



**2018  
MUNICIPAL BUDGET  
Municipal Budget of the Town of Phillipsburg, County Of Warren, for the Fiscal 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 20th 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).

Certified by me, this 20th day of March, 2018

VICTORIA L. KLEINER  
Clerk *Victoria Kleiner*  
120 FILMORE STREET  
Address  
PHILLIPSBURG, NJ 08865  
Address  
908-454-5500  
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 the appropriations

*Robert W. M...*

Certified by me, this 20th day of March, 2018

Registered Municipal Accountant  
SUPLEE, CLOONEY & COMPANY  
308 EAST BROAD STREET  
WESTFIELD, NEW JERSEY 07090  
Address  
908-789-9300  
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 the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

*Robert W. M...*  
Certified by me, this 20th day of March, 2018  
Chief Financial Officer

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

(Do not advertise this certification form)

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: \_\_\_\_\_ 2018 By: \_\_\_\_\_

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

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

Dated: \_\_\_\_\_ 2018 By: \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

SECTION 1.

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

Be it Further Resolved, that said Budget be published in the THE EXPRESS in the issue of March 23, 2018

The Governing Body of the Town of Phillipsburg does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE

(Insert last name)

	{ Lutz	{	ABSTAINED {
	{ McVey	{	
AYES {	Davis	NAYS {	
	{ DeGerolamo	{	ABSENT {
	{ Fulper	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Town of Phillipsburg, County Of Warren, on

March 20, 2018

A Hearing on the Budget and Tax Resolution will be held at Phillipsburg Housing Authority, on April 17, 2018 at 7:00 (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.



**EXPLANATORY STATEMENT - (CONTINUED)**

**SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED**

	GENERAL BUDGET	WATER UTILITY	SEWER UTILITY	UTILITY	EXPLANATIONS OF APPROPRIATIONS FOR "OTHER EXPENSES"
BUDGET APPROPRIATIONS - ADOPTED BUDGET	17,904,128.15		4,100,000.00		
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	1,019,292.67				
EMERGENCY APPROPRIATIONS					
<b>TOTAL APPROPRIATIONS</b>	<b>18,923,420.82</b>		<b>4,100,000.00</b>		
<b>EXPENDITURES:</b>					
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	17,435,182.10		3,791,892.20		
RESERVED	1,178,125.30		287,665.10		
UNEXPENDED BALANCES CANCELED	310,113.42		20,442.70		
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	18,923,420.82		4,100,000.00		
OVEREXPENDITURES*					

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

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

- Materials, supplies and non-bondable equipment;
- Repairs and maintenance of buildings, equipment, roads, etc.
- Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.
- Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

\* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2017 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

TOWN OF PHILLIPSBURG

Under the terms of the Town's various labor contracts certain employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2018 Budget:

Projected Group Health Insurance Costs - 2018	\$1,653,354.86
Less: Projected Employee Contributions - 2018	<u>371,654.86</u>
Group Health Insurance Budget Appropriation - 2018	<u><u>\$1,281,700.00</u></u>

"CAPS" CALCULATIONS

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2017 budget for Total General Appropriations certain 2017 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by 2.50% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2017 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2018 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. 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 calculations upon which this budget was prepared are as follows:

EXPLANATORY STATEMENT - (CONTINUED)

TOWN OF PHILLIPSBURG

"CAPS" CALCULATIONS

Total General Appropriations for 2017	17,904,128.00
Add: Cap Base Adjustment	
Adjusted Total General Appropriations for 2017	<u>17,904,128.00</u>
Less Exceptions:	
Total Other Operations	561,500.00
Total Interlocal Service Agreements	447,065.00
Total Public & Private Programs	701,632.00
Total Capital Improvements	275,000.00
Total Municipal Debt Service	1,151,450.00
Total Deferred Charges	
Reserve for Uncollected Taxes	<u>1,265,646.00</u>
Total Exceptions	<u>4,402,293.00</u>
Amount on Which 3.5% Is Applied	13,501,835.00
3.5% "CAP"	<u>472,564.23</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)	13,974,399.23
Add:	
Increase in Ratables from New Construction & Improvements	5,684.00
Cap Bank	<u>862,685.19</u>
Maximum Allowable Appropriations After Modifications	<u><u>14,842,768.42</u></u>

EXPLANATORY STATEMENT - (CONTINUED)  
TOWN OF PHILLIPSBURG  
SUMMARY 2018 TAX LEVY "CAPS" CALCULATION

**LEVY CAP CALCULATION**

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$10,845,261.00
CAP BASE ADJUSTMENT		
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
LESS: PRIOR YEAR DEFERRED CHARGES - EMERGENCIES		
LESS: PRIOR YEAR RECYCLING		
LESS: CHANGES IN SERVICE PROVIDER TRANSFER OF SERVICES/FUNCTION		(26,000.00)
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		10,819,261.00
PLUS 2% CAP INCREASE		216,385.00
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>11,035,646.00</b>
EXCLUSIONS:		
ALLOWABLE SHARED SERVICE AGREEMENTS INCREASE		
ALLOWABLE HEALTH INSURANCE COST INCREASE		
ALLOWABLE PENSION OBLIGATION INCREASE		
ALLOWABLE LOSAP INCREASE	44,025.00	
ALLOWABLE CAPITAL IMPROVEMENTS INCREASE		
ALLOWABLE DEBT SERVICE, CAPITAL LEASES AND DEBT SERVICE HARE OF COST INCREASES		
RECYCLING TAX APPROPRIATION	26,000.00	
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES		
ADD TOTAL EXCLUSIONS		70,025.00
LESS CANCELLED OR UNEXPENDED WAIVERS		
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		310,113.00
<b>ADJUSTED TAX LEVY</b>		<b>10,795,558.00</b>
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)	373,200.00	
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)	1.523	
NEW RATABLE ADJUSTMENT TO LEVY		5,683.84
2016 CAP BANK UTILIZED IN 2018		
2017 CAP BANK UTILIZED IN 2018		
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<b>10,801,241.84</b>
<b>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</b>		<b><u>\$10,720,397.45</u></b>

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
1. SURPLUS ANTICIPATED	08-101	1,275,000.00	1,150,000.00	1,150,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	1,275,000.00	1,150,000.00	1,150,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	33,070.00	32,930.00	33,070.00
OTHER	08-104	7,822.00	8,164.00	7,822.00
FEES AND PERMITS	08-105	271,313.00	134,686.00	271,313.25
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	163,013.00	202,575.00	163,013.99
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	229,568.00	190,300.00	229,568.13
INTEREST AND COSTS ON ASSESSMENTS	08-115			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113	72,847.00	39,950.00	72,937.63
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			
PAYMENT IN LIEU OF TAXES - FEDERAL HOUSING PROJECT	08-117	154,392.00	164,750.00	154,392.25
PAYMENT IN LIEU OF TAXES - SEWAGE TREATMENT PLANT	08-118	83,500.00	83,500.00	83,500.00











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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
RECYCLING TONNAGE GRANT	10-701	19,119.00	20,124.00	20,124.00
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE-STATE	10-702		12,440.00	12,440.00
NJ YOUTH CORPS	10-703		540,000.00	540,000.00
BODY ARMOR REPLACEMENT GRANT	10-704		3,392.42	3,392.42
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE-BOARD OF EDUCATION	10-705		2,000.00	2,000.00
FEMA - GENERATORS	10-719		124,500.00	124,500.00
BULLETPROOF VEST PARTICIPATION GRANT	10-706		6,611.91	6,611.91
SMALL CITIES CDBG 2017 - ADA IMPROVEMENT PROJECT	10-707		290,000.00	290,000.00
COMMUNITY POLICING GRANT	10-712		10,000.00	10,000.00
DISTRACTED DRIVING CRACKDOWN GRANT	10-713		5,500.00	5,500.00
DRUNK DRIVING ENFORCEMENT FUND	10-714			
CLEAN COMMUNITIES PROGRAM	10-715		33,594.59	33,594.59
2017 COPS HIRING PROGRAM - FEDERAL	10-711		20,833.00	20,833.00

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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS (CONTINUED) :	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2017 COPS HIRING PROGRAM - PSD	10-717	63,114.60	49,015.00	49,015.00
NATIONAL PARKS SERVICE	10-718			
ROTARY CLUB - HERITAGE TRAILS DONATION	10-719			
GREEN COMMUNITIES GRANT	10-720			
MCWANE DUCTILE SEP	10-721			
PEDESTRIAN SAFETY GRANT	10-722			
AQUA STREET REPAIRS DONATION	10-723		246,912.50	246,912.50
ELIZABETH GAS STREET REPAIRS DONATION	10-724		27,483.75	27,483.75
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT - URBAN AID HECKMAN ST PHASE 1	10-865			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT - HECKMAN ST PHASE II	10-865		261,270.00	261,270.00
TOTAL SECTION F: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10-001	82,233.60	1,653,677.17	1,653,677.17





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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
<b>SUMMARY OF REVENUES</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)		1,275,000.00	1,150,000.00	1,150,000.00
2 SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)				
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES		1,039,092.00	938,605.00	1,089,184.87
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS		2,005,401.00	2,005,401.00	2,005,401.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS		279,494.00	226,450.00	279,773.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS		447,500.00	447,064.00	447,064.64
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES				
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES		82,233.60	1,653,677.17	1,653,677.17
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS		275,477.48	462,899.00	462,899.00
TOTAL MISCELLANEOUS REVENUES		4,129,198.08	5,734,096.17	5,937,999.68
4. RECEIPTS FROM DELINQUENT TAXES	499-01	980,000.00	950,000.00	1,069,793.98
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)		6,384,198.08	7,834,096.17	8,157,793.66
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES		10,720,397.45	10,845,260.82	XXXXXXXXXX
C) MINIMUM LIBRARY TAX		244,032.69	244,063.83	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	190-07	10,964,430.14	11,089,324.65	11,045,333.68
7. TOTAL GENERAL REVENUES		17,348,628.22	18,923,420.82	19,203,127.34

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS-WITHIN "CAPS"		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>GENERAL GOVERNMENT:</b>							
<b>GENERAL ADMINISTRATION</b>							
Salaries & Wages	20-100- 1	53,250.00	76,000.00		68,700.00	57,327.99	11,372.01
Other Expenses	20-100- 2	120,525.00	166,000.00		144,000.00	115,544.86	28,455.14
<b>HUMAN RESOURCES</b>							
Other Expenses	20-105- 2	22,000.00	15,000.00		10,000.00		10,000.00
<b>MAYOR AND COUNCIL</b>							
Salaries & Wages	20-110- 1	68,250.00	103,500.00		103,500.00	99,237.67	4,262.33
Other Expenses	20-110- 2	15,000.00	15,000.00		15,000.00	9,308.40	5,691.60
<b>MUNICIPAL CLERK</b>							
Salaries & Wages	20-120- 1	175,650.00	159,350.00		165,350.00	160,743.59	4,606.41
Other Expenses	20-120- 2	56,000.00	56,000.00		56,000.00	53,846.25	2,153.75
<b>FINANCIAL ADMINISTRATION</b>							
Salaries & Wages	20-130- 1	155,750.00	159,000.00		156,000.00	143,813.32	12,186.68
Other Expenses	20-130- 2	32,375.00	32,375.00		35,375.00	32,163.36	3,211.64
Annual Audit	20-135- 2	20,000.00	46,303.00		46,303.00	43,752.50	2,550.50

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>REVENUE ADMINISTRATION</b>							
Salaries & Wages	20-145- 1	88,625.00	87,000.00		87,000.00	81,600.85	5,399.15
Other Expenses	20-145- 2	17,100.00	17,100.00		17,100.00	11,893.84	5,206.16
<b>TAX ASSESSMENT ADMINISTRATION</b>							
Salaries & Wages	20-150- 1	148,500.00	145,000.00		148,300.00	145,299.89	3,000.11
Other Expenses	20-150- 2	20,000.00	20,000.00		20,000.00	15,414.18	4,585.82
Other Expenses - reassessment	20-150- 2						
<b>LEGAL SERVICES</b>							
Other Expenses	20-155- 2	250,000.00	229,000.00		229,000.00	208,363.79	20,636.21
<b>ENGINEERING SERVICES</b>							
Other Expenses	20-165- 2	85,000.00	80,000.00		80,000.00	61,090.00	18,910.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>LAND USE ADMINISTRATION:</b>							
LAND USE BOARD							
Other Expenses	21-180- 2	3,500.00	3,500.00		3,500.00	325.45	3,174.55
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>POLICE DEPARTMENT</b>							
Salaries & Wages	25-240- 1	3,989,150.00	3,770,000.00		3,770,000.00	3,523,162.18	246,837.82
Other Expenses	25-240- 2	126,493.00	126,493.00		126,493.00	118,394.18	8,098.82
<b>EMERGENCY MANAGEMENT</b>							
Salaries & Wages	25-252- 1	9,667.00	9,500.00		9,500.00	8,703.43	796.57
Other Expenses	25-252- 2	1,200.00	1,200.00		1,200.00	1,200.00	
AID TO VOLUNTEER FIRE COMPANIES	25-255- 2	24,000.00	24,000.00		24,000.00	24,000.00	
AID TO FIRST AID ORGANIZATION	25-260- 2	5,000.00					

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FIRE DEPARTMENT							
Salaries & Wages	25-265- 1	13,350.00	13,100.00		13,100.00	12,582.88	517.12
Other Expenses	25-265- 2	74,800.00	74,800.00		94,800.00	86,244.42	8,555.58
SUPPLEMENTAL FIRE SERVICES	25-266- 2	7,000.00	7,000.00		7,000.00	7,000.00	
MUNICIPAL PROSECUTOR							
Salaries & Wages	25-275- 1	37,650.00	37,250.00		37,250.00	37,000.08	249.92
PUBLIC SERVICES FUNCTIONS:							
STREETS AND ROAD MAINTENANCE							
Salaries & Wages	26-290- 1	516,500.00	504,000.00		504,000.00	471,838.64	32,161.36
Other Expenses	26-290- 2	240,000.00	240,000.00		240,000.00	135,553.88	104,446.12
OTHER PUBLIC WORKS FUNCTIONS							
Salaries & Wages	26-300- 1	36,000.00	36,000.00		36,000.00	33,187.59	2,812.41
Other Expenses	26-300- 2	12,300.00	12,300.00		12,300.00	10,568.29	1,731.71
PEOSHA	26-301- 2	8,000.00	23,500.00		8,500.00	3,536.66	4,963.34

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>SOLID WASTE COLLECTION</b>							
Salaries & Wages	26-305- 1	561,500.00	538,000.00		538,000.00	484,967.92	53,032.08
Other Expenses	26-305- 2	11,000.00	11,000.00		11,000.00	7,672.50	3,327.50
<b>BUILDINGS AND GROUNDS</b>							
Salaries & Wages	26-310- 1	315,700.00	310,000.00		310,000.00	277,121.01	32,878.99
Other Expenses	26-310- 2	165,000.00	155,000.00		175,000.00	143,055.55	31,944.45
<b>VEHICLE MAINTENANCE</b>							
Salaries & Wages	26-315- 1	73,275.00	72,000.00		72,000.00	68,284.92	3,715.08
Other Expenses	26-315- 2	175,000.00	175,000.00		195,000.00	190,590.84	4,409.16
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
<b>ANIMAL CONTROL SERVICES</b>							
Salaries & Wages	27-340- 1	35,500.00	23,000.00		23,000.00	22,738.18	261.82
Other Expenses	27-340- 2	24,000.00	24,000.00		24,000.00	16,058.35	7,941.65
<b>CONTRIBUTION TO SOCIAL SERVICES</b>							
Other Expenses	27-360- 2	102,500.00	71,500.00		71,500.00	63,096.00	8,404.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>PARKS AND RECREATION FUNCTIONS:</b>							
<b>RECREATION SERVICES AND PROGRAMS</b>							
Salaries & Wages	28-370- 1	82,800.00	100,750.00		100,750.00	80,160.63	20,589.37
Other Expenses	28-370- 2	49,520.00	49,520.00		49,520.00	42,985.02	6,534.98
<b>MUNICIPAL SWIMMING POOL</b>							
Salaries & Wages	28-371- 1	55,000.00	55,000.00		55,000.00	52,385.21	2,614.79
Other Expenses	28-371- 2	40,000.00	30,000.00		30,000.00	30,000.00	
<b>OTHER COMMON OPERATING FUNCTIONS:</b>							
<b>ACCUMULATED LEAVE COMPENSATION</b>							
Other Expenses	30-415- 2						
<b>CELEBRATION OF PUBLIC EVENTS</b>							
Other Expenses	30-420- 2	5,000.00	10,000.00		10,000.00	1,565.00	8,435.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>UTILITY EXPENSES AND BULK PURCHASING:</b>							
ELECTRICITY	31-430- 2	150,000.00	150,000.00		150,000.00	112,932.37	37,067.63
STREET LIGHTING	31-435- 2	150,000.00	150,000.00		150,000.00	131,180.16	18,819.84
TELEPHONE							
Other Expenses	31-440- 2	76,000.00	75,000.00		75,000.00	58,809.31	16,190.69
WATER	31-445- 2	170,000.00	170,000.00		170,000.00	128,336.12	41,663.88
GAS (NATURAL OR PROPANE)	31-446- 2	35,000.00	35,000.00		35,000.00	20,528.13	14,471.87
GASOLINE	31-460- 2	155,000.00	155,000.00		155,000.00	145,383.28	9,616.72
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS:</b>							
<b>WASTE DISPOSAL</b>							
Other Expenses	32-465- 2	495,000.00	495,000.00		495,000.00	443,141.50	51,858.50
<b>MUNICIPAL/COUNTY COURT:</b>							
<b>MUNICIPAL COURT</b>							
Salaries & Wages	43-490- 1	263,775.00	268,000.00		268,000.00	241,718.31	26,281.69
Other Expenses	43-490- 2	22,825.00	43,900.00		43,900.00	37,194.23	6,705.77

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC DEFENDER							
Salaries & Wages	46-495- 1	10,400.00	10,200.00		10,200.00	7,442.87	2,757.13
INSURANCE:							
LIABILITY INSURANCE	23-210- 2	240,500.00	288,680.00		288,680.00	238,647.60	50,032.40
WORKERS COMPENSATION INSURANCE	23-215- 2	305,000.00	305,000.00		305,000.00	303,324.41	1,675.59
EMPLOYEE GROUP INSURANCE	23-220- 2	1,281,700.00	1,282,200.00		1,262,200.00	1,228,388.80	33,811.20
HEALTH BENEFIT WAIVER	23-221- 2	43,000.00	41,600.00		41,600.00		41,600.00
CODE ENFORCEMENT AND ADMINISTRATION							
CODE ENFORCEMENT							
Salaries & Wages	22-195- 1	418,200.00	409,000.00		409,000.00	383,431.67	25,568.33
Other Expenses	22-195- 2	92,000.00	41,000.00		41,000.00	30,361.52	10,638.48



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES - MUNICIPAL WITHIN "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXXXXXX
Overexpenditure of Current Approp.				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX













**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PRIVATE CONTRIBUTIONS							
MUNICIPAL ALLIANCE-SCHOOL BOARD	41-705- 2		2,000.00		2,000.00	2,000.00	
2017 COPS HIRING PROGRAM (PSD MATCHING)	41-717- 2	63,114.60	49,015.00		49,015.00	49,015.00	
AQUA NJ - VARIOUS ROAD IMPROVEMENTS	41-723- 2		246,912.50		246,912.50	246,912.50	
FEMA - GENERATORS	41-719- 2		124,500.00		124,500.00	124,500.00	
ETOWN GAS - VARIOUS ROAD IMPROVEMENTS	41-724- 2		27,483.75		27,483.75	27,483.75	
FEDERAL AND STATE GRANTS							
RECYCLING TONNAGE GRANT	41-701- 2	19,119.00	20,124.00		20,124.00	20,124.00	
DRUNK DRIVING ENFORCEMENT FUND	41-714- 2						
CLEAN COMMUNITIES PROGRAM	41-715- 2		33,594.59		33,594.59	33,594.59	
MUNICIPAL ALLIANCE OF ALCOHOLISM AND DRUG ABUSE							
STATE	41-702- 2		12,440.00		12,440.00	12,440.00	
LOCAL	41-702- 2	3,750.00	3,732.00		3,732.00	3,732.00	
DISTRACTED DRIVING CRACKDOWN GRANT	41-713- 2		5,500.00		5,500.00	5,500.00	

### CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)							
NON-PRIVATE PROGRAMS OFFSET	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEPARTMENT OF COMMUNITY AFFAIRS							
SMALL CITIES CDBG 2017 - ADA IMPROVEMENT PROJECT	41-707- 2		290,000.00		290,000.00	290,000.00	
SMALL CITIES CDBG 2017 - MATCH	41-707- 2		14,500.00		14,500.00	14,500.00	
DEPARTMENT OF HUMAN SERVICES							
NEW JERSEY CORPS GRANT	41-703- 2		540,000.00		540,000.00	540,000.00	
LABOR GRANT	41-704- 2		3,392.42		3,392.42	3,392.42	
SENIOR HIRING PROGRAM (FEDERAL)	41-711- 2		20,833.00		20,833.00	20,833.00	
SENIOR HIRING PROGRAM (TOWN MATCHING)	41-717- 2	63,114.60	49,015.00		49,015.00	49,015.00	
ROOF VEST PARTNERSHIP GRANT	41-706- 2		6,611.91		6,611.91	6,611.91	
ARENTINO COMMUNITY POLICING GRANT	41-712- 2		10,000.00		10,000.00	10,000.00	
COMMUNITIES GRANT	41-720- 2						
DUCTILE SEP	41-721- 2						







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"							
PAYMENT OF BOND PRINCIPAL	45-920- 2	500,000.00					XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	45-925- 2		1,011,400.00		1,011,400.00	701,336.00	XXXXXXXXXXXX
INTEREST ON BONDS	45-930- 2	165,000.00					XXXXXXXXXXXX
INTEREST ON NOTES	45-935- 2		68,000.00		68,000.00	68,000.00	XXXXXXXXXXXX
GREEN TRUST LOAN PROGRAM:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940- 2	15,550.00	15,550.00		15,550.00	15,545.80	XXXXXXXXXXXX
							XXXXXXXXXXXX
STATE OF NJ WASTEWATER TREATMENT LOANS							XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-941- 2						XXXXXXXXXXXX
							XXXXXXXXXXXX
CAPITAL LEASE OBLIGATION	45-942- 2	25,000.00	56,500.00		56,500.00	56,454.78	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED. FROM "CAPS"	45-999	705,550.00	1,151,450.00		1,151,450.00	841,336.58	XXXXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	48-999						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS	29-406			XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020	29-407						XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	29-409						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	29-410						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	34-399	2,175,148.20	4,155,939.17		4,155,939.17	3,809,685.70	36,140.05
(L) SUBTOTAL GENERAL APPROPRIATIONS (ITEMS (H-1) AND (O))	34-400	15,920,692.12	17,657,775.17		17,657,775.17	16,169,536.45	1,178,125.30
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	1,427,936.10	1,265,645.65	XXXXXXXXXX	1,265,645.65	1,265,645.65	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	17,348,628.22	18,923,420.82		18,923,420.82	17,435,182.10	1,178,125.30

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>SUMMARY OF APPROPRIATIONS</b>							
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	34-299	12,036,830.00	11,833,621.00		11,833,621.00	10,704,199.58	1,129,421.42
STATUTORY EXPENDITURES	XXXXXX	1,708,713.92	1,668,215.00		1,668,215.00	1,655,651.17	12,563.83
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	34-300	771,000.00	561,500.00		561,500.00	525,360.01	36,139.99
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999	469,500.00	447,065.00		447,065.00	447,064.94	0.06
ADDITIONAL APPROPRIATIONS OFFSET BY REV.s.	34-303						
PUBLIC & PRIVATE PROG.s. OFFSET BY REV.s.	40-999	149,098.20	1,720,924.17		1,720,924.17	1,720,924.17	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	1,389,598.20	2,729,489.17		2,729,489.17	2,693,349.12	36,140.05
(C) CAPITAL IMPROVEMENTS	44-999	80,000.00	275,000.00		275,000.00	275,000.00	
(D) MUNICIPAL DEBT SERVICE	45-999	705,550.00	1,151,450.00		1,151,450.00	841,336.58	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999						XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	29-410						XXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	1,427,936.10	1,265,645.65	XXXXXXXXXX	1,265,645.65	1,265,645.65	XXXXXXXXXX
<b>TOTAL GENERAL APPROPRIATION</b>	<b>34-499</b>	<b>17,348,628.22</b>	<b>18,923,420.82</b>		<b>18,923,420.82</b>	<b>17,435,182.10</b>	<b>1,178,125.30</b>

### DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
OPERATING SURPLUS ANTICIPATED	08-501	523,873.00	423,000.00	423,000.00
OPERATING SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR LOCAL GOVERNMENT SERVICES	08-502			
Total Operating Surplus Anticipated	08-500	523,873.00	423,000.00	423,000.00
	08-503			
SEWER USE CHARGES	08-504	3,765,727.00	3,677,000.00	3,767,493.71
	08-505			
Special Items of Revenue Anticipated with Prior Written Consent of Director of Government Services	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
DEFICIT (GENERAL BUDGET)	08-549			
TOTAL SEWER UTILITY REVENUES	08-599	4,289,600.00	4,100,000.00	4,190,493.71

\*NOTE: Use a separate set of sheets for each separate Utility.  
All other utilities use sheets 33, 34 and 35

**DEDICATED SEWER UTILITY BUDGET- CONTINUED**

11. APPROPRIATIONS FOR SEWER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2017	
		2018	2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATING:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501- 1	330,000.00	338,500.00		338,500.00	321,156.85	17,343.15
Other Expenses	55-502- 2	3,153,600.00	2,864,500.00		2,864,500.00	2,597,041.52	267,458.48
CAPITAL IMPROVEMENTS:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	55-510- 2						
Capital Improvement Fund	55-511- 2	50,000.00	150,000.00		150,000.00	150,000.00	
Capital Outlay	55-512- 2						
DEBT SERVICE:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520- 2						XXXXXXXXXXXXXX
Payment of Bond Anticipation & Capital Notes	55-521- 2						XXXXXXXXXXXXXX
Interest on Bonds	55-522- 2						XXXXXXXXXXXXXX
Interest on Notes	55-523- 2						XXXXXXXXXXXXXX
STATE OF NJ WASTEWATER TREATMENT / NJEIT LOANS:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Loan Repayments for Principal and Interest	55-524 2	725,000.00	717,000.00		717,000.00	696,557.30	XXXXXXXXXXXXXX

**DEDICATED SEWER UTILITY BUDGET- CONTINUED**

11. APPROPRIATIONS FOR SEWER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2017	
		2018	2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEFERRED CHARGES AND STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	55-530- 2			XXXXXXXXXXXXXX			
Overexpenditure of Appropriation Reserves	55-530- 2			XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
STATUTORY EXPENDITURES.	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution To.							
Public Employees' Retirement System	55-540- 2						
Social Security System (O.A.S.I.)	55-541- 2	28,000.00	27,000.00		27,000.00	25,828.81	1,171.19
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542- 2	3,000.00	3,000.00		3,000.00	1,307.72	1,692.28
JUDGMENTS	55-531- 2						
DEFICIT IN OPERATIONS IN PRIOR YEARS	55-532- 2						XXXXXXXXXXXXXX
SURPLUS (GENERAL BUDGET)	55-545- 2						XXXXXXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>4,289,600.00</b>	<b>4,100,000.00</b>		<b>4,100,000.00</b>	<b>3,791,892.20</b>	<b>287,665.10</b>

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUES FROM	"FCOA"	ANTICIPATED		Realized in Cash in 2017
		2018	2017	
ASSESSMENT CASH	51-101			
DEFICIT ( _____ UTILITY BUDGET)	51-885			
<b>TOTAL _____ UTILITY ASSESSMENT REVENUES</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		APPROPRIATED		Expended 2017 Paid or Charged
		2018	2017	
PAYMENT OF BOND PRINCIPAL	51-920			
PAYMENT OF BOND ANTICIPATION NOTES	51-925			
<b>TOTAL _____ UTILITY ASSESSMENT APPROPRIATIONS</b>	<b>51-999</b>			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant;

Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement

of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse -

Program Income; Housing and Development Act of 1974, Municipal Public Defender, Parking Offenses Adjudication Act, Developer's, Escrow Fund, and Disposal of Forfeited Property (PL 1986, c135) ;

Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et seq) Affordable Housing Trust ; Neighborhood Preservation Program, Affordable Housing (NJSA 40A:12A-3 & NJAC 93-8.15),

Accumulated Absence, Storm Recovery Trust Fund, Celebration of Public Events, Community Policing Fall Festival Donations, Uniform Fire Safety Act Penalty Monies, Housing & Comm. Development Act 1974

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 )*

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS		
Cash and Investments	1110100	\$12,332,303.60
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	1,083,993.85
Tax Title Liens Receivable	1110400	207,099.10
Property Acquired by Tax Title Lien Liquidation	1110500	1,572,600.00
Other Receivables	1110600	75,048.64
Deferred Charges Required to be in 2018 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	
<b>TOTAL ASSETS</b>	<b>1110900</b>	<b>\$15,271,045.19</b>

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	\$8,835,778.81
Reserves for Receivables	2110200	2,938,741.59
Surplus	2110300	3,496,524.79
<b>TOTAL LIABILITIES, RESERVES and SURPLUS</b>		<b>\$15,271,045.19</b>

School Tax Levy Unpaid	2220100	\$2,130,838.50
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	\$2,130,838.50

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		2017	2016
Surplus Balance, January 1st	2310100	\$2,861,797.36	\$1,896,969.51
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2017 95.79% 2016 96.33% )	2310200	26,895,335.25	26,894,514.04
Delinquent Taxes	2310300	1,069,793.98	975,880.15
Other Revenues and Additions to Income	2310400	7,398,469.02	6,978,092.25
<b>TOTAL FUNDS</b>	<b>2310500</b>	<b>38,225,395.61</b>	<b>36,745,455.95</b>
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	17,347,661.75	16,942,436.68
School Taxes (including Local and Regional)	2310700	11,828,763.00	11,400,147.00
County Taxes (including Added Tax Amounts)	2310800	5,286,884.22	5,336,605.27
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	265,561.85	204,469.64
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>34,728,870.82</b>	<b>33,883,658.59</b>
LESS: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>34,728,870.82</b>	<b>33,883,658.59</b>
Surplus Balance - December 31st	2311400	\$3,496,524.79	\$2,861,797.36

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	\$3,496,524.79
Current Surplus Anticipated in - 2018 Budget	2311600	1,275,000.00
Surplus Balance Remaining	2311700	\$2,221,524.79

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

**2018**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

- 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 numbers of years covered, including current year:

\_\_\_\_\_ 3 years. (Population under 10,000 )

\_\_\_\_\_ x \_\_\_\_\_ 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 a capital improvement program.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF OF THE 2018 MUNICIPAL BUDGET. THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.



**6 YEAR CAPITAL PROGRAM - 2018 - 2023**  
**Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT

TOWN OF PHILLIPSBURG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
ADMINISTRATION	1	125,000.00			25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
PUBLIC SAFETY	2	639,350.00		114,350.00	125,000.00	100,000.00	100,000.00	100,000.00	100,000.00
FIRE DEPARTMENT	3	1,551,750.00		205,750.00	257,000.00	257,000.00	332,000.00	300,000.00	200,000.00
PUBLIC WORKS	4	150,000.00			50,000.00		50,000.00		50,000.00
MUNICIPAL BUILDING	5	4,815,750.00		4,815,750.00					
RECREATION	6	100,000.00							100,000.00
TRAILS	7	62,500.00		27,500.00	25,000.00	10,000.00			
MUNICIPAL POOL	8	500,750.00		75,750.00	100,000.00	75,000.00	75,000.00	100,000.00	75,000.00
FREE PUBLIC LIBRARY	9	310,750.00		185,750.00	50,000.00		25,000.00	25,000.00	25,000.00
MUNICIPAL COURT	10	20,000.00				10,000.00			10,000.00
REDEVELOPMENT	11	400,750.00		150,750.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
INFRASTRUCTURE IMPROVEMENTS	12	300,750.00		75,750.00	75,000.00	50,000.00		100,000.00	
ROAD IMPROVEMENTS	13	1,214,750.00		214,750.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
<b>TOTALS - ALL PROJECTS</b>		<b>10,192,100.00</b>		<b>5,866,100.00</b>	<b>957,000.00</b>	<b>777,000.00</b>	<b>857,000.00</b>	<b>900,000.00</b>	<b>835,000.00</b>

**6 YEAR CAPITAL PROGRAM - 2018 - 2023  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT TOWN OF PHILLIPSBURG

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVEMENT FUND	5 CAPITAL SURPLUS	6 GRANTS - IN - AID AND OTHER FUNDS	BONDS AND NOTES		
		3a CURRENT YEAR 2018	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT
ADMINISTRATION	1		125,000.00	6,250.00			118,750.00		
PUBLIC SAFETY	2	114,350.00	525,000.00	31,967.50			607,382.50		
FIRE DEPARTMENT	3	205,750.00	1,346,000.00	77,587.50			1,474,162.50		
PUBLIC WORKS	4		150,000.00	7,500.00			142,500.00		
MUNICIPAL BUILDING	5	4,815,750.00		240,787.50			4,574,962.50		
RECREATION	6		100,000.00	5,000.00			95,000.00		
TRAILS	7	27,500.00	35,000.00	3,125.00			59,375.00		
MUNICIPAL POOL	8	75,750.00	425,000.00	25,037.50			475,712.50		
FREE PUBLIC LIBRARY	9	185,750.00	125,000.00	15,537.50			295,212.50		
MUNICIPAL COURT	10		20,000.00	1,000.00			19,000.00		
REDEVELOPMENT	11	150,750.00	250,000.00	20,037.50			380,712.50		
INFRASTRUCTURE IMPROVEMENTS	12	75,750.00	225,000.00	15,037.50			285,712.50		
ROAD IMPROVEMENTS	13	214,750.00	1,000,000.00	60,737.50			1,154,012.50		
<b>TOTALS - ALL PROJECTS</b>		5,866,100.00	4,326,000.00	509,605.00			9,682,495.00		

**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	ANTICIPATED		REALIZED IN CASH IN 2017	APPROPRIATIONS	FCOA	APPROPRIATED		EXPENDED 2017					
		2018	2017				FOR 2018	FOR 2017	PAID OR CHARGED	RESERVED				
Amount To Be Raised By Taxation	54-190	142,014.40			Development of Lands for Recreation and Conservation:		XXXXXX	XXXXXX	XXXXXX	XXXXXX				
Interest Income	54-113				Salaries & Wages	54-385-1								
Reserve Funds					Other Expenses	54-385-2								
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XXXXXX	XXXXXX	XXXXXX				
					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2	142,014.40							
					Historic Preservation:		XXXXXX	XXXXXX	XXXXXX	XXXXXX				
					Salaries & Wages	54-176-1								
					Other Expenses	54-176-2								
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>	<b>142,014.40</b>			Acquisition of Lands for Recreation and Conservation	54-915-2								
<b>SUMMARY OF PROGRAM</b> Year Referendum Passed/ Implemented _____ Rate Assessed: _____ \$ 0.02 Total Tax Collected to date: _____ \$ _____ Total Expended to date: _____ \$ _____ Total Acreage Preserved to date: _____ (Acres) Recreation land preserved: _____ (Acres) Farmland Preserved: _____ (Acres)					Acquisition of Farmland	54-916-2								
					Down Payment on Improvements	54-902-2								
					Debt Service:		XXXXXX	XXXXXX	XXXXXX	XXXXXX				
					Payment of Bond Principal	54-920-2				XXXXXX				
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXX				
					Interest on Bonds	54-930-2				XXXXXX				
					Interest on Notes	54-935-2				XXXXXX				
					Reserve for Future Use	54-950-2								
					<b>Total Trust Fund Appropriations</b>	<b>54-499</b>				<b>142,014.40</b>				

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

Contracting Unit: Town of Phillipsburg - County of Warren

Year Ending: December 31, 2017

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.

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

For each change order listed above, submit with introduced budget a copy of 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 20 percent threshold for the year indicated above please check here  and certify below.

March 20, 2018  
Date

Victoria R. Klemmer  
Clerk of Governing Body

**SECTION 2 - UPON ADOPTION FOR YEAR 2018  
( ONLY TO BE INCLUDED IN THE BUDGET AS FINALLY ADOPTED )**

**RESOLUTION**

BE IT RESOLVED BY THE WARREN GOVERNING BODY OF THE TOWN OF PHILLIPSBURG, COUNTY OF WARREN THAT THE BUDGET HEREIN BEFORE SET FORTH IS HEREBY ADOPTED AND SHALL CONSTITUTE AN APPROPRIATION FOR THE PURPOSES OF THE SUMS THEREIN AS SET FORTH AS APPROPRIATIONS, AND AUTHORIZATION OF THE AMOUNT OF:

- (a) \$ 10,720,397.45 (ITEM 2 BELOW) FOR MUNICIPAL PURPOSES,
- (b) \$ 0.00 (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) \$ \_\_\_\_\_ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND LEVY
- (e) \$ 244,032.69 (ITEM 5) MINIMUM LIBRARY LEVY

**RECORDED VOTE**

(Insert last name)

AYES { *Lutz*  
*McVey*  
*Fulper*

NAYS { *Davis*

ABSTAINED {

ABSENT { *DeGerolamo*

**SUMMARY OF REVENUES**

1. General Revenues			
Surplus Anticipated		08-100	1,275,000.00
Miscellaneous Revenues Anticipated		13-099	4,129,198.08
Receipts from Delinquent Taxes		15-499	980,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (item 6(a), Sheet 11)		07-190	10,720,397.45
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY: Item 6, Sheet 41			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-195		
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only	07-191	0.00	
4. To Be Added To the Certificate for Amount to be Raised by Taxation for Schools in Type II School Districts Only: Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	
5. AMOUNT TO BE RAISED BY TAXATION FOR MINIMUM LIBRARY TAX (item 6(c), Sheet 11)			244,032.69
<b>TOTAL REVENUES</b>		13-299	<b>17,348,628.22</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:		
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	XXXXXXXX	XXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-201	12,036,830.00
Excluded from "CAPS"	34-209	1,708,713.92
(a) Operations - Total Operations Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(b) Capital Improvements	34-305	1,389,598.20
(d) Municipal Debt Service	44-999	80,000.00
(e) Deferred Charges - Municipal	45-999	705,550.00
(f) Judgments	46-999	
(n) Transferred to Board of Education for Use of Local Schools ( N.J.S. 40:48-17.1 & 17.3 )	37-480	
(g) Cash Deficit	29-405	
(k) For Local District School Purposes	46-885	
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)	29-410	
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	50-899	1,427,936.10
TOTAL APPROPRIATIONS	07-195	
	34-499	\$17,348,628.22

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 \_\_\_\_\_ 24th day of April, 2018. 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 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 \_\_\_\_\_ 24th day of April 2018. Victoria Z. Kleiner Clerk  
Signature