

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

MUNICIPALITY: Township of Liberty COUNTY: Warren

<u>John Inscho</u> Mayor's Name	<u>12/31/21</u> Term Expires
------------------------------------	---------------------------------

Municipal Officials	
<u>Diane Pflugfelder</u> Municipal Clerk	<u>11/22/10</u> Date of Orig. Appt.
<u>Cythia Eckert</u> Tax Collector	<u>1377</u> Cert. No.
<u>Kevin Lifer</u> Chief Financial Officer	<u>393</u> Cert. No.
<u>William F. Schroeder</u> Registered Municipal Accountant	<u>452</u> Lic. No.
<u>Roger Skoog</u> Municipal Attorney	

Official Mailing Address of Municipality

Township of Liberty  
349 Mountain Lake Road  
Great Meadows, N.J. 07838  
Phone #: (908)637-4579  
Fax #: (908)637-6916

Sheet A

Governing Body Members	
Name	Term Expires
<u>Peter Karcher</u>	<u>12/31/20</u>
<u>Carl Cummins</u>	<u>12/31/19</u>
<u>Michael Beyer</u>	<u>12/31/20</u>
<u>Daniel Grover</u>	<u>12/31/19</u>

Please attach this to your 2019 Budget and Mail to:

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

Division Use Only Municode: _____ Public Hearing Date: _____
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**2019  
MUNICIPAL BUDGET**

Municipal Budget of the Township of Liberty, 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

7th 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 7th day of March, 2019

Diane Pflugfelder  
Clerk  
349 Mountain Lake Road  
Address  
Great Meadows, N.J. 07838  
Address  
(908)637-4579  
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 7th day of March, 2019

William F. Schroeder of Nisivoccia, LLP  
Registered Municipal Accountant  
200 Valley Road  
Address  
Mt. Arlington, N.J. 07856  
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 7th day of March, 2019

Kevin Lifer  
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	(Do not advertise this Certification form)	CERTIFICATION OF APPROVED BUDGET
It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.  STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services Dated: _____, 2019 By: _____		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.A. 40A:4-79.  STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services Dated: _____, 2019 By: _____

Sheet 1

**MUNICIPAL BUDGET NOTICE**

Section 1.

Municipal Budget of the Township of Liberty, 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 March 15th, 2019

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

RECORDED VOTE (insert last name)	Ayes	Nays	Abstained
			Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Township of Liberty, County of Warren, on March 7th, 2019

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 4th, 2019 at

7:00 o'clock (A.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

Sheet 2

Township of Liberty

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))	1,138,046.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes ((Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended))	193,978.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	193,978.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>93.10%</u> Percent of Tax Collections	605,000.00
4. Total General Appropriations (Item 9, Sheet 29)	1,937,024.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (I.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,060,443.00
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)	876,581.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	

Sheet 3

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,233,192.78			
Budget Appropriations Added by N.J.S.A. 40A:4-87				
Emergency Appropriations				
Total Appropriations	2,233,192.78			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	2,112,230.64			
Reserved	120,962.14			
Unexpended Balances Cancelled				
Total Expenditures and Unexpended Balances Cancelled	2,233,192.78			
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"

Sheet 3a

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<p>Information on the 2019 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Diane Pflugfelder at (908) 637-4579.</p> <p>Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous year's local tax levy with certain allowable adjustments.</p> <p>Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.</p> <p>Group Insurance Plan For Employees:                      Total Estimated Cost \$97,220                      Less Applied Employee Contributions (14,920)                      Net Budgeted Expenses \$82,300</p> <p>Amount of Budgeted Group Insurance Plan For Employees:                      Inside "CAP" Appropriation \$82,300                      Outside "CAP" Appropriation 0                      Total Amount Budgeted \$82,300</p>	<p><b>I. Tax Rate</b></p> <p>As of the date of introduction of this budget, the Local and Regional 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.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">2019 (Estimate)</th> <th colspan="2">2018 (Actual)</th> </tr> <tr> <th>Amount</th> <th>Tax Rate</th> <th>Amount</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>Local Taxes</td> <td>\$ 876,581.00</td> <td>0.327</td> <td>\$ 851,659.00</td> <td>0.318</td> </tr> <tr> <td>Local Open Space</td> <td>53,541.00</td> <td>0.020</td> <td>53,600.00</td> <td>0.020</td> </tr> <tr> <td>Regional School Taxes</td> <td>*</td> <td>*</td> <td>5,165,019.00</td> <td>1.929</td> </tr> <tr> <td>County Taxes</td> <td>*</td> <td>*</td> <td>2,044,368.00</td> <td>0.764</td> </tr> <tr> <td></td> <td><u>*</u></td> <td><u>*</u></td> <td><u>8,114,546.00</u></td> <td><u>3.031</u></td> </tr> </tbody> </table> <p>* - County and school taxes have not been determined at this time.</p>		2019 (Estimate)		2018 (Actual)		Amount	Tax Rate	Amount	Tax Rate	Local Taxes	\$ 876,581.00	0.327	\$ 851,659.00	0.318	Local Open Space	53,541.00	0.020	53,600.00	0.020	Regional School Taxes	*	*	5,165,019.00	1.929	County Taxes	*	*	2,044,368.00	0.764		<u>*</u>	<u>*</u>	<u>8,114,546.00</u>	<u>3.031</u>
	2019 (Estimate)		2018 (Actual)																																
	Amount	Tax Rate	Amount	Tax Rate																															
Local Taxes	\$ 876,581.00	0.327	\$ 851,659.00	0.318																															
Local Open Space	53,541.00	0.020	53,600.00	0.020																															
Regional School Taxes	*	*	5,165,019.00	1.929																															
County Taxes	*	*	2,044,368.00	0.764																															
	<u>*</u>	<u>*</u>	<u>8,114,546.00</u>	<u>3.031</u>																															

Sheet 3b

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	
<b>III. Appropriation "CAPS"</b>		<b>Expenditure Cap Calculation</b>	
<b>Levy CAP Calculation</b>		Total Appropriations for 2018 \$ 2,233,193	
Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 851,559	CAP Base Adjustment	2,233,193
Less: Prior Year Deferred Charges: Emergencies			
Changes in Service Provider			
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	851,559		
2% Cap Increase	17,031		
Adjusted Tax Levy Prior to Exclusions	868,590		
Exclusions:			
Allowable Pension Obligation Increases			
Change in Debt Service			
Allowable Health Insurance Increases			
Capital Improvement Fund Increases	2,000		
	870,590		
Less Cancelled or Unexpended Exclusions			
Adjusted Tax Levy	870,590		
Additions:			
New ratables	1,831		
CAP Bank	51,151		
Maximum Allowable Amount to be Raised by Taxation	923,572		
Amount to Raised by Taxation for Municipal Purposes	\$ 876,581		
		Modifications:	
		Reserve for Uncollected Taxes	\$ 605,000
		Debt Service	
		Capital Improvements	483,000
		Operations Excluded from CAP	15,169
		Deferred Charges	
		Total Modifications	1,103,169
		Amount on Which 3.5% CAP is Applied	1,130,024
		CAP (3.5%)	39,551
		Allowable Appropriations before	
		Modifications	1,169,575
		Modifications:	
		CAP Banked	47,254
		Assessed value of new construction	1,831
		Maximum allowable General Appropriations	
		for municipal purposes within CAPS	\$ 1,218,660
		The expenditure "CAP" calculation is based on the Cost of Living Adjustment (COLA) as required by the Division of Local Government Services, State Department of Community Affairs.	

NOTE: Sheet 3b-1  
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).

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	625,000.00	620,000.00	620,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	<b>625,000.00</b>	<b>620,000.00</b>	<b>620,000.00</b>
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,231.58
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	28,500.00	28,500.00	36,588.23
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	25,000.00	15,000.00	31,645.18
Anticipated Utility Operating Surplus	08-114			

Sheet 4

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

	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>58,500.00</b>	<b>48,500.00</b>	<b>73,464.99</b>

Sheet 4a



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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
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):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	XXXXXXXXXX 08-003	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Sheet 8

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

GENERAL REVENUES	FCOA Account Number	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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Clean Communities Program (NJSA 40A:4-87)	10-701	8,978.00	9,397.41	9,397.41
Reserve for Clean Communities Grant	10-702			
DOT Grant	10-703		300,000.00	300,000.00
FEMA Hazard Mitigation Generator Grant	10-704			
Recycling Tonnage Grant	10-705		5,771.37	5,771.37
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	XXXXXXXXXX 10-001	8,978.00	315,168.78	315,168.78

Sheet 9

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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	XXXXXXXXXX 10-001	8,978.00	315,168.78	315,168.78

Sheet 9a



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>Administrative and Executive:</b>							
Salaries & Wages	20-100-1	4,828.00	4,733.00		4,733.00	4,733.00	
Other Expenses	20-100-2	10,000.00	5,750.00		5,750.00	5,653.69	96.31
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	11,525.00	11,525.00		11,525.00	10,645.00	880.00
Other Expenses	20-110-2	2,000.00	1,718.00		1,868.00	1,838.75	29.25
<b>Municipal Clerk:</b>							
Salaries & Wages	20-120-1	110,772.00	110,772.00		110,772.00	100,134.60	10,637.40
Other Expenses	20-120-2	16,025.00	12,250.00		15,050.00	14,994.58	55.42
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	12,000.00	26,630.00		19,630.00	16,876.64	2,753.36
Other Expenses	20-130-2	11,488.00	11,408.00		11,408.00	11,328.00	80.00
Annual Audit	20-135-2	19,250.00	19,000.00		19,000.00	19,000.00	
<b>Collection of Taxes:</b>							
Salaries & Wages	20-145-1	23,460.00	23,000.00		23,000.00	23,000.00	
Other Expenses	20-145-2	6,000.00	13,000.00		13,000.00	12,063.54	936.46

Sheet 12

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (continued):</b>							
<b>Assessment of Taxes:</b>							
Salaries & Wages	20-150-1	23,663.00	23,200.00		23,200.00	23,199.00	1.00
Other Expenses	20-150-2	7,735.00	7,735.00		7,735.00	6,679.11	1,055.89
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	43,000.00	43,000.00		43,000.00	34,065.12	8,934.88
<b>Engineering Services and Costs:</b>							
Other Expenses	20-165-2	17,000.00	17,000.00		16,000.00	10,030.36	5,969.64
<b>Municipal Land Use Law (N.J.S.A.40: 55D-1):</b>							
<b>Municipal Land Use Board:</b>							
Salaries & Wages	21-180-1	500.00	8,448.00		8,448.00		8,448.00
Other Expenses	21-180-2	5,890.00	5,890.00		5,890.00	4,488.75	1,401.25
<b>Zoning Officer:</b>							
Salaries & Wages	21-185-1	11,137.00	10,919.00		10,919.00	10,919.00	

Sheet 13

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Emergency Management Service:</b>							
Salaries & Wages	25-252-1	2,706.00	2,601.00		2,601.00	1,326.50	1,274.50
Other Expenses	25-252-2	700.00	700.00		700.00	50.00	650.00
<b>Aid to Volunteer Fire Companies:</b>							
Liberty Township Fire Companies	25-255-2	15,000.00	15,000.00		15,000.00	15,000.00	
<b>First Aid Organization - Contribution:</b>							
Independence Township	25-260-2	15,000.00	15,000.00		15,000.00	15,000.00	
<b>Fire Prevention Bureau:</b>							
Other Expenses	25-265-2	250.00	250.00		250.00		250.00
<b>Fire Department:</b>							
O.S.H.A. Required Equipment	25-265-2	15,000.00	15,000.00		15,000.00	14,150.00	850.00
<b>Insurance:</b>							
Liability Insurance	23-210-2	48,985.00	48,985.00		48,985.00	47,413.00	1,572.00
Worker's Compensation	23-215-2	27,000.00	27,000.00		27,000.00	26,016.00	984.00
Group Insurance Plan for Employees	23-220-2	82,300.00	67,051.00		70,751.00	69,737.50	1,013.50

Sheet 14









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	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	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	xxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

Sheet 21

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
<b>Total Shared Service Agreements</b>	<b>42-999</b>						

Sheet 22

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2018	
	FCOA Account Number	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:4-43.3h)	xxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)</b>	<b>34-303</b>						

Sheet 23



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2018		
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865		300,000.00		300,000.00	300,000.00	
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	<b>185,000.00</b>	<b>483,000.00</b>		<b>483,000.00</b>	<b>483,000.00</b>	

Sheet 26a

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS	Appropriated				Expended 2018		
	FCOA Account Number	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						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						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
<b>Capital Lease Obligations</b>	<b>45-941</b>						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>						XXXXXXXXXX

Sheet 27

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2018		
	FCOA Account Number	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"							
<b>(1) DEFERRED CHARGES:</b>	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
5 Years (N.J.S.40A:4-54)				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>			XXXXXXXXXX			XXXXXXXXXX
(F) Judgements	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
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	<b>193,978.00</b>	<b>498,168.78</b>		<b>498,168.78</b>	<b>498,168.78</b>	

Sheet 28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA Account Number	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
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 Expenditures- 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	193,978.00	498,168.78		498,168.78	498,168.78	
(L) Subtotal General Appropriations (Items (H-I) and (O))	34-400	1,332,024.00	1,628,192.78		1,628,192.78	1,507,230.64	120,962.14
(M) Reserve for Uncollected Taxes	50-899	605,000.00	605,000.00	xxxxxxxxxxxxxx	605,000.00	605,000.00	
9. Total General Appropriations	34-499	1,937,024.00	2,233,192.78		2,233,192.78	2,112,230.64	120,962.14

Sheet 29

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,138,046.00	1,130,024.00		1,130,024.00	1,009,061.86	120,962.14
	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						
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	8,978.00	15,168.78		15,168.78	15,168.78	
Total Operations - Excluded from "CAPS"	34-305	8,978.00	15,168.78		15,168.78	15,168.78	
(C) Capital Improvements	44-999	185,000.00	483,000.00		483,000.00	483,000.00	
(D) Municipal Debt Service	45-999						
(E) Total Deferred Charges (sheet 18 + 28)	46-999						
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	605,000.00	605,000.00		605,000.00	605,000.00	
Total General Appropriations	34-499	1,937,024.00	2,233,192.78		2,233,192.78	2,112,230.64	120,962.14

Sheet 30

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2018
		for 2019	for 2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
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	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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	Appropriated					Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxxx			
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxxxx
							xxxxxxxxxxxxx

**DEDICATED WATER UTILITY BUDGET - (Continued)**

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR	Appropriated					Expended 2018	
	FCOA Account Number	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						

Sheet 33

**DEDICATED UTILITY BUDGET**

10 DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

Sheet 34



DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2018	
	FCOA Account Number	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	xxxxxxx	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

Sheet 35

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2018	
	FCOA Account Number	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
				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						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Utility Appropriations	55-599						

Sheet 36

**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			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
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			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**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			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
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			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

Sheet 37

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (	53-885			
<b>Total Assessment Revenues</b>	<b>53-899</b>			
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			
<b>Total</b>	<b>53-999</b>			

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; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income Developers' Escrow Funds; Board of Recreation Commission; Open Space, Recreation, Farmland and Historic Preservation Trust Fund; Storm Recovery Trust Fund 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)*

Sheet 38

**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	2,806,113.08
Due from State of N.J.(c.20 P.L. 1971)	1111000	2,906.93
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	129,407.54
Tax Title Liens Receivable	1110400	308,353.04
Property Acquired by Tax Title Lien Liquidation	1110500	108,200.00
Other Receivables	1110600	47,661.10
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>3,402,641.69</b>

LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,715,689.47
Reserves for Receivables	2110200	593,621.68
Surplus	2110300	1,093,330.54
<b>Total Liabilities, Reserves and Surplus</b>		<b>3,402,641.69</b>

School Tax Levy Unpaid	2220110	2,642,509.55
Less: School Tax Deferred	2220200	1,520,074.75
"Balance Included in Above "Cash Liabilities"	2220300	1,122,434.80

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

**CURRENT SURPLUS**

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,051,826.58	937,190.96
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2018 97.85% 2017 96.80%)	2310200	7,946,328.07	7,657,872.25
Delinquent Taxes	2310300	215,936.63	190,887.86
Other Revenues and Additions to Income	2310400	773,396.88	951,865.86
<b>Total Funds</b>	<b>2310500</b>	<b>9,987,488.16</b>	<b>9,737,816.93</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	1,628,192.78	1,596,758.27
School Taxes (Including Local and Regional)	2310700	5,165,019.00	4,894,546.00
County Taxes (Including Added Tax Amounts)	2310800	2,045,808.15	2,096,201.19
Municipal Open Space Taxes	2310900	53,637.69	53,573.20
Other Expenditures and Deductions from Income	2311000	1,500.00	44,911.69
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>8,894,157.62</b>	<b>8,685,990.35</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>8,894,157.62</b>	<b>8,685,990.35</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,093,330.54</b>	<b>1,051,826.58</b>

\* Nearest even percentage may be used

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

Surplus Balance December 31, 2018	2311500	1,093,330.54
Current Surplus Anticipated in 2019 Budget	2311600	625,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>468,330.54</b>

Sheet 39

2019 CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM	
<p>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.</p>	
<p><b>CAPITAL BUDGET</b></p>	<p>- A plan for all capital expenditures for the current fiscal year. If no Capital Budget is included, check the reason why:</p> <p><input type="checkbox"/> Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.</p> <p><input checked="" type="checkbox"/> No bond ordinances are planned this year.</p>
<p><b>CAPITAL IMPROVEMENT PROGRAM</b></p>	<p>A multi-year list of planned capital projects, including the current year. Check appropriate box for number of years covered, including current year:</p> <p><input type="checkbox"/> 3 years. (Population under 10,000)</p> <p><input type="checkbox"/> 6 years. (Over 10,000 and all county governments)</p> <p><input type="checkbox"/> _____ years. (Exceeding minimum time period)</p> <p><input type="checkbox"/> 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.</p>

C-1

Sheet 40



LIBERTY TOWNSHIP 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	53,541.00	53,600.00	53,637.69	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-385-1				
Interest Income	54-113			316.63	Other Expenses	54-385-2				
Land Sale Proceeds					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2	53,541.00	53,600.00	53,600.00	
					Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-176-1				
Public and Private					Other Expenses	54-176-2				
Revenues:	54-299				Acquisition of Lands for Recre - ation and Conservation	54-915-2				
Total Trust Fund Revenues		53,541.00	53,600.00	53,954.32	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-906-2				
Year Referendum Passed/Implemented				11/03/98 <i>(Date)</i>	Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Rate Assessed				\$ 0.02	Payment of Bond Principal	54-920-2				XXXXXXXX
Total Tax Collected to date				\$ 807,603.64	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX
Total Expended to date				\$ 1,287,451.96	Interest on Bonds	54-930-2				XXXXXXXX
Total Acreage Preserved to date				61.60 <i>(Acres)</i>	Interest on Notes	54-935-2				XXXXXXXX
Recreation land preserved in 2018				-0- <i>(Acres)</i>	Deficit in Open Space Reserve	54-950-2				
Farmland preserved in 2018				-0- <i>(Acres)</i>	Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499	53,541.00	53,600.00	53,600.00	

Sheet 43

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

Contracting Unit Township of Liberty Year Ending: Dec. 31, 2018

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et.seq. Please identify each change order by name of the project.

- 1.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.) If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body

Sheet 44