

2019 MUNICIPAL DATA SHEET

(Must Accompany 2019 Budget)

MUNICIPALITY: Township of Cedar Grove COUNTY: Essex

_____	Joseph Cicala
Mayor's Name	_____
	July 1, 2021
	Term Expires

Municipal Officials	
_____	Kathleen R. Stutz
Municipal Clerk	_____
	{ August 1, 1997
	C-1112
_____	William M. Homa
Tax Collector	_____
	T-1008
	Cert No.
_____	William M. Homa
Chief Financial Officer	_____
	0-0322
	Cert No.
_____	William M. Homa
Registered Municipal Accountant	_____
	CR-00430
	Lic No.
_____	Mark Semeraro
Municipal Attorney	_____

Official Mailing Address of Municipality

\_\_\_\_\_

Township of Cedar Grove

\_\_\_\_\_

525 Pompton Avenue

\_\_\_\_\_

Cedar Grove, NJ 07009

\_\_\_\_\_

Fax #: (973) 239-1009

Governing Body Members	
Name	Term Expires
_____	Harry Kumburis
	July 1, 2019
_____	Peter H. Tanelia
	July 1, 2019
_____	Kerry Peterson
	July 1, 2021
_____	Robbie Vargo
	July 1, 2021
_____	
_____	
_____	
_____	
_____	

Please attach this to your 2019 Budget and Mail to:

Director, Division of Local Government Service

Department of Community Affairs

PO Box 803

Trenton NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

2019  
MUNICIPAL BUDGET

Municipal Budget of the Township of Cedar Grove County of Essex for the Fiscal Year 2019.

It is hereby certified 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

First 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 First day of April, 2019

Katherine R. Stutz  
Clerk

525 Pompton Avenue

Address

Cedar Grove, NJ 07009

Address

(973) 239-1410 ext. 204

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 First day of April, 2019

William M. Oliver  
Registered Municipal Accountant

525 Pompton Avenue

Cedar Grove, NJ 07009

Address

(973) 239-1410 ext. 233

Address

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original of 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 1st day of April, 2019

William M. Oliver  
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: 2019

By:

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: 2019

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_ for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2019

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_  
Verona-Cedar Grove Times

in the issue of \_\_\_\_\_ April 25 \_\_\_\_\_, 2019

The Governing Body of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_ does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes	[	Kumburis	Nays	[	Abstained	[
		Peterson				
		Tanelia				
		Vargo				
		Cicala				
Absent						

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ Mayor and Council \_\_\_\_\_ of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_, on \_\_\_\_\_ April 1 \_\_\_\_\_, 2019, at \_\_\_\_\_ Cedar Grove Municipal Building \_\_\_\_\_, on \_\_\_\_\_ May 6 \_\_\_\_\_, 2019 at \_\_\_\_\_

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_  
(P.M.)  
(Cross out one)  
\_\_\_\_\_ 7:00 \_\_\_\_\_ o'clock \_\_\_\_\_ 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)			xxxxxxxxxxxxxxxxxx	xx
1. Appropriations within "CAPS"-			xxxxxxxxxxxxxxxxxx	xx
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}			12,347,885	00
2. Appropriations excluded from "CAPS"			xxxxxxxxxxxxxxxxxx	
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}			2,579,717	92
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)				
Total General Appropriations excluded from "CAPS"(item O, sheet 29)			2,579,717	92
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated			560,000	00
Percent of Tax Collections				
Building Aid Allowance 2019-\$				
for Schools-State Aid 2018-\$			15,487,602	92
4 Total General Appropriations (item 9, Sheet 29)				
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)				
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			4,237,315	30
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			xxxxxxxxxxxxxxxxxx	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)			10,477,608	66
(b) Addition to Local District School Tax (item 6(b), Sheet 11)				
(c) Minimum Library Tax			772,678	96



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

	General Budget		Water Utility		Sewer Utility		Swim Pool Utility	
Budget Appropriations - Adopted Budget	15,237,534	22	2,085,448	00	2,405,378	00	535,607	62
Budget Appropriation Added by N.J.S 40A:4-87	21,747	60						
Emergency Appropriations								
Total Appropriations	15,259,281	82	2,085,448	00	2,405,378	00	535,607	62
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	14,555,778	52	1,962,527	74	2,239,420	23	517,821	97
Reserved	380,410	71	122,920	26	165,957	77	17,785	65
Unexpended Balances Canceled	323,092	59						
Total Expenditures and Unexpended Balances Canceled	15,259,281	82	2,085,448	00	2,405,378	00	535,607	62
Overexpenditures*								

\*See Budget Appropriation items so marked to the right of column "Expended 2018 Reserved."

Explanations of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

INTRODUCTION:

The introduction, or approval, of the 2019 budget concludes a budget process which began last August with the distribution of budget forms and instructions to each municipal department and office. After meetings with each Department Director to review budget requests during the month of December, the Township Manager submitted the budget to the governing body in January in accordance with the statutory deadline. The Township Council held individual budget sessions with Department Directors and the Township Manager during January and February to consider budget revisions before the budget was finalized and approved on April 1, 2019.

LOCAL GOVERNMENT "CAP" LAW:

The local government expenditure limitation law, known as the "CAP" law, restricts allowable budget increases each year to not more than the established index rate promulgated by the New Jersey Department of Community Affairs.

In accordance with this law, the Director of the Division of Local Government Services in Trenton must promulgate the index rate applicable to the municipal budget CAPS. This index rate is based upon the Implicit Price Deflator for State and Local Governments calculated by the United States Department of Commerce, Bureau of Economic Analysis. The rate is 2.5% for 2019.

In accordance with the CAP law, a municipality may increase its allowable percentage increase in its budget from the 2.5% rate to a maximum of 3.5% by adoption of an ordinance.

Also, any unused or "banked" CAP amount from the previous year may be applied to this year's appropriations in accordance with an amendment to the CAP law enacted by the State Legislature.

The actual calculation of Cedar Grove's CAP is based upon a formula established by State regulation and is shown below. First, items of appropriation excluded from CAP limitations are subtracted from the total general appropriations for 2018. These items include municipal debt service, reserve for uncollected taxes, State and Federal grant programs, capital improvements and public library appropriations. The resulting figure is then multiplied by the index rate percentage, and the product is the amount by which the 2019 appropriations may be increased together with the amount realized from new construction and any unused CAP banking amounts from the previous year. Finally, the appropriations which were excluded may be set at appropriation levels necessary to meet the Township's obligations.

The 2019 CAP for the Township of Cedar Grove is calculated as follows:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION FOR 2019 BUDGET

TOTAL 2018 GENERAL APPROPRIATIONS		\$15,237,534.00	APPROPRIATIONS:	The 2019 Municipal Budget of \$15,487,602.92 reflects a net
CAP BASE ADJUSTMENT -		0.00		increase of \$228,321.10 compared to last year.
Sub-Total		\$15,237,534.00		
EXCEPTIONS:				
LOSAP Contribution	44,000.00			Mandated, or non-discretionary, increases were required for
State & Federal Programs	88,898.00			Police Salaries and Wages, Public Employees and Police Pension Costs, Deficit in
Free Public Library	792,992.00			Swim Pool Operating Budgets, Debt Service and Elections.
Capital Improvements	74,950.00			
Municipal Debt Service	1,357,400.00			
Reserve for Uncollected Taxes	560,000.00			
TOTAL EXCEPTIONS EXCLUDED		\$2,918,240.00		These mandatory or non-discretionary increases total \$539,656.
AMOUNT ON WHICH CAP IS APPLIED		12,319,294.00		and include the following:
ALLOWABLE INCREASE - 3.5%		431,175.29		
NEW CONSTRUCTION		87,248.66		
2017-2018 CAP BANK		460,907.20		
TOTAL ALLOWABLE 2019 APPROPRIATIONS WITHIN CAP		13,298,625.15		
TOTAL GENERAL APPROPRIATIONS WITHIN CAPS (H-1)		12,347,885.00		
PLUS: 2019 APPROPRIATIONS EXCLUDED				
State & Federal Programs		\$57,029.92		
Free Public Library		859,250.00		
Capital Improvements		84,950.00		
Municipal Debt Service		1,508,488.00		
Reserve for Uncollected Taxes		560,000.00		
LOSAP Contribution		70,000.00		
TOTAL APPROPRIATIONS EXCLUDED		\$3,139,717.92		
TOTAL 2019 ALLOWABLE GENERAL APPROPRIATIONS		\$15,487,602.92		

NOTE: Sheet 3b

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EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	

Several appropriation increases have been off-set in part by significant appropriation decreases, as follows:

\$160,985.	Group Insurance for Employees
259,140.	Deficit in Water Operating Budget
<u>15,789.</u>	Prior Year Bills
<u>\$435,914.</u>	MANDATED DECREASES

Below is the value of employees contributions to the health insurance and the reduced employer costs for health insurance coverage:

\$1,792,840.	Health Insurance Cost reduced by Employee Contributions:
168,988.	Current Fund Budget
253,094.	Water Operating Budget
97,640.	Sewer Operating Budget
32,251.	Library Budget
<u>55,370.</u>	Municipal Court Budget
2,400,183.	Building Inspector Budget
<u>378,082.</u>	Total Health Insurance Cost
<u>\$2,022,101.</u>	Group Insurance for Employees - Employee Contributions
	Net Health Insurance Cost

In 2019, the Township will undertake capital improvements projects totaling \$84,950 reflecting an increase of \$10,000 as compared to last year. These projects are funded on a "pay-as-you-go" basis without incurring additional municipal debt. The specific capital improvements planned for 2019 are described in the narrative and financing schedules which follow for the Capital Improvement Program.

The statutory reserve for uncollected taxes totaling \$560,000 reflects no increase as compared to last year. This is a mandated appropriation which is determined by a state formula and is based upon the amounts to be raised by taxation for Essex County and Board of Education as well as municipal purposes. The amount required to be appropriated for this purpose will be in the amount of \$560,000.

REVENUES:

Under New Jersey law, the municipal budget must be balanced. This means "Appropriations," or spending, must not exceed "Revenues". Unlike the Federal government, a municipality can not adopt a budget showing a deficit.

There are several factors which have an impact on the amount of revenues available to support the 2019 Municipal Budget. These include interest on investments and deposits, fees and permits and municipal court fines and costs. These revenue categories replenished surplus and reduced the amount to be raised by taxation.

NOTE: Sheet 3b

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EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Sufficient revenues must be raised from various sources to support the annual spending plan. Revenues used to support the 2019 Municipal Budget are summarized below:

WHERE THE MONEY COMES FROM:

LOCAL REVENUES		
Surplus From Prior Years	\$ 1,341,615.	08.7%
Miscellaneous Revenues	1,847,071.	11.9%
Minimum Library Levy	772,679.	05.0%
Local Property Taxes	10,477,609.	67.7%
	<u>\$14,438,974.</u>	<u>93.3%</u>
STATE REVENUES	\$ 1,048,629.	06.7%
TOTAL REVENUES	<u>\$15,487,603.</u>	<u>100.0%</u>

In 2019, local revenues represent 93.3% of the total revenue requirement, which amount includes \$10,477,609. to be raised by taxation for local levy and \$772,679 for the minimum library levy.

Miscellaneous local revenues include licenses and fees, construction fees and permits, fines and costs collected by the Municipal Court, interest earned on idle municipal funds, payments in lieu of taxes from Cedar Ridge senior citizens housing complex, receipts from delinquent taxes

and other miscellaneous revenues. For 2019, these miscellaneous local revenues anticipated in the budget total \$1,847,071.

Last year, \$1,355,969 was anticipated from the surplus to support the 2018 municipal budget. This year \$1,341,615 will be available from the year-end surplus of \$4,323,666 to support the 2019 municipal budget leaving an available balance of \$2,982,051. The surplus is used by the municipality throughout the year to try to maintain an adequate cash-flow between tax collection periods.

In 2019, State revenues to be received by the municipality will total \$1,048,629 or 6.7% of the total revenue requirement.

These State revenues are applied directly to the annual budget without offsetting appropriations thereby helping to reduce the amount of local property taxes required to support the 2019 budget. State Aid revenues anticipated in the 2019 budget is at the same level as the 2018 budget.

Additionally, the municipality anticipates receiving State categorical grant amounts of \$57,029 which revenues are offset with appropriations dedicated for specific purposes, such as the Municipal Drug Alliance, Drunk Driving Enforcement Fund, Recycling Tonnage Grant and Body Armor Replacement Fund.

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

LOCAL PROPERTY TAX RATE:

The local purpose tax rate is determined by the amount to be raised by taxation to support the general government operations, the reserve for uncollected taxes, and garbage collection and disposal after considering all of the other revenue sources.

The Reserve for Uncollected Taxes is a mandated budget appropriation which is calculated by a State formula, and it is based upon the revenue amounts required to be raised locally for the municipal budget as well as the amounts required for Cedar Grove's share of the Essex County budget and local school purposes. The Reserve for Uncollected Taxes for 2019 will remain at \$560,000 the same level as in 2018.

The amount to be raised by taxation for solid waste collection and disposal will be \$1,620,477 for 2019, an increase of \$9,987 compared to last year.

For 2019, an amount of \$10,477,609 must be raised by taxation for the local levy and \$772,679 for the library levy. The total of 11,250,287 to be raised from local property taxes for municipal government operating purposes, which is an increase of \$271,472 compared to last year.

The 2019 municipal purpose tax rate is projected as follows:

	2019	2018	Increase (Decrease)
Municipal Government	\$0.472	\$0.461	\$ 0.011
Minimum Library Levy	0.035	0.034	0.001
Garbage Collection/Disposal	0.073	0.072	0.001
TOTALS	\$0.580	\$0.567	\$ 0.013

The 2019 local tax rate will increase to \$0.472 per \$100 of assessed valuation, an increase of \$0.011 as compared to last years tax rate of \$0.461. The 2019 minimum library tax rate will increase to \$0.035 per \$100 of assessed valuation, and increase of \$0.001 as compared to last years tax rate of \$0.034. The 2019 garbage collection/disposal tax rate will increase to \$0.073 per \$100 of assessed valuation, an increase of \$0.001 as compared to last years tax rate of \$0.072.

The total property tax bill is determined by the amounts to be raised by taxation for school purposes and county government purposes. These amounts will be determined upon the final adoption of the Essex County Budget and School Budget.

NOTE: Sheet 3b

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	EXPLANATORY STATEMENT - (Continued)	
	BUDGET MESSAGE	

Summary of Levy CAP Calculation

Prior Year Amount to be Raised by Taxation	\$10,268,751.
Less: Changes in Service Provider	0.
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	\$10,268,751.
Plus: 2% CAP Increase	205,375.
Adjusted Tax Levy Prior to Exclusions	\$10,474,126.
Exclusions:	
Allowable Pension Obligations Increase	\$163,202.
LOSAP Increase	25,120.
Allowable Capital Improvements Increase	10,000.
Add Total Exclusions	\$198,322.
Less Cancelled or Unexpended Waivers	2.
Adjusted Tax Levy After Exclusions	\$10,672,447.
Additions:	
New Ratable Adjustment to Levy	87,249.
2016-2018 Cap Bank Utilized in 2019	0.
Maximum Allowable Amount to be Raised by Taxation	\$10,759,696.
Amount to be Raised by Taxation for Municipal Purposes	\$10,477,609.
Amount to be Raised by Taxation for Municipal Purposes Under CAP	\$282,087.

NOTE: Sheet 3b

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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,341,615.00	1,355,969.00	1,355,969.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,341,615.00	1,355,969.00	1,355,969.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Alcoholic Beverages	08-103	20,516.00	20,716.00	20,516.00
Other	08-104	16,473.00	14,812.00	16,473.74
Fees and Permits	08-105	136,926.00	137,468.00	136,926.18
Fines and Costs:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court	08-110	212,150.00	234,434.00	212,150.52
Other	08-109			
Interest and Costs on Taxes	08-112	121,186.00	103,100.00	121,186.90
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	21,809.00	21,809.00	81,205.94
Anticipated Utility Operating Surplus	08-114			
The Cedar Grove Senior Citizen Housing Association Service Charge	08-117	133,332.00	136,855.00	133,332.00







CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction code Fees Offset with Appropriations (N.J.S.40A:4-36 and N.J.A.C. 5:23-4.17)	XXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Uniform Construction Code Fees	08-160	234,971.00	234,971.00	564,344.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	234,971.00	234,971.00	564,344.00

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES				
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx





CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage Grant	10-701	15,790.96	33,460.05	33,460.05
Drunk Driving Enforcement Fund	10-745	9,639.25		
Clean Communities Program	10-770		21,747.60	21,747.60
Municipal Alliance on Alcoholism and Drug Abuse	10-703	22,623.00	22,852.00	22,852.00
Body Armor Replacement Fund	10-712	3,320.96		
Cedar Grove Board of Education - Non-Public Nursing Services	10-708		20,273.00	20,273.00
Department of Transportation	10-713			
Distracted Driving 2017 Statewide Crackdown	10-717			
2016 Body-Worn Camera Assistance Program	10-718			
2017 Drive Sober or Get Pulled Over	10-719			
Distracted Driving 2018 Statewide Crackdown	10-720		6,600.00	6,600.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES				
	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	</			





## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES				
	FCOA	Anticipated		Realized in Cash in 2018
		2019	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):	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		FCOA	Anticipated		Realized in Cash in 2018
			2019	2018	
Summary of Revenues			xxxxxxx	xxxxxxx	xxxxxxx
1. Surplus Anticipated (Sheet 4, #1)		08-101	1,341,615.00	1,355,969.00	1,355,969.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)		08-102			
3. Miscellaneous Revenues:		xxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues		08-001	662,392.00	669,194.00	721,791.28
Total Section B: State Aid Without Offsetting Appropriations		09-001	1,048,629.00	1,048,629.00	1,048,629.00
Total Section C: I Dedicated Uniform Construction Code Fees Offset with Appropriations		08-002	234,971.00	234,971.00	564,344.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements		11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues		08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues		10-001	51,374.17	104,932.65	104,932.65
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Director of Local Government Services - Other Special Items		08-004	498,334.13	419,770.37	416,536.02
Total Miscellaneous Revenues		13-099	2,495,700.30	2,477,497.02	2,856,232.95
4. Receipts from Delinquent Taxes		15-499	400,000.00	393,000.00	394,579.29
5. Subtotal General Revenues (Items 1,2,3 and 4)		13-199	4,237,315.30	4,226,466.02	4,606,781.24
6. Amount to be Raised by Taxes for Support of Muncipal Budget:		xxxxxx			
a) Local Tax for Municipal Purpose Including Reserve for Uncollected Taxes		07-190	10,477,608.66	10,268,751.41	xxxxxxx
b) Addition to Local District Tax		07-191			xxxxxxx
c) Minimum Library Levy		07-192	772,678.96	764,064.39	xxxxxxx
Total Amount to be Raised by Taxes for Support of Muncipal Budget		07-199	11,250,287.62	11,032,815.80	11,280,805.05
7. Total General Revenues		13-299	15,487,602.92	15,259,281.82	15,887,586.29

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
General Government							
Administrative and Executive							
Salaries and Wages:							
Township Manager's Office	20-100-1	178,194.00	174,700.00		176,569.00	176,569.00	
Township Clerk's Office	20-120-1	128,641.00	123,178.00		128,641.00	128,641.00	
Other Expenses:							
Township Council	20-110-2	16,532.00	16,507.00		18,007.00	18,007.00	
Township Manager's Office	20-100-2	6,910.00	7,205.00		7,205.00	3,018.03	4,186.97
Township Clerk's Office	20-120-2	18,230.00	17,984.00		17,984.00	14,582.72	3,401.28
Elections:							
Other Expenses	20-120-2	30,610.00	7,291.00		7,291.00	6,361.26	929.74
Treasurer-Controller's Office:							
Salaries and Wages	20-130-1	152,183.00	149,198.00		152,183.00	152,183.00	
Annual Audit	20-135-2	11,750.00	11,520.00		11,520.00	11,520.00	
Other Expenses	20-130-2	22,366.00	22,087.00		22,087.00	18,915.75	3,171.25
Assessment of Taxes:							
Salaries and Wages	20-150-1	80,199.00	78,626.00		80,199.00	80,199.00	
Other Expenses	20-150-2	23,155.00	23,150.00		23,150.00	10,027.56	13,122.44

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes:							
Salaries and Wages	20-145-1	83,120.00	81,490.00		83,305.00	83,305.00	
Other Expenses	20-145-2	6,717.00	6,403.00		6,403.00	4,091.00	2,312.00
Legal Services and Costs:							
Other Expenses	20-155-2	193,908.00	188,908.00		188,908.00	188,908.00	
Municipal Prosecutor:							
Other Expenses	25-275-2	21,518.00	21,112.00		21,112.00	20,034.00	1,078.00
Engineering Services and Costs:							
Salaries and Wages	20-165-1	5,927.00	5,811.00		6,597.00	6,042.89	554.11
Other Expenses	20-165-2	5,390.00	5,385.00		5,385.00	4,839.84	545.16
Public Buildings and Grounds							
Salaries and Wages	26-310-1	56,582.00	55,161.00		63,741.00	63,741.00	
Other Expenses	26-310-2	53,835.00	53,590.00		53,590.00	49,696.60	3,893.40
Municipal Court:							
Salaries & Wages	43-490-1	172,516.00	169,210.00		169,210.00	163,843.88	5,366.12
Other Expenses	43-490-2	80,749.00	80,726.00		80,726.00	72,231.53	8,494.47
Public Defender:							
Other Expenses	43-495-2	5,830.00	5,720.00		7,420.00	6,625.00	795.00

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
Downtown Advisory Committee:							
Salaries and Wages	21-180-1						
Other Expenses	21-180-2	15,000.00	10,000.00		10,000.00	10,000.00	
Municipal Land Use Law (N.J.S.A. 40:550-1)							
Planning Board:							
Salaries and Wages	21-180-1	28,144.00	27,592.00		28,144.00	28,144.00	
Other Expenses	21-180-2	7,190.00	7,094.00		7,094.00	1,689.00	5,405.00
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	28,144.00	27,592.00		28,144.00	28,144.00	
Other Expenses	21-185-2	4,140.00	4,080.00		4,080.00	3,069.00	1,011.00
Shade Tree:							
Other Expenses	26-290-2	27,500.00	21,800.00		21,800.00	19,457.95	2,342.05
Environmental Commission:							
(N.J.S.A. 40:56A-1 et Seq.) Other Exp.	20-170-1	700.00	700.00		700.00	531.78	168.22



CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Code Enforcement Official:							
Salaries and Wages	22-195-1						
Other Expenses	22-195-2						
Emergency Management Services:							
Salaries and Wages	25-252-1	7,700.00	7,700.00		7,700.00	6,350.00	1,350.00
Other Expenses	25-252-2	2,070.00	2,070.00		2,070.00	1,656.00	414.00
Streets and Roads:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-1	297,817.00	270,002.00		270,002.00	265,903.72	4,098.28
Other Expenses	26-290-2	22,355.00	22,355.00		22,355.00	17,581.40	4,773.60
Equipment Maintenance:							
Salaries and Wages	26-300-1	81,165.00	79,574.00		80,208.00	80,208.00	
Other Expenses	26-300-1	10,920.00	10,795.00		10,795.00	6,546.14	4,248.86
Snow Removal:							
Salaries and Wages	26-290-1	84,897.00	83,232.00		98,680.00	91,760.76	6,919.24
Other Expenses	26-290-2	182,302.00	179,302.00		195,302.00	188,501.56	6,800.44
Vehicle Maintenance:							
Other Expenses	26-315-2	117,500.00	117,500.00		117,500.00	106,855.73	10,644.27





CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
Insurance:							
Other Insurance Premiums	23-210-2	131,316.00	129,501.00		129,501.00	128,733.35	767.65
Group Insurance for Employees	23-220-2	1,792,840.00	1,953,825.00		1,953,825.00	1,952,638.59	1,186.41
Health Benefit Waiver	23-221-2	9,000.00	7,705.00		7,705.00	7,705.00	
Worker's Compensations Insurance	23-215-2	140,231.00	136,139.00		136,139.00	136,139.00	
Surety Bond Premiums	23-210-2	2,577.00	2,577.00		2,577.00	2,077.00	500.00
Reserve for Self-Insurance Program	23-210-2	100.00	100.00		100.00		100.00
Public Safety:							
Fire:							
Salaries and Wages	25-265-1						
Other Expenses	25-265-2	209,093.00	207,045.00		207,045.00	187,107.46	19,937.54
Police:							
Salaries and Wages	25-240-1	4,222,322.00	4,162,903.00		4,162,903.00	4,069,505.79	93,397.21
Other Expenses	25-240-2	239,566.00	244,100.00		244,100.00	221,492.29	22,607.71
First Aid Organization-Contribution	25-260-2	10,000.00	10,000.00		10,000.00	10,000.00	
Municipal Drug Alliance:							
Salaries and Wages	25-240-1	10,500.00	10,500.00		10,500.00	10,500.00	

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
		(A) Operations - within "CAPS"					
Recreation and Education							
Parks and Playgrounds:							
Salaries and Wages	28-375-1	207,530.00	90,100.00		90,100.00	75,414.10	14,685.90
Other Expenses	28-375-2	23,530.00	26,280.00		26,280.00	24,402.94	1,877.06
Recreation:							
Salaries and Wages	28-370-1	133,762.00	133,440.00		133,440.00	127,040.13	6,399.87
Other Expenses	28-370-2	93,680.00	96,005.00		96,005.00	85,016.61	10,988.39
Celebration of Public Events:							
Anniverseries or Holidays:							
Other Expenses	30-420-2	18,527.00	17,231.00		17,231.00	15,517.36	1,713.64
Senior Citizen Transportation:							
Salaries and Wages	27-361-1	14,700.00	33,050.00		7,313.00	7,312.64	0.36
Other Expenses	27-361-2	19,123.00	20,180.00		20,180.00	20,180.00	
Salary and Wage Personnel Adjustment Program	30-425-1	75,881.00	55,299.00				











CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	2018	For 2018 By Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)							
(2) STATUTORY EXPENDITURES:							
Contribution to: Public Employees' Retirement System	36-471	194,999.00	180,704.00		180,704.00	180,704.00	
Social Security System (O.A.S.I.)	36-472	194,169.00	186,792.00		186,792.00	173,637.48	13,154.52
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	1,105,735.00	934,523.00		934,523.00	923,523.00	11,000.00
Unemployment Compensation Insurance	36-476	15,000.00	15,000.00				
Defined Contribution Retirement Program	36-477	1.00	1.00		1.00		1.00
Total Deferred Charged and Statutory Expenditures-Municipal within "CAPS"	30004-00	1,630,227.00	1,746,484.17		1,731,484.17	1,384,237.56	24,155.52
(G) Cash Deficit of Preceding Year	46-855						
(H-I) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	12,347,885.00	12,319,294.17		12,319,294.17	11,682,914.79	313,288.29





## CURRENT FUND - APPROPRIATIONS

[illegible]







CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS		Appropriated					Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA	2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
Public and Private Programs Offset by Revenues								
Department of Transportation	41-713							
Drunk Driving Enforcement Fund	41-710	9,639.25						
Clean Communities Act	41-770		21,747.60		21,747.60	21,747.60		
Municipal Alliance Grant								
State Share	41-703	22,623.00	22,852.00		22,852.00	22,852.00		
Local Share	41-899	5,655.75	5,713.00		5,713.00	5,713.00		
Non-Public Nursing Services	41-708		20,273.00		20,273.00	20,273.00		
Body Armor Replacement Fund	41-717	3,320.96						
Distracted Driving 2017 Statewide Crackdown	41-716							
Recycling Tonnage Grant	41-702	15,790.96	33,460.05		33,460.05	33,460.05		
2016 Body-Worn Camera Assistance Program	41-704							
2017 Drive Sober or Get Pulled Over	41-705							
Distracted Driving 2018 Statewide Crackdown	41-706		6,600.00		6,600.00	6,600.00		











CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) Deferred Charges:							
Emergency Authorizations	46-870						
Special Emergency Authorizations -5 Years (N.J.S. 40A:4-55	46-875						
Special Emergency Authorizations - 3 Years (N.J.S.40-A-4-55.1 &40A:4-55.13)	46-871						
	46-872						
	46-873						
Total Deferred Charges - Municipal- Excluded from "CAPS"	60024-00						
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405						
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885						
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	60025-00	2,579,717.92	2,379,987.65		2,379,987.65	2,312,863.73	67,122.42

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		2019	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"							
(D) Type District School Debt Service							
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	49-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
Total of Type I District School Debt Service - Excluded from "CAPS"	60006-00						
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"							
Emergency Authorizations - Schools	29-406						
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	26-407						
Total of Deferred Charges and Statutory Expenditures -Local School - Excluded from "CAPS"	60007-00						
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J)) - Excluded from "CAPS"	60008-00						
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	2,579,717.92	2,379,987.65		2,379,987.65	2,312,863.73	67,122.42
(L) Subtotal General Appropriations (Items (H-I) and (O))	30009-00	14,927,602.92	14,699,281.82		14,699,281.82	13,995,778.52	380,410.71
(M) Reserve for Uncollected Taxes	50-899	560,000.00	560,000.00		560,000.00	560,000.00	
9. Total General Appropriations	30000-00	15,487,602.92	15,259,281.82		15,259,281.82	14,555,778.52	380,410.71

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS		FCOA		Appropriated				Expended 2018	
Summary of Appropriations			2019	2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations:		30001-00	12,347,885.00	12,319,294.17		12,319,294.17	11,682,914.79	313,288.29	
(a+b) Within "CAPS" - Including Contingent									
Statutory Expenditures									
(a) Operations-Excluded from "CAPS"									
Other Operations			929,250.00	836,992.00		836,992.00	798,983.59	38,008.41	
Uniform Construction Code									
Interlocal Municipal Service Agreements									
Additional Appropriations Offset by Revs.									
Public & Private Progs Offset by Revs.			57,029.92	110,645.65		110,645.65	110,645.65		
Total Operations - Excluded from "CAPS"		60023-00	986,279.92	947,637.65		947,637.65	909,629.24	38,008.41	
(C) Capital Improvements		60002-77	84,950.00	74,950.00		74,950.00	45,835.99	29,114.01	
(D) Municipal Debt Service		60003-00	1,508,488.00	1,357,400.00		1,357,400.00	1,357,398.50	XXXXXXXX	
(E) Total Deferred Charges (sheet 18 + 28)									
(F) Judgements		37-480							
(G) Cash Deficit		46-885							
(K) Local District School Purposes		60008-00							
(N) Transferred to Board of Education		29-405							
(M) Reserve for Uncollected Taxes		50-899	560,000.00	560,000.00		560,000.00	560,000.00		
Total General Appropriations		30000-00	15,487,602.92	15,259,281.82		15,259,281.82	14,555,778.52	380,410.71	