



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0407_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name **Middle Name**

Last Name

Term Expires

Business Email

HERESA

BRANELLA

12/31/2022

TBRANELLA@BROOKLAWN-NJ.COM

Chief Administrative Officer

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

Chief Financial Officer

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

Municipal Clerk

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

Registered Municipal Accountant

KIRK

APPLEGATE

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

JULIE

McCLEARY

12/31/2021

JIMCCLARY@BROOKLAWN-NJ.COM

PATRICK

MOSES

12/31/2022

PMOSSES@BROOKLAWN-NJ.COM

PATRICIA

MCCONNELL

12/31/2021

PMCCONNELL@BROOKLAWN-NJ.COM

JOHN

CLOTWORTHY

12/31/2022

JCLOTWORTHY@BROOKLAWN-NJ.COM

JERRY

GRANSTROM

12/31/2020

JGRANSTROM@BROOKLAWN-NJ.COM

MICHAEL

MEVOLI

12/31/2020

MMEVOLI@BROOKLAWN-NJ.COM

First Name	Middle Name	Last Name	Term Expires	Business Email
JULIE		McCLEARY	12/31/2021	JIMCCLARY@BROOKLAWN-NJ.COM
PATRICK		MOSES	12/31/2022	PMOSSES@BROOKLAWN-NJ.COM
PATRICIA		MCCONNELL	12/31/2021	PMCCONNELL@BROOKLAWN-NJ.COM
JOHN		CLOTWORTHY	12/31/2022	JCLOTWORTHY@BROOKLAWN-NJ.COM
JERRY		GRANSTROM	12/31/2020	JGRANSTROM@BROOKLAWN-NJ.COM
MICHAEL		MEVOLI	12/31/2020	MMEVOLI@BROOKLAWN-NJ.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.806	\$2,040,150.00	44.91%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.266	\$1,429,948.00	31.48%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.872	\$985,024.02	21.68%	\$0.00
County Library	0.056	\$63,003.17	1.39%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.022	\$24,743.38	0.54%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	4.022	\$4,542,868.57	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$112,956,300.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$111,000.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
1.806		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,040,150.00	\$2,062,900.00	1.12%	\$22,750.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

Sheet UFB-1

	Current Year 2020 Budget <u>Taxes</u>	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$2,062,900.00
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$1,509,000.00
Regional School District			
County Purposes		ESTIMATED	\$1,000,000.00
County Library		ESTIMATED	\$63,000.00
County Board of Health			
County Open Space		ESTIMATED	\$25,000.00
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$4,659,900.00

Revenue Anticipated, Excluding Tax Levy	1,685,900.00
Budget Appropriations, before Reserve for Uncollected Taxes	3,563,000.00
Total Non-Municipal Tax Levy	\$2,597,000.00
Amount to be Raised by Taxes - Before RUT	\$4,474,100.00
Reserve for Uncollected Taxes (RUT)	\$185,935.41
Total Amount to be Raised by Taxes	\$4,660,035.41

% of Tax Collections used to Calculate RUT 96.01%

If % used exceeds the actual collection % then reference the statutory exception used _____

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	4,477,071.33
Total Tax Levy, CY 2019	4,550,348.60
% of Taxes Collected, CY 2019	98.39%
Delinquent Taxes - December 31, 2019	\$60,096.75

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	WATER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.55%	\$89,500.00	\$510,000.00	\$599,500.00	\$508,000.00		\$91,500.00					
08	Local Revenue	-6.18%	(\$74,208.03)	\$1,199,846.48	\$1,125,638.45	\$673,838.45		\$451,800.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$199,509.00	\$199,509.00	\$199,509.00							
08	Uniform Construction Code Fees	-51.63%	(\$32,018.00)	\$62,018.00	\$30,000.00	\$30,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	4.29%	\$3,550.00	\$82,800.00	\$86,350.00	\$86,350.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-44.42%	(\$34,363.77)	\$77,366.32	\$43,002.55	\$43,002.55							
08	Other Special Items	1380.88%	\$88,771.40	\$6,428.60	\$95,200.00	\$95,200.00							
15	Receipts from Delinquent Taxes	-21.24%	(\$13,483.75)	\$63,483.75	\$50,000.00	\$50,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.32%	(\$93,078.06)	\$2,155,978.06	\$2,062,900.00	\$2,062,900.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.50%	(\$65,330.21)	\$4,357,430.21	\$4,292,100.00	\$3,748,800.00	\$0.00	\$543,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offices	Open Space Budget	WATER Utility	Utility	Utility	Utility	Utility	Utility	
20	General Government	3.95	8.00	-8.60%	(\$52,579.35)	\$611,100.00	\$558,520.65									
21	Land-Use Administration	0.05	8.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
22	Uniform Construction Code	0.00	7.00	14.04%	\$3,200.00	\$22,800.00	\$26,000.00									
23	Insurance	0.00	0.00	-14.95%	(\$86,638.00)	\$579,563.00	\$492,925.00									
25	Public Safety	7.00	0.00	0.37%	\$3,000.00	\$811,000.00	\$814,000.00									
26	Public Works	7.00	0.00	-17.81%	(\$124,699.00)	\$700,299.00	\$264,100.00				\$311,500.00					
27	Health and Human Services	0.00	2.00	0.00%	\$0.00	\$9,500.00	\$9,500.00									
28	Parks and Recreation	0.00	5.00	0.00%	\$0.00	\$10,000.00	\$10,000.00									
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified	0.00	0.00	-9.25%	(\$5,251.83)	\$56,751.83	\$51,500.00									
31	Utilities and Bulk Purchases	0.00	0.00	-3.03%	(\$5,000.00)	\$165,000.00	\$160,000.00									
32	Landfill / Solid Waste Disposa	0.00	0.00	11.11%	\$7,000.00	\$63,000.00	\$70,000.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	-1.87%	(\$6,012.19)	\$320,885.00	\$314,872.81				\$8,107.81					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	185.36%	\$333,650.00	\$180,000.00	\$13,650.00									
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital	0.00	0.00	0.00%	\$0.00	\$15,000.00	\$15,000.00									
45	Debt	0.00	0.00	-1.07%	(\$3,963.36)	\$369,851.17	\$365,887.81				\$104,848.46					
46	Deferred Charges	0.00	0.00	273.44%	\$27,343.73	\$10,000.00	\$261,039.35				\$27,343.73					
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	1.56%	\$2,850.00	\$182,950.00	\$185,800.00									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$91,500.00	\$182,950.00	\$91,500.00				\$91,500.00					
	Total	18.00	30.00	4.49%	\$184,400.00	\$4,107,700.00	\$4,292,100.00	\$3,748,800.00	\$0.00	\$0.00	\$543,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	32	\$1,357,600.00	1.20%
2 Residential	687	\$74,889,500.00	66.10%
3A/3B Farm			0.00%
4A Commercial	64	\$33,391,900.00	29.47%
4B Industrial	3	\$944,700.00	0.83%
4C Apartments	4	\$2,707,100.00	2.39%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	790	\$113,290,800.00	100.00%

Average Ratio (%), Assessed to True Value **91.54%**
 Equalized Valuation, Taxable Properties **\$123,759,626.83**

Total # of property tax appeals filed in 2019 **6.00**
 County Tax Board
 State Tax Court **0.00**

Number of 2019 County Tax Board decisions appealed to Tax Court **0.00**
 Number of pending property tax appeals in State Tax Court **0.00**

Amount paid out by municipality for tax appeals in 2019 **\$2,590.17**

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$5,716,200.00	34.49%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	80	\$7,955,900.00	48.00%
15D Church and Charities	5	\$2,793,700.00	16.85%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	1	\$109,200.00	0.66%
Total	88	\$16,575,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties **14.63%**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatelements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	25,200.00	\$24,400.00	\$0.00	\$800.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	334,291.81	\$261,490.81	\$6,000.00	\$19,700.00	\$47,101.00	\$0.00
Police Officers (Including Superior Officers)	7.00	1.00	725,764.28	\$512,044.28	\$40,000.00	\$51,200.00	\$122,520.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	11.00	19.00	853,783.60	\$601,284.60	\$25,000.00	\$47,300.00	\$180,199.00	\$0.00
Totals	20.00	28.00	1,939,039.69	\$1,399,219.69	\$71,000.00	\$119,000.00	\$349,820.00	\$0.00

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

Active Employees - Health Benefits - Annual Cost	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Single Coverage	10.00	\$12,252.00	\$122,520.00	6.00	\$11,916.00	\$71,496.00
Parent & Child	1.00	\$17,112.00	\$17,112.00	1.00	\$16,632.00	\$16,632.00
Employee & Spouse (or Partner)	2.00	\$26,004.00	\$52,008.00	4.00	\$25,284.00	\$101,136.00
Family	6.00	\$30,612.00	\$183,672.00	8.00	\$29,760.00	\$238,080.00
Employee Cost Sharing Contribution (enter as negative -)			(\$61,811.02)			(\$59,137.52)
Subtotal	19.00		\$313,500.98	19.00		\$368,206.48
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$12,252.00	\$12,252.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$26,004.00	\$26,004.00	1	\$25,284.00	\$25,284.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,000.00)			(\$2,500.00)
Subtotal	2.00		\$35,256.00	1.00		\$22,784.00
GRAND TOTAL	21.00		\$348,756.98	20.00		\$390,990.48

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net		Current Year					2021		2022		All Additional Future		
	Debt	Deductions	Debt	Debt	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Local School Debt	\$2,014,000.00	\$2,014,000.00		\$0.00												
Regional School Debt				\$0.00												
Utility Fund Debt																
WATER	\$1,828,450.00	\$1,641,889.76		\$186,560.24												
0				\$0.00												
0				\$0.00												
0				\$0.00												
0				\$0.00												
0				\$0.00												
Municipal Purposes				\$0.00												
Debt Authorized				\$0.00												
Notes Outstanding	\$2,792,800.00	\$25,376.71		\$2,767,423.29												
Bonds Outstanding				\$0.00												
Loans and Other Debt				\$0.00												
Total (Current Year)	\$6,635,250.00	\$3,681,266.47		\$2,953,983.53												
Population (2010 census)					1,955											
Per Capita Gross Debt					\$3,393.99											
Per Capita Net Debt					\$1,510.99											
3 Yr. Average Property Valuation					\$121,991,153.00											
Net Debt as % of 3 Year Avg Property Valuation					2.42%											

	Total Principal		Total Interest		% of Total Current Year Budget	
	\$280,930.00	\$74,957.81	\$73,200.00	\$35,000.00	8.29%	\$35,000.00
Utility Fund - Principal	\$73,070.00	\$73,200.00	\$73,200.00	\$73,200.00		
Utility Fund - Interest	\$31,778.46	\$35,000.00	\$35,000.00	\$35,000.00		
Bond Anticipation Notes - Principal	\$207,860.00	\$43,179.35				
Bond Anticipation Notes - Interest	\$43,179.35					
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$355,887.81	\$108,200.00	\$108,200.00	\$108,200.00		\$0.00

Description	Debt Not Listed Above	
	Total Guarantees - Governmental	Total Guarantees - Other
Total Guarantees - Governmental		
Total Guarantees - Other		
Total Capital/Equipment Leases		
Total Other		

Bond Rating	Year of Last Rating		
	Moody's	Standard & Poors	Fitch
A3			
2017			

Mark "X" if Municipality has no bond rating

(Press Alt-F10 to go to a new line in each cell)

USER FRIENDLY BUDGET SECTION - Notes

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2020 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2020 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BROOKLAWN COUNTY: CAMDEN

Theresa Branella Mayor's Name	Dec. 31, 2021 Term Expires
----------------------------------	-------------------------------

Municipal Officials	
Ryan Giles Municipal Clerk	Feb. 1, 2012 Date of Orig. Appt. C-1644 Cert. No.
Maria Branson Tax Collector	T-8123 Cert. No.
Ryan Giles Chief Financial Officer	N-0897 Cert. No.
Kirk N. Applegate Registered Municipal Accountant	20CR00048400 Lic. No.
Timothy Higgins, Esquire Municipal Attorney	

Official Mailing Address of Municipality

Borough of Brooklawn
 301 Christiana Street
 Brooklawn, New Jersey 08030

Fax #: (856) 456-1874

Governing Body Members	
Name	Term Expires
Michael Mevoli	Dec. 31, 2020
Jerry Granstrom	Dec. 31, 2020
Julie McCleary	Dec. 31, 2021
Patricia McConnell	Dec. 31, 2021
Patrick Moses	Dec. 31, 2022
John Clotworthy	Dec. 31, 2022

2020 MUNICIPAL BUDGET

Municipal Budget of **BOROUGH** of **BROOKLAWN** , County of **CAMDEN** for the Fiscal Year 2020.

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

16 day of March, 2020
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 16 day of March, 2020

boroclerk@brooklawn-nj.com
Clerk
301 Christiana Street
Address
Brooklawn, New Jersey 08030
Address
(856) 456-0750
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 16 day of March, 2020

kapplegate@bowmanllp.com
Registered Municipal Accountant
Voorhees, New Jersey 08043
Address
601 White Horse road
Address
(856) 435-6200
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.A. 40A:4-1 et seq.

Certified by me, this 16 day of March, 2020

boroclerk@brooklawn-nj.com
Chief Financial Officer


CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amounts 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: , 2020 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.A. 40A:4-79.

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

Dated: , 2020 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of CAMDEN for the Fiscal Year 2020

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2020;

Be it Further Resolved, that said Budget be published in the Gloucester City News

in the issue of April 2 , 2020

The Governing Body of the BOROUGH of BROOKLAWN does hereby approve the following as the Budget for the year 2020:

RECORDED VOTE
(insert last name)

Ayes	Nays	Abstained	Absent
<p style="text-align: center;">J. Clotworthy J. Granstrom M. Mevoli J. McCleary P. McConnell P. Moses</p>			

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BROOKLAWN , County of CAMDEN , on March 16 , 2020.

A Hearing on the Budget and Tax Resolution will be held at Borough of Brooklawn , on April 20 , 2020 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2020 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2020
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	2,713,730.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	849,270.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	849,270.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	185,800.00
Percent of Tax Collections	96.00%
Building Aid Allowance	2020 - \$ _____
for Schools-State Aid	2019 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)	3,748,800.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,685,900.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,062,900.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	3,586,800.00	520,900.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	34,692.59							
Emergency Appropriations	-	26,000.00	-	-	-	-	-	-
Total Appropriations	3,621,492.59	546,900.00	-	-	-	-	-	-
<u>Expenditures:</u>								
Paid or Charged (Including Reserve for Uncollected Taxes)	3,535,692.48	539,286.66	-	-	-	-	-	-
Reserved	85,707.48	5,209.01	-	-	-	-	-	-
Unexpended Balances Canceled	92.63	2,404.33	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	3,621,492.59	546,900.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>	
Total General Appropriations for 2019	3,586,800.00
Cap Base Adjustment:	<u>(234,300.00)</u>
Subtotal	3,352,500.00
Exceptions Less:	
Total Other Operations	3,400.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	180,000.00
Total Additional Appropriations	
Total Capital Improvements	15,000.00
Total Debt Service	259,951.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	44,352.00
Judgements	
Total Deferred Charges	10,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>182,950.00</u>
Total Exceptions	695,653.00
Amount on Which CAP is Applied	2,656,847.00
<u>2.5% CAP</u>	<u>66,421.18</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,723,268.18

<u>CAP CALCULATION</u>	
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,723,268.18
Additions:	
New Construction (Assessor Certification)	5,053.19
2018 Cap Bank	93,758.81
2019 Cap Bank	40,371.41
Total Additions	<u>139,183.41</u>
Maximum Appropriations within "CAPS" Sheet 19 @	<u>2,862,451.58</u>
Additional Increase to COLA rate.	3.5%
Amount of Increase allowable.	<u>26,568.47</u>
Maximum Appropriations within "CAPS" Sheet 19 @	<u>3.5%</u>
	<u>2,889,020.05</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b

1. HOW THE "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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the City's Employee Group Insurance

Estimated Group Insurance Costs - 2020 \$ 417,230.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 68,419.00

348,811.00

Budgeted Group Insurance - Inside CAP 300,000.00

Budgeted Group Insurance - Utilities 48,811.00

Budgeted Group Insurance - Outside CAP 348,811.00

TOTAL 348,811.00

Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2020. This opt-out amount' is budgeted separately.

Health Benefits Waiver

Salaries and Wages \$ 33,000.00

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	2,040,150.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	3,400.00
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>2,036,750.00</u>
Plus 2% CAP Increase	40,735.00
ADJUSTED TAX LEVY	<u>2,077,485.00</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>2,077,485.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

2,077,485.00

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase		
Allowable Pension Obligations Increases	19,472.00	
Allowable LOSAP Increase	11,500.00	
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.		
Recycling Tax appropriation		3,400.00
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>34,372.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		93.00

ADJUSTED TAX LEVY

2,111,764.00

Additions:

New Ratables - Increase for new construction	279,800	
Prior Year's Local Purpose Tax Rate (per \$100)	1,806	
New Ratable Adjustment to Levy		5,053.19
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

2,116,817.19

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

2,062,900.00

OVER OR (UNDER) 2% LEVY CAP

(53,917.19)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2017	Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2020) Amount Used in 2020 Balance to Expire	<u>84,666</u>
2018	Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2020 - CY 2021) Amount Used in 2020 Balance to Carry Forward (CY 2021)	<u>2,015,816</u> <u>2,015,816</u> <u>-</u>
2019	Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2020 - CY 2022) Amount Used in 2020 Balance to Carry Forward (CY 2021 - CY2022)	<u>2,139,787</u> <u>2,040,150</u> <u>99,637</u> <u>99,637</u>
2020	Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2021 - CY 2023)	<u>2,116,817</u> <u>2,062,900</u> <u>53,917</u>
	Total Levy CAP Bank	<u><u>153,554</u></u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES		Anticipated		Realized in
	FCOA	2020	2019	Cash in 2019
1. Surplus Anticipated	08-101	508,000.00	450,000.00	450,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	508,000.00	450,000.00	450,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	12,500.00	12,500.00	12,500.00
Other	08-104	7,000.00	7,200.00	7,812.00
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	100,000.00	100,000.00	105,695.80
Other	08-109			
Interest and Costs on Taxes	08-112	15,038.45	22,017.27	16,170.90
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	10,000.00	17,000.00	19,498.72
Anticipated Utility Operating Surplus	08-114			
Rental of Municipally Owned Property	08-118	310,000.00	310,000.00	313,881.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	10-506	6,712.40	6,712.40	6,712.40
Safe and Secure Communities Program - P. L. 1994, Chapter 220	10-503	30,000.00	30,000.00	30,000.00
Body Armor Replacement Grant	10-505	1,087.54	1,136.99	1,136.99
Recycling Tonnage Grant	10-569	5,202.61	4,824.34	4,824.34
Drive Sober or Get Pulled Over	10-509		5,500.00	5,500.00
Clean Communities Grant	10-602		4,192.59	4,192.59
Recreation Facilities Enhancement Grant	10-671		25,000.00	25,000.00
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

		FCOA	Anticipated		Realized in Cash in 2019
			2020	2019	
GENERAL REVENUES					
Summary of Revenues					
1.	Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	508,000.00	450,000.00	450,000.00
3.	Miscellaneous Revenues:	08-102	-	-	-
	Total Section A: Local Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	Total Section B: State Aid Without Offsetting Appropriations	08-001	673,838.45	671,717.27	730,153.95
	Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	199,509.00	199,509.00	199,509.00
	Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	08-002	30,000.00	35,000.00	62,018.00
	Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	86,350.00	81,750.00	82,800.00
	Total Section F: Government Services - Public and Private Revenues	08-003	-	-	-
	Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	43,002.55	77,366.32	77,366.32
	Total Miscellaneous Revenues	08-004	95,200.00	5,000.00	6,428.60
4.	Receipts from Delinquent Taxes	13-099	1,127,900.00	1,070,342.59	1,158,275.87
	Total Receipts from Delinquent Taxes	15-499	50,000.00	61,000.00	63,483.75
5.	Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,685,900.00	1,581,342.59	1,671,759.62
6.	Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,062,900.00	2,040,150.00	XXXXXXXXXXXX
	b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
	c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
	Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,062,900.00	2,040,150.00	2,155,978.06
7.	Total General Revenues	13-299	3,748,800.00	3,621,492.59	3,827,737.68

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019		
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved	
GENERAL GOVERNMENT (CONT'D)					-			-
Financial Administration					-			-
Salaries and Wages:					-			-
Treasurer's Office	20-130	1	31,000.00	41,000.00		36,500.00	36,190.74	309.26
Chief Financial Officer	20-130	1	44,000.00	42,500.00		43,500.00	43,279.07	220.93
Other Expenses:						-		-
Annual Audit	20-135	2	31,000.00	31,000.00		31,000.00	31,000.00	-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	34,000.00	31,500.00		33,000.00	32,817.87	182.13
Other Expenses	20-145	2	4,000.00	4,500.00		4,500.00	3,303.00	1,197.00
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	8,400.00	8,400.00		8,400.00	8,199.96	200.04
Other Expenses	20-150	2	1,500.00	1,500.00		1,500.00	802.70	697.30
Legal Services and Costs						-		-
Other Expenses	20-155	2	50,000.00	50,000.00		52,000.00	50,845.00	1,155.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT'D)					-		-
Administration of Borough Owned Homes					-		-
Salaries and Wages	20-100	1	17,000.00	16,000.00	16,700.00	16,650.36	49.64
Engineering Services and Costs					-		-
Other Expenses	20-165	2	40,000.00	40,000.00	22,550.00	20,240.00	2,310.00
Municipal Land Use Law (N.J.S.A.40:55D-1)					-		-
Planning and Zoning Boards					-		-
Salaries and Wages	21-180	1	5,100.00	5,100.00	4,500.00	4,176.53	323.47
Other Expenses	21-180	2	3,500.00	3,500.00	500.00	470.00	30.00
Uniform Fire Safety Act (P.L. 1983, Ch 383)					-		-
Fire Inspector					-		-
Salaries and Wages	22-196	1	5,500.00	5,500.00	5,500.00	5,469.96	30.04
Other Expenses	22-196	2	3,000.00	3,000.00	3,500.00	3,500.00	-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT'D)					-		-
Municipal Code Enforcement Official					-		-
Salaries and Wages	22-197	34,000.00	32,500.00		33,500.00	32,797.83	702.17
Other Expenses	22-197	1,500.00	1,500.00		1,500.00	642.72	857.28
INSURANCE					-		-
Other Insurance Premiums	23-210	85,000.00	86,000.00		84,500.00	84,449.31	50.69
Worker's Compensation Insurance	23-215	74,925.00	77,563.00		77,563.00	77,563.00	-
Group Insurance Plan for Employees	23-220	300,000.00	390,000.00		272,000.00	269,735.59	2,264.41
Health Benefit Waiver	23-222	33,000.00	26,000.00		33,000.00	32,741.11	258.89
PUBLIC SAFETY					-		-
Police					-		-
Salaries and Wages	25-240	675,000.00	645,000.00		668,000.00	666,239.55	1,760.45
Other Expenses	25-240	79,000.00	79,000.00		79,000.00	78,085.22	914.78
Fire					-		-
Other Expenses	25-265	37,000.00	37,000.00		37,000.00	36,102.78	897.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019			
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved		
PUBLIC SAFETY (CONT'D)									
Office of Emergency Management									
Salaries and Wages	25-252	1	1,200.00	1,200.00	-	1,200.00	1,200.00	-	-
Other Expenses	25-252	2	2,500.00	3,500.00		2,500.00	1,258.59	1,241.41	-
PUBLIC WORKS									
Road Repairs and Maintenance									
Salaries and Wages	26-290	1	36,000.00	95,000.00		115,000.00	114,566.27	433.73	-
Other Expenses	26-290	2	7,800.00	7,800.00		8,400.00	8,333.22	66.78	-
Sewer System									
Salaries and Wages	26-295	1	11,000.00	44,000.00		49,000.00	47,542.09	1,457.91	-
Other Expenses	26-295	2	14,000.00	16,500.00		16,500.00	13,434.69	3,065.31	-
Traffic Signals									
Other Expenses	26-300	2	2,800.00	2,800.00		2,800.00	985.25	1,814.75	-
Shade Tree Commission									
Other Expenses	26-300	2	10,000.00	10,000.00		10,000.00	9,998.40	1.60	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
PUBLIC WORKS (CONT'D)							
Garbage and Trash Removal							
Salaries and Wages	26-305	1	24,000.00	56,000.00	66,500.00	66,368.20	131.80
Other Expenses	26-305	2	3,500.00	3,500.00	3,500.00	2,352.73	1,147.27
Recycling							
Salaries and Wages	26-305	1	12,700.00	35,000.00	40,000.00	37,684.47	2,315.53
Other Expenses	26-305	2	8,500.00	11,000.00	8,500.00	6,499.41	2,000.59
Public Buildings and Grounds							
Other Expenses	26-310	2	38,000.00	40,000.00	47,000.00	46,917.65	82.35
Maintenance of Borough Owned Homes							
Salaries and Wages	26-310	1	22,500.00	22,500.00	19,500.00	17,388.00	2,112.00
Other Expenses	26-310	2	62,000.00	62,000.00	62,000.00	60,107.81	1,892.19
Vehicle Maintenance							
Other Expenses	26-315	2	38,000.00	35,000.00	44,000.00	43,785.97	214.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES					-		-
Board of Health					-		-
Salaries and Wages	27-330	1	500.00	500.00	500.00	500.00	-
Other Expenses	27-330	2	1,500.00	1,500.00	1,500.00	653.00	847.00
Animal Control					-		-
Other Expenses	27-340	2	7,500.00	7,500.00	7,500.00	7,425.00	75.00
RECREATION					-		-
Parks and Playgrounds					-		-
Other Expenses	28-375	2	40,000.00	30,000.00	40,000.00	39,217.91	782.09
UTILITIES AND BULK PURCHASES					-		-
Utilities	31-430	2	160,000.00	160,000.00	153,500.00	148,119.54	5,380.46
RECYCLING AND LANDFILL					-		-
Sanitary Landfill					-		-
Other Expenses	32-465	2	70,000.00	63,000.00	80,000.00	73,567.57	6,432.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195	1	10,000.00	9,000.00	9,800.00	4,749.60	5,050.40
Other Expenses	22-195	2			-		-
Subcode Officials:					-		-
Electrical Inspector					-		-
Other Expenses	22-196	2	7,000.00	6,000.00	6,800.00	6,530.04	269.96
Fire Inspector					-		-
Other Expenses	22-197	2	5,000.00	3,800.00	4,950.00	4,945.03	4.97
Plumbing Official					-		-
Other Expenses	22-198	2	4,000.00	4,000.00	4,000.00	3,557.52	442.48
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	78,440.00	87,263.00		87,263.00	87,263.00	-
Social Security System (O.A.S.I.)	36-472	70,000.00	83,000.00		86,000.00	85,540.12	459.88
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	155,765.00	133,621.00		133,621.00	133,621.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	2,500.00	2,500.00		2,500.00	2,500.00	-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477				-		-
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	306,705.00	306,384.00	-	309,384.00	308,924.12	459.88
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within	34-299	2,713,730.00	2,891,147.00	-	2,886,147.00	2,830,456.23	55,690.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-		
Safe and Secure Communities Grant	41-503	1	30,000.00	30,000.00	30,000.00	30,000.00		
Body Armor Replacement Fund	41-505	2	1,087.54	1,136.99	1,136.99	1,136.99		
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2	8,390.50	8,390.50	8,390.50	8,390.50		
Recycling Tonnage Grant	41-569	2	5,202.61	4,824.34	4,824.34	4,824.34		
Drive Sober or Get Pulled Over	41-509	2		5,500.00	5,500.00	5,500.00		
Clean Communities Grant	41-602	2		4,192.59	4,192.59	4,192.59		
Recreation Facilities Enhancement Grant	41-671	2		25,000.00	25,000.00	25,000.00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019		
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved	
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-			XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	10,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXX	-			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	10,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405			XXXXXXXXXX				XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding	46-885			XXXXXXXXXX				XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	849,270.00	547,395.59	XXXXXXXXXX	552,395.59	522,286.25	30,016.71	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-407				-		XXXXXXXXXX
District School Purposes (I) and (J) - Excluded from "CAPS"	29-409				-		XXXXXXXXXX
(K) Excluded from "CAPS"	29-410				-		XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	849,270.00	547,395.59	-	552,395.59	522,286.25	30,016.71
(L) Subtotal General Appropriations (H-1) and (O))	34-400	3,563,000.00	3,438,542.59	-	3,438,542.59	3,352,742.48	85,707.48
(M) Reserve for Uncollected Taxes	50-899	185,800.00	182,950.00	XXXXXXXXXX	182,950.00	182,950.00	XXXXXXXXXX
9. Total General Appropriations	34-499	3,748,800.00	3,621,492.59	-	3,621,492.59	3,535,692.48	85,707.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	2,713,730.00	2,891,147.00	-	2,886,147.00	2,830,456.23	55,690.77
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	14,900.00	3,400.00	-	3,400.00	1,489.65	1,910.35
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	513,650.00	180,000.00	-	185,000.00	156,893.64	28,106.36
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	44,680.65	79,044.42	-	79,044.42	79,044.42	-
Total Operations Excluded from "CAPS"	34-305	573,230.65	262,444.42	-	267,444.42	237,427.71	30,016.71
(C) Capital Improvements	44-999	15,000.00	15,000.00	-	15,000.00	15,000.00	-
(D) Municipal Debt Service	45-999	251,039.35	259,951.17	-	259,951.17	259,858.54	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	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	185,800.00	182,950.00	XXXXXXXXXX	182,950.00	182,950.00	XXXXXXXXXX
Total General Appropriations	34-499	3,748,800.00	3,621,492.59	-	3,621,492.59	3,535,692.48	85,707.48

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530	26,000.00		XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
Deficit in Prior Year's Operation	55-550	1,343.73		XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		
Social Security System (O.A.S.I.)	55-541	8,107.00	14,500.00		14,100.00	14,019.43	80.57
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	0.81	1.00		1.00		1.00
					-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXXXX
Deficit in Operations in Prior Years	55-532				XXXXXXXXXXXX	-	XXXXXXXXXXXX
Surplus (General Budget)	55-545	91,500.00			XXXXXXXXXXXX	-	XXXXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	543,300.00	520,900.00	26,000.00	546,900.00	539,286.66	5,209.01

**2020
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 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.

**BOROUGH OF BROOKLAWN
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinances.

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**SECTION 2 - UPON ADOPTION FOR YEAR 2020
RESOLUTION**

Be it Resolved by the BROOKLAWN COUNCIL MEMBERS of the CAMDEN BOROUGH that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,062,900.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Nays	Abstained	Absent
Clothworthy			
Granstrom			
McCleary			
McConnell			
Moses			
Mevoll			

SUMMARY OF REVENUES

1. General Revenues					
Surplus Anticipated		08-100	\$	508,000.00	
Miscellaneous Revenues Anticipated		13-059	\$	1,127,900.00	
Receipts from Delinquent Taxes		15-489	\$	50,000.00	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$	2,062,900.00	
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
Item 6, Sheet 42	07-195	\$	-		
Item 6(b), Sheet 11 (N.J.S.A. 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 THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:					
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191				
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$	-	
Total Revenues		13-299	\$	3,748,800.00	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:

Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,407,025.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 306,705.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 573,230.65
(c) Capital Improvements	44-999	\$ 15,000.00
(d) Municipal Debt Service	45-999	\$ 251,039.35
(e) Deferred Charges - Municipal	46-999	\$ 10,000.00
(f) Judgments	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) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 185,800.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 3,748,800.00

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 20 day of April, 2020. 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 2020 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20 day of April, 2020, _____, Clerk


Signature

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

Contracting Unit: BOROUGH OF BROOKLAWN

Year Ending: December 31, 2019

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

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

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

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

Mar. 16, 2020

Date

boroclerk@brooklawn-nj.com
Clerk of the Governing Body

