

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: Township of Lopatcong

COUNTY: Warren

<u>James Mengucci</u> Mayor's Name	<u>12/31/20</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>William Wright</u>	<u>12/31/19</u>
<u>James Palitto</u>	<u>12/31/19</u>
<u>Joseph Pryor</u>	<u>12/31/21</u>
<u>Lou Belcaro</u>	<u>12/31/21</u>

Municipal Officials	7/1/99
	Date of Orig. Appt.
<u>Margaret Dilts</u>	<u>C1076</u>
Municipal Clerk	Cert. No.
<u>Daniele Lattig</u>	<u>T-8340</u>
Tax Collector	Cert. No.
<u>Kimberley Browne</u>	<u>N-0851</u>
Chief Financial Officer	Cert. No.
<u>John J. Mooney</u>	<u>560</u>
Registered Municipal Accountant	Lic. No.
<u>Michael Lavery</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Administration Building

232 South Third Street

Phillipsburg, NJ 08865

Phone #: (908)859-3355

Fax #: (908)213-1037

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

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

**2019
MUNICIPAL BUDGET**

Municipal Budget of the _____ Township of _____ Lopatcong _____, County of _____ Warren _____ 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

_____ 20th _____ day of _____ March _____, 2019
and that public advertisement will be made in accordance with the provisions of N.J.S 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 20th _____ day of _____ March _____, 2019

Margaret Dilts
Clerk

232 South Third Street
Address

Phillipsburg, NJ 08865
Address

(908)859-3355
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 _____ 20th _____ day of _____ March _____, 2019

John J. Mooney of Nisivoccia LLP
Registered Municipal Accountant

Mt. Arlington, NJ 07856-1320
Address

200 Valley Road Suite 300
Address

(973)328-1825
Phone Number

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

Certified by me, this _____ 20th _____ day of _____ March _____, 2019

Kimberley Browne
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2019 By: _____</p>		<p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and and approval is given pursuant to N.J.S.A. 40A:4-79.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2019 By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Lopatcong, County of Warren 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 Star Gazette

in the issue of April 5th, 2019

The Governing Body of the Township of Lopatcong does hereby approve the following as the Budget for the year 2019.

			Abstained
RECORDED VOTE (Insert last name)	Ayes	Nays	
			Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Township

of Lopatcong, County of Warren, on March 20, 2019

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 17, 2019 at

7:30 o'clock ~~(A.M.)~~ (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019
(Cross out one)

may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2019
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"			XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}			6,435,778.00
2. Appropriations excluded from "CAPS"			XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}			1,235,718.61
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			1,235,718.61
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated	<u>95.00%</u>	Percent of Tax Collections	1,351,253.01
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance for Schools-State Aid	2019 2018	9,022,749.62
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,700,056.61
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			5,322,693.01
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			

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

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	8,190,796.34		1,760,000.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87	60,021.54			
Emergency Appropriations				
Total Appropriations	8,250,817.88		1,760,000.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,778,837.38		1,709,276.22	
Reserved	471,980.50		50,352.89	
Unexpended Balances Cancelled			370.89	
Total Expenditures and Unexpended Balances Cancelled	8,250,817.88		1,760,000.00	
Overexpenditures*				

Explanations of Appropriations for
"Other Expenses"

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

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

Materials, supplies and non-bondable
equipment;

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

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the 2019 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Margaret Dilts at (908)859-3355.

I. Tax Rate

As of the date of introduction of this budget, the Local School and County Tax Rates have not been determined. Therefore, the 2019 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

GROUP HEALTH INSURANCE:

Total health insurance costs for 2019	585,500.00
Less: employee contributions	120,000.00
Net group insurance costs for 2019	<u>465,500.00</u>
Appropriation inside the CAP	465,500.00
Appropriation excluded from the CAP	
Total health insurance costs for 2019	<u>465,500.00</u>

	<u>2019 (Estimate)</u>		<u>2018 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	5,322,693.01	0.586	4,958,842.15	0.562
Municipal Open Space	272,367.27	0.030	264,691.00	0.029

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>III. "CAPS"</u>		<u>Expenditure Cap Calculation</u>	
<u>Levy CAP Calculation</u>		Total Appropriations for 2018	
Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 4,958,842	Cap Base Adjustment	\$ 8,190,796.00
Less: Prior year deferred charges to future taxation unfunded			<u>8,190,796.00</u>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	<u>4,958,842</u>	Exceptions:	
2% Cap increase	<u>99,177</u>	Debt Service	\$ 817,826.00
Adjusted Tax Levy Prior to Exclusions	5,058,019	Deferred Charges	
Exclusions:		Interlocal Municipal Agreements	130,000.00
Allowable Pension Obligations increase	64,655	Public & Private Programs	53,840.00
Allowable capital improvements increase	15,000	Other Operations	
Allowable debt service cost increase	96,100	Capital Improvements	25,000.00
Allowable current year deferred charges : emergencies		Reserve for Uncollected Taxes	<u>1,054,541.00</u>
Less cancelled or unexpended inclusions		Total Exceptions	<u>2,081,207.00</u>
Adjusted Tax Levy	<u>5,233,774</u>	Amount on Which 3.5% CAP is Applied	6,109,589.00
Additions:		CAP (3.5%)	<u>213,835.62</u>
New ratables	91,623	Allowable Appropriations before Additional	
CAP banked		Exceptions per N.J.S.A. 40A:45.3	6,323,424.62
Maximum Allowable Amount to be Raised by Taxation	<u>\$ 5,325,397</u>	Modifications:	
Amount to Raised by Taxation for Municipal Purposes	<u>\$ 5,322,693</u>	CAP Bank	252,964.63
		Assessed Value of New Construction	
		at 2018 Local Tax Rate	
		(16,303,100*.562 per Hundred)	91,623.42
		Maximum Allowable General Appropriations	
		for Municipal Purposes Within "CAPS"	<u>\$ 6,668,012.67</u>

NOTE:

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3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	700,000.00	465,000.00	465,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	700,000.00	465,000.00	465,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	10,000.00	5,850.00	11,825.00
Other	08-104			
Fees and Permits	08-105	60,000.00	45,000.00	74,573.14
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	55,000.00	50,000.00	62,023.12
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	135,000.00	187,325.70
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	20,000.00	10,000.00	26,461.02
Anticipated Utility Operating Surplus	08-114	50,000.00	125,000.00	125,000.00
Parks and Playgrounds Receipts	08-107	4,000.00	6,000.00	7,845.00
Swimming Pool User Fees	08-118	120,000.00	110,000.00	131,086.65

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	469,000.00	486,850.00	626,139.63

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
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)	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Uniform Construction Code Fees	08-160	185,000.00	140,000.00	187,847.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
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):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	185,000.00	140,000.00	187,847.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Reserve for Recycling Tonnage Grant	10-710	1,829.63	17,095.92	17,095.92
Reserve for Clean Communities Program	10-771		38,593.77	38,593.77
Drunk Driving Enforcement Fund	10-772		8,046.33	8,046.33
Reserve for Body Armor Grant	10-751	1,955.98	1,785.52	1,785.52
Highlands Grant	10-753		9,840.00	9,840.00
Safe and Secure Communities Program	10-754	30,000.00	30,000.00	30,000.00
Warren County Green Communities Grant	10-755		3,000.00	3,000.00
Click It or Ticket Grant	10-756		5,500.00	5,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Utility Operating Surplus of Prior Year	08-116	50,000.00	50,000.00	50,000.00
Uniform Fire Safety Act	08-106	35,000.00	25,000.00	41,580.38
Reserve to Pay Debt Service	08-109	201,000.00	82,993.19	82,993.19
Sale of SRECS	08-118	10,000.00	15,000.00	11,142.00
Payment in Lieu of Taxes	08-120	50,000.00	50,000.00	50,122.20
Cable TV Franchise Fee	08-122	38,000.00	35,000.00	38,300.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	700,000.00	465,000.00	465,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	469,000.00	486,850.00	626,139.63
Total Section B: State Aid Without Offsetting Appropriations	09-001	948,271.00	948,271.00	948,271.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	185,000.00	140,000.00	187,847.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	130,000.00	130,000.00	140,632.38
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section E: Director of Local Government Services - Additional Revenues	08-003			
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section F: Director of Local Government Services - Public and Private Revenues	10-001	33,785.61	113,861.54	113,861.54
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section G: Director of Local Government Services - Other Special Items	08-004	384,000.00	257,993.19	274,137.77
Total Miscellaneous Revenues	13-099	2,150,056.61	2,076,975.73	2,290,889.32
4. Receipts from Delinquent Taxes	15-499	850,000.00	750,000.00	921,600.37
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,700,056.61	3,291,975.73	3,677,489.69
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,322,693.01	4,958,842.15	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxx
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,322,693.01	4,958,842.15	5,432,472.11
7. Total General Revenues	13-299	9,022,749.62	8,250,817.88	9,109,961.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS"	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Administrative and Executive:							
Other Expenses:							
Postage	20-100-2	9,500.00	9,300.00		9,300.00	7,044.71	2,255.29
Computer Services	20-100-2	25,000.00	25,000.00		25,000.00	17,809.27	7,190.73
Code Book Update	20-100-2	1,850.00	3,000.00		3,000.00	1,815.00	1,185.00
Administration Other Expense	20-100-2	22,275.00	41,500.00		48,500.00	44,351.65	4,148.35
Mayor and Council:							
Salaries & Wages	20-110-1	17,200.00	17,070.00		17,170.00	17,070.30	99.70
Other Expenses	20-110-2	4,000.00	4,295.00		4,195.00	2,288.79	1,906.21
Municipal Administration:							
Salaries & Wages	20-120-1	216,600.00	202,486.00		205,986.00	205,978.48	7.52
Other Expenses	20-120-2	23,000.00	21,380.00		22,880.00	21,379.70	1,500.30
Financial Administration:							
Salaries & Wages	20-130-1	124,250.00	126,000.00		121,000.00	119,251.44	1,748.56
Other Expenses	20-130-2	25,750.00	22,000.00		22,000.00	12,254.31	9,745.69
Audit Services:							
Other Expenses	20-135-2	35,000.00	35,000.00		35,000.00	34,050.00	950.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
(A) Operations - Within "CAPS" - (Continued)	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Assessment of Taxes:							
Salaries & Wages	20-150-1	40,200.00	38,760.00		39,760.00	39,317.93	442.07
Miscellaneous Other Expenses	20-150-2	22,300.00	21,600.00		20,600.00	6,551.60	14,048.40
Collection of Taxes:							
Salaries & Wages	20-145-1	57,000.00	36,000.00		24,500.00	21,858.90	2,641.10
Other Expenses	20-145-2	13,250.00	10,600.00		12,100.00	10,979.47	1,120.53
Legal Services and Costs:							
Other Expenses	20-155-2	150,000.00	180,000.00		176,000.00	105,737.26	70,262.74
Engineering Services and Costs:							
Other Expenses	20-155-2	61,000.00	60,000.00		60,000.00	59,854.12	145.88
Public Building and Grounds:							
Salaries & Wages	20-310-1	17,600.00	20,000.00		16,000.00	14,250.53	1,749.47
Other Expenses	20-310-2	98,560.00	76,260.00		76,260.00	49,214.67	27,045.33
Garbage and Trash Removal:							
Other Expenses	26-305-2		12,000.00		13,000.00	12,007.50	992.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (Continued)	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
MUNICIPAL LAND USE LAW (N.J.S. 40:55 D-1):							
Planning Board:							
Salaries & Wages	21-180-1	12,200.00	12,070.00		12,120.00	11,862.25	257.75
Other Expenses:							
Planner	21-180-2	21,225.00	22,000.00		21,950.00	6,151.89	15,798.11
Zoning Board of Adjustment:							
Salaries & Wages	21-185-1	6,000.00	6,000.00		6,000.00	5,950.41	49.59
Other Expenses	21-185-2	1,500.00	4,450.00		4,450.00	1,537.07	2,912.93
Rent Board:							
Salaries & Wages	22-200-1	4,320.00	4,500.00		4,500.00	4,226.65	273.35
Other Expenses	22-200-2	4,450.00	4,450.00		4,450.00	188.03	4,261.97
Shade Tree Commission:							
Other Expenses	26-300-2	1,000.00	625.00		625.00		625.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (Continued)	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Fire:							
Miscellaneous Other Expenses:							
Fire Companies #1 and #2	25-625-2	45,070.00	40,000.00		40,000.00	35,282.04	4,717.96
Police:							
Salaries & Wages	25-240-1	1,953,000.00	1,805,000.00		1,805,000.00	1,745,107.65	59,892.35
Other Expenses	25-240-2	195,825.00	183,725.00		186,475.00	170,472.24	16,002.76
Prosecutor:							
Salaries & Wages							
Lopatcong	25-275-1	20,600.00	20,156.00		20,156.00	20,155.20	0.80
First Aid Contribution:							
Other Expenses	25-260-2	17,500.00	15,000.00		17,000.00	14,987.70	2,012.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS" - (Continued)							
Uniform Fire Safety Act - Fire Inspector:							
Salaries & Wages	22-195-1	33,000.00	33,093.00		31,593.00	12,478.28	19,114.72
Other Expenses	22-195-2	5,090.00	2,250.00		3,750.00	1,954.01	1,795.99
Zoning Official:							
Salaries & Wages	21-185-1	8,300.00	8,000.00		8,000.00	7,475.56	524.44
Other Expenses	21-185-1	1,000.00	1,500.00		1,500.00		1,500.00
Emergency Management Services:							
Salaries & Wages	25-252-1	3,500.00	3,350.00		3,500.00	3,352.43	147.57
Other Expenses	25-252-2	50.00	200.00		50.00	15.99	34.01
STREETS AND ROADS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	409,300.00	400,000.00		400,000.00	390,571.24	9,428.76
Other Expenses	26-290-2	233,625.00	230,900.00		230,900.00	190,340.36	40,559.64
Other Expenses - Salt and Grit	26-290-2	90,000.00	80,000.00		80,000.00	80,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (Continued)	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:							
Animal Control Fund:							
Salaries & Wages	27-340-1	1,600.00	9,700.00		9,950.00	9,760.02	189.98
Other Expenses	27-340-2	10,000.00	100.00		100.00		100.00
Environmental Board:							
Other Expenses	27-335-2	200.00	125.00		125.00	104.64	20.36
RECREATION AND EDUCATION:							
Parks and Playgrounds:							
Other Expenses	28-370-2	66,800.00	76,650.00		76,650.00	52,071.98	24,578.02
Swimming Pool:							
Salaries & Wages	28-370-1	90,000.00	80,000.00		80,000.00	77,434.83	2,565.17
Other Expenses	28-370-2	89,600.00	85,000.00		85,000.00	76,443.66	8,556.34
Municipal Court:							
Salaries & Wages	43-490-1	100,000.00	86,660.00		86,660.00	85,476.51	1,183.49
Other Expenses	43-490-2	17,400.00	10,375.00		15,375.00	13,969.18	1,405.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS" - (Continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UNCLASSIFIED	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Expenses and Bulk Purchases:							
Electricity	31-430-2	32,000.00	40,000.00		48,000.00	44,364.02	3,635.98
Street Lighting	31-435-2	40,000.00	15,000.00		25,000.00	20,680.36	4,319.64
Telephone	31-440-2	55,000.00	53,250.00		53,250.00	52,023.60	1,226.40
Natural Gas	31-446-2	18,000.00	18,000.00		18,000.00	16,773.80	1,226.20
Gasoline	31-460-2	73,000.00	70,000.00		70,000.00	66,176.36	3,823.64
Fire Hydrant Service	31-461-2	140,000.00	144,285.00		134,285.00	133,302.18	982.82
Water	31-465-2	10,000.00	12,000.00		10,000.00	8,506.07	1,493.93
Cable	31-466-2						
Total Operations (Item 8(A)) within "CAPS"	34-199	5,608,940.00	5,348,855.00		5,348,855.00	4,912,707.71	436,147.29
B. Contingent	35-470			xxxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	5,608,940.00	5,348,855.00		5,348,855.00	4,912,707.71	436,147.29
Detail:							
Salaries & Wages	34-201-1	3,220,470.00	2,990,437.00		2,973,487.00	2,871,888.12	101,598.88
Other Expenses (Including Contingent)	34-201-2	2,388,470.00	2,358,418.00		2,375,368.00	2,040,819.59	334,548.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	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-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
Grant Expenditure without Reserve	46-871			xxxxxxxxxx			xxxxxxxxxx
Over-expenditure of Appropriation	46-872			xxxxxxxxxx			xxxxxxxxxx
Deficit in Public Defender Trust Fund	46-873			xxxxxxxxxx			xxxxxxxxxx
Over-expenditure of Appropriation Reserve	46-874			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	145,025.00	145,871.00		145,871.00	145,870.28	0.72
Social Security System (O.A.S.I)	36-472	240,000.00	240,000.00		234,000.00	219,958.22	14,041.78
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	420,313.00	362,863.00		362,863.00	348,684.01	14,178.99
Unemployment Compensation Insurance	23-225	20,000.00	12,000.00		18,000.00	10,388.28	7,611.72
Defined Contribution Retirement Program	36-477	1,500.00					
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	826,838.00	760,734.00		760,734.00	724,900.79	35,833.21
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	6,435,778.00	6,109,589.00		6,109,589.00	5,637,608.50	471,980.50

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2018	
	FCOA	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)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Drunk Driving Enforcement Fund	41-755-2		8,046.33		8,046.33	8,046.33	
Warren County Green Communities Grant	41-756-2		3,000.00		3,000.00	3,000.00	
Reserve for Clean Communities Program:	41-771-2		38,593.77		38,593.77	38,593.77	
Reserve for Recycling Tonnage Grant	41-710-2	1,829.63	17,095.92		17,095.92	17,095.92	
Safe and Secure Communities Program	41-754-2	30,000.00	30,000.00		30,000.00	30,000.00	
Reserve for Body Armor Grant	41-751-2	1,955.98	1,785.52		1,785.52	1,785.52	
Highlands Grant	41-753-2		9,840.00		9,840.00	9,840.00	
Click It or Ticket Grant	41-757-2		5,500.00		5,500.00	5,500.00	

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	200,000.00	175,000.00		175,000.00	175,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	638,308.00	476,000.00		476,000.00	476,000.00	XXXXXXXXXX
Interest on Bonds	45-930	104,725.00	115,976.00		115,976.00	115,976.00	XXXXXXXXXX
Interest on Notes	45-935	88,900.00	50,850.00		50,850.00	50,850.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	1,031,933.00	817,826.00		817,826.00	817,826.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.40A:4-55)	46-875			xxxxxxxxxx			xxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxx			xxxxxxxxxx
Deferred Charges to Future Taxation Unfunded Funding of Ordinance 2004-07	46-877			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999			xxxxxxxxxx			xxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxx			xxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,235,718.61	1,086,687.54		1,086,687.54	1,086,687.54	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(i) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,235,718.61	1,086,687.54		1,086,687.54	1,086,687.54	
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	7,671,496.61	7,196,276.54		7,196,276.54	6,724,296.04	471,980.50
(M) Reserve for Uncollected Taxes	50-899	1,351,253.01	1,054,541.34	xxxxxxxxxxxxxx	1,054,541.34	1,054,541.34	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	9,022,749.62	8,250,817.88		8,250,817.88	7,778,837.38	471,980.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(H1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,435,778.00	6,109,589.00		6,109,589.00	5,637,608.50	471,980.50
	xxxxx						
(A) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300						
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	130,000.00	130,000.00		130,000.00	130,000.00	
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	33,785.61	113,861.54		113,861.54	113,861.54	
Total Operations - Excluded from "CAPS"	34-305	163,785.61	243,861.54		243,861.54	243,861.54	
(C) Capital Improvements	44-999	40,000.00	25,000.00		25,000.00	25,000.00	
(D) Municipal Debt Service	45-999	1,031,933.00	817,826.00		817,826.00	817,826.00	
(E) Total Deferred Charges (Sheet 18 & 28)	46-999			xxxxxxxxxx			xxxxxxxxxx
(F) Judgements	37-480						xxxxxxxxxx
(G) Cash Deficit	46-885			xxxxxxxxxx			xxxxxxxxxx
(K) Local School District Purposes	24-410						xxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxx			xxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	1,351,253.01	1,054,541.34	xxxxxxxxxx	1,054,541.34	1,054,541.34	xxxxxxxxxx
Total General Appropriations	34-499	9,022,749.62	8,250,817.88		8,250,817.88	7,778,837.38	471,980.50

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

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

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR _____	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Disability Insurance	55-543						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	91,000.00	106,000.00		93,000.00	92,892.07	107.93
Other Expenses	55-502	1,593,850.00	1,432,020.00		1,445,020.00	1,397,516.24	47,503.76
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal - USDA Loan	55-520	31,400.00	30,470.00		30,470.00	30,461.33	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds - USDA Loan	55-522	57,700.00	58,510.00		58,510.00	58,147.78	xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2018	
	FCOA	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxx			xxxxxxxxxxx
Over expenditure of Appropriation Reserve	55-531			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	7,000.00	8,000.00		8,000.00	5,258.80	2,741.20
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545	50,000.00	125,000.00	xxxxxxxxxxx	125,000.00	125,000.00	xxxxxxxxxxx
Total Sewer Utility Appropriations	55-599	1,830,950.00	1,760,000.00		1,760,000.00	1,709,276.22	50,352.89

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (Sewer Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Disposal of Forfeited Property (PL 1985 C135), Small Cities Loans- Community Development Block Grant Program, Developers Escrow Fund (NJS 40: 55D-53.1), Municipal Alliance on Alcoholism and Drug Abuse (PL 1989 Ch51 and NJS 40A: 5-29),
(NJS 52:27D-192 et seq), Open Space Trust Fund, Municipal Public Defender, Affordable Housing, Uniform Fire Safety Act Penalty Monies
POAA, Board of Recreation, Snow Removal Trust Fund, Electronic Receipt Fees
are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

APPENDIX TO BUDGET STATEMENT

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT FUND BALANCE SHEET
DECEMBER 31, 2018**

ASSETS		
Cash and Investments	1110100	3,134,973.26
Due from State of N.J.(c.20 P.L. 1971)	1111000	11,291.06
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	1,193,716.43
Tax Title Liens Receivable	1110400	77,535.10
Property Acquired by Tax Title Lien Liquidation	1110500	825,600.00
Other Receivables	1110600	4,135.31
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2019	1110800	
Total Assets	1110900	5,247,251.16
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,344,713.84
Reserves for Receivables	2110200	2,100,986.84
Surplus	2110300	1,801,550.48
Total Liabilities, Reserves and Surplus		5,247,251.16

School Tax Levy Unpaid	2220110	6,758,904.70
Less: School Tax Deferred	2220200	6,693,426.00
*Balance Included in Above "Cash Liabilities"	2220300	65,478.70

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

CURRENT SURPLUS

		Year 2018	Year 2017
Surplus Balance, January 1st	2310100	990,564.17	372,450.96
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2018 95.57% 2017 96.07%)	2310200	25,657,763.80	24,992,438.53
Delinquent Taxes	2310300	921,600.37	726,992.23
Other Revenues and Additions to Income	2310400	2,747,249.68	3,325,898.00
Total Funds	2310500	30,317,178.02	29,417,779.72
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,196,276.54	7,171,265.90
School Taxes (Including Local and Regional)	2310700	14,309,122.00	14,059,305.00
County Taxes (Including Added Tax Amounts)	2310800	6,696,910.67	6,736,613.17
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	313,318.33	460,031.48
Total Expenditures and Tax Requirements	2311100	28,515,627.54	28,427,215.55
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	28,515,627.54	28,427,215.55
Surplus Balance - December 31st	2311400	1,801,550.48	990,564.17

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	1,801,550.48
Current Surplus Anticipated in 2019 Budget	2311600	700,000.00
Surplus Balance Remaining	2311700	1,101,550.48

**2019
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

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 on improvements.

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 Mayor and Township Committee in presenting this Capital Improvement program, is desirous of informing the residents and taxpayers of the Township of its projected needs for the next three years. Serious consideration and deliberation was given prior to the insertion listed therein. The Capital Improvement Program is flexible in that it may be amended at anytime to increase or decrease amounts and add or delete items by resolution of the governing body.

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

Local Unit

Township of Lopatcong

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	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	
Replacement of DPW Vehicles and Equipment		405,000.00			20,250.00			384,750.00	
Equipment for Police Department		20,000.00			1,000.00			19,000.00	
Municipal Building Improvements		375,000.00			18,750.00			356,250.00	
Building Acquisition		62,000.00			3,100.00			58,900.00	
Future Projects		220,000.00			11,000.00			209,000.00	
Fire Department Equipment		15,000.00			750.00			14,250.00	
Road Improvements		600,000.00			20,000.00		200,000.00	380,000.00	
TOTALS - ALL PROJECTS	33-199	1,697,000.00			74,850.00		200,000.00	1,422,150.00	

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

Local Unit Township of Lopatcong

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
Replacement of DPW Vehicles and Equipment				405,000.00	405,000.00	430,000.00			
Equipment for Police Department				20,000.00	15,000.00	75,000.00			
Municipal Building Improvements				375,000.00	100,000.00	100,000.00			
Building Acquisition				62,000.00					
Future Projects				220,000.00	15,000.00	15,000.00			
Fire Department Equipment				15,000.00	15,000.00	15,000.00			
Road Improvements				600,000.00	500,000.00	500,000.00			
TOTALS - ALL PROJECTS	33-299			1,697,000.00	1,050,000.00	1,135,000.00			

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

Local Unit

Township of Lopatcong

1 Project Title	Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Replacement of DPW Vehicles and Equipment	1,240,000.00			62,000.00			1,178,000.00				
Equipment for Police Department	110,000.00			5,500.00			104,500.00				
Municipal Building Improvements	575,000.00			28,750.00			546,250.00				
Building Acquisition	62,000.00			3,100.00			58,900.00				
Future Projects	250,000.00			12,500.00			237,500.00				
Fire Department Equipment	45,000.00			2,250.00			42,750.00				
Road Improvements	1,600,000.00			60,000.00		400,000.00	1,140,000.00				
TOTAL ALL PROJECTS 33-399	3,882,000.00			174,100.00		400,000.00	3,307,900.00				

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

RESOLUTION

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

- (a) \$ 5,322,693.01 (item 2 below) for municipal purposes and
- (b) \$ _____ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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) \$ 272,367.27 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (5) \$ _____ (Item 5 below) MINIMUM LIBRARY TAX

Abstained

RECORDED VOTE

(insert last name)

AYES

Nays

Absent

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	\$ 700,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 2,150,056.61
Receipts from Delinquent Taxes	15-499	\$ 850,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 5,322,693.01
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 11	07-195	\$
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	
Total Revenues	13-299	\$ 9,022,749.62

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxxx	xxxxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 5,608,940.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 826,838.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 163,785.61
(c) Capital Improvements	44-999	\$ 40,000.00
(d) Municipal Debt Service	45-999	\$ 1,031,933.00
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	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	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 1,351,253.01
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 9,022,749.62

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 17th day of April, 2019.
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17th day of April, 2019, _____, Clerk

Signature

LOCAL UNIT TOWNSHIP OF LOPATCONG OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	272,367.27	264,691.00	273,800.36	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
Prior Year Balance	54-115				Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
Public & Private Revenues					Other Expenses	54-176-2				
					Farmland Preservation					
					Other Expenses	54-916-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	272,367.27	264,691.00	273,800.36	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented				2000 <i>(Date)</i>	Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed				\$ 0.03	Payment of Bond Principal	54-920-2	200,000.00	200,000.00	200,000.00	xxxxxxx
Total Tax Collected to date				\$ 6,304,319.65	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Expended to date				\$ 3,938,944.23	Interest on Bonds	54-930-2	56,000.00	56,000.00	56,000.00	xxxxxxx
Total Acreage Preserved to date				76.79	Interest on Notes	54-935-2				xxxxxxx
				<i>(Acres)</i>						
Recreation land preserved in 2014:				0						
				<i>(Acres)</i>						
Farmland preserved in 2014:				0	Reserve for Future Use	54-950-2	16,367.27	8,691.00	8,691.00	
				<i>(Acres)</i>						
					Total Trust Fund Appropriations:	54-499	272,367.27	264,691.00	264,691.00	

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

Contracting Unit Township of Lopatcong

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.S.A. 5:30-11.1 et.seq. Please identify each change order by name of the project.

- 1.

- 2.

- 3.

- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

_____ Date

_____ Clerk of the Governing Body

2019 Municipal Budget
of the Township of Lopatcong, County of Warren, for the fiscal year 2019.

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus	700,000	465,000
2. Total Miscellaneous Revenues	2,150,057	2,076,976
3. Receipts from Delinquent Taxes	850,000	750,000
4. a) Local Tax for Municipal Purposes	5,322,693	4,958,842
b) Addition to Local District School Tax		
Total Amount to be Raised by Taxes	5,322,693	4,958,842
Total General Revenues	9,022,750	8,250,818

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	3,220,470	2,973,487
1. Operating Expenses: Other Expenses	2,552,256	2,619,230
2. Deferred Charges & Other Appropriations	826,838	760,734
3. Capital Improvements	40,000	25,000
4. Debt Service (Include for School Purposes)	1,031,933	817,826
5. Reserve for Uncollected Taxes	1,351,253	1,054,541
Total General Appropriations	9,022,750	8,250,818
Total Number of Employees	127	127

2019 Dedicated Sewer Utility Budget

Summary of Revenues	Anticipated	
	2019	2018
1. Surplus		
2. Total Miscellaneous Revenues	1,830,950	1,760,000
3. Deficit (General Budget)		
Total General Revenues	1,830,950	1,760,000

Summary of Appropriations	2019 Budget	Final 2018 Budget
1. Operating Expenses: Salaries & Wages	91,000	93,000
1. Operating Expenses: Other Expenses	1,593,850	1,445,020
2. Capital Improvements		
3. Debt Service	89,100	88,980
4. Deferred Charges and Other Appropriations	7,000	8,000
5. Surplus (General Budget)	50,000	125,000
Total General Appropriations	1,830,950	1,760,000
Total Number of Employees	2	2

Balance of Outstanding Debt

	General	Open Space	Sewer Utility	Utility-Other
Interest	193,625	56,000	57,700	
Principal	838,308	200,000	31,400	
Outstanding Balance	7,494,504		2,104,617	

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Township of Lopatcong, County of Warren, on March 20, 2019.

A hearing on the budget and Tax resolution will be held at the Lopatcong Twp Municipal Building on April 17, 2019 at 7:30 PM at which time and place objections to the Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Copies of the entire budget are available in the office of Margaret Dilts, Municipal Clerk, at the Municipal Building, 232 South Third Street, Phillipsburg, New Jersey, or by calling (908) 859-3355 during the hours of 8:30 AM to 5:00 PM.