

2018 MUNICIPAL DATA SHEET
(Must Accompany 2018 Budget)

MUNICIPALITY: Borough of Oakland

<u>Linda H Schwager</u>	<u>12/31/2019</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Lisa M Duncan</u>	<u>C-1010</u>
Municipal Clerk	Cert No.
<u>Lidia Leszczynski</u>	<u>T-8297</u>
Tax Collector	Cert No.
<u>Stephen P. Sanzari</u>	<u>N-0546</u>
Chief Financial Officer	Cert No.
<u>Frank Di Maria</u>	<u>CR00463</u>
Registered Municipal Accountant	Lic. No.
<u>Brian Chewcaskie, Esq</u>	
Municipal Attorney	

COUNTY: Bergen

Governing Body Members	
Name	Term Expires
<u>John Biale</u>	<u>12/31/2018</u>
<u>Lewis Levy</u>	<u>12/31/2018</u>
<u>Robert Knapp</u>	<u>12/31/2019</u>
<u>Eric Kulmala</u>	<u>12/31/2019</u>
<u>Pat Pignatelli</u>	<u>12/31/2020</u>
<u>Russell Talamini</u>	<u>12/31/2020</u>

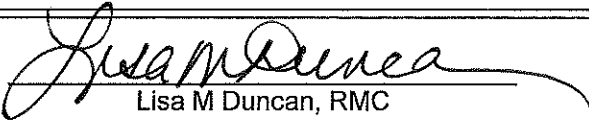
Official Mailing Address of Municipality:
One Municipal Plaza
Oakland, NJ 07436
201-337-8111/201-337-1520 fax

Please attach this to your 2018 Budget and mail to:
Director
Department of Community Affairs
Trenton, New Jersey 08625

2018 MUNICIPAL BUDGET

Municipal Budget of the Borough of Oakland, County of Bergen for the Year 2018

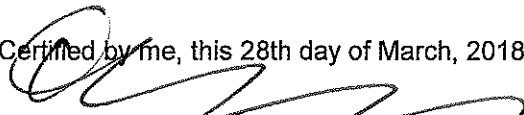
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the governing body on the 28th day of March, 2018 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).


Lisa M Duncan, RMC

Certified by me, this 28th day of March, 2018

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 28th day of March, 2018


Frank DiMaria, RMA
245 Union Street Lodi, New Jersey 07644
Address

(973) 779-6891
Facsimile Number
(973) 779-6890
Telephone Number

Certified by me, this 28th day of March, 2018


Stephen P. Sanzari, CFO

DO NOT USE THESE SPACES		

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____
By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

Dated: _____
By: _____

Section 1.

Resolution # 18-181
Borough of Oakland, County of Bergen

Resolution Approving CY2018 Municipal Budget

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

Be It Further Resolved, that said Budget be published in "The Record" in the issue of **April 11, 2018**.

The Governing Body of the Borough of Oakland does hereby approve the following as the Budget for the Calendar Year 2018:

RECORDED VOTE (Insert last name)	Ayes	[	Biale	Nays	[	None	]	Abstained	[	None	]
			Levy								
			Knapp								
			Kumala								
			Pignatelli								
			Talamini								
						None		Absent	[		]

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Members of the Borough Council on March 28, 2018. A Hearing on the Budget and Tax Resolution will be held at the One Municipal Plaza , Oakland, NJ on April 25, 2018 at 7:30 pm at which time and place objections to said Budget and Tax Resolution for the Calendar Year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	CY2018
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	15,582,587.00
2. Appropriations excluded from "CAPS" -	
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	3,839,717.93
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,839,717.93
3. Reserve for Uncollected Taxes (Item M, Sheet 29)	458,000.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools-State Aid 2012-\$0.00, 2011-\$0.00	19,880,304.93
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,174,678.93
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	13,877,937.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-

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

	General Budget	Water Utility	Sewer Utility
Budget Appropriations - Adopted Budget	21,692,914.49	1,936,000.00	397,350.00
Budget Appropriations Added by N.J.S. 40A:4-87	32,797.09	-	-
Emergency Appropriations	-	-	-
Total Appropriations	21,725,711.58	1,936,000.00	397,350.00
Expenditures:			
Paid or Charged (Including Reserve for Uncollected Taxes)	19,874,831.02	1,736,187.85	377,709.00
Reserved	1,850,880.56	199,812.15	19,641.00
Unexpended Balances Cancelled		-	-
Total Expenditures and Unexpended Balances Cancelled	21,725,711.58	1,936,000.00	397,350.00
Overexpenditures*	-	-	-

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

Explanation of Appropriations for
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.

Appropriation "CAP" Calculation			Levy "CAP" Calculation	
Total General Appropriations for CY2018	\$	19,880,304.93	Prior Year Amount to be Raised by Taxation for Municipal Purposes	13,878,024.00
Adjustments:			Adjustments	-
PERS	\$	-	Subtotal	13,878,024.00
	\$	19,880,304.93	Less:	
Exceptions Less:			One Year Waivers	-
Total Other Operations		1,413,039.00	Prior Year Deferred Charges-Emergencies	-
Total Public & Private Programs		41,678.93	Prior Year Deferred Charges to Future Taxation Unfunded	106,400.00
Total Capital Improvement		900,000.00	Prior Year Recycling Tax	-
Total Debt Service		1,427,865.00	Changes in Service Provider and Adjustments (+/-)	-
Total Deferred Charges		57,135.00	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	13,771,624.00
Reserve for Uncollected Taxes		458,000.00	Plus: Cap Increase	2.00% 275,432.48
		-	Adjusted Tax Levy Prior to Exclusions	14,047,056.48
			Exclusions:	
Total Exceptions		4,297,717.93	Allowable Health Insurance Cost Increase	
Amount on Which "CAP" is Applied		15,582,587.00	Allowable Pension Obligations Increase	81,564.00
"CAP Increase - Allowable	0.00%	-	Allowable LOSAP Increase	
"CAP Increase - COLA Ordinance	3.50%	545,390.55	Allowable Debt Service and Capital Leases Increase	49,265.00
			Recycling Tax Appropriation	-
2016 Bank		510,329.75	Deferred Charges to Future Taxation Unfunded	
2015 Bank		-	Allowable Increase in Reserve for Uncollected Taxes	-
			Allowable Increase in Health Care Costs	-
			Allowable Capital Improvements Increase	-
			Current Year Deferred Charges Emergencies	-
Increase in Valuations at Local Purpose Rate		48,498.82	Deferred Charges to Future Taxation Unfunded	57,135.00
			Add Total Exclusions	187,964.00
			Less Cancelled or Unexpended Waivers	-
			Less Cancelled or Unexpended Exclusions	192.00
			Adjusted Tax Levy	14,234,828.48
			Additions:	
			New Ratables - Increase in Valuations	7,589,800.00
			Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.639
			New Ratable Adjustment to Levy	48,498.82
			2016 Cap Bank Utilized	
Maximum Appropriations Within "CAPS"	\$	16,686,806.12	Maximum Allowable Amount to be Raised by Taxation	14,283,327.30
Total Appropriations Within "CAPS" - Sheet 19 Item H-1		15,582,587.00	Amount to be Raised by Taxation for Municipal Purposes	13,877,937.00
Amount Under/(Over) "CAPS"	\$	1,104,219.12	Amount Under/(Over) "CAPS"	\$ 405,390.30

Explanatory Statement - (continued)

Analysis of Compensated Absence Liability

				Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence		Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
White Collar Employees	89		\$ 129,309.00	X		
Blue Collar Employees	1015		154,380.36	X		
PBA	1186		448,615.41	X		
Non Union	379		87,199.46		X	
Local 108/Oakland Public Library Employees	178		\$ 52,599.00	X		
Totals	2,847.00	days	\$ 872,103.23			
Total Funds Reserved as of end of 2017			\$ 456,422.05			
Total Funds Appropriated in 2018			\$ 200,000.00			

EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increases Structural Imbalance Offsets					Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	
X					One time use of surplus	\$350,000.00	Tax Appeal Reserve
X					One time use of surplus	\$200,000.00	Accumulated Absenses
X					One time use of surplus	\$45,000.00	Library Supplemental funding
						\$595,000.00	

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
1.	Surplus Anticipated	08-101	1,900,000.00	1,198,000.00	1,198,000.00
2.	Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	-	-	
	Total Surplus Anticipated	08-100	1,900,000.00	1,198,000.00	1,198,000.00
3.	Miscellaneous Revenues - Section A: Local Revenues				
	Licenses:				
	Alcoholic Beverages	08-103	24,000.00	24,000.00	24,450.00
	Other	08-104	26,000.00	20,000.00	31,262.50
	Fees and Permits	08-105	170,000.00	160,000.00	175,133.31
	Fines and Costs:				
	Municipal Court	08-110	125,000.00	108,500.00	128,910.62
	Other	08-109	-		
	Interest and Costs on Taxes	08-112	60,000.00	60,000.00	64,225.99
		08-115	-		
		08-111	-		
	Interest on Investments and Deposits	08-113	40,000.00	20,000.00	73,119.84
	Recreation Fees	08-114	434,000.00	463,300.00	434,169.00
Total Section A: Local Revenues		08-001	879,000.00	855,800.00	931,271.26

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
3.	Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
	Consolidated Municipal Property Tax Relief Aid	09-200	-		
	Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,312,169.00	1,312,169.00	1,312,169.00
	Total Section B: State Aid Without Offsetting Appropriations	09-001	1,312,169.00	1,312,169.00	1,312,169.00

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
3.	Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4,17)				
	Uniform Construction Code Fees	08-160	199,000.00	210,000.00	199,643.00
	Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:				
	Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
	Uniform Construction Code Fees	08-160	-	-	-
	Total Section C:Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	199,000.00	210,000.00	199,643.00

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
3.	Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:				
			-		-
			-		-
			-		-
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations		11-001	-	-	-

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

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
3.	Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:				
	Clean Communities Program	10-730	-	-	-
	Recycling Tonnage Grant	10-704	27,333.93	23,544.49	23,544.49
	Drunk Driving Enforcement Grant	10-703	-	-	
	Municipal Alliance for Alcoholism and Drug Abuse	10-705	9,876.00	9,876.00	9,876.00
	NJ Motor Vehicle Service Police Fees	10-706	-	94,000.00	-
	Alcohol Education & Rehab Fund			236.00	236.00
	FEMA OEM			-	-
	Bergen County Park Improvement		-		
	Highlands Plan Conformance Grant			-	-
	Highlands Plan Conformance Grant			-	-
	Body Armor			2,440.00	2,440.00
	Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	37,209.93	130,096.49	36,096.49

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
3.	Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:				
	Uniform Fire Safety Act	08-106	28,500.00	29,000.00	28,748.85
		08-163	-	-	-
	Reserve for Payment of Open Space Debt Service	08-122	200,000.00	200,000.00	200,000.00
	Cellular Tower Lease	08-156	148,500.00	155,000.00	148,966.45
	Cablevision Franchise Fee	08-161	128,000.00	124,900.00	128,309.00
	Verizon Franchise Fee	08-163	71,500.00	70,800.00	70,825.40
	Real Property Lease	08-114	72,000.00	72,000.00	75,313.71
	Sale of Recyclables	08-114	55,000.00	3,000.00	24,905.26
	Shared Service Agreement-School Crossing Guards		5,500.00	5,500.00	6,441.34
	Off Duty Police Officers Administrative Fees		13,500.00	13,500.00	14,827.46
	Pension Reimbursment from Library		39,000.00	36,700.00	36,700.00
	Pension Reimbursment from Water Utility		61,600.00	57,925.00	57,925.00
	Pension Reimbursement from Sewer Utility		9,200.00	8,700.00	8,700.00
	Reserve for Payment of Debt Service		-	2,525,000.00	2,525,000.00
	Total Section G: Special Items of General Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	832,300.00	3,302,025.00	3,326,662.47

GENERAL REVENUES		F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
1.	Surplus Anticipated (Sheet 4, #1)	08-101	1,900,000.00	1,198,000.00	1,198,000.00
2.	Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet	08-102	-	-	-
3.	Miscellaneous Revenues:				
	Total Section A: Local Revenues	08-001	879,000.00	855,800.00	931,271.26
	Total Section B: State Aid Without Offsetting Appropriations	09-001	1,312,169.00	1,312,169.00	1,312,169.00
	Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	199,000.00	210,000.00	199,643.00
	Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
	Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
	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	37,209.93	130,096.49	36,096.49
	Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	832,300.00	3,302,025.00	3,326,662.47
	Total Miscellaneous Revenues	13-099	3,259,678.93	5,810,090.49	5,805,842.22
4.	Receipts From Delinquent Taxes	15-499	15,000.00	4,900.00	41,074.80
5.	Subtotal General Revenues (Items 1,2,3 and 4)	13-199	5,174,678.93	7,012,990.49	7,044,917.02
6.	Amount to be Raised by Taxes for Support of Municipal Budget:			-	
	a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	13,877,937.00	13,878,024.00	14,332,735.43
	b) Addition to Local District School Tax	07-191	-	-	-
	c) Minimum Library Tax		827,689.00	801,900.00	801,900.00
	Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	14,705,626.00	14,679,924.00	15,134,635.43
7.	Total General Revenues	13-299	19,880,304.93	21,692,914.49	22,179,552.45

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"				2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
	F.C.O.A.	2018	2017				
GENERAL GOVERNMENT FUNCTIONS							
General Administration:							
Salaries and Wages	20-100-1	250,550.00	222,000.00	-	222,000.00	211,634.50	10,365.50
Other Expenses	20-100-2	7,000.00	7,000.00	-	7,000.00	2,777.28	4,222.72
		-		-	-	-	-
Communications Committee							
Other Expenses	20-105-2	12,000.00	12,000.00	-	12,000.00	6,160.00	5,840.00
		-		-	-	-	-
General Services							
Salaries and Wages	20-106-1	102,000.00	90,000.00	-	90,000.00	89,142.05	857.95
Other Expenses	20-106-2	66,000.00	66,500.00	-	66,500.00	65,448.04	1,051.96
						-	-
Mayor and Council		-		-	-	-	-
Salaries and Wages	20-110-1	49,150.00	48,350.00	-	48,350.00	47,580.31	769.69
Other Expenses	20-110-2	30,000.00	30,000.00		30,000.00	28,182.60	1,817.40
		-		-	-	-	-
Municipal Clerk							-
Salaries and Wages	20-120-1	87,200.00	84,850.00	-	84,850.00	83,167.31	1,682.69
Other Expenses	20-120-2	22,000.00	21,300.00	-	21,300.00	16,274.96	5,025.04
							-
Elections		-		-	-	-	-
Salaries and Wages	20-121-1	2,100.00	2,150.00	-	2,150.00	2,150.00	-
Other Expenses	20-121-2	12,000.00	12,000.00		12,000.00	10,973.84	1,026.16
		-		-	-	-	-
Financial Administration		-		-	-	-	-
Salaries and Wages	20-130-1	262,500.00	225,500.00		225,500.00	190,944.20	34,555.80
Other Expenses	20-130-2	51,000.00	71,300.00	-	69,300.00	37,926.30	31,373.70
		-		-	-	-	-
Audit		-		-	-	-	-
Other Expenses	20-135-2	37,000.00	37,000.00		37,000.00	37,000.00	-
		-		-	-	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Information Technology							
Other Expenses	20-140-2	65,000.00	67,000.00	-	67,000.00	50,520.96	16,479.04
		-		-	-	-	-
Revenue Adminstration							
Salaries and Wages	20-145-1	72,000.00	69,000.00		69,000.00	68,232.14	767.86
Other Expenses	20-145-2	10,300.00	9,700.00	-	9,700.00	8,389.43	1,310.57
		-		-	-	-	-
Tax Assessment Adminstration							
Salaries and Wages	20-150-1	81,250.00	77,600.00		77,600.00	75,001.17	2,598.83
Other Expenses	20-150-2	15,150.00	14,400.00	-	14,400.00	13,966.41	433.59
		-		-	-	-	-
Legal Services		-		-	-	-	-
Other Expenses	20-155-2	200,000.00	205,000.00	-	205,000.00	162,812.50	42,187.50
Engineering Services							
Other Expenses	20-165-2	60,000.00	60,000.00		60,000.00	58,280.00	1,720.00
Land Use Adminstration							
Salaries and Wages	21-180-1	16,350.00	15,100.00		15,100.00	14,508.13	591.87
Other Expenses	21-180-2	18,200.00	17,700.00		17,700.00	17,680.68	19.32
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	16,450.00	15,200.00		15,200.00	14,080.50	1,119.50
Other Expenses	21-185-2	7,800.00	8,000.00		8,000.00	7,822.50	177.50
Insurance							
Liability Insurance	23-210-2	209,231.77	207,521.82		207,521.82	207,433.51	88.31
Other Insurance	23-212-2	19,620.65	20,246.28		20,246.28	15,000.00	5,246.28
Workman's Compensation	23-215-2	235,147.58	228,031.90		226,031.90	94,693.11	131,338.79
Employee Group Health	23-220-2	2,080,000.00	2,130,000.00		2,130,000.00	1,530,988.18	599,011.82

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"				2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
	F.C.O.A.	2018	2017				
PUBLIC SAFETY FUNCTIONS							
Police Department:							
Salaries and Wages	25-240-1	4,450,450.00	4,320,000.00		4,320,000.00	4,147,543.88	172,456.12
Other Expenses	25-240-2	252,500.00	210,000.00		210,650.00	209,987.74	662.26
						-	-
Office of Emergency Management:						-	-
Salaries and Wages	25-252-1	8,650.00	8,450.00		8,450.00	8,239.20	210.80
Other Expenses	25-252-2	10,000.00	10,000.00		10,000.00	4,044.57	5,955.43
		-				-	-
Flood Control							
Salaries and Wages	25-253-1	4,800.00	4,750.00		4,750.00	4,627.80	122.20
Other Expenses	25-253-2	1,500.00	1,500.00		1,500.00	-	1,500.00
Aid to Volunteer First Aid		-				-	-
Other Expenses	25-260-2	46,870.00	46,870.00		46,870.00	46,870.00	-
						-	-
Fire Department:						-	-
Salaries and Wages	25-265-1	83,350.00	78,250.00		78,250.00	74,862.00	3,388.00
Other Expenses	25-265-2	112,500.00	104,000.00		104,000.00	93,506.11	10,493.89
		-				-	-
Streets and Roads		-				-	-
Salaries and Wages	26-290-1	508,300.00	503,000.00		503,000.00	501,709.19	1,290.81
Other Expenses	26-290-2	109,000.00	114,500.00		107,000.00	77,204.67	29,795.33
		-				-	-
Snow Removal		-				-	-
Salaries and Wages	26-306-1	60,000.00	60,000.00		60,000.00	24,070.92	35,929.08
Other Expenses	26-306-2	80,000.00	81,000.00		81,000.00	52,110.50	28,889.50
		-				-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection							
Salaries and Wages	26-305-1	82,600.00	81,100.00	-	81,100.00	78,470.87	2,629.13
Other Expenses	26-305-2	1,347,000.00	1,210,000.00	-	1,210,000.00	1,174,736.25	35,263.75
Buildings and Grounds		-		-	-	-	-
Salaries and Wages	26-310-1	188,850.00	233,250.00	-	233,250.00	198,806.40	34,443.60
Other Expenses	26-310-2	157,000.00	149,000.00		156,500.00	149,642.03	6,857.97
		-		-	-	-	-
Vehicle Maintenance		-		-	-	-	-
Salaries and Wages	26-315-1	71,700.00	67,100.00		67,100.00	67,059.49	40.51
Other Expenses	26-315-2	81,500.00	81,500.00	-	81,500.00	77,619.71	3,880.29
		-		-	-	-	-
Health and Human Services							
Public Health Services		-		-	-	-	-
Salaries and Wages	27-330-1	73,500.00	72,850.00	-	72,850.00	66,109.90	6,740.10
Other Expenses	27-330-2	173,100.00	146,600.00		146,600.00	138,834.75	7,765.25
				-	-	-	-
Environmental Commission		-		-	-	-	-
Salaries and Wages	27-335-1	1,200.00	1,200.00		1,200.00	1,200.00	-
Other Expenses	27-335-2	1,000.00	1,000.00	-	1,000.00	465.00	535.00
		-		-	-	-	-
Parks and Recreation Functions							
Recreation Services and Program		-		-	-	-	-
Salaries and Wages	28-370-1	164,600.00	178,600.00	-	178,600.00	150,638.31	27,961.69
Other Expenses	28-370-2	302,850.00	318,150.00		318,150.00	305,807.87	12,342.13
Senior Citizens Activities		-		-	-	-	-
Salaries and Wages	28-371-1	78,000.00	68,500.00	-	68,500.00	63,562.22	4,937.78
Other Expenses	28-371-2	34,500.00	34,000.00		34,000.00	33,039.25	960.75
		-		-	-	-	-
		-		-	-	-	-
Other Common Operating Functions		-					
Accumulated Leave Compensation		-	-	-	-	-	-
Salaries and Wages	30-415-1	200,000.00	100,000.00	-	100,000.00	-	100,000.00

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
						-	
Municipal Court						-	
Salaries and Wages	43-490-1	124,500.00	143,700.00	-	143,700.00	109,597.98	34,102.02
Other Expenses	43-490-2	10,300.00	9,000.00	-	11,350.00	9,218.03	2,131.97
						-	
		-		-	-		-
		-		-	-		-
						-	
		-		-	-		-
		-		-	-		-
		-		-	-		-
Public Defender (PL 1997, C256)		-		-	-		-
Other Expenses	43-495-2	10,600.00	10,600.00	-	10,600.00	10,600.00	-
		-		-	-		-
Municipal Prosecutor		-		-	-		-
Other Expenses	25-275-2	21,000.00	23,000.00	-	23,000.00	11,450.00	11,550.00
		-		-	-	-	-
Shade Tree						-	
Other Expenses	26-300-2	38,000.00	38,000.00	-	38,000.00	23,015.00	14,985.00
						-	
		-		-	-	-	-
						-	
						-	
		-		-	-	-	-
		-		-	-	-	-
						-	
		-		-	-	-	-
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						-	
		-		-	-	-	-
						-	
						-	
						-	

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8. GENERAL APPROPRIATIONS							
(A) Operations - Within "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified							
Electricity	31-430-2	120,500.00	120,500.00		120,500.00	103,662.91	16,837.09
Street Lighting	31-435-2	140,000.00	145,000.00		145,000.00	128,050.18	16,949.82
Telephone	31-440-2	90,000.00	90,000.00		90,000.00	89,906.48	93.52
Natural Gas	31-446-2	33,000.00	33,000.00		33,000.00	25,210.59	7,789.41
Gasoline	31-460-2	165,000.00	170,000.00		170,000.00	105,000.00	65,000.00
						-	-
Total Operations {Item 8(A)} Within "CAPS"	34-199	13,810,520.00	13,410,820.00	-	13,409,820.00	11,798,040.81	1,611,779.19
Contingent	35-470	5,000.00	5,000.00	-	5,000.00	-	5,000.00
Total Operations Including Contingent Within "CAPS"	34-201	13,815,520.00	13,415,820.00	-	13,414,820.00	11,798,040.81	1,616,779.19
Detail:							
Salaries and Wages	34-201-1	7,309,350.00	7,032,900.00	-	7,032,900.00	6,550,061.01	332,250.49
Other Expenses (Including Contingent)	34-201-2	6,506,170.00	6,382,920.00	-	6,381,920.00	5,247,979.80	1,284,528.70

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8. GENERAL APPROPRIATIONS							
(E) Deferred Charges and Statutory Expenditures - Within "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(2) STATUTORY EXPENDITURES							
Public Employees' Retirement System (PERS)	36-471-2	405,152.00	380,934.00	-	380,934.00	380,934.00	-
Social Security System (O.A.S.I.)	36-472-2	490,000.00	485,000.00	-	485,000.00	446,791.22	38,208.78
Police and Firemen's Retirement System (PFRS)	36-475-2	865,915.00	785,245.00		785,245.00	785,245.00	-
Defined Contribution Retirement Plan	36-476-2	6,000.00	4,500.00	-	5,500.00	5,465.66	34.34
Total Statutory Expenditures		1,767,067.00	1,655,679.00	-	1,656,679.00	1,618,435.88	38,243.12
Total Deferred Charges and Statutory Expenditures Municipal - Within "CAPS"	34-209	1,767,067.00	1,655,679.00	-	1,656,679.00	1,618,435.88	38,243.12
(G) Cash Deficit of Preceding Year	46-885	-	-	-	-	-	-
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	15,582,587.00	15,071,499.00	-	15,071,499.00	13,416,476.69	1,655,022.31

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Statutory Expenditures							
Length of Service Awards Program (LOSAP)							
Other Expenses	25-265-2	88,000.00	88,000.00	-	88,000.00	-	88,000.00
Public Safety Functions							
Police Dispatch-911							
Other Expenses	25-250-2	13,250.00	13,000.00	-	13,000.00	13,000.00	-
		-		-	-	-	-
Public Works Functions							
Stormwater Management							
Salaries and Wages	26-301-1	61,100.00	47,450.00		47,450.00	46,925.37	524.63
Other Expenses	26-301-2	28,000.00	31,000.00		31,000.00	12,231.90	18,768.10
Education Functions							
Maintenance of Free Public Library							
Salaries and Wages	29-390-1	-	-		-	-	-
Other Expenses	29-390-2	827,689.00	846,900.00		846,900.00	818,396.08	28,503.92
Library Supplemental Appropriation		45,000.00					
Reserve for Tax Appeals							
Other Expenses	1-55-2	350,000.00	100,000.00		100,000.00	100,000.00	-
Total Other Operations - Excluded from "CAPS"		1,413,039.00	1,126,350.00	-	1,126,350.00	990,553.35	135,796.65

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Paid or Charged	Reserved
UNIFORM CONSTRUCTION CODE APPROPRIATIONS OFFSET BY INCREASED FEE REVENUES (N.J.A.C. 5:23-4.17):						
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-

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8. GENERAL APPROPRIATIONS							
(A) Operations - Excluded From "CAPS"							
	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES							
Cash Match for Grants	40-701-2	2,000.00	2,500.00	-	2,500.00	-	2,500.00
Municipal Alliance for Alcoholism		-		-	-	-	-
County Share	41-703-1	9,876.00	9,876.00	-	9,876.00	9,876.00	-
Local Share	41-703-2	2,469.00	2,469.00	-	2,469.00	2,469.00	-
Drunk Driving Enforcement Fund	41-701-1	-		1,368.75	1,368.75	1,368.75	-
Clean Communities Program	41-770-2	-	-	27,000.06	27,000.06	27,000.06	-
Recycling Tonnage Grant	41-702-2	27,333.93	23,544.49	-	23,544.49	23,544.49	-
NJ Motor Vehicle Services	40-702-1	-	94,000.00	-	94,000.00	38,438.40	55,561.60
Alcohol Education and Rehabilitation Grant	41-704-1		236.00		236.00	236.00	-
Body Armor Replacement Grant	41-710-2		2,440.00	2,428.28	4,868.28	4,868.28	-
FEMA Emergency Assistance Grant	41-706-2		-		-	-	-
Bergen Cty Park Improvement Grant		-					-
Highlands Plan Conformance Grant			-		-	-	
Sustainable Jersey Small Grant Program			-	2,000.00	2,000.00	-	2,000.00

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Total Public and Private Programs Offset by Revenue	40-999	41,678.93	135,065.49	32,797.09	167,862.58	107,800.98	60,061.60
Total Operations Excluded From "CAPS"	34-305	1,454,717.93	1,261,415.49	32,797.09	1,294,212.58	1,098,354.33	195,858.25
Detail:							
Salaries and Wages	34-305-1	-	-	-	-		-
Other Expenses	34-305-2	1,454,717.93	1,261,415.49	32,797.09	1,294,212.58	1,098,354.33	195,858.25

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8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded From "CAPS"	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(1) Deferred Charges:							
Emergency Authorizations	46-870	-	-	-	-		-
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875		-	-	-	-	-
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871	-	-	-	-		-
Deferred Charges to Future Taxation Unfunded	46-882	57,135.00	106,400.00	-	106,400.00	106,400.00	-
Total Deferred Charges - Municipal -Excluded from "CAPS"	46-999	57,135.00	106,400.00	-	106,400.00	106,400.00	-
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480	-	-	-	-		-
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	-	-	-	-		-
(G) With Prior Consent of Local Finance Board:							
Cash Deficit of Preceding Year	46-885	-	-	-	-		-
(H-2) Total General Appropriations for Municipal Purposes - Excluded From "CAPS"	34-309	3,839,717.93	6,171,415.49	32,797.09	6,204,212.58	6,008,258.13	195,858.25

8. GENERAL APPROPRIATIONS	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"							
(I) Type 1 District School Debt Service							
Payment of Bond Principal	48-920	-	-	-	-	-	-
Payment of Bond Anticipation Notes	48-925	-	-	-	-	-	-
Interest on Bonds	48-930	-	-	-	-	-	-
Interest on Notes	48-935	-	-	-	-	-	-
Total Type 1 District School Debt Service -Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures -							
Local School - Excluded from "CAPS"							
Emergency Authorizations - Schools	29-406	-	-	-	-	-	-
Capital Project for Land, Building or Equipment (N.J.S. 18A:22-20)	29-407	-	-	-	-	-	-
Total Deferred Charges and Statutory Expenditures -							
Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations For Local School							
Purposes {Items (I) and (J)} Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations - Excluded From "CAPS"	34-399	3,839,717.93	6,171,415.49	32,797.09	6,204,212.58	6,008,258.13	195,858.25
(L) Subtotal General Appropriations {Items (H-2) and (O)}	34-400	19,422,304.93	21,242,914.49	32,797.09	21,275,711.58	19,424,734.82	1,850,880.56
(M) Reserve for Uncollected Taxes	50-899-2	458,000.00	450,000.00	-	450,000.00	450,000.00	-
9. Total General Appropriations	34-499	19,880,304.93	21,692,914.49	32,797.09	21,725,711.58	19,874,734.82	1,850,880.56

8. GENERAL APPROPRIATIONS							
Summary of Appropriations		2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes Within "Caps"	34-299	15,582,587.00	15,071,499.00	-	15,071,499.00	13,416,476.69	1,655,022.31
(A) Operations - Excluded from "CAPS"							
Other Operations	34-300	1,413,039.00	1,126,350.00	-	1,126,350.00	990,553.35	135,796.65
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public and Private Programs Offset by Revenues	40-999	41,678.93	135,065.49	32,797.09	167,862.58	107,800.98	60,061.60
Total Operations - Excluded from "CAPS"	34-305	1,454,717.93	1,261,415.49	32,797.09	1,294,212.58	1,098,354.33	195,858.25
(C) Capital Improvements	44-999	900,000.00	900,000.00	-	900,000.00	900,000.00	-
(D) Municipal Debt Service	45-999	1,427,865.00	3,903,600.00	-	3,903,600.00	3,903,503.80	-
(E) Total Deferred Charges - Excluded From "CAPS"	46-999	57,135.00	106,400.00	-	106,400.00	106,400.00	-
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	-	-	-	-
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board of Education	29-405	-	-	-	-	-	-
(M) Reserve for Uncollected Taxes	50-899	458,000.00	450,000.00	-	450,000.00	450,000.00	-
Total General Appropriations	34-499	19,880,304.93	21,692,914.49	32,797.09	21,725,711.58	19,874,734.82	1,850,880.56

10. DEDICATED REVENUES FROM WATER UTILITY	F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
Operating Surplus Anticipated	08-501	265,000.00	60,000.00	60,000.00
Operating Surplus Anticipated With Prior Written Consent of Director of Local Government Services	08-502	-	-	
Total Operating Surplus Anticipated	08-500	265,000.00	60,000.00	60,000.00
	08-510			
Rents	08-503	1,850,000.00	1,869,000.00	1,904,352.00
Fire Hydrant Service	08-504			
Miscellaneous	08-505	6,000.00	7,000.00	28,511.00
Water Capital Fund Balance		150,000.00		
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services				
Deficit (General Budget)	08-549	-	-	
Total Water Utility Revenues	08-599	2,271,000.00	1,936,000.00	1,992,863.00

11. APPROPRIATIONS FOR WATER UTILITY	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
OPERATING							
Salaries and Wages	55-501	601,850.00	589,400.00	-	589,400.00	505,453.11	83,946.89
Other Expenses	55-502	371,000.00	264,500.00	-	264,500.00	193,469.57	71,030.43
Utilities	55-503	276,500.00	276,500.00	-	276,500.00	235,832.08	40,667.92
Employee Group Health	55-509	73,800.00	114,800.00		114,800.00	114,800.00	-
Other Insurance Premiums	55-510	53,770.00	50,200.00		50,200.00	50,200.00	-
				-			-
CAPITAL IMPROVEMENTS				-			-
Down Payments on Improvements	55-510			-			-
Capital Improvement Fund	55-511	364,851.00	361,147.91		361,147.91	361,147.91	-
Capital Outlay	55-550	250,000.00			-	-	-
				-			-
DEBT SERVICE				-			-
Payment of Bond Principal	55-920	130,000.00	130,000.00	-	130,000.00	130,000.00	-
Payment of BANs and Capital Notes	55-925	-	-	-	-	-	-
Interest on Bonds	55-930	44,229.00	47,452.09		47,452.09	47,452.09	-
Interest on Notes (BAN's)	55-935		-		-	-	-
							-
							-
							-
							-
							-
							-
							-

11. APPROPRIATIONS FOR WATER UTILITY	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
DEFERRED CHARGES AND STATUTORY EXPENDITURES							-
Deferred Charges:		-	2,000.00		2,000.00	2,000.00	-
Emergency Authorizations	55-530	-	-	-	-	-	-
Emergency Authorizations (N.J.S. 40A:4-55)	55-535	-	-	-	-	-	-
Overexpenditures	55-536	-	-	-	-	-	-
Statutory Expenditures:							-
Public Employees' Retirement System	55-540	61,600.00	57,925.00	-	57,925.00	57,925.00	-
Social Security System (O.A.S.I.)	55-540	43,400.00	42,075.00		42,075.00	37,908.09	4,166.91
Unemployment Compensation Insurance	55-542	-	-	-	-		-
							-
							-
							-
							-
							-
Judgments	55-531	-	-	-	-	-	-
Deficit in Operations in Prior Years	55-532	-	-	-	-	-	-
Surplus (General Budget)	55-545	-	-	-	-	-	-
Total Water Utility Appropriations	55-599	2,271,000.00	1,936,000.00	-	1,936,000.00	1,736,187.85	199,812.15

10. DEDICATED REVENUES FROM SEWER UTILITY	F.C.O.A.	Anticipated 2018	Anticipated 2017	Realized in Cash In 2017
Operating Surplus Anticipated	08-501	111,000.00	30,000.00	30,000.00
Operating Surplus Anticipated With Prior Written Consent of Director of Local Government Services	08-502	-	-	-
Total Operating Surplus Anticipated	08-500	111,000.00	30,000.00	30,000.00
Sewer Rents		365,050.00	367,350.00	418,116.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services				
Deficit (General Budget)	08-549	-	-	-
Total Sewer Utility Revenues	08-599	476,050.00	397,350.00	448,116.00

11. APPROPRIATIONS FOR SEWER UTILITY	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
OPERATING							
Salaries and Wages	55-501	53,750.00	114,900.00		114,900.00	108,086.00	6,814.00
Other Expenses	55-501	297,500.00	137,500.00		137,500.00	127,751.00	9,749.00
Utilities	55-503	32,000.00	32,000.00		32,000.00	29,409.00	2,591.00
Employee Group Health	55-509	10,900.00	26,150.00		26,150.00	26,150.00	-
Other Insurance Premiums	55-510	11,175.00	10,500.00		10,500.00	10,500.00	-
CAPITAL IMPROVEMENTS							
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	37,050.00	36,725.00		36,725.00	36,725.00	-
Capital Outlay	55-512	-				-	-
							-
DEBT SERVICE							
Payment of Bond Principal	55-520	15,000.00	15,000.00		15,000.00	15,000.00	-
Payment of BAN's and Capital Notes	55-521						-
Interest on Bonds	55-522	5,175.00	5,475.00		5,475.00	5,475.00	-
Interest on Notes (BAN's)	55-523						-

11. APPROPRIATIONS FOR SEWER UTILITY	F.C.O.A.	2018	2017	2017 Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
DEFERRED CHARGES AND STATUTORY EXPENDITURES							
Deferred Charges:							
Emergency Authorizations	55-530	-	2,000.00	-	2,000.00	2,000.00	-
Emergency Authorizations (N.J.S. 40A:4-55)	55-535	-	-	-	-	-	-
Overexpenditures	55-536		-	-	-	-	-
Statutory Expenditures:							
Public Employees' Retirement System	55-540	9,200.00	8,700.00	-	8,700.00	8,700.00	-
Social Security System (O.A.S.I.)	55-541	4,300.00	8,400.00		8,400.00	7,913.00	487.00
Unemployment Compensation Insurance	55-542	-	-	-	-		-
Judgments	55-531	-	-	-	-	-	-
Deficit in Operations in Prior Years	55-532	-	-	-	-	-	-
Surplus (General Budget)	55-545	-	-	-	-	-	-
Total Sewer Utility Appropriations	55-599	476,050.00	397,350.00	-	397,350.00	377,709.00	19,641.00

Dedication by Rider - (N.J.S. 40A:4-39)

"The dedicated revenues anticipated during the Fiscal Year 2017 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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;

Housing and Community Development Act of 1974

Board of Recreation Commission

Open Space, Recreation, Farmland and Historic Preservation Trust

Municipal Alliance on Alc and Drug Abuse

Celebration of Public Events Donations

Self Insurance Programs

Outside Employment of Off Duty Municipal Police Officer

Storm Recovery Trust Fund

Accumulated Absences

Developer's Escrow 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."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS		
Cash and Investments	1110100	10,856,446.64
Due from State of N.J.(c20,P.L. 1971)	1111000	1,250.00
	1110200	0.00
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxx
Taxes Receivable	1110300	1,121,266.65
Tax Title Liens Receivable	1110400	252,822.99
Property Acquired by Tax Title Lien Liquidation	1110500	0.00
Other Receivables	1110600	0.00
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	12,231,786.28
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	6,408,852.14
Reserves for Receivables	2110200	1,374,089.64
Surplus	2110300	4,448,844.50
Total Liabilities, Reserves and Surplus		12,231,786.28

School Tax Levy Unpaid	2220100	5,511.00
Less School Tax Deferred	2220200	0.00
*Balance Included in Above "Cash Liabilities"	2220300	5,511.00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	3,939,967.00	3,342,047.00
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected:2017 __99.83 %, 2016 __99	2310200	61,178,489.45	60,595,195.00
Delinquent Taxes	2310300	41,074.80	4,900.00
Other Revenues and Additions to Income	2310400	7,036,639.31	3,374,411.00
Total Funds	2310500	72,196,170.56	67,316,553.00
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	19,874,734.82	18,782,170.00
School Taxes (Including Local and Regional)	2310700	39,762,625.00	38,578,108.00
County Taxes(Including Added Tax Amounts)	2310800	6,059,404.02	5,798,833.00
Special District Taxes	2310900	0.00	0.00
Other Expenditures and Deductions from	2311000	2,050,562.22	217,475.00
Total Expenditures and Tax Requirements	2311100	67,747,326.06	63,376,586.00
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	0.00
Total Adjusted Expenditures and Tax Requirements	2311300	67,747,326.06	63,376,586.00
Surplus Balance - December 31st	2311400	4,448,844.50	3,939,967.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	4,448,844.50
Current Surplus Anticipated in 2018 Budget	2311600	1,900,000.00
Surplus Balance Remaining	2311700	2,548,844.50

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 a 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 \$25,000.00 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 the 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 \$25,000.00 annually for capital purposes in immediately previous three years, and is not adopting CIP.

The Mayor and Members of the Borough Council, in presenting this Capital Improvement Program,
is desirous of informing the residents and taxpayers of the Borough of its projected capital needs.
The Capital Improvement Program is flexible, in that it may be amended at any time to add or delete items.
We welcome your comments and suggestions regarding items contained herein.

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Amounts Reserved in Prior Years	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					6 To be Funded in Future Years
				Re 2018 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Equipment and Improvements		13,000.00			13,000.00			-	
Fire Department Equipment and Improvements		\$ 97,000.00			\$ 97,000.00				
Fire Department Ladder Truck		\$ 1,200,000.00	\$ 800,000.00	\$ 200,000.00					\$ 200,000.00
DPW Equipment		210,000.00			210,000.00			-	
Streets and Roads Improvements		\$ 1,020,000.00			\$ 51,000.00		\$ -	\$ 969,000.00	
Buildings and Grounds Improvements		454,000.00			83,500.00			370,500.00	
Police Equipment and Improvements		114,500.00			114,500.00				
First Aid Equipment and Improvements		125,000.00			125,000.00				
Totals - All Projects	33-199	\$ 3,233,500.00	\$ 800,000.00	\$ 200,000.00	\$ 694,000.00	\$ -	\$ -	\$ 1,339,500.00	\$ 200,000.00

Sheet 40c

RESOLUTION #18-

Be it Resolved by the Mayor and Borough Council of the Borough of Oakland, County of Bergen that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- Resolu (a) \$ 13,877,937.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 827,689.00 (Item 5 below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

None

Abstained
Absent

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	1,900,000.00
Miscellaneous Revenues Anticipated	13-099	3,259,678.93
Receipts From Delinquent Taxes	15-499	15,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	13,877,937.00
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 13 (N.J.S. 40A:4-14)	07-191	-
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		-
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 13 (N.J.S. 40A:4-14)	07-191	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	827,689.00
Total Revenues	13-299	19,880,304.93

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	
Within "CAPS"	
(a&b) Operations Including Contingent	13,815,520.00
(e) Deferred Charges and Statutory Expenditures - Municipal	1,767,067.00
Resolution #18-0-000	-
Excluded from "CAPS"	
(a) Operations - Total Operations Excluded from "CAPS"	1,454,717.93
(c) Capital Improvements	900,000.00
(d) Municipal Debt Service	1,427,865.00
(e) Deferred Charges - Municipal	57,135.00
(f) Judgments	-
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	-
(g) Cash Deficit	-
(k) For Local School Purposes	-
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	458,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	
Total Appropriations	19,880,304.93

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 25th day of April, 2018. It is further certified that each item of revenue and appropriation set forth in the same amount and by the same title as appeared in the Calendar Year 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me, this 25th day of April, 2018

Lisa M Duncan

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

DEDICATED REVENUES					FCOA	APPROPRIATIONS				FCOA	Appropriated		Expended 2015	
FROM TRUST FUND	FCOA	Anticipated		Realized in Cash							2018	2017	Paid or Charged	Reserved
Amount To Be Raised	54-190	2018	2017	2017		Development of Lands for Recreation		xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
						Salaries & Wages	54-385-1							
Interest Income	54-113			3,264.63		Other Expenses	54-385-2							
						Maintenance of Lands for Recreation		xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:						Salaries & Wages	54-375-1							
						Other Expenses	54-375-2							
						Historic Preservation:		xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
						Salaries & Wages	54-176-1							
						Other Expenses	54-176-2							
						Acquisition of Lands for Recreation	54-915-2							
						Acquisition of Farmland	54-916-2							
						Down Payments on Improvements	54-906-2							
Total Trust Fund Revenues:	54-299	221,825.00	221,825.00	225,089.63		Debt Service:		xxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Summary of Program						Payment of Bond Principal	54-920-2	200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	xxxxxxx
Year Referendum Passed/Implemented:				1/1/2005		Payment of Bond Anticipation Notes and Capital Notes	54-925-2		-		-	-	-	xxxxxxx
				(Date)		Interest on Bonds	54-930-2							xxxxxxx
Rate Assessed:		\$		0.01		Interest on Notes	54-935-2							xxxxxxx
Total Tax Collected to date		\$		3,222,255.00										
Total Expended to date:		\$		2,013,450.00		Reserve for Future Use	54-950-2	21,825.00	21,825.00		-	-	-	-
Total Acreage Preserved to date				88.47		Total Trust Fund Appropriations:	54-499	221,825.00	221,825.00		200,000.00			
				(Acres)										
Recreation land preserved in 2018:				-										
				(Acre)										
Farmland preserved in 2018:				0										
				(Acres)										

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

Contracting Unit: Oakland BORO 0242

Year Ending: December 31, 2018

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

NONE

2.

3.

4.

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

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

Clerk of the Governing Body