

Approved Starting

2019 MUNICIPAL DATA SHEET

(Must Accompany 2019 Budget)

MUNICIPALITY: BOROUGH OF LAKE COMO

COUNTY: MONMOUTH

<u>Kevin Higgins</u> Mayor's Name	<u>12/31/2020</u> Term Expires
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Municipal Officials	
<u>Louise A. Mekosh</u> Municipal Clerk	<u>8/1/1996</u> Date of Orig. Appt. <u>768</u> Cert No.
<u>Toni Mullen</u> Tax Collector	<u>T-8329</u> Cert No.
<u>Louise A. Mekosh</u> Chief Financial Officer	<u>N-0437</u> Cert No.
<u>Robert W. Allison</u> Registered Municipal Accountant	<u>483</u> Lic No.
<u>Marguritte M. Schaffer</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Douglas E. Witte</u>	<u>12/31/2019</u>
<u>Virginia Kropac</u>	<u>12/31/2021</u>
<u>John Carvelli</u>	<u>12/31/2020</u>
<u>Hawley G. Scull</u>	<u>12/31/2019</u>
<u>Chris D'Antuono</u>	<u>12/31/2021</u>
<u>David Gardner</u>	<u>12/31/2020</u>
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Official Mailing Address of Municipality

Borough of Lake Como  
P.O. Box 569  
Lake Como, New Jersey 07719  
Fax #: (732) 681 - 8981

Please attach this to your 2019 Budget and Mail to:

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

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

**Municipal Budget of the                      Borough                      of                      Lake Como                      County of                      Monmouth                      for the calendar year 2019.**

**Sheet 1**

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Lake Como , County of Monmouth for the Calendar 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 Coast Star

in the issue of April 11 , 2019

The Governing Body of the Borough of Lake Como does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes

Witte  
Kropac  
Carvelli  
Scull  
D'Antuono  
Gardner

Nays

None

Abstained

None

Absent

None

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough of Lake Como , County of Monmouth , on \_\_\_\_\_ , 2019

A Hearing on the Budget and Tax Resolution will be held at Lake Como Meeting Room , on May 7 , 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 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)	xxxxxxxxxxx
1. Appropriations within "CAPS"-	xxxxxxxxxxx
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	3,077,288.00
2. Appropriations excluded from "CAPS"	xxxxxxxxxxx
(a) Municipal Purposes (item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	319,286.23
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS"(item O, sheet 29)	319,286.23
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated      97.50%      Percent of Tax Collections	162,517.01
4 Total General Appropriations (item 9, Sheet 29)	3,559,091.24
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)	
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,021,909.17
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)	2,537,182.07
(b) Addition to Local District School Tax (item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

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

	General Budget		Water & Sewer Utility	
Budget Appropriations - Adopted Budget	\$ 3,592,849.69		1,266,607.52	
Budget Appropriation Added by N.J.S 40A:4-87	-		-	
Emergency Appropriations	-		-	
Total Appropriations	\$ 3,592,849.69		1,266,607.52	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	\$ 3,371,888.34		1,232,019.73	
Reserved	219,261.28		21,626.09	
Unexpended Balances Canceled	1,700.07		12,961.70	
Total Expenditures and Unexpended Balances Cancelled	\$ 3,592,849.69		1,266,607.52	
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 of column "Expended 2018 Reserved."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2019 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Borough of Lake Como, is Calculated as follows:

Total General Appropriations for 2018	\$	3,592,849.69	Amount on which 2.5% CAP is Applied (brought forward)	\$	3,076,618.48
CAP Base Adjustments		-	2.5% CAP		76,915.46
			Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		3,153,533.94
Subtotal		3,592,849.69			
Less Exceptions:			Additional Exceptions:		
Total Other Operations	\$	2,519.01	Available from Banking - 2017	\$	-
Total UCC		-	Available from Banking - 2018		-
Total Interlocal Service Agreements		141,398.09	New Ratables - Increased in Valuations (New Construction and Additions)		18,688.16
Total Additional Appropriations		16,900.00	Additional Increase in CAPS per COLA Ordinance		30,766.18
Total Public-Private Offset		14,645.21	Total Additional Exceptions		49,434.34
Total Capital Improvement		25,000.00			
Total Debt Service		95,950.00	Allowable Appropriations Within CAPS for 2019	\$	3,202,968.29
Total Deferred Charges		52,424.00			
Judgments		-	Appropriations Within CAPS for 2019	\$	3,077,288.00
Cash Deficit of Preceding Year		-			
Total Appropriation for School Purposes		-			
Transferred to Board of Education		-			
Reserve for Uncollected Taxes		167,394.90			
Total Exceptions		516,231.21			
Amount on which 2.5% CAP is Applied (carried forward)		3,076,618.48			

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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**

**Levy CAP Calculation**

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Borough of Lake Como is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 2,633,586.48	Balance (carried forward)	2,666,031.35
Cap Base Adjustment (+/-)	-		
Less: Prior Year Deferred Charges to Future Taxation Unfunded	29,504.00	Less - Cancelled or Unexpended Exclusions	1,700.07
Less: Prior Year Deferred Charges - Emergencies	22,920.00		
Less: Prior Year Recycling Tax	2,519.00	<b>Adjusted Tax Levy After Exclusions</b>	<b>2,664,331.28</b>
Less: Changes in Service Provider - Transfer of Service/ Function	-		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	2,578,643.48	<b>Additions:</b>	
Plus: 2% Cap increase	51,572.87	New Ratables - Increased in Valuations (New Construction and Additions)	
<b>Adjusted Tax Levy</b>	<b>2,630,216.35</b>	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.640
Plus: Assumption of Service/ Function	-	Net Ratable Adjustment to Levy	18,668.16
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>2,630,216.35</b>	2016 Cap Bank Utilized in 2019	-
		2017 Cap Bank Utilized in 2019	-
<b>Exclusions:</b>		2018 Cap Bank Utilized in 2019	-
Allowable Shared Service Agreements Increase	\$ -	Amounts approved by Referendum	-
Allowable Health Insurance Cost Increase	-		
Allowable Pension Obligations Increase	6,676.00	<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$ 2,682,999.44</b>
Allowable LOSAP Increase	-		
Allowable Capital Improvements Increase	-	<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>\$ 2,537,182.07</b>
Allowable Debt Service, Capital Leases and Debt Service	3,700.00		
Share of Cost Increases	-	<b>Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)</b>	<b>\$ 145,817.37</b>
Recycling Tax Appropriation	2,519.00		
Deferred Charges to Future Taxation Unfunded	-		
Current Year Deferred Charges - Emergencies	22,920.00		
<b>Add Total Exclusions</b>	<b>35,815.00</b>		
Balance (carried forward)	2,666,031.35		

**EXPLANATORY STATEMENT - (CONTINUED)**

**BUDGET MESSAGE**

**Split Function Appropriations:**

The following appropriation(s) are appropriated inside and outside of the appropriation CAP:

**Health Insurance Appropriation Recap:**

The following is a recap of Health Insurance Costs for the Current Budget Year:

<b>Total Health Insurance Cost</b>	<b>\$ 193,649.67</b>
<b>Less: Employee Contributions</b>	<b><u>17,649.67</u></b>
<b>Net Costs Appropriated</b>	<b><u>\$ 176,000.00</u></b>
<b>Current Fund Budget Inside CAP</b>	<b>\$ 176,000.00</b>
<b>Current Fund Budget Outside CAP</b>	<b>-</b>
<b>Utility Fund Budget Appropriation</b>	<b><u>-</u></b>
	<b><u>\$ 176,000.00</u></b>



## CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>1. Surplus Anticipated</b>	08-101	150,000.00	98,200.00	98,200.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	150,000.00	98,200.00	98,200.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	17,400.00	17,400.00	19,800.00
Other	08-104	11,000.00	11,000.00	11,811.00
Fees and Permits	08-105	35,000.00	35,000.00	38,270.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	250,000.00	250,000.00	437,014.64
Other	08-109			
Interest and Costs on Taxes	08-112	15,000.00	25,000.00	18,718.80
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	15,000.00	5,000.00	41,314.82
Anticipated Utility Operating Surplus	08-114			
Cellular Tower Fees	08-117			
Cable Franchise Fees	08-118			
Sewer Service	08-119			

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2019	2018	in 2018
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Ceremony Fees		1,600.00	-	-
Franchise Fees		30,000.00	30,000.00	35,011.90
Total Section A: Local Revenues	08-001	375,000.00	373,400.00	601,941.16

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200	82,974.00	82,974.00	82,974.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	253,144.00	253,144.00	253,144.00
Municipal Consolidated Fund	09-203			
Payments in Lieu of Taxes on State Exempt Property (NJSA 54:4-2.2a et seq)	09-213			
NJDCA Non-Federal Cost Share	09-211			
Total Section B: State Aid Without Offsetting Appropriations	09-001	336,118.00	336,118.00	336,118.00

## CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction</b>				
<b>Code Fees Offset with Appropriations(N.J.S. 40A:4-36 &amp; N.J.A.C 5:23-4.17)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	50,000.00	50,000.00	66,353.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>66,353.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services -</b>				
<b>Shared Service Agreements Offset with Appropriations</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-

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

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in Cash in 2018</b>
		<b>2019</b>	<b>2018</b>	
<b>3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With</b>				
<b>Prior Written Consent of Director of Local Government services - Additional</b>				
<b>Revenue Offset with Appropriations (N.J.S. 40A:4-45.3h)</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
National Geomatica - GIS System		11,000.00	13,000.00	11,850.00
Fire Safety Inspection Fees		3,900.00	3,900.00	7,457.35
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	14,900.00	16,900.00	19,307.35

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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-701	4,361.00	3,954.23	3,954.23
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	4,490.17	4,690.98	4,690.98
Alcohol Education & Rehabilitation Fund	10-703			
Green Meadows Farm	10-714			
Body Armor Fund	10-711			
Post Sandy Planning Assistance Grant	10-729			
Drive Sober Labor Day Crackdown	10-724			
Cops in Shops	10-725	7,040.00	6,000.00	6,000.00

**CURRENT FUND- ANTICIPATED REVENUES-(continued)**[illegible]



**CURRENT FUND- ANTICIPATED REVENUES-(continued)**[illegible]

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2019	2018	in 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)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	15,891.17	14,645.21	14,645.21

**CURRENT FUND- ANTICIPATED REVENUES-(continued)**[illegible]

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

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in Cash in 2018</b>
		<b>2019</b>	<b>2018</b>	
<b>3. Miscellaneous Revenues - Section G: Special Items of General</b>				
<b>Revenue Anticipated with Prior Written Consent of Director of Local</b>				
<b>Government Services - Other Special Items (continued):</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx			
Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-

## CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	150,000.00	98,200.00	98,200.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	375,000.00	373,400.00	601,941.16
Total Section B: State Aid Without Offsetting Appropriations	09-001	336,118.00	336,118.00	336,118.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	50,000.00	50,000.00	66,353.00
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E:Director of Local Government Services-Additional Revenues	08-003	14,900.00	16,900.00	19,307.35
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	15,891.17	14,645.21	14,645.21
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G:Director of Local Government Services-Other Special Items	08-004	-	-	-
<b>Total Miscellaneous Revenues</b>	13-099	791,909.17	791,063.21	1,038,364.72
<b>4. Receipts from Delinquent Taxes</b>	15-499	80,000.00	70,000.00	72,752.48
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	1,021,909.17	959,263.21	1,209,317.20
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,537,182.07	2,633,586.48	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-	-	xxxxxxxxxxx
c) Minimum Library Tax	07-192	-	-	-
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,537,182.07	2,633,586.48	2,699,758.26
<b>7. Total General Revenues</b>	13-299	3,559,091.24	3,592,849.69	3,909,075.46

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS</b>							
General Administration							
Salaries & Wages	20-100-1	53,000.00	50,000.00		50,000.00	50,000.00	
Other Expenses	20-100-2				-		
Stationery, Printing and Advertising		4,000.00	4,000.00		4,000.00	1,437.75	2,562.25
Miscellaneous Other Expenses		3,000.00	3,000.00		3,000.00	1,700.15	1,299.85
Mayor & Council:							
Salaries & Wages	20-110-1	17,400.00	15,100.00		15,100.00	14,280.00	820.00
Salaries & Wages - Ceremony	20-110-1	1,600.00			-		
Other Expenses	20-110-2	1,500.00	1,500.00		1,500.00	1,142.64	357.36
Office of Municipal Clerk:							
Salaries & Wages	20-120-1	57,000.00	55,670.00		55,670.00	55,670.00	
Other Expenses	20-120-2	1,500.00	1,500.00		1,500.00	1,410.00	90.00
Elections	20-120-2	600.00	600.00		600.00	490.20	109.80

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS</b>							
Finacial Administration (Treasury):							
Salaries & Wages	20-130-1	127,500.00	123,400.00		123,400.00	121,072.24	2,327.76
Other Expenses	20-130-2	30,000.00	30,000.00		30,000.00	17,571.19	12,428.81
Auditing Services							
Other Expenses	20-135-2	40,000.00	40,000.00		40,000.00	38,250.00	1,750.00
Revenue Administration (Tax Collector):							
Salaries & Wages	20-145-1	64,064.00	66,065.00		66,065.00	66,065.00	
Other Expenses	20-145-2	8,000.00	8,000.00		8,000.00	6,137.76	1,862.24
Tax Search Officer:							
Salaries & Wages	20-145-1	6,656.00	6,936.00		6,936.00	6,768.37	167.63
Tax Sale:					-		
Other Expenses	20-145-2	1,500.00	360.00		271.42	160.04	111.38

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS</b>							
Tax Assessment Administration:							
Salaries & Wages	20-150-1	18,000.00	15,500.00		15,500.00	15,499.90	0.10
Other Expenses	20-150-2	5,000.00	5,000.00		5,000.00	2,990.59	2,009.41
Assessment and Municipal Imp. Searcher					-		
Salaries & Wages	20-150-1	4,150.00	4,080.00		4,080.00	4,042.24	37.76
Legal Services (Legal Department):							
Fees	20-155-2	40,000.00	40,000.00		40,000.00	34,033.15	5,966.85
Borough Attorney	20-155-2	22,650.00	22,260.00		22,260.00	21,906.90	353.10
Engineering Services:					-		
Other Expenses	20-165-1	50,000.00	50,000.00		30,000.00	3,729.54	26,270.46



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board:							
Salaries & Wages	21-180-1	6,000.00	6,000.00		6,000.00	3,505.00	2,495.00
Other Expenses	21-180-2	7,000.00	7,000.00		7,000.00	3,582.22	3,417.78
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>CODE ENFORCEMENT AND ADMINISTRATION</b>							
Building Inspector:							
Salaries & Wages	22-195-1	10,052.00	9,996.00		9,996.00	9,665.24	330.76
Plumbing Inspector:					-		
Salaries & Wages	22-195-1	8,043.00	7,956.00		7,956.00	7,732.92	223.08
Fire Protection Inpsection:							
Salaries & Wages	22-195-1	8,043.00	7,956.00		7,956.00	7,733.05	222.95
Electrical Inspector:					-		
Salaries & Wages	22-195-1	8,043.00	7,956.00		7,956.00	7,732.92	223.08
State Uniform Construction Code:							
Construction Official:					-		
Salaries and Wages	22-195-1	20,000.00	39,000.00		39,000.00	35,550.38	3,449.62
Other Expenses	22-195-2	2,500.00	2,500.00		2,500.00	2,156.09	343.91
Zoning Official	22-195-2	5,000.00	5,000.00		5,000.00	4,775.42	224.58
Zoning Official - Application Fees	22-195-2	2,500.00	2,500.00		2,500.00	1,875.00	625.00
Other Expenses	25-255-2				-		
Uniform Fire Safety Act:							
Other Expenses	25-265-2				-		

## CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS</b>							
Police Department:							
Salaries & Wages	25-240-1				-		
Other Expenses	25-240-2				-		
Police Contract	25-240-2	1,250,000.00	1,175,000.00		1,175,000.00	1,174,690.01	309.99
Office of Emergency Management:							
Other Expenses	25-252-2	450.00	450.00		450.00	239.45	210.55
Aid to Volunteer Ambulance Companies					-		
Contribution	25-260-2	30,000.00	25,000.00		25,000.00	25,000.00	
Other Expenses	25-260-2	1,000.00	1,000.00		1,000.00		1,000.00
Fire Department:							
Other Expenses:					-		
Fire Alarm System	25-265-2	1,300.00	1,300.00		1,300.00	1,164.00	136.00
Miscellaneous	25-265-2						
Municipal Prosecutor:					-		
Salaries & Wages	25-275-1	21,575.00	19,700.00		19,700.00	19,552.14	147.86
					-		
					-		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance:					-		
Salaries and Wages	26-290-1	99,705.00	97,750.00		102,750.00	102,447.38	302.62
Other Expenses	26-290-2	38,000.00	35,000.00		45,000.00	35,732.00	9,268.00
Solid Waste Collection:							
Salaries and Wages	26-305-1				-		
Other Expenses	26-305-2	81,000.00	65,000.00		65,000.00	62,294.89	2,705.11
Recycling:					-		
Salaries and Wages	26-305-1				-	(27,167.44)	27,167.44
Other Expenses	26-305-2	30,000.00	28,000.00		28,000.00	25,065.00	2,935.00
Building and Grounds:					-		
Salaries and Wages	26-310-1	90,500.00	88,700.00		93,700.00	92,089.64	1,610.36
Other Expenses	26-310-2	50,000.00	50,000.00		50,000.00	44,081.30	5,918.70
					-		
					-		
					-		

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>		<b>Appropriated</b>				<b>Expended 2018</b>	
				<b>for 2018 by Emergency Appropriation</b>	<b>Total for 2018 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>(A) Operations - within "CAPS" -(Continued)</b>	<b>FCOA</b>	<b>for 2019</b>	<b>for 2018</b>				
<b>HEALTH AND HUMAN SERVICES FUNCTIONS</b>							
Public Health Services:							
Salaries and Wages	27-330-1	3,774.00	3,672.00		3,672.00	3,672.00	
Other Expenses	27-330-2	5,000.00	5,000.00		5,000.00	4,916.66	83.34
Environmental Health Services:							
Other Expenses	27-335-2	600.00	400.00		400.00	212.03	187.97
<b>PARKS AND RECREATION FUNCTIONS</b>					-		
Advancement of Youth Activities:							
Other Expenses	28-370-2	2,000.00	3,000.00		3,000.00	74.52	2,925.48
Senior Citizens Activities		2,000.00			-		
					-		
					-		
					-		

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" -(Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
Accumulated Leave Compensation							
Other Expenses	30-415-2	152,615.00	110,000.00		110,000.00	82,525.00	27,475.00
Celebration of Public Events							
Other Expenses	30-420-2	2,500.00	2,500.00		2,500.00	1,679.86	820.14
100th Anniversary Celebration		2,000.00					
<b>UTILITY EXPENSE AND BULK PURCHASES</b>							
Street Lighting	31-430-2	30,000.00	35,000.00		35,000.00	24,635.99	10,364.01
Telephone (exclusing equipment acquisition)	31-435-2	12,000.00	15,000.00		15,000.00	10,077.72	4,922.28
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS</b>							
Landfill/Solid Waste Disposal Costs	32-465-2	66,000.00	62,000.00		62,000.00	59,098.66	2,901.34

## CURRENT FUND - APPROPRIATIONS

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## CURRENT FUND - APPROPRIATIONS

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## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	72,760.00	64,788.48		64,788.48	64,788.48	
Social Security System (O.A.S.I)	36-472	55,000.00	55,000.00		55,000.00	53,998.82	1,001.18
Consolidated Police and Firemen's Pension Fund	36-474	100.00			-		
Police and Firemen's Retirement System of N.J.	36-475	13,799.00	163,623.00		163,711.58	163,711.58	
Defined Contribution Retirement Program	36-477				-		
					-		
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	141,659.00	283,411.48	-	283,500.06	282,498.88	1,001.18
(F) Judgments	37-480				-		
(G) Cash Deficit of Preceding Year	46-855				-		
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	3,077,288.00	3,076,618.48	-	3,076,618.48	2,888,023.27	188,595.21

## CURRENT FUND - APPROPRIATIONS

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## CURRENT FUND - APPROPRIATIONS

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## CURRENT FUND - APPROPRIATIONS

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



**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  <b>(A) Operations - Excluded from "CAPS"</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2018</b>	
		<b>for 2019</b>	<b>for 2018</b>	<b>for 2018 by Emergency Appropriation</b>	<b>Total for 2018 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>Shared Service Agreements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Belmar: Construction Code Enforcement Interlocal	42-100-2	10,857.09	10,644.21		10,644.21	10,489.15	155.06
Belmar: Distribution of Brine	42-200-2		6,000.00		6,000.00		6,000.00
Belmar: Fire Prevention	42-400-2	5,700.00	35,000.00		35,000.00	20,000.00	15,000.00
Belmar: Fire Department	42-400-2	30,000.00	-		-	-	
Belmar: Municipal Court Interlocal	42-400-2	91,548.96	89,753.88		89,753.88	89,753.88	
					-		
					-		
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>138,106.05</b>	<b>141,398.09</b>	<b>-</b>	<b>141,398.09</b>	<b>120,243.03</b>	<b>21,155.06</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Shared Service Agreements	42-999	138,106.05	141,398.09	-	141,398.09	120,243.03	21,155.06

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Revenues (N.J.S. 40A:4-45.3h)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
National Geomatica - GIS System	30-701-2	13,000.00	13,000.00		13,000.00	7,220.00	5,780.00
National Geomatica - GIS System PY Bills	30-701-3						
Fire Safety							
Salaries & Wages		3,650.00	3,650.00		3,650.00	2,438.00	1,212.00
Other Expenses		250.00	250.00		250.00	250.00	
Total Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	34-303	16,900.00	16,900.00	-	16,900.00	9,908.00	6,992.00

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  <b>(A) Operations - Excluded from "CAPS"</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2018</b>	
		<b>for 2019</b>	<b>for 2018</b>	<b>for 2018 by Emergency Appropriation</b>	<b>Total for 2018 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Body Armor	41-700-2						
Cops in Shops	41-701-2	7,040.00	6,000.00		6,000.00	6,000.00	
Alcohol Education and Rehabilitation Fund							
Other Expenses:	41-702-2				-		
Recycling Tonnage Grant					-		
Other Expenses - 17	41-703-2				-		
Other Expenses - 18	41-703-2	4,361.00	3,954.23		3,954.23	3,954.23	
Clean Communities:					-		
Salaries and Wages - 17	41-704-1						
Salaries and Wages - 18	41-704-1	4,490.17	4,690.98		4,690.98	4,690.98	
					-		

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

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## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>		<b>Appropriated</b>				<b>Expended 2018</b>	
				<b>for 2018 by Emergency Appropriation</b>	<b>Total for 2018 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>(A) Operations - Excluded from "CAPS"</b>	<b>FCOA</b>	<b>for 2019</b>	<b>for 2018</b>				
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(Continued)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Public and Private Programs Offset							
by Revenues	40-999	15,891.17	14,645.21	-	14,645.21	14,645.21	-
							-
Total Operations - Excluded from "CAPS"	34-305	173,416.23	175,462.31	-	175,462.31	144,796.24	30,666.07
Detail:							
Salaries & Wages	34-305-1	8,140.17	8,340.98	-	8,340.98	7,128.98	1,212.00
Other Expenses	34-305-2	165,276.06	167,121.33	-	167,121.33	137,667.26	29,454.07

## CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  (C) Capital Improvements - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	25,000.00	25,000.00	-	25,000.00	25,000.00	-

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>		<b>Appropriated</b>				<b>Expended 2018</b>	
				<b>for 2018 by Emergency Appropriation</b>	<b>Total for 2018 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>(D)Municipal Debt Service - Excluded from "CAPS"</b>	<b>FCOA</b>	<b>for 2019</b>	<b>for 2018</b>				
Payment of Bond Principal	45-920	80,000.00	75,000.00		75,000.00	75,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925				-		xxxxxxxxxx
Interest on Bonds	45-930	15,950.00	18,950.00		18,950.00	18,949.93	xxxxxxxxxx
Interest on Notes	45-935				-		xxxxxxxxxx
Green Trust Loan Program:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940				-		xxxxxxxxxx
							xxxxxxxxxx
Administration Fees on Debt Service	45-941	2,000.00	2,000.00		2,000.00	300.00	xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>97,950.00</b>	<b>95,950.00</b>	<b>-</b>	<b>95,950.00</b>	<b>94,249.93</b>	<b>xxxxxxxxxx</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxx			xxxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxxx			xxxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875	22,920.00	22,920.00	xxxxxxxxxxxx	22,920.00	22,920.00	xxxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxxx			xxxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxx			xxxxxxxxxxxx
Deferred Charges to Future Taxation - Unfunded				xxxxxxxxxxxx			xxxxxxxxxxxx
ORD #13-878			717.00	xxxxxxxxxxxx	717.00	717.00	xxxxxxxxxxxx
ORD #93-584			28,787.00	xxxxxxxxxxxx	28,787.00	28,787.00	xxxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxxx			xxxxxxxxxxxx
Excluded from "CAPS"	46-999	22,920.00	52,424.00	xxxxxxxxxxxx	52,424.00	52,424.00	xxxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxxx			xxxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxxx			xxxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxxx			xxxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxxx			xxxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	319,286.23	348,836.31	-	348,836.31	316,470.17	30,666.07



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes-Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>(1) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
<b>Total of Type 1 District School Debt Service</b>							
<b>-Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures-</b>							
<b>Local School - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22	29-407						XXXXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"</b>	29-409	-	-	-	-	-	XXXXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {(Item (1) and (J))- Excluded from "CAPS"}</b>	29-410	-	-	-	-	-	XXXXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	319,286.23	348,836.31	-	348,836.31	316,470.17	30,666.07
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	3,396,574.23	3,425,454.79	-	3,425,454.79	3,204,493.44	219,261.28
<b>(M) Reserve for Uncollected Taxes</b>	50-899	162,517.01	167,394.90	XXXXXXXXXXXX	167,394.90	167,394.90	XXXXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	3,559,091.24	3,592,849.69	-	3,592,849.69	3,371,888.34	219,261.28

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Summary of Appropriations</b>							
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	3,077,288.00	3,076,618.48	-	3,076,618.48	2,888,023.27	188,595.21
	xxxxxxx						
<b>(A) Operations- Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	2,519.01	2,519.01	-	2,519.01	-	2,519.01
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	138,106.05	141,398.09	-	141,398.09	120,243.03	21,155.06
Additional Appropriations Offset by Revs.	34-303	16,900.00	16,900.00	-	16,900.00	9,908.00	6,992.00
Public & Private Progs Offset by Revs.	40-999	15,891.17	14,645.21	-	14,645.21	14,645.21	-
<b>Total Operations- Excluded from "CAPS"</b>	34-305	173,416.23	175,462.31	-	175,462.31	144,796.24	30,666.07
<b>(C) Capital Improvements</b>	44-999	25,000.00	25,000.00	-	25,000.00	25,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	97,950.00	95,950.00	-	95,950.00	94,249.93	xxxxxxxxxxx
<b>(E) Total Deferred Charges (sheet 28)</b>	46-999	22,920.00	52,424.00	xxxxxxxxxxx	52,424.00	52,424.00	xxxxxxxxxxx
<b>(F) Judgments</b>	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
<b>(G) Cash Deficit</b>	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
<b>(K) Local District School Purposes</b>	24-410	-	-	-	-	-	xxxxxxxxxxx
<b>(N) Transferred to Board of Education</b>	29-405	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
<b>(M) Reserve for Uncollected Taxes</b>	50-899	162,517.01	167,394.90	xxxxxxxxxxx	167,394.90	167,394.90	xxxxxxxxxxx
<b>Total General Appropriations</b>	34-499	3,559,091.24	3,592,849.69	-	3,592,849.69	3,371,888.34	219,261.28

**DEDICATED WATER UTILITY BUDGET**

DEDICATED REVENUES FROM WATER UTILITY	FCOA	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	-	-	-
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	-	-	-

\* Note: Use pages 31, 32 and 33 for  
water utility only

All other utilities use sheets 34, 35  
and 36

# **DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 32 for Water Utility only.

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

DEDICATED WATER UTILITY BUDGET - (continued)

\* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

# **DEDICATED N/A UTILITY BUDGET**

10. DEDICATED REVENUES FROM N/A UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	229,725.00	236,000.00	236,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	229,725.00	236,000.00	236,000.00
Rents	08-503	1,103,805.00	1,022,607.52	1,254,671.37
Fire Hydrant Service	08-504	8,000.00	8,000.00	38,361.54
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit(General Budget)	08-549			
Total N/A Utility Revenues	08-599	1,341,530.00	1,266,607.52	1,529,032.91

Use a separate set of sheets for  
each separate Utility.

**DEDICATED N/A UTILITY BUDGET -(continued)**

	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>11. APPROPRIATIONS FOR N/A UTILITY</b>							
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	195,000.00	185,000.00		189,000.00	187,632.33	1,367.67
Other Expenses	55-502	90,000.00	80,000.00		86,000.00	80,504.29	5,495.71
Other Expenses - Monmouth Regional Sewage Authority	55-503	597,873.00	546,624.00		546,624.00	546,623.99	0.01
Other Expenses - Purchase of Water	55-504	260,000.00	260,000.00		250,000.00	238,744.70	11,255.30
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510				-		
Capital Improvement Fund	55-511			xxxxxxxxxx	-		
Capital Outlay	55-512				-		
Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520	30,898.13	30,140.00		30,140.00	30,139.92	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	11,000.00	11,000.00		11,000.00	11,000.00	xxxxxxxxxx
Interest on Bonds	55-522	47,033.87	48,000.00		48,000.00	47,792.08	xxxxxxxxxx
Interest on Notes	55-523	65,000.00	65,000.00		65,000.00	52,246.30	xxxxxxxxxx
							xxxxxxxxxx

**DEDICATED N/A UTILITY BUDGET -(continued)**

11. APPROPRIATIONS FOR N/A UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540	29,725.00	25,843.52		25,843.52	25,843.52	
Social Security System (O.A.S.I.)	55-541	15,000.00	15,000.00		15,000.00	11,492.60	3,507.40
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542				-		
Retiree Health Benefits							
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus(General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total N/A Utility Appropriations	55-599	1,341,530.00	1,266,607.52	-	1,266,607.52	1,232,019.73	21,626.09



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

Dedication by Rider- (N.J.S. 40a:4-39) The dedicated revenues anticipated during the year 2019 from Animal Control; State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; 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;

Recycling Program, Developer's Escrow Fund, Housing and Community Development Act of 1974, Parking Adjudication Act, Municipal Public Defender P.L. 1997, Disposal of Forefeited Property, Construction of Gazebo Donations, Tourism Improvement and Development District Fees, Outside Employment Off-Duty Municipal Police Officer, Uniform Fire Safety Act Penalty Monies

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

## CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS		
Cash and Investments	1110100	2,552,344.22
Due from State of N.J.(c20,P.L. 1971)	1111000	3,207.51
Federal and State Grants Receivable	1110200	-
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxxx
Taxes Receivable	1110300	135,115.35
Tax Title Liens Receivable	1110400	-
Property Acquired by Tax Title Lien Liquidation	1110500	-
Other Receivables	1110600	70,798.22
Deferred Charges Required to be in 2019 Budget	1110700	22,920.00
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	-
Total Assets	1110900	2,784,385.30

## LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	831,004.22
Reserves for Receivables	2110200	205,913.57
Surplus	2110300	1,747,467.51
Total Liabilities, Reserves and Surplus		2,784,385.30

School Tax Levy Unpaid	2220110	33,826.02
Less School Tax Deferred	2220200	-
*Balance Included in Above "Cash Liabilities"	2220300	33,826.02

## COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,330,683.70	542,975.24
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2018 97.95%, 2017 98.91%)	2310200	6,314,022.08	6,545,310.70
Delinquent Taxes	2310300	72,752.48	90,972.50
Other Revenues and Additions to Income	2310400	1,235,878.95	1,376,510.69
Total Funds	2310500	8,953,337.21	8,555,769.13
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	3,423,754.72	3,335,441.35
School Taxes (Including Local and Regional)	2310700	2,574,710.00	2,674,710.00
County Taxes(Including Added Tax Amounts)	2310800	1,206,948.72	1,199,339.85
Special District Taxes	2310900	-	-
Other Expenditures and Deductions from Income	2311000	456.26	15,594.23
Total Expenditures and Tax Requirements	2311100	7,205,869.70	7,225,085.43
Less: Expenditures to be Raised by Future Taxes	2311200		-
Total Adjusted Expenditures and Tax Requirements	2311300	7,205,869.70	7,225,085.43
Surplus Balance - December 31st	2311400	1,747,467.51	1,330,683.70

\*Nearest even percentage may be used

## Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	1,747,467.51
Current Surplus Anticipated in 2019 Budget	2311600	150,000.00
Surplus Balance Remaining	2311700	1,597,467.51

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

2019

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

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

### Local Unit

## Borough of Lake Como

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	
GENERAL CAPITAL:									
Road Improvements	1	25,000.00		-	-	-	-	-	25,000.00
		-							
		-							
		-							
TOTAL - ALL PROJECTS	33-199	25,000.00	-	-	-	-	-	-	25,000.00

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

**Local Unit**

### Borough of Lake Como

[illegible]

### 3 YEAR CAPITAL PROGRAM 2019 to 2021

#### Anticipated Project Schedule and Funding Requirements

**Local Unit**

### Borough of Lake Como

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
<b>GENERAL CAPITAL:</b>									
Road Improvements	1	25,000.00		-	25,000.00	-	-	-	-
		-							
		-							
		-							
<b>TOTAL - ALL PROJECTS</b>	<b>33-299</b>	<b>25,000.00</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 3 YEAR CAPITAL PROGRAM 2019 to 2021

#### Anticipated Project Schedule and Funding Requirements

### Local Unit

## Borough of Lake Como

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
UTILITY CAPITAL:		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	33-299	-		-	-	-	-	-	-



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

### Local Unit

### Borough of Lake Como

1  PROJECT TITLE	2  Estimated Total Cost	BUDGET APPROPRIATIONS		4  Capital Improve- ment Fund	5  Capital Surplus	6  Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
GENERAL CAPITAL:										
Road Improvements	25,000.00	-	25,000.00	-	-	-	-	-	-	-
	-									
	-									
	-									
TOTAL - ALL PROJECTS      33-399	25,000.00	-	25,000.00	-	-	-	-	-	-	-

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

**Local Unit**

Borough of Lake Como

[illegible]

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

**RESOLUTION**

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

- (a)\$ 2,537,182.07 (Item 2 below) for municipal purposes, and  
(b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and,  
(c)\$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d)\$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy  
(e)\$ - (Item 5 below) Minimum Library Tax

**RECORDED VOTE**

(Insert last name)

Witte  
Ayes { Kropac  
Carvelli  
Scull  
D'Antuono  
Gardner

Nays { None

Abstained { None

Absent { None

**SUMMARY OF REVENUES**

**1. General Revenues**

Surplus Anticipated	08-100	150,000.00
Miscellaneous Revenues Anticipated	13-099	791,909.17
Receipts from Delinquent Taxes	15-499	80,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>2,537,182.07</b>

**3. AMOUNT TO BE RAISED BY TAXATION FOR \_SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:**

Item 6, Sheet 42	07-195	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		<b>-</b>

**4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR \_SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:**

Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
---------------------------------------	--------	---

**5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY**

	07-192	-
<b>Total Revenues</b>	<b>13-299</b>	<b>3,559,091.24</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 2,935,629.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 141,659.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 173,416.23
(c) Capital Improvements	44-999	\$ 25,000.00
(d) Municipal Debt Service	45-999	\$ 97,950.00
(e) Deferred Charges - Municipal	46-999	\$ 22,920.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 162,517.01
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ -
<b>Total Appropriations</b>	34-499	\$ 3,559,091.24

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 21st day of May, 2019. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 21st day of May, 2019  Clerk  
signature Louise A. Mekosh

LOCAL UNIT Borough of Lake Como COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES		Anticipated		Realized in Cash	APPROPRIATIONS		Appropriated		Expended 2018	
		2019	2018	2018			2019	2018	Paid or Charged	Reserved
FROM TRUST FUND	FCOA					FCOA				
Amount To Be Raised By Taxation	54-190	-			Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				-
					Other Expenses	54-375-2				-
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation:	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>  Year Referendum Passed/Implemented: _____ <div>(Date)</div> Rate Assessed: \$ _____ Total Tax Collected to date \$ _____ Total Expended to date: \$ _____ Total Acreage Preserved to date _____ <div>(Acres)</div> Recreation land preserved in 2018 : _____ <div>(Acres)</div> Farmland preserved in 2018 : _____ <div>(Acres)</div>					Down Payments on Improvements	54-906-2				-
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: Borough of Lake Como

Year Ending: December 31, 2019

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.

4/2/2019  
Date

L J M  
Clerk of the Governing Body

COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2019 MUNICIPAL BUDGET

	YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015- 3,396,574.23	XXXXXXX
2. Local District School Tax - Actual Estimate**	80016-  80017- 2,703,445.50	  XXXXXXX
3. Regional School District Tax - Actual Estimate*	80025-  80026- -	  XXXXXXX
4. Regional High School Tax - Actual Estimate*	80018-  80019- -	  XXXXXXX
5. County Tax Actual Estimate*	80020-  80021- 1,260,053.00	  XXXXXXX
6. Special District Taxes Actual Estimate*	80022-  80023- -	  XXXXXXX
7. Municipal Open Space Tax Actual Estimate*	80027-  80028- -	  XXXXXXX
8. Total General Appropriations & Other Taxes	80024-01 7,360,072.73	
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5)	80024-02 1,021,909.17	
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 6,338,163.56	
11. Amount of item 10 Divided by <input type="text" value="97.50%"/> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05 6,500,680.58	
Analysis of Item 11: Local District School Tax (Amount Shown on Line 2 Above) Regional School District Tax (Amount Shown on Line 3 Above) Regional High School Tax (Amount Shown on Line 4 Above) County Tax (Amount Shown on Line 5 Above) Special District Tax (Amount Shown on Line 6 Above) Municipal Open Space Tax (Amount Shown on Line 7 Above)	 2,703,445.50  - -  1,260,053.00  - -   2,537,182.07 6,500,680.58	
Tax in Local Municipal Budget	2,537,182.07	
Total Amount (see Line 11)	6,500,680.58	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	80024-06 162,517.01	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	3,396,574.23	
Sub-Total	162,517.01	
Less: Item 9 - Total Anticipated Revenues	3,559,091.24	
Amount to be Raised by Taxation in Municipal Budget 80024-07	1,021,909.17 2,537,182.07	

\* Must not be stated in an amount less than  
actual Tax of year 2018.

\*\* May not be stated in an amount less than  
proposed budget submitted by the Local  
Board of Education to the Commissioner  
of Education on January 15, 2019 (Chap.  
136, P.L. 1978). Consideration must be  
given to calendar year calculation.

Budget Preparation - Calculating Percentage for Reserve for Uncollected Taxes

Enter the amount wanted for total including reserve	A	
Link for Total Budget (Reserve Worksheet)	B	3,396,574.23
Calculated Reserve (A minus B)	C	(3,396,574.23)
Link for Cash Required (Reserve Worksheet)	D	6,338,163.56
Amount to be Raised based on (Add Calculated Reserve to Cash Required (C + D))	E	2,941,589.33
Calculated Rate for "Amount to be Raised based on"	F	2.154673152619



BOROUGH OF LAKE COMO  
County of Monmouth

Estimated Tax Rate

	Estimated ----- 2019 -----		Actual ----- 2018 -----		Change
	Amount	Rate	Amount	Rate	
County Tax	1,048,649.52	0.243	998,713.83	0.243	
County Library	74,324.89	0.017	70,785.61	0.017	
County Health	20,806.94	0.005	19,816.13	0.005	
County Open Space	116,271.66	0.027	110,734.91	0.027	
Total County Tax	1,260,053.00	0.292	1,200,050.48	0.292	
Local District School Tax	2,703,445.50	0.626	2,574,710.00	0.626	
Regional School District Tax	-		-		
Regional H.S. District Tax	-		-		
Special District	-		-		
Municipal Open Space Tax	-		-		
Type I School District	-		-		
Minimum Library Tax	-		-		
Local Purpose	2,537,182.07	0.587	2,633,586.48	0.640	-0.053
	6,500,680.58	1.504	6,408,346.96	1.557	(0.053)
Net Valuation Taxable	432,189,030		411,608,600		

Tax Rate affect on Various Assessed Values:

	----- 2019 -----		----- 2018 -----		Total Increase	Local Increase
	Total	Local	Total	Local		
Average Assessed Home:	250,000	3,760.32	1,467.63	3,892.26	1,599.57	(131.94)
Groupings per \$10,000:	100,000	1,504.13	587.05	1,556.90	639.83	(52.77)
	110,000	1,654.54	645.76	1,712.59	703.81	(58.05)
	120,000	1,804.95	704.46	1,868.28	767.79	(63.33)
	130,000	1,955.37	763.17	2,023.97	831.78	(68.61)
	140,000	2,105.78	821.88	2,179.66	895.76	(73.88)
	150,000	2,256.19	880.58	2,335.35	959.74	(79.16)
	160,000	2,406.61	939.29	2,491.04	1,023.72	(84.44)
	170,000	2,557.02	997.99	2,646.74	1,087.71	(89.72)
	180,000	2,707.43	1,056.70	2,802.43	1,151.69	(94.99)
	190,000	2,857.85	1,115.40	2,958.12	1,215.67	(100.27)
	200,000	3,008.26	1,174.11	3,113.81	1,279.66	(105.55)
	210,000	3,158.67	1,232.81	3,269.50	1,343.64	(110.83)
	220,000	3,309.08	1,291.52	3,425.19	1,407.62	(116.10)
	230,000	3,459.50	1,350.22	3,580.88	1,471.60	(121.38)
	240,000	3,609.91	1,408.93	3,736.57	1,535.59	(126.66)
	250,000	3,760.32	1,467.63	3,892.26	1,599.57	(131.94)
	300,000	4,512.39	1,761.16	4,670.71	1,919.48	(158.32)
	350,000	5,264.45	2,054.69	5,449.16	2,239.40	(184.71)
	400,000	6,016.52	2,348.22	6,227.61	2,559.31	(211.10)
	450,000	6,768.58	2,641.74	7,006.06	2,879.23	(237.48)
	500,000	7,520.65	2,935.27	7,784.52	3,199.14	(263.87)