPITAL PROGRAM - 2018 - 2023
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Freehold

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 2018	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
STREET RECONSTRUCTION AND SIDEWALKS	3,475,000.00			164,500.00		185,000.00	3,125,500.00			
ACQUISITION OF VEHICLES AND EQUIPMENT	675,000.00			33,750.00			641,250.00			
IMPROVEMENTS TO MUNICIPAL BUILDINGS	100,000.00			5,000.00			95,000.00			
ACQUISITION OF FIRE TRUCK, POLICE AND FIRE DEPARTMENT EQUIPMENT	208,000.00			10,400.00			197,600.00			
MUNICIPAL IMPROVEMENTS - PARTICIPATORY BUDGET	250,000.00			12,500.00			237,500.00			
PAGE TOTALS	4,708,000.00			226,150.00		185,000.00	4,296,850.00			

6 YEAR CAPITAL PROGRAM - 2018 - 2023 - (continued)
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Freehold

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 2018	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
MANHOLE REHABILITATION	125,000.00			6,250.00				118,750.00		
CONSTRUCTION OF NEW WATER PLAN	5,000,000.00			250,000.00				4,750,000.00		
SEWER AND WATER LINE REPAIRS	380,000.00			19,000.00				361,000.00		
ACQUISITION OF VEHICLES & EQUIPME	475,000.00			23,750.00				451,250.00		
WELL REHABILITATION AND REPLACEMENT	260,000.00			13,000.00				247,000.00		
TOTALS - ALL PROJECTS	10,948,000.00			538,150.00		185,000.00	4,296,850.00	5,928,000.00		

SECTION 2 - UPON ADOPTION FOR YEAR 2018
(Only to be Included in the Budget as Finally Adopted)

Be it resolved by the _____ Mayor and Council _____ of the
Borough of Freehold _____, County of _____ Monmouth _____ that the budget hereinbefore set forth is hereby adopted and shall
constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 10,476,331.25 (Item 2 below) for municipal purposes; and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ _____ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 349,976.98 (Item 5 below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Griffiths,
Kane, Schnurr,
Shutzer,
Sims

Nays

Abstained

Absent

DiBenedetto

SUMMARY OF REVENUES

1. GENERAL REVENUES

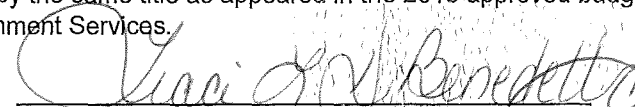
Surplus Anticipated	08-100	\$ 1,425,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 3,595,234.29
Receipts from Delinquent Taxes	15-499	\$ 600,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 10,476,331.25
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only		
4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	\$ 349,976.98
Total Revenues	13-299	\$ 16,446,542.52

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 11,192,167.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,230,009.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,538,132.29
(c) Capital Improvements	44-999	\$ 110,000.00
(d) Municipal Debt Service	45-999	\$ 1,367,730.00
(e) Deferred Charges - Municipal	46-999	\$ 73,000.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 935,504.23
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 16,446,542.52

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 7th day of May, 2018.
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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of May , 2018


Traci L. DiBenedetto, Municipal Clerk

COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2017
	2018	2017	
Amount to be Raised by Taxation			
Interest Income			
Reserve Funds:			
Total Trust Fund Revenues			

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2017:	_____ (Acres)
Farmland Preserved in 2017:	_____ (Acres)

APPROPRIATIONS	Appropriated		Expended 2017	
	for 2018	for 2017	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Historic Preservation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Acquisition of Lands for Recreation and Conservation				
Acquisition of Farmland				
Down Payments on Improvements				
Debt Service:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Payment of Bond Principal				xxxxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes				xxxxxxxxxxxxxxxx
Interest on Bonds				xxxxxxxxxxxxxxxx
Interest on Notes				xxxxxxxxxxxxxxxx
Reserve for Future Use				
Total Trust Fund Appropriations				

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

Contracting Unit: Borough of Freehold

Year Ending: December 31, 2017

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.

3-19-18
Date

Chae A. Benedetto
Clerk of the Governing Body