

2019 MUNICIPAL DATA SHEET

CAP

MUNICIPALITY: Borough of Avon-by-the-Sea
 (Must accompany 2019 budget)

COUNTY: Monmouth

<u>John Magrini</u>	<u>12/31/19</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Marc Freda</u>	<u>04/30/18</u>
Municipal Clerk	Date of Orig. Appt.
<u>Kerry McGuigan</u>	<u>C-1935</u>
Tax Collector	Cert No.
<u>John Antonides</u>	<u>T-8050</u>
Chief Financial Officer	Cert No.
<u>Robert A. Hulsart</u>	<u>0-0098</u>
Registered Municipal Accountant	Cert No.
<u>Barry Cooke</u>	<u>158</u>
Municipal Attorney	Lic No.

Official Mailing Address of Municipality

Borough of Avon-by-the-Sea
301 Main Street
Avon-by-the-Sea, NJ 07717
Fax #: 732-774-0605

Governing Body Members	
Name	Term Expires
<u>Francis Gorman</u>	<u>12/31/19</u>
<u>Robert Mahon</u>	<u>12/31/19</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Please attach this to your 2019 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

Municipal Budget of the Borough of Avon-by-the-Sea, County of Mommouth for the Year 2019.

2019 MUNICIPAL BUDGET

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

15th day of April, 2019

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

Certified by me, this 15th day of April, 2019

Clerk
301 Main Street
 Address
Avon-by-the-Sea, NJ 07717
 Address
732-502-4510
 Phone Number

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

Certified by me, this 15th day of April, 2019

2807 Hurley Pond Road
 Address

Registered Municipal Accountant

Wall, NJ 07719
 Address

732-681-4990
 Phone Number

Phone Number

DO NOT USE THESE SPACES

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

Certified by me, this 15th day of April

Chief Financial Officer

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: , 2019

By:

Do Not Advertise This Certification Form

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: , 2019

By:

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

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

Borough of Avon-by-the-Sea, County of Monmouth

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Avon-by-the-Sea, 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 25th, 2019.

The Governing Body of the Borough of Avon-by-the-Sea, does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE

(Insert last name)

Ayes

}

Nays

}

Abstained

}

Absent

}

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Avon-by-the-Sea, County of Monmouth, on April 15th, 2019, at 7:00 o'clock (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)	xxxxxxxxxx.xx
1. Appropriations within "CAPS"	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	3,678,882.00
2. Appropriations excluded from "CAPS"	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	1,145,209.51
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,145,209.51
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated	97.00% Percent of Tax Collections
4. Total General Appropriations (Item 9, Sheet 29)	320,251.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	Building Aid Allowance 2019 - \$ 0.00 for Schools-State Aid 2018 - \$ 0.00
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	1,203,321.51
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	xxxxxxxxxx.xx
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	3,595,183.00
(c) Minimum Library Tax	0.00
	345,838.00

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

	General Budget	Water Utility	Water-Sewer Utility	Beach Utility	Fourth Utility
Budget Appropriations - Adopted Budget	4,839,500.00	0.00	1,415,609.60	1,878,103.94	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	27,500.00	0.00	0.00	0.00	0.00
Total Appropriations	4,867,000.00	0.00	1,415,609.60	1,878,103.94	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	4,740,514.61	0.00	1,368,834.27	1,768,607.96	0.00
Reserved	126,485.39	0.00	46,775.33	109,495.98	0.00
Unexpended Balances Cancelled	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	4,867,000.00	0.00	1,415,609.60	1,878,103.94	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Appropriation CAPS

P.L. 2004 C. 74 (S-1702/A-98) places limits in municipal expenditures. Commonly referred to as the "CAP" law, it is actually calculated by a method established by law.

The actual calculation is somewhat complex, but in general it works as follows. Starting with the figure in the 2018 Budget for Total General Appropriations, the following 2018 Budget figures are subtracted: State and Federal Programs, Capital Expenditures, Emergency Appropriations up to 3%, Debt Service, Cash Deficit (if approved by the Local Finance Board), Reserve for Uncollected Taxes, Maintenance of a Free Public Library, Joint Library or Public Library, Funds from the Sale of Municipal Assets under certain circumstances, Type I School District Debt Service, Public Assistance State Aid Agreement, Interlocal Service Agreements, P.E.R.S. and P.F.R.S. Pension Liability and certain other expenses exempted by Statute. Take the resulting figure and multiply it by 2.5% and this gives you the basic "CAP", or the amount of appropriation increase allowed over the 2018 Total General Appropriations. When the COLA (cost of living adjustment) is less than or equal to 3.5%, the municipality may by ordinance increase the "CAP" to the COLA percentage (3.5% for 2019).

In addition to the increases allowed above, other increases are allowed:

- (A) Expenditures of amounts derived from new or increased construction, housing, health & fire safety inspection or other service fees imposed by State law, rule or regulation or by local ordinance
- (B) From new or increased service fees
- (C) Any amount approved by referendum
- (D) Expenditures mandated by State of Federal Law after 1/1/91

- (E) Payments required to be made pursuant to any contract with respect to use, services, or provision of any project facility or public improvements for water-sewer solid waste, parking or any similar purpose or payments on account of debt service therefore between a municipality, county, school or other instrumentality, public corporation, body corporate and public subdivision of this state. Appropriations for items subtracted in the above paragraph may be set at any necessary level and are not subject to the "CAP"
- (F) Federal, State, County or Private Grants including matching funds
- (G) if the COLA Index exceeds 2.5% a municipality may by ordinance increase the "CAP" up to the COLA percentage
- (H) Amounts appropriated for expenditures resulting from the impact of hazardous waste facility as described in subsection c. of section 32 of P.L. 1981, c. 279 (C13:1E-80)
- (I) Amounts expended in preparing and implementing a housing element and fair share plan pursuant to the provisions of P.L. 1985, Chapter 222 and any amounts received by a municipality under a regional contribution agreement pursuant to Section 12 of that act. Under certain circumstances if approved by the Board:
 - (1) Mandated expenditures as a result of a natural disaster, civil disturbance or other emergencies authorized by the President or Governor.
 - (2) Extraordinary expenses, approved by the Local Finance Board required for the implementation of an interlocal service agreement.
 - (3) Any local unit which is determined to be experiencing fiscal distress pursuant to the provisions of P.L. 1987, C 75 (C:52.27D-118.24 et seq.), whether or not a local unit is an "Eligible Municipality" as defined in section 3 of P.L. 1987, C:75 (C52.27D-118.26 et seq.).

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

Sheet 3b

(See Management section of Budget Manual)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculation upon which this budget was prepared are as follows:

CAP CALCULATION

Total General Appropriations for 2018		\$ 4,839,500.00
Less:		
Other Operations	\$ 330,588.00	
Interlocal Service Agreements	107,800.00	
Deferred Charges	-	
Public-Private Offset	19,126.00	
Capital Improvements	47,000.00	
Debt Service	441,803.00	
Reserve for Uncollected Taxes	311,219.00	
		<u>1,257,536.00</u>
Amount on which 2.5% CAP is applied		3,581,964.00
2.5% CAP		89,549.10
1% CAP by Ordinance		35,819.64
2017 Bank		155,264.28
New Ratables (\$6,571,300 X \$0.388 (Prior Year Rate))		<u>25,497.00</u>
Total General Appropriations for Municipal Purpose with CAP		<u>\$ 3,888,094.02</u>

BUDGET MESSAGE

TAX LEVY CALCULATION

Prior Year Amount to be raised by Taxation		\$ 3,572,412.00
Less: Prior Year Items - Emergencies		-
Net Prior Year Tax Levy		3,572,412.00
2% CAP Increase		71,448.24
Adjusted Tax Levy Prior to Exclusions		<u>3,643,860.24</u>
Exclusions:		
Pension Obligation Increase	\$ 57,749.00	
Current Year - Deferred Charges - Emergencies	5,500.00	
Debt Service Costs Increase	197,147.00	
Add Total Exclusions		<u>260,396.00</u>
Less: Cancelled or Unexpended Exclusions		-
Adjusted Tax Levy after Exclusion		3,904,256.24
2016 CAP Bank Utilized in 2019		-
New Ratables (\$6,571,300 X \$0.388 (Prior Year Rate))		<u>25,497.00</u>
Maximum Allowable Amount to be Raised by Taxation		<u>\$ 3,929,753.24</u>

NOTE:

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2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
(e.g. If Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

2% TAX LEVY CAP

This provides that a municipal budget may not contain an amount to be raised by taxation that is more the 2% over the prior year tax levy after adjustments have been made.

The Following steps need to be completed:

- 1 Start with the Prior Years amount to be Raised by Taxation
- 2 Deduction from Prior Years:
 - One Year Waivers
 - Prior Year Capital Improvement Fund and Down Payments
 - Prior Year Deferred Charges Unfunded
- 3 Multiply the balance by 2% and add prior year extraordinary aid if applicable

- 4 To this amount add the following exclusions
 - Changes in Debt Service and existing County Leases
 - Offset to State Formula Aid
 - Allowable Pension Increase
 - Allowable Increase in Reserve for Uncollected Taxes
 - Allowable Increase in Health Care Costs
 - Recycling Tax Appropriation
 - Capital Improvement Fund and/or Down Payments on Improvements
 - Deferred Charges to Future Taxation - Unfunded
- 5 Deduct the following if applicable
 - Cancelled or Unexpended Waivers or Exclusions
 - Prior Year Extraordinary Aid

- 6 Add the Following items if Applicable:
 - New Ratables Multiplied by the Prior Year Municipal Tax Rate
 - Local Finance Board Approved Statewide Blanket Waiver
 - Amounts Approved by Referendum
 - Waiver Application Amounts Approved
- 7 The net result is the maximum allowable amount to be raised by taxation

GROUP INSURANCE FOR EMPLOYEES APPROPRIATION CALCULATIONS

Total Appropriation for:	
Group Insurance	\$ 813,238.00
Less: Employee Contributions	<u>167,078.00</u>
Net Employee Group Insurance	<u>\$ 646,160.00</u>
Appropriation Charged to:	
Current Fund Budget	\$ 456,160.00
Water-Sewer Utility Budget	-
Beach Utility Budget	<u>190,000.00</u>
	<u>\$ 646,160.00</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES

	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	576,200.00	244,500.00	244,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	576,200.00	244,500.00	244,500.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Alcoholic Beverages	08-103	2,700.00	2,682.65	4,405.30
Other	08-104	3,000.00	3,000.00	3,585.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Municipal Court	08-110	87,000.00	87,000.00	100,608.53
Other	08-109			
Interest and Costs on Taxes	08-112	21,900.00	23,000.00	21,916.54
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Pool Revenues	08-116	67,000.00	67,000.00	73,709.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenue Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxx 08-003	xxxxxxxxxx.xx 0.00	xxxxxxxxxx.xx 0.00	xxxxxxxxxx.xx 0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

	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:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	4,158.56	8,487.89	8,487.89
Drunk Driving Enforcement Fund	10-745	2,500.00	2,500.00	2,500.00
Clean Communities Program	10-770	6,462.95	6,754.66	6,754.66
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Body Armor	10-711		1,383.80	1,383.80
Monmouth County Historical Commission Grant	10-720			
N.J. Economic Development Grant	10-721			
Assistance to Firefighters	10-725			
Sandy Emergency Grant	10-726			
Community Development Block Grant	10-730			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

	FCOA	Anticipated		Realized In
		2019	2018	Cash in 2018
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Water-Surplus	08-110			
Pavilion Rental	08-111	26,275.00	26,275.00	27,037.50
Reserve for Buckingham - Capital Fund	08-112			
Cell Tower Contract	08-113	80,000.00	80,000.00	97,425.44
Insurance Receivable	08-114			
FEMA Receivable	08-120			
Federal Community Disaster Loan	08-550			
FEMA Reserve	08-560			
International Cable	08-570			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

	FCOA	Anticipated		Realized in
		2019	2018	Cash In 2018
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section G: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	106,275.00	106,275.00	124,462.94

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
SUMMARY OF REVENUES				
1. Surplus Anticipated (Sheet 4, #1)	08-101	576,200.00	244,500.00	244,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	181,600.00	182,682.65	204,224.37
Total Section B: State Aid Without Offsetting Appropriations	09-001	146,125.00	146,125.00	146,125.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	92,000.00	138,000.00	92,797.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	11-001	0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	13,121.51	19,126.35	19,126.35
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	106,275.00	106,275.00	124,462.94
Total Miscellaneous Revenues	13-099	539,121.51	592,209.00	586,735.66
4. Receipts from Delinquent Taxes	15-499	88,000.00	99,791.00	88,907.84
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,203,321.51	936,500.00	920,143.50
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,595,183.00	3,572,411.54	xxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxxxxx.xx
c) Minimum Library Tax	07-192	345,838.00	330,588.46	xxxxxxxxxx.xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,941,021.00	3,903,000.00	4,175,652.58
7. Total General Revenues	13-299	5,144,342.51	4,839,500.00	5,095,796.08

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
GENERAL GOVERNMENT FUNCTIONS							
Mayor & Council							
Salaries and Wages	20-110-1	9,300.00	9,300.00		9,300.00	9,300.00	0.00
Other Expenses	20-110-2	2,000.00	2,000.00		2,000.00	1,903.67	96.33
Elections							
Other Expenses	20-130-2	2,000.00	2,000.00		2,000.00	945.78	1,054.22
Legal Services and Costs							
Other Expenses	20-155-2	51,170.00	51,170.00		39,670.00	34,311.54	5,358.46
Municipal Land Use Law N.J.S.A. 40:55-1 Planning Board							
Salaries and Wages	21-180-1	10,500.00	10,500.00		10,500.00	9,681.09	818.91
Other Expenses	21-180-2	7,500.00	7,500.00		7,500.00	4,643.78	2,856.22
Fire							
Salaries and Wages	25-255-1	3,380.00	3,380.00		3,380.00	3,380.00	0.00
Other Expenses	25-255-2	18,950.00	18,950.00		18,950.00	18,202.02	747.98
Uniform Fire Safety Code Official							
Salaries and Wages	22-195-1	16,030.00	16,030.00		16,080.00	16,063.84	16.16
Other Expenses	22-195-2	1,700.00	1,700.00		1,650.00	916.00	734.00
Master Plan							
Other Expenses				25,000.00	25,000.00	10,840.21	14,159.79
Tax Map							
Other Expenses				2,500.00	2,500.00	1,721.25	778.75

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

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
DEPARTMENT OF PUBLIC WORKS, PARKS AND PUBLIC PROPERTY							
Public Buildings and Grounds							
Other Expenses	26-310-2	29,700.00	29,700.00		29,700.00	28,352.88	1,347.12
Other Expenses - Misc.	26-310-2	23,000.00	21,000.00		23,500.00	23,231.85	268.15
Streets and Roads							
Salaries and Wages	26-290-1	211,174.00	199,079.00		199,079.00	198,920.75	158.25
Other Expenses	26-290-2	42,000.00	42,000.00		39,500.00	38,332.44	1,167.56
Recreation							
Salaries and Wages	28-370-1	22,225.00	22,225.00		22,225.00	21,803.25	421.75
Other Expenses	28-370-2	12,500.00	12,500.00		12,500.00	11,222.62	1,277.38
Other Expenses - Playground	28-370-2						
Sanitation							
Salaries and Wages	26-305-1	149,435.00	139,992.00		139,992.00	139,992.00	0.00
Other Expenses	26-305-2	23,300.00	23,300.00		23,300.00	17,628.54	5,671.46
Property Maintenance							
Other Expenses	26-300-2	21,285.00	21,000.00		21,000.00	20,093.88	906.12
WebSite Maintenance							
Other Expenses	26-300-2	5,300.00	5,300.00		5,300.00	3,323.75	1,976.25
FEMA Coordinator							
Salaries and Wages	26-300-2	13,500.00	13,500.00		13,500.00	9,257.31	4,242.69

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
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	34-303	0.00	0.00	0.00	0.00	0.00	0.00

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
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Community Development Block Grant							
Other Expenses	41-710-1						
Body Armor							
Other Expenses	41-720-2		1,383.80		1,383.80	1,383.80	0.00
Mommouth County Open Space							
Other Expenses	41-730-2						
N.J. Economic Development Grant							
Other Expenses	41-750-1						
Recycling Tonnage Grant							
Other Expenses	41-760-2	4,158.56	8,487.89		8,487.89	8,487.89	0.00
National Emergency Grant							
Other Expenses	41-765-2						
N.C.C.S. Grant							
Other Expenses	41-770-2						
Drunk Driving Enforcement Fund							
Other Expenses	41-775-2	2,500.00	2,500.00		2,500.00	2,500.00	0.00
Clean Communities							
Salaries and Wages	41-780-1						
Other Expenses	41-780-2	6,462.95	6,754.66		6,754.66	6,754.66	0.00
NJ DEP Section 319(h) Lake Living Shoreline							
Other Expenses	41-785-2						

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
(A) Operations - Excluded from "CAPS" (continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Over The Limit							
Other Expenses	41-740-2						
Assistance to Firefighters							
Other Expenses	41-745-2						
State of NJ - Hazardous Discharge Site Remediation							
Other Expenses	41-755-2						
NJDEP Green Acres Program							
Other Expenses	41-756-2						
Green Acres Stewardship							
Other Expenses	41-757-2						
Library Historical Grant							
Other Expenses	41-758-2						
Total Public and Private Programs Offset by Revenue	40-999	13,121.51	19,126.35	0.00	19,126.35	19,126.35	0.00
Total Operations - Excluded from "CAPS"	34-305	466,759.51	457,514.35	0.00	457,514.35	438,222.19	19,292.16
Detail:							
Salaries & Wages	34-305-1	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	34-305-2	466,759.51	457,514.35	0.00	457,514.35	438,222.19	19,292.16

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
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXXXX
Interest on Notes	45-935		27,203.00		27,203.00	27,203.00	XXXXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXXXX
Monmouth County Improvement Authority							XXXXXXXXXXXX
Bond Principal	45-950	470,000.00	310,000.00		310,000.00	310,000.00	XXXXXXXXXXXX
Interest on Bonds	45-955	168,950.00	104,600.00		104,600.00	104,600.00	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Total Municipal Debt Service - Excluded from "CAPS"	45-999	638,950.00	441,803.00	0.00	441,803.00	441,803.00	XXXXXXXXXXXX

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
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx.xx			xxxxxxxxxx.xx
Capital Project for Land, Building or Equipment	29-407						xxxxxxxxxx.xx
N.J.S. 18A:22-20	29-409						xxxxxxxxxx.xx
Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,145,209.51	946,317.35	0.00	946,317.35	925,885.19	20,432.16
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,824,091.51	4,528,281.35	27,500.00	4,555,781.35	4,429,295.96	126,485.39
(M) Reserve for Uncollected Taxes	50-899	320,251.00	311,218.65	xxxxxxxxxx.xx	311,218.65	311,218.65	xxxxxxxxxx.xx
9. Total General Appropriations	34-499	5,144,342.51	4,839,500.00	27,500.00	4,867,000.00	4,740,514.61	126,485.39

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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,678,882.00	3,581,964.00	27,500.00	3,609,464.00	3,503,410.77	106,053.23
	xxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Other Operations	34-300	345,838.00	330,588.00	0.00	330,588.00	312,855.84	17,732.16
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	107,800.00	107,800.00	0.00	107,800.00	106,240.00	1,560.00
Additional Appropriations Offset by Revs.	34-303	0.00	0.00	0.00	0.00	0.00	0.00
Public & Private Progs Offset by Revs.	40-999	13,121.51	19,126.35	0.00	19,126.35	19,126.35	0.00
Total Operations - Excluded from "CAPS"	34-305	466,759.51	457,514.35	0.00	457,514.35	438,222.19	19,292.16
(C) Capital Improvements	44-999	34,000.00	47,000.00	0.00	47,000.00	45,860.00	1,140.00
(D) Municipal Debt Service	45-999	638,950.00	441,803.00	0.00	441,803.00	441,803.00	xxxxxxxx.xx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	5,500.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	320,251.00	311,218.65	xxxxxxxx.xx	311,218.65	311,218.65	xxxxxxxx.xx
Total General Appropriations	34-499	5,144,342.51	4,839,500.00	27,500.00	4,867,000.00	4,740,514.61	126,485.39

SHEETS 31-33 N/A

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in
		2019	2018	Cash In 2018
Operating Surplus Anticipated	08-501	153,083.70	46,709.60	46,709.60
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	153,083.70	46,709.60	46,709.60
Rents - Water	08-510	648,000.00	647,000.00	648,515.70
Rents - Sewer	08-511	728,000.00	721,900.00	729,065.81
	08-512			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Deficit (General Budget)	08-549			
Total Water-Sewer Utility Revenues	08-599	1,529,083.70	1,415,609.60	1,424,291.11

Use a separate set of sheets for
each separate Utility.

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

	FCOA	Appropriated				Expanded 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Salaries & Wages	55-501	306,659.00	310,452.00		310,452.00	303,102.11	7,349.89
Other Expenses	55-502	268,000.00	268,000.00		268,000.00	260,473.10	7,526.90
Neptune Sewerage Authority	55-503	400,000.00	378,000.00		378,000.00	370,815.50	7,184.50
Other Expenses - Purchase of Water	55-504	180,000.00	180,000.00		180,000.00	156,491.44	23,508.56
Other Expenses - Audit	55-505	9,500.00	9,000.00		9,000.00	9,000.00	0.00
Capital Improvements:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511	3,000.00	15,000.00	xxxxxxxxxx.xx	15,000.00	15,000.00	0.00
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	55-520	211,585.00	125,000.00		125,000.00	125,000.00	xxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxx.xx
Interest on Bonds	55-522	96,339.70	69,767.00		69,767.00	69,767.00	xxxxxxxxxx.xx
Interest on Notes	55-523		14,490.60		14,490.60	14,490.60	xxxxxxxxxx.xx
							xxxxxxxxxx.xx

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxxxx.xx		xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx		xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx		xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx		xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
				xxxxxxxxxxx.xx		xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Contribution To:							
Public Employees' Retirement System	55-540	31,000.00	21,000.00		21,000.00	21,000.00	0.00
Social Security System (O.A.S.I.)	55-541	23,000.00	23,000.00		23,000.00	21,794.52	1,205.48
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532		1,900.00	xxxxxxxxxxx.xx	1,900.00	1,900.00	xxxxxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxxxxx.xx			xxxxxxxxxxx.xx
TOTAL WATER-SEWER UTILITY APPROPRIATIONS	55-599	1,529,083.70	1,415,609.60	0.00	1,415,609.60	1,368,834.27	46,775.33

DEDICATED BEACH UTILITY BUDGET

10. DEDICATED REVENUES FROM BEACH UTILITY	FCOA	Anticipated		Realized In
		2019	2018	Cash in 2018
Operating Surplus Anticipated	08-501	105,997.00	221,103.94	221,103.94
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	105,997.00	221,103.94	221,103.94
Beach Fees by Ordinance	08-503	1,668,000.00	1,657,000.00	1,668,250.19
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Deficit (General Budget)	08-549			
Total Third Utility Name: Utility Revenues	08-599	1,773,997.00	1,878,103.94	1,889,354.13

Use a separate set of sheets for
each separate Utility.

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR BEACH 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	
Beachfront Maintenance								
Salaries and Wages								
Lifeguards	55-501-1	259,200.00	257,415.00		257,415.00	252,165.48	5,249.52	
Gatetenders	55-502-1	74,200.00	68,342.00		68,342.00	62,481.81	5,860.19	
Other Expenses								
Lifeguards	55-501-2	15,000.00	15,000.00		15,000.00	14,683.82	316.18	
Gatetenders	55-502-2	3,000.00	3,000.00		3,000.00	2,176.01	823.99	
Beachfront Operations								
Salaries and Wages	55-503-1	163,000.00	139,700.00		139,700.00	139,700.00	0.00	
Other Expenses	55-503-2	16,500.00	16,500.00		16,500.00	16,392.98	107.02	
Beachfront Cleaning								
Salaries and Wages	55-504-1	86,241.00	87,605.00		87,605.00	74,211.44	13,393.56	
Other Expenses	55-504-2	14,800.00	15,800.00		15,800.00	15,643.91	156.09	
Sanitation								
Salaries and Wages	55-505-1	127,042.00	116,037.00		116,037.00	96,340.98	19,696.02	
Other Expenses	55-505-2	8,000.00	10,000.00		10,000.00	9,500.00	500.00	
Other Expenses - Landfill	55-505-2	44,500.00	31,000.00		31,000.00	30,983.79	16.21	
Public Buildings - Pavillions - Restrooms								
Salaries and Wages	55-506-1	29,000.00	29,000.00		29,000.00	24,094.00	4,906.00	
Other Expenses	55-506-2	14,850.00	12,850.00		12,850.00	11,966.59	883.41	

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR BEACH 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	
Police								
Salaries and Wages	55-507-1	315,271.00	319,771.00		319,771.00	290,405.32	29,365.68	
Other Expenses	55-507-2	17,000.00	17,000.00		17,000.00	16,008.86	991.14	
Legal								
Other Expenses	55-508-2	10,000.00	10,000.00		10,000.00	6,321.88	3,678.12	
Clerk and Financial								
Salaries and Wages	55-509-1	18,415.00	18,000.00		18,000.00	18,000.00	0.00	
Other Expenses	55-509-2	6,500.00	6,500.00		6,500.00	6,500.00	0.00	
Insurance								
Workmen's Compensation	55-510	38,000.00	38,000.00		38,000.00	38,000.00	0.00	
Other Insurance	55-510	32,500.00	32,000.00		32,000.00	32,000.00	0.00	
Hospitalization	55-510	190,000.00	190,000.00		190,000.00	190,000.00	0.00	
Engineering								
Other Expenses	55-511-2	1,000.00	500.00		500.00	101.25	398.75	
Commissioners								
Salaries and Wages	55-512-1	1,200.00	1,200.00		1,200.00	1,200.00	0.00	
Other Expenses	55-512-2	500.00	500.00		500.00	30.00	470.00	
Streets and Boardwalk Maintenance								
Salaries and Wages	55-513-1	116,028.00	113,325.00		113,325.00	97,397.39	15,927.61	
Other Expenses	55-513-2	20,150.00	19,150.00		19,150.00	18,141.85	1,008.15	

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 92 for Water Utility only.

11. APPROPRIATIONS FOR BEACH 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
Gasoline	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
55-514		10,000.00	10,000.00		10,000.00	9,979.39	20.61
Diesal Fuel	55-514	10,000.00	10,000.00		10,000.00	6,277.10	3,722.90
Telephone	55-514	2,500.00	2,500.00		2,500.00	1,261.47	1,238.53
Recreation - Salaries and Wages	55-516-2	4,100.00	4,100.00		4,100.00	4,100.00	0.00
Electric	55-517	5,000.00	5,000.00		5,000.00	4,233.70	766.30
Capital Improvements:							
Down Payment on Improvements	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
55-520							
Capital Improvement Fund	55-521	10,000.00	5,000.00	XXXXXXXXXX.XX	5,000.00	5,000.00	0.00
Capital Outlay	55-522						
Debt Service:							
xxxxxx		XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	55-525	33,415.00	80,000.00		80,000.00	80,000.00	XXXXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	55-526						XXXXXXXXXX.XX
Interest on Bonds	55-527	20,085.00	11,475.00		11,475.00	11,475.00	XXXXXXXXXX.XX
Interest on Notes	55-528		3,550.00		3,550.00	3,550.00	XXXXXXXXXX.XX
							XXXXXXXXXX.XX

DEDICATED BEACH UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
				xxxxxxxxxx.xx			xxxxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	57,000.00	57,000.00		57,000.00	57,000.00	0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Police and Firemen's Retirement System of NJ	55-543						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532		121,283.94	xxxxxxxxxx.xx	121,283.94	121,283.94	xxxxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxxxx.xx			xxxxxxxxxx.xx
TOTAL BEACH UTILITY APPROPRIATIONS	55-599	1,773,997.00	1,878,103.94	0.00	1,878,103.94	1,768,607.96	109,495.98

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	0.00	0.00	0.00

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	0.00	0.00	0.00

DEDICATED ASSESSMENT BUDGET WATER-SEWER UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (Water-Sewer Utility Budget)	53-885			
Total Water-Sewer Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Water-Sewer Utility				
Assessment Appropriations	53-999	0.00	0.00	0.00

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; 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; Recreation Commission; Unused Sick Leave; Recycling Funds (P.L. 1981 Ch. 278); Disposal of Forfeited Property (P.L. 1986 Ch. 135); Fees for Public Defender Services as per P.L. 1997 Ch. 256; Snow Removal Reserve (P.L. 2001 Ch. 138 per NJSA 40A:4.62.1); Accumulated Absences (NJAC 5:30-15 per NJSA 40A:4-39); Parking Offenses Adjudication Act (P.L. 1989 Ch. 137); Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et Seq.); Community Development Block Grant of 1974; Storm Recovery Trust Fund P.L. 2013, Ch. 271 (NJSA 40A:4-62.7) 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	2,240,606.36
Due from State of N.J.(c20,P.L. 1971)	1111000
Federal and State Grants Receivable	745,415.58
Receivables with Offsetting Reserves:	xxxxxxxx
Taxes Receivable	1110300 103,686.97
Tax Title Liens Receivable	1110400 1,034.60
Property Acquired by Tax Title Lien Liquidation	1110500 3,875.00
Other Receivables	1110600
Deferred Charges Required to be in 2019 Budget	1110700
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800 27,500.00
Total Assets	1110900 3,122,118.51
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2110100 2,001,026.16
Reserves for Receivables	2110200 108,596.57
Surplus	2110300 1,012,495.78
Total Liabilities, Reserves and Surplus	3,122,118.51

School Tax Levy Unpaid	2220110 2,568,339.84
Less School Tax Deferred	2220200 1,773,730.70
*Balance Included in Above "Cash Liabilities"	2220300 794,609.14

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100 523,863.91	354,145.78
CURRENT REVENUE ON A CASH BASIS		
Current Taxes		
*(Percentage collected:2018 99.2%, 2017 98.6%)	2310200 10,542,028.19	10,354,034.78
Delinquent Taxes	2310300 88,907.84	101,210.81
Other Revenues and Additions to Income	2310400 1,072,172.90	2,261,507.97
Total Funds	2310500 12,226,972.84	13,070,899.34
EXPENDITURES AND TAX REQUIREMENTS:		
Municipal Appropriations	2310600 4,555,781.35	5,369,697.88
School Taxes (Including Local and Regional)	2310700 3,852,504.00	3,737,261.00
County Taxes(Including Added Tax Amounts)	2310800 2,825,153.26	2,753,408.51
Special District Taxes	2310900	
Other Expenditures and Deductions from Income	2311000 8,538.45	686,668.04
Total Expenditures and Tax Requirements	2311100 11,241,977.06	12,547,035.43
Less: Expenditures to be Raised by Future Taxes	2311200 27,500.00	
Total Adjusted Expenditures and Tax Requirements	2311300 11,214,477.06	12,547,035.43
Surplus Balance - December 31st	2311400 1,012,495.78	523,863.91

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500 1,012,495.78
Current Surplus Anticipated in 2019 Budget	2311600 576,200.00
Surplus Balance Remaining	2311700 436,295.78

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

The 2019 capital budget has been carefully prepared to meet the known needs of the Borough.

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

Local Unit Avon-by-the-Sea

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	6 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2019					7 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		
Various Police Equipment		32,000.00			1,600				30,400	
Various Municipal Building										
Repairs		11,000.00			550				10,450	
Various Sylvan Lake Repairs		45,000.00			2,250				42,750	
Pool Equipment		8,000.00			400				7,600	
Various Sidewalk Repairs		38,000.00			1,900				36,100	
Various Lifeguard Equipment		5,200.00			260				4,940	
Beach Entrance Signs		9,500.00			475				9,025	
Water Meters		8,000.00			400				7,600	
Improvements to Water System		24,000.00			1,200				22,800	
TOTAL - ALL PROJECTS	33-199	180,700.00			9,035.00				171,665.00	

3 YEAR CAPITAL PROGRAM - 2019 to 2022
Anticipated Project Schedule and Funding Requirements

Local Unit Avon-by-the-Sea

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	5						
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024	
Various Police Equipment		32,000.00	2019	32,000.00						
Various Municipal Building										
Repairs		11,000.00	2019	11,000.00						
Various Sylvan Lake Repairs		45,000.00	2019	45,000.00						
Pool Equipment		8,000.00	2019	8,000.00						
Various Sidewalk Repairs		38,000.00	2019	38,000.00						
Various Lifeguard Equipment		5,200.00	2019	5,200.00						
Beach Entrance Signs		9,500.00	2019	9,500.00						
Water Meters		8,000.00	2019	8,000.00						
Improvements to Water System		24,000.00	2019	24,000.00						
TOTAL - ALL PROJECTS	33-299	180,700.00		180,700.00						

**3 YEAR CAPITAL PROGRAM - 2019 to 2022
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit Avon-by-the-Sea

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	
Various Police Equipment	32,000.00			1,600.00			30,400.00				
Various Municipal Building Repairs	11,000.00			550.00			10,450.00				
Various Sylvan Lake Repairs	45,000.00			2,250.00			42,750.00				
Pool Equipment	8,000.00			400.00			7,600.00				
Various Sidewalk Repairs	38,000.00			1,900.00				36,100.00			
Various Lifeguard Equipment	5,200.00			260.00				4,940.00			
Beach Entrance Signs	9,500.00			475.00				9,025.00			
Water Meters	8,000.00			400.00				7,600.00			
Improvements to Water System	24,000.00			1,200.00				22,800.00			
TOTAL - ALL PROJECTS	33-399 180,700.00							91,200.00	80,465.00	0	0

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

2019

RESOLUTION

Be It Resolved by the Borough Commissioners of the Borough
of Avon-by-the-Sea, 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) \$ 3,595,183.00 (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) \$ 345,838.00 (Item 5 below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes {

Nays {

Abstain }

Absent {

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 576,200.00
Miscellaneous Revenues Anticipated		13-099	\$ 539,121.51
Receipts from Delinquent Taxes		15-499	\$ 88,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$ 3,595,183.00
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 41	07-195		\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		\$
Total Amount to be Raised by Taxation for Schools in Type 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 11 (N.J.S. 40A:4-14)		07-191	\$
		07-192	\$ 345,838.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			
		13-299	\$ 5,144,342.51
Total Revenues			\$ 5,144,342.51

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS		xxxxxxx	xxxxxxxxxxxxxxxx
Within "CAPS"		xxxxxxxxxx	xxxxxxxxxxxxxxxx
(a&b) Operations including Contingent		34-201	\$ 3,062,028.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 616,854.00
(g) Cash Deficit		46-885	\$
Excluded from "CAPS"		xxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 466,759.51
(c) Capital Improvements		44-999	\$ 34,000.00
(d) Municipal Debt Service		45-999	\$ 638,950.00
(e) Deferred Charges - Municipal		46-999	\$ 5,500.00
(f) Judgements		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	\$ 320,251.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A-4-13)		07-195	\$
Total Appropriations		34-499	\$ 5,144,342.51

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 13th 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 13th day of May, 2019 _____, Clerk

signature

LOCAL UNIT AVON-by-the-Sea COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
FROM TRUST FUND										
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
					Other Expenses	54-385-2				
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation:	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues:	54-299				Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	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				

Summary of Program

Year Referendum Passed/Implemented: _____ (Date)

Rate Assessed: \$ _____

Total Tax Collected to date \$ _____

Total Expended to date: \$ _____

Total Acreage Preserved to date _____ (Acres)

Recreation land preserved in 2018: _____ (Acres)

Farmland preserved in 2018: _____ (Acres)

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

Contracting Unit: Borough of Avon-by-the-Sea

Year Ending: December 31st 2018

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

- 1
- 2
- 3
- 4

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

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

Date

Clerk of the Governing Body