

**WILLINGBORO TOWNSHIP COUNCIL
AGENDA
SPECIAL BUDGET MEETING
MARCH 30, 2020**

6:00PM
Call to order
Flag Salute
Statement
Roll Call

PUBLIC COMMENT

AGENDA ITEMS ONLY

**ORDINANCE 2020-7- (PUBLIC HEARING)
ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS
AND TO ESTABLISH A CAP BANK**

NOTICE

Notice is hereby given that the foregoing Ordinances 2020-7 was introduced and passed on first reading at a regular meeting of the Township Council of the Township of Willingboro, in the County of Burlington, State of New Jersey, held on March 3, 2020 and will be considered for second reading and final passage at the regular meeting of said Township Council to be held on the March 30, 2020 at 7 p.m. or as soon thereafter as this matter can be reached, at the meeting room of the Municipal Building located at One Rev. Dr. M. L. King, Jr. Drive, Willingboro, New Jersey, at which time all persons interested shall be given an opportunity to be heard concerning these ordinances. Copies will be made available at the Township Clerk's office in the Municipal Building to the members of the general public who shall request the same

**ORDINANCE 2020-8 (PUBLIC HEARING)
BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN
AND BY THE TOWNSHIP OF WILLINGBORO, IN THE COUNTY OF BURLINGTON,
NEW JERSEY, APPROPRIATING \$4,000,000 THEREFORE AND AUTHORIZING
THE ISSUANCE OF \$3,800,000 BONDS OR NOTES OF THE TOWNSHIP OF
FINANCE PART OF THE COST THEREOF**

NOTICE

Notice is hereby given that the foregoing Ordinances 2020-8 was introduced and passed on first reading at a regular meeting of the Township Council of the Township of Willingboro, in the County of Burlington, State of New Jersey, held on March 3, 2020 and will be considered for second reading and final passage at the regular meeting of said Township Council to be held on the March 30, 2020 at 7 p.m. or as soon thereafter as this matter can be reached, at the meeting room of the Municipal Building located at One Rev. Dr. M. L. King, Jr. Drive, Willingboro, New Jersey, at which time all persons interested shall be given an opportunity to be heard concerning these ordinances. Copies will be made available at the Township Clerk's office in the Municipal Building to the members of the general public who shall request the same

March 30, 2020 Budget Mtg.

RESOLUTIONS

Res. 2020—53

RESOLUTION TO USE ALTERNATE TAX COLLECTION RATE
PURSUANT TO N.J.S.A 40A:-4-41 FOR USE IN THE 2019
MUNICIPAL BUDGET

Res. 2020—54

INTRODUCTION OF MUNICIPAL BUDGET

BUDGET REPORT DISCUSSION

Res. 2020—55

EXECUTIVE SESSION (IF NEEDED)

Public Comment

Council Comment

ADJOURNMENT

ALL BUSINESS ITEMS ARE TENTATIVE PENDING THE REVIEW AND APPROVAL
OF THE LAW DEPARTMENT

Willingboro Township Council Meeting of March 30,2020 was held via Zoom teleconference.

Flag Salute

Required Statement:

In Compliance with the Open Public Meeting Acts, this is to announce that adequate notice of this meeting was provided in the following manner.

On January 1, 2020, advance written notice of this meeting was posted on the bulletin board in the Municipal Complex.

On January 1, 2020, advance written notice of this meeting was mailed to the Burlington County Times, Trenton Times, the Philadelphia Inquirer, and the Courier Post.

On January 1, 2020, advance written notice of this meeting was filed with the Township Clerk.

The Clerk is directed to enter into the minutes of this meeting this public announcement.

Roll Call:

Councilman Anderson	Present
Councilwoman Perrone	Present
Councilwoman Whitfield	Present
Deputy Mayor McIntosh	Present
Mayor Worthy	Present

Dr. Sharon Rogers, Township Manager; Lester Taylor, Township Solicitor; Director Loman, Public Safety; Director Howard, Deputy Manager; Director Diggs, Finance Department; Director Brevogel, Public Works Director; Michael P. Cragin, Jr, Bowman & Assoc. LLC

PUBLIC COMMENT AGENDA ITEM ONLY

ORDINANCES

ORDINANCE 2020-7 PUBLIC HEARING

ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK (N.J.S.A. 40A: 4-45.14)

WHEREAS, the Local Government Cap Law, N.J.S.A. 40A: 4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 2.5% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

WHEREAS, N.J.S.A. 40A: 4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and,

WHEREAS, the Township Council of the Township of Willingboro in the County of Burlington finds it advisable and necessary to increase its CY 2020 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

WHEREAS, the Township Council hereby determines that a 3.5% increase in the budget for said year, amounting to \$1,239,237.55 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

WHEREAS, the Township Council hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years;

NOW THEREFORE BE IT ORDAINED, by the Township Council of the Township of Willingboro in the County of Burlington, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2020 budget year, the final appropriations of the Township of Willingboro shall, in accordance with this ordinance and N.J.S.A. 40A: 4-45.14, be increased by 3.5 %, amounting to \$1,239,237.55 and that the CY 2020 municipal budget for the Township of Willingboro be approved and adopted in accordance with this ordinance; and,

BE IT FURTHER ORDAINED, that any that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

On motioned by Councilman Anderson
 Seconded by Councilwoman Perrone
 Discussion

Roll Call:	Councilman Anderson	yes
	Councilwoman Perrone	yes
	Councilwoman Whitfield	yes
	Deputy Mayor McIntosh	yes
	Mayor Worthy	yes

Motion carried.

ORDINANCE NO 2020 -8 – PUBLIC HEARING-TABLED

BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWNSHIP OF WILLINGBORO, IN THE COUNTY OF BURLINGTON, NEW JERSEY, APPROPRIATING \$4,000,000 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$3,800,000 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF.

BE IT ORDAINED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WILLINGBORO, IN THE COUNTY OF BURLINGTON, NEW JERSEY (not less than two-thirds of all members thereof affirmatively concurring) AS FOLLOWS:

Section 1. The several improvements described in Section 3 of this bond ordinance are hereby respectively authorized to be undertaken by the Township of Willingboro, in the County of Burlington, New Jersey (the "Township") as general improvements. For the several improvements or purposes described in Section 3, there are hereby appropriated the respective sums of money therein stated as the appropriation made for each improvement or purpose, such sums amounting in the aggregate to \$4,000,000, and further including the aggregate sum of \$200,000 as the several down payments for the improvements or purposes required by the Local Bond Law. The down payments have been made available by virtue of provision for down payment or for capital improvement purposes in one or more previously adopted budgets.

Section 2. In order to finance the cost of the several improvements or purposes not covered by application of the several down payments, negotiable bonds are hereby authorized to be issued in the principal amount of \$3,800,000 pursuant to the Local Bond Law. In anticipation of the issuance of the bonds, negotiable bond anticipation notes are hereby authorized to be issued pursuant to and within the limitations prescribed by the Local Bond Law.

Section 3. The several improvements hereby authorized and the several purposes for which the bonds are to be issued, the estimated cost of each improvement and the appropriation therefor, the estimated maximum amount of bonds or notes to be issued for each improvement and the period of usefulness of each improvement are as follows:

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
a) <u>Roads, Streets, Sidewalks and Storm Drains:</u>			
(i) Improvements to various roads, streets, sidewalks and bridges, as more specifically described on lists on file in the Office of the Clerk, which lists are hereby incorporated by reference as if set forth at length, including all work and materials necessary therefor and incidental thereto.	\$370,200	\$351,690	10 years
(ii) Improvements to storm drains, as more specifically described on a list on file in the Office of the Clerk, which list is hereby incorporated by reference as if set forth at length, including all work and materials necessary therefor and incidental thereto.	\$400,000	\$380,000	40 years
b) <u>Information Technology:</u>			
Acquisition of desktops, laptops, servers and various equipment, including all related costs and expenditures incidental thereto.	\$120,500	\$114,475	5 years

c) **Police Department:**

(i) Acquisition and installation of a street camera, including all related costs and expenditures incidental thereto.

\$150,000	\$142,500	10 years
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(ii) Acquisition of body armor, ballistic shields, handguns and rifles, including all related costs and expenditures incidental thereto.

\$24,300	\$23,085	15 years
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d) **Fire Department:**

Acquisition of a ladder truck, including all related costs and expenditures incidental thereto.

\$700,000	\$665,000	10 years
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e) **Municipal Buildings:**

(i) Acquisition of office furniture and equipment, including all related costs and expenditures incidental thereto.

\$40,000	\$38,000	5 years
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(ii) Renovations and improvements to the amphitheater, the John F. Kennedy Center roof, the library overhang, the Kennedy Center fence, the bus shelter, the Performing Arts Center and various municipally-owned buildings and facilities, as more specifically described on a list on file in the Office of the Clerk, which list is hereby incorporated by reference as if set forth at length, improvements including all work and materials necessary therefor and incidental thereto.

	<u>\$2,195,000</u>	<u>\$2,085,250</u>	10 years
TOTAL:	<u>\$4,000,000</u>	<u>\$3,800,000</u>	

The excess of the appropriation made for each of the improvements or purposes aforesaid over the estimated maximum amount of bonds or notes to be issued therefor, as above stated, is the amount of the down payment for each purpose.

Section 4. All bond anticipation notes issued hereunder shall mature at such times as may be determined by the chief financial officer; provided that no bond anticipation note shall mature later than one year from its date, unless such bond anticipation notes are permitted to mature at such later date in accordance with applicable law. The bond anticipation notes shall bear interest at such rate or rates and be in such form as may be determined by the chief financial officer. The chief financial officer shall determine all matters in connection with bond anticipation notes issued pursuant to this bond ordinance, and the chief financial officer's signature upon the bond anticipation notes shall be conclusive evidence as to all such determinations. All bond anticipation notes issued hereunder may be renewed from time to time subject to the provisions of the Local Bond Law or other applicable law. The chief financial officer is hereby authorized to sell part or all of the bond anticipation notes from time to time at public or private sale and to deliver them to the purchasers thereof upon receipt of payment of the purchase price plus accrued interest from their dates to the date of delivery thereof. The chief financial officer is directed to report in writing to the governing body at the meeting next succeeding the date when any sale or delivery of the bond anticipation notes pursuant to this bond ordinance is made. Such report must include the amount, the description, the interest rate and the maturity schedule of the bond anticipation notes sold, the price obtained and the name of the purchaser.

Section 5. The Township hereby certifies that it has adopted a capital budget or a temporary capital budget, as applicable. The capital or temporary capital budget of the Township is hereby amended to conform with the provisions of this bond ordinance to the extent of any inconsistency herewith. To the extent that the purposes authorized herein are inconsistent with the adopted capital or temporary capital budget, a revised capital or temporary capital budget has been filed with the Division of Local Government Services.

Section 6. The following additional matters are hereby determined, declared, recited and stated:

(a) The improvements or purposes described in Section 3 of this bond ordinance are not current expenses. They are all improvements or purposes that the Township may lawfully undertake as general improvements, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

(b) The average period of usefulness, computed on the basis of the respective amounts of obligations authorized for each purpose and the reasonable life thereof within the limitations of the Local Bond Law, is 12.82 years.

(c) The Supplemental Debt Statement required by the Local Bond Law has been duly prepared and filed in the office of the Clerk, and a complete executed duplicate thereof has been filed in the office of the Director of the Division of Local Government Services in the Department of Community Affairs of the State of New Jersey. Such statement shows that the gross debt of the Township as defined in the Local Bond Law is increased by the authorization of the bonds and notes provided in this bond ordinance by \$3,800,000, and the obligations authorized herein will be within all debt limitations prescribed by that Law.

(d) An aggregate amount not exceeding \$500,000 for items of expense listed in and permitted under N.J.S.A. 40A:2-20 is included in the estimated cost indicated herein for the purposes or improvements.

Section 7. The Township hereby declares the intent of the Township to issue bonds or bond anticipation notes in the amount authorized in Section 2 of this bond ordinance and to use the proceeds to pay or reimburse expenditures for the costs of the purposes or improvements described in Section 3 of this bond ordinance. This Section 7 is a declaration of intent within the meaning and for purposes of the Treasury Regulations.

Section 8. Any grant moneys received for the purposes or improvements described in Section 3 hereof shall be applied either to direct payment of the cost of the improvements or to payment of the obligations issued pursuant to this bond ordinance. The amount of obligations authorized but not issued hereunder shall be reduced to the extent that such funds are so used.

Section 9. The chief financial officer of the Township is hereby authorized to prepare and to update from time to time as necessary a financial disclosure document to be distributed in connection with the sale of obligations of the Township and to execute such disclosure document on behalf of the Township. The chief financial officer is further authorized to enter into the appropriate undertaking to provide secondary market disclosure on behalf of the Township pursuant to Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") for the benefit of holders and beneficial owners of obligations of the Township and to amend such undertaking from time to time in connection with any change in law, or interpretation thereof, provided such undertaking is and continues to be, in the opinion of a nationally recognized bond counsel, consistent with the requirements of the Rule. In the event that the Township fails to

comply with its undertaking, the Township shall not be liable for any monetary damages, and the remedy shall be limited to specific performance of the undertaking.

Section 10. The full faith and credit of the Township are hereby pledged to the punctual payment of the principal of and the interest on the obligations authorized by this bond ordinance. The obligations shall be direct, unlimited obligations of the Township, and the Township shall be obligated to levy *ad valorem* taxes upon all the taxable real property within the Township for the payment of the obligations and the interest thereon without limitation of rate or amount.

Section 11. This bond ordinance shall take effect 20 days after the first publication thereof after final adoption, as provided by the Local Bond Law.

On motioned by Councilman Anderson

Seconded by Councilwoman Perrone

Discussion -TABLED UNTIL APRIL 7TH MEETING FOR FURTHER DISCUSSION

Roll Call:

Councilman Anderson	yes
Councilwoman Perrone	yes
Councilwoman Whitfield	yes
Deputy Mayor McIntosh	yes
Mayor Worthy	yes

Motion carried.

RESOLUTIONS

RESOLUTION NO. 2020—53

RESOLUTION TO USE ALTERNATE TAX COLLECTION RATE

PURSUANT TO N.J.S.A. 40A:4-41

FOR USE IN THE 2019 MUNICIPAL BUDGET

WHEREAS, the Township of Willingboro experienced substantial cancellations of 2019 property taxes due to tax appeal judgments of the county taxation board pursuant to R.S.54:3-21 et seq., or the State tax court pursuant to R.S.54:48-1 et seq., and a resulting decline in the tax collection rate for the year 2019; and

WHEREAS, the use of the lower collection rate in arriving at the budget appropriation Reserve for Uncollected Taxes in the 2020 Municipal Budget would result in an unfair tax burden to the taxpayers of the Township of Willingboro; and

WHEREAS, if tax appeal judgments of the county tax board or the State tax court result in tax reductions for the previous fiscal year, the governing body of the municipality may elect to calculate the current year reserve for uncollected taxes by using the average collection rate of the three preceding years; and

WHEREAS, the Division of Local Government Services, Department of Community Affairs will allow the Township of Willingboro to use the alternate collection rate in calculating the budget appropriation Reserve for Uncollected Taxes in the 2019 Municipal Budget; and

WHEREAS, the collection rate for 2019 was 95.33%; 2018 was 95.32% and 2017 was 95.68%; and

WHEREAS, the average of the three previous years is 95.44%;

NOW, THEREFORE, BE IT RESOLVED that the Township of Willingboro will use the collection rate of 95.34% in calculating the budget appropriation Reserve for Uncollected Taxes in the 2020 Municipal Budget.

On motioned by Councilman Anderson
Second by Deputy Mayor McIntosh
Discussion

Roll Call:

Councilman Anderson	yes
Councilwoman Perrone	yes
Councilwoman Whitfield	yes
Deputy Mayor McIntosh	yes
Mayor Worthy	yes

Motion carried

RESOLUTION NO. 2020—54

MUNICIPAL BUDGET

WHEREAS, the Annual Budget and Capital Budget for the Township of Willingboro for the year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the Township Council of the Township of Willingboro at its open public meeting of March 30, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$48,176,000.00 and Total Appropriations of \$48,176,000.00; and the Capital Budget as introduced reflects Total Capital Appropriations of \$12,325,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the Township Council of the Township of Willingboro, at an open public meeting held on March 30, 2020 that the Annual Budget of the Township of Willingboro for the year beginning, January 1, 2020 and ending, December 31, 2020 is hereby introduced; and

BE IT FURTHER RESOLVED, that the Township Council of the Township of Willingboro will consider the Annual Budget and Capital Budget for adoption on April 30, 2020.

On motioned by Councilman Anderson
Seconded by Councilwoman Perrone

Roll Call:

Councilman Anderson	yes
Councilwoman Perrone	yes
Councilwoman Whitfield	yes
Deputy Mayor McIntosh	yes
Mayor Worthy	yes

Motion carried.

MANAGER'S BUDGET REPORT DISCUSSION—SEE ATTACHED

RESOLUTION NO. 2020--55

AUTHORIZING AN EXECUTIVE SESSION OF THE TOWNSHIP COUNCIL

WHEREAS, the New Jersey Open Public Meetings Act, N.J.S.A. 10:4-6 et seq., permits a public body to exclude the public from portions of a meeting at which specific matters set forth in N.J.S.A. 10:4-12b are discussed; and

WHEREAS, a request has been made of the Township Council assembled in public session on this 30th day of April, 2020 to convene a closed Executive session consistent with the provisions of N.J.S.A. 10:4-12b; and

NOW, THEREFORE, upon motion duly made and seconded and passed by a vote of in favor and opposed, **BE IT RESOLVED** by the Township Council of the Township of Willingboro, County of Burlington, State of New Jersey that an Executive Session of the Township Council meeting shall be convened to discuss one or more of the following categories as noted:

- _____ 1. Any matter which, by express provision of federal law, state statute or rule of court is rendered confidential or excluded from the public portion of the meeting.
- _____ 2. Any matter in which the release of information would impair the right to receive funds from the United States Government.
- _____ 3. Any material the disclosure of which constitutes and unwarranted invasion of privacy as set forth in N.J.S.A. 10:4-12b(3).
- _____ 4. Any Collective Bargaining Agreement or the terms and conditions which are proposed for inclusion in any Collective Bargaining Agreement, including the negotiation of the terms and conditions thereof with employees or representatives of employees.
- _____ 5. Any matter involving the purchase, lease or acquisition of real estate with public funds, the setting of banking rates or investment of public funds where it could adversely affect the public interest if discussions of such matters were disclosed.
- _____ 6. Any tactics and techniques utilized in protecting the safety and property of the public and any investigations of violations or possible violations of law.
- _____ 7. Any pending or anticipated litigation or contract negotiations in which Township Council is or may become a party.
- _____ 8. Any matters falling within the attorney/client privilege to the extent that confidentiality is required for the attorney to exercise his/her ethical duties as a lawyer.
- _____ 9. Any matter involving the employment, appointment, termination of employment, terms and conditions of employment and other categories set forth in N.J.S.A. 10:4-12b(8).

PUBLIC COMMENT:

- Pat Lindsey Harvey – 12 Hadley Lane, Would have liked for residents to get a copy of the introduced budget, so it is easier to follow along. Council should have had all of the information with explanations because I don't know how you can vote on a budget if you don't have all the information to make an intelligent decision.
- Tiffany Hose – 39 Haskell Lane, Usually attend Mr. Worthy's meetings with the school and has verified that this meeting was in reference to the Township. Longtime resident and would like to see consistency in the town. Willingboro is nice to me, and Willingboro should look better. Concerned about the influx of renters messing up the town. Believes that Willingboro events are not welcoming to everyone but more for a select group.
- Martin Nock – Clarification on the proposed budget. Increase \$56 per household on assessed value of \$156, 000? We are just one side of the street and there are other factors that need to be considered for example the school board. Willingboro is hard hit when there is an economic downturn. For the last 4 years, the increase was \$106 for the 4 years and council is increasing the tax by \$56 in one year. Must take into consideration that Government Subsidies will not last long. Would propose no tax increase, if possible.

COUNCIL COMMENTS

- Councilwoman Whitfield – Thanked Manager for getting together the information for the budget discussion. Thanked the residents for being patient through this process and the pandemic. Reminded everyone to fill out the Census questionnaire.
- Councilwoman Perrone – Agrees with public comment in reference to beautification of Willingboro and requested for this line item to be put in the budget. Addressed the diversity by requesting that the resident contacts her as the liaison of the Parade and Events Committee. In reference to the comment from Martin Nock, wants to be sensitive to the current state of COVID-19 and the fact that many are unemployed.
- Councilman Anderson – Thanked Dr. Rogers and staff for putting the presentation together and echoed the thoughts of Councilwoman Whitfield as it relates to the current community situation.
- Deputy Mayor McIntosh – Thanked community for bearing with the council during this time, appreciates the time Dr. Rogers put into preparing the budget. The budget conversation is heavy but hopefully we can go on to lighter things and want the residents to enjoy spending time with their families. Echoed Councilwoman Whitfield's sentiments in reference to Census 2020.
- Mayor Worthy – Reminded everyone about the Census 2020. Thanked organizations that helped the community during this time. Thanked Dr. Rogers and Dir. Lomon for all the work that has been put in, and helping to ensure that council is connected with the residents. Mentioned in reference to Councilwoman Perrone's comment about beautification that we have the Clean Communities Grant and hopefully that as we get through this time we can focus on with the help of Public Works. Reminded everyone to Be Well and Stay Safe.

10. Any deliberations occurring after a public hearing that may result in the imposition of specific civil penalty or the suspension of loss of a license or permit as set forth in N.J.S.A. 10:9-12b(9).

BE IT FURTHER RESOLVED that the general nature of the subject to be discussed relates to:

BE IT FURTHER RESOLVED that the time when and the circumstances under which the discussion conducted in closed session will be disclosed to the public, in accordance with N.J.S.A. 10:4-14, and to the extent that it is not inconsistent with N.J.S.A. 10:4-12.

NO EXECUTIVE SESSION NEEDED

Public Comment

Pat Linsey-Harvey:

12 Hadley Lane: I kept getting bounced off as I was trying to listen; It was hard to follow along because I did not have a copy and you kept flipping back and forth between pages; it would have been helpful if the residents were able to go online and get a copy of the introduce budget; it would have been a nice for Counsel to have all the information with explanations of the expenses because I don't know how you can vote on a budget if you don't have all the information to make an intelligent decision.

Tiffany Hose:

39 Hassle Lane: I've been living in Willingboro since I was younger, I grew up in Willingboro; I want to see consistency in the town. Like I see how like some streets. Am I seeing Petty I would just Willingboro is nice to me. I just wanted to look better. Like I see like I live on Hawthorne. So, I see like parts and pieces of what needed to be done. But it's just like inconsistency with the sidewalk. It doesn't look nice like all of Willingboro.

Council Comments

Councilwoman Whitfield:

Good evening, everyone. I have just a few comments this evening first. I'd like to thank Dr. Rogers and her office for providing all the information that you have thus far for the budget discussion and continuing to work with the answer our questions as we move forward in this process. I'd also like just a word to the residents of Willingboro. Thank you for bearing with us as we are navigating the circumstances that have been surrounding covid-19.

I hope that you and your family is are staying safe and healthy and most importantly staying home. So this is just one of the ways that Willingboro is trying to accommodate the restrictions and to do our part to help flatten the curve of the pandemic that is currently going on. Last but not least certainly not least please don't forget to respond to your census questionnaire census day is April 1st, and we hope that our residents will fill out and respond to their questionnaires before that time. Not just to ensure that all Willingboro is counted but also to avoid a census taker having to come to your door and knock on your door to get those responses. So please do your part. Make sure that you're counting here in Willingboro and talk to your neighbors your friends. And anyone around you about responding to their census questionnaire by April 1st, and that is all I have tonight.

Councilwoman Perrone:

Good evening. Everyone. My comments are to the woman who spoke on Miss Tiffany on - is Tiffany Lynn. I agree with her with regards to the landscaping and the appearance of Willingboro. So since we're reviewing the budget currently, I'd like to see a line item for beautification but Willingboro and really outline what does that mean not just cutting the grass but necessarily more specific as far as beautification. I know that we spoke about some pretty thick numbers as far as the budget and with our current situation going on with Covid 19. However, I'd like for us to do a little bit more with beautification. I've heard so much about how the landscaping used to be before I got here. So, I've been here for about 12 years now.

So, I'd like to see that happen while I'm still here. In addition, she had another comment with diversity is what I written down. She mentioned a jazz festival. So if she's listening and she can hear me I would like for you to contact me. I'm the liaison for the parade and events committee and we have established a whole group of people and we actually went through a preliminary calendar for this year of events that we want to have outlined for our community of Willingboro for this year. Of course, this was before covid-19. However, we are using conventional methods of needing. We do have a chairperson. His name is a big John's what we call him. He's also a naturally an event planner. So I would love to hear some of your ideas as far as diversifying events that we have in Willingboro. I definitely want to incorporate all communities. I'm originally from the Bronx. So there's so much diversity there and I do agree with you we can do a lot more to incorporate other communities here in Willingboro. So thank you for your comment and feel free to email me. My email is on the

website and my cell phone is there as well. I received text much faster than emails. However, I will get to your email as well and with regards to Emeritus Mayor Nock his question with regards to the tax increase. If I heard him correctly. I think he was concerned about the fixed \$56 increase tax increase and whether or not that would be \$56 and spread over three to four years meaning that we would not have another increase for the next four years. Now. This is my understanding of what he was saying, so I just wanted to throw that out there if I'm incorrect.

But I definitely want us to be sensitive to our current situation that's going on with the Covid 19 and the fact that our community is currently unemployed and basically quarantining themselves and some people are employed, you know are able to work from home such as myself. However, I just want to make sure that we are being extremely sensitive to the situation and planning for long-term. Should this go into the spring? Ears which you know spring months coming up with that said that concludes my console comment, and I appreciate everyone who has joined. Thank you.

Councilman Anderson:

I just want to thank Dr. Rogers and her staff the directors for taking the time to put the information together giving us something to work with. Thank you for all those in the community who are listening in and once again, I just want to Echo the thoughts of councilwoman Whitfield as it relates to the community situation. Have a good evening.

Deputy Mayor Macintosh.

Good evening, Willingboro. Thank you for bearing with us during these times. Just want to preach a give appreciation to Dr. Rogers and her team also for presenting this budget. I know we kind of went through it a little bit with detail. So I appreciate your patience and answering a lot of the questions and appreciate.

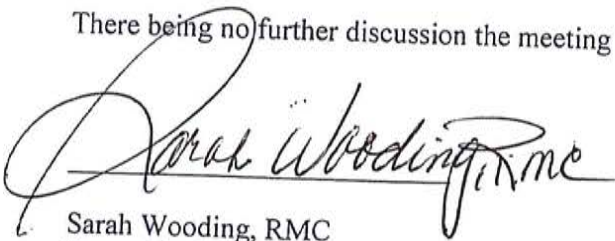
You're further investigation into some of our questions Willingboro. I never gone through some hard times. So hopefully that this budget is a little heavy I think but hopefully going forward we can focus on some lighter things and just spending time with your family and appreciating that. So I also want to Echo council woman's Whitfield sentiments and also to put some to make sure we do fill out the census 2020 that is extremely important. So now we have time so there's no excuses. We have time to fill it out. So hopefully everybody completes that but that will complete my comments today everyone. Be safe. Thank you.

Mayor Worthy:

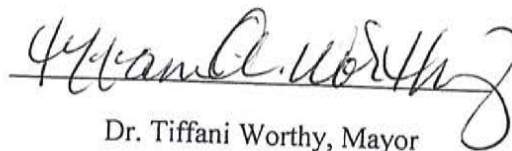
Yes, so I wanted to also remind everyone about the census 2020 and thank the organizations that have been responding to Willingboro to help us as we go through this very difficult time to include the South Jersey food bank and many others. Also want to remind us to stick to be well and to take care of ourselves. We know there is an uptick in Mental Health crisis during this time.

With this pandemic and there are a lot of resources available to us at the county level. So be sure to look at the different resources that are available so that we take time to take care of ourselves our mental health or physical health. Thank you to Dr. Rogers and director Loman and to everyone who is helping us to make sure that we're responding to the residents of questions that come in the phone calls. Text messages are all good. And we appreciate just staying connected with you during this time. I also want to thank I'm Dr. Rogers and there's and her team for creating additional links on our website. So that residents can easily find more information about covid-19 what the township is doing how we're responding and how we've ramped up communication so much so that we got complaints about too many calls and too many pieces of information coming out. So we want to communicate what's going on what the township is doing. If you have questions for us, please don't hesitate to respond or to reach out. I also wanted to mention similar to Councilwoman Perrone about the beautification of Willingboro. We do have the clean communities grants and I'm hopeful that as we get through this difficult time, we'll have more organizations tapping into the clean communities Grant and perhaps Public Works can provide different areas recommendations of areas that we can focus on and beautify and it's a win-win where the organizations can get \$500 by dollars and we will get an area of town a little bit more emphasis, but that's not to negate the responsibility of Public Works to make sure that we have a beautiful town that is all that I have for this evening and just want to remind everyone to be well and to stay safe.

There being no further discussion the meeting was adjourned .



Sarah Wooding, RMC
Township Clerk



Dr. Tiffani Worthy, Mayor

2020 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2020 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF WILLINGBORO COUNTY: BURLINGTON

<u>Dr. Tiffani Worthy</u> Mayor's Name	<u>December 31, 2022</u> Term Expires
---	--

Governing Body Members	
Name	Term Expires
<u>Nathaniel Anderson</u>	<u>12/31/2020</u>
<u>Kaya McIntosh</u>	<u>12/31/2022</u>
<u>Rebecca Perrone</u>	<u>12/31/2020</u>
<u>Samantha Whitfield</u>	<u>12/31/2022</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Municipal Officials	
<u>Sarah Wooding</u> Municipal Clerk	<u>2/1/2011</u> Date of Orig. Appt.
<u>Lamar Arnold</u> Tax Collector	<u>C-1676</u> Cert. No.
<u>Eusebia Digs</u> Chief Financial Officer	<u>T-8389</u> Cert. No.
<u>Kirk N. Applegate</u> Registered Municipal Accountant	<u>N-924</u> Cert. No.
<u>Lester E. Taylor III, Esq.</u> Municipal Attorney	<u>20CR200048400</u> Lic. No.
_____	_____

Official Mailing Address of Municipality

Township of Willingboro
1 Dr. Martin Luther King Jr Dr.
Willingboro, NJ 08046

Fax #: _____

2020 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of WILLINGBORO, County of BURLINGTON 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 30 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 30 day of March, 2020

swooding@willingboronj.gov Clerk 1 Dr. Martin Luther King Jr Dr. Willingboro, NJ 08046 Address 609.877.2200 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 30 day of March, 2020

kapplegate@bowmanllp.com Registered Municipal Accountant Voorhees, New Jersey Address 601 White Horse Rd Address 856.435.6200 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, 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 30 day of March, 2020

ediggs@willingboronj.gov 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 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:

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 TOWNSHIP of WILLINGBORO, County of BURLINGTON 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 Burlington County Times in the issue of April 8, 2020

The Governing Body of the TOWNSHIP of WILLINGBORO does hereby approve the following as the Budget for the year 2020:

RECORDED VOTE (insert last name)

Ayes

[Empty box for recording Ayes votes]

Nays

[Empty box for recording Nays votes]

Abstained

[Empty box for recording Abstained votes]

Absent

[Empty box for recording Absent votes]

Notice is hereby given that the Budget and Tax Resolution was approved by the WILLINGBORO, County of BURLINGTON, on March 30, 2020.

A Hearing on the Budget and Tax Resolution will be held at Township of Willingboro, on April 30, 2020 at 7 o'clock pm 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

General Appropriations For: (Reference to Item and sheet number should be omitted in advertised budget)	YEAR 2020
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	XXXXXXXXXXXX
2. Appropriations excluded from "CAPS" -	35,729,598.38
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	XXXXXXXXXXXX
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	8,907,405.81
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	-
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	8,907,405.81
95.34% Percent of Tax Collections	3,538,995.81
Building Aid Allowance 2020 - \$ _____	
for Schools-State Aid 2019 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	48,176,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	14,007,878.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	33,536,033.99
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	632,088.01

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	46,425,000.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	489,545.80	-	-	-	-	-	-
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	46,914,545.80	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	45,657,750.06	-	-	-	-	-	-
Reserved	1,255,483.18	-	-	-	-	-	-
Unexpended Balances Canceled	1,312.56	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	46,914,545.80	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2019	46,425,000.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	36,291,956.31
Subtotal	46,425,000.00	Additions:	
Exceptions Less:		New Construction (Assessor Certification)	106,428.14
Total Other Operations	2,031,400.00	2018 Cap Bank	
Total Uniform Construction Code		2019 Cap Bank	
Total Interlocal Service Agreement	130,498.36	Total Additions	106,428.14
Total Additional Appropriations		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	36,398,384.44
Total Capital Improvements	150,000.00	Additional Increase to COLA rate. 3.5%	
Total Debt Service	150,000.00	Amount of Increase allowable. 1.0%	354,067.87
Transferred to Board of Education	5,155,537.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	36,752,452.31
Type I School Debt			
Total Public & Private Programs	246,064.00		
Judgements	100,000.00		
Total Deferred Charges			
Cash Deficit			
Reserve for Uncollected Taxes	3,204,714.00		
Total Exceptions	11,018,213.36		
Amount on Which CAP is Applied	35,406,786.64		
2.5% CAP	885,169.67		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	36,291,956.31		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2020 \$ 3,934,225.96

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 820,050.00
3,114,175.96

Budgeted Group Insurance - Inside CAP 3,114,175.96

Budgeted Group Insurance - Utilities _____

Budgeted Group Insurance - Outside CAP _____

TOTAL 3,114,175.96

Instead of receiving Health Benefits, 26 employees have elected an opt-out for 2020. This opt-out amount is budgeted separately.

Health Benefits Waiver
 Salaries and Wages \$ 113,000.00

EXPLANATORY STATEMENT - (Continued)

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	32,840,846.44
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>32,840,846.44</u>
Plus 2% CAP Increase	<u>656,816.93</u>
ADJUSTED TAX LEVY	<u>33,497,663.37</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>33,497,663.37</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions:	33,497,663.37
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	145,002.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	50,000.00
Allowable Debt Service and Capital Leases Inc.	140,825.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>335,827.00</u>
Less Cancelled or Unexpended Waivers	<u>1,312.56</u>
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

Additions:	33,832,177.81
New Ratables - Increase for new construction	6,071,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1,753</u>
New Ratable Adjustment to Levy	
Amounts approved by Referendum	106,428.14
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

33,938,605.94

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

33,536,033.99

OVER OR (UNDER) 2% LEVY CAP

(must be equal or under for Introduction)

(402,571.96)

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)	<u>459,558</u>
Amount Used in 2020	
Balance to Expire	<u>459,558</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)	<u>360,960</u>
Amount Used in 2020	
Balance to Carry Forward (CY 2021)	<u>360,960</u>
2019	
Maximum Allowable Amount to be Raised by Taxation	33,232,564
Amount to be Raised by Taxation for Municipal Purpose	<u>32,840,846</u>
Available for Banking (CY 2020 - CY 2022)	391,718
Amount Used in 2020	
Balance to Carry Forward (CY 2021 - CY2022)	<u>391,718</u>
2020	
Maximum Allowable Amount to be Raised by Taxation	33,938,606
Amount to be Raised by Taxation for Municipal Purpose	<u>33,536,034</u>
Available for Banking (CY 2021 - CY 2023)	402,572
Total Levy CAP Bank	<u>1,155,250</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
1. Surplus Anticipated				
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-101	3,000,000.00	3,200,000.00	3,200,000.00
Total Surplus Anticipated	08-102			
3. Miscellaneous Revenues - Section A: Local Revenues	08-100	3,000,000.00	3,200,000.00	3,200,000.00
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other	08-103			
Fees and Permits	08-104	17,000.00	18,000.00	17,808.00
Fines and Costs:	08-105	177,000.00	210,000.00	177,967.85
Municipal Court	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other	08-110	140,000.00	138,000.00	140,697.66
Interest and Costs on Taxes	08-109			
Interest and Costs on Assessments	08-112	421,000.00	404,000.00	467,816.43
Parking Meters	08-115			
Interest on Investments and Deposits	08-111			
Anticipated Utility Operating Surplus	08-113	87,000.00	26,000.00	115,820.86
	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Burlington County Park Development Grant				-
Burlington County Municipal Alliance Grant	10-871	250,000.00	110,000.00	110,000.00
Summer Food Program Grant	10-506		15,475.00	15,475.00
Body Armor Replacement Grant	10-608		126,136.80	126,136.80
Drunk Driving Enforcement Grant	10-505		11,047.91	11,047.91
Clean Communities	10-510	5,000.00	2,500.00	2,500.00
Recycling Tonnage	10-602	65,755.91	58,955.27	58,955.27
NJ Department of Transportation Grant	10-569	38,489.43	48,085.36	48,085.36
New Jersey Transportation Trust Fund Awards	10-559	347,586.00	363,409.00	363,409.00
	10-584	450,000.00	-	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	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 (Continued):	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				-
				-
				-
				-
				-
				-
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				-
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				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	10-001	1,156,831.34	735,609.34	735,609.34

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	3,000,000.00	3,200,000.00	3,200,000.00
3. Miscellaneous Revenues:	08-102	-	-	-
Total Section A: Local Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	842,000.00	796,000.00	920,110.80
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	3,684,275.00	3,684,275.00	3,684,275.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	08-002	935,000.00	921,000.00	935,453.15
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	106,600.00	130,498.00	106,624.50
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local 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	1,156,831.34	735,609.34	735,609.34
Total Miscellaneous Revenues	08-004	1,283,171.66	1,082,017.00	1,274,090.67
4. Receipts from Delinquent Taxes	13-999	8,007,878.00	7,349,399.34	7,856,163.46
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	3,000,000.00	2,905,000.00	2,998,954.57
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	14,007,878.00	13,454,399.34	13,855,118.03
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
b) Addition to Local District School Tax	07-190	33,536,033.99	32,840,846.44	XXXXXXXXXX
c) Minimum Library Tax	07-191	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-192	632,088.01	619,300.02	XXXXXXXXXX
7. Total General Revenues	07-199	34,168,122.00	33,460,146.46	33,442,103.31
	13-299	48,176,000.00	46,914,545.80	47,297,221.34

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	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
Township Manager								
Salaries and Wages	20-100	1	312,743.55	156,683.48		111,683.48	109,745.86	1,937.62
Other Expenses	20-100	2	8,000.00	1,800.00		8,800.00	5,782.67	3,017.33
Purchasing and Technical Support								
Salaries and Wages	20-100	1	79,237.98	75,214.37		75,214.37	74,801.80	412.57
Other Expenses	20-100	2	191,450.00	181,800.00		188,800.00	188,745.63	54.37
Technology								
Salaries and Wages	20-100	1	754,544.13	604,783.48		604,783.48	602,463.42	2,320.06
Other Expenses	20-100	2	163,100.00	75,800.00		75,800.00	61,729.44	14,070.56
Human Resources								
Salaries and Wages	20-105	1	216,077.49	208,005.03		208,005.03	204,416.70	3,588.33
Other Expenses	20-105	2	8,800.00	10,000.00		10,000.00	6,091.84	3,908.16
Mayor and Council								
Salaries and Wages	20-110	1	87,142.81	84,845.90		85,145.90	85,091.36	54.54
Other Expenses	20-110	2	120,100.00	95,500.00		110,500.00	105,618.75	4,881.25
Township Clerk								
Salaries and Wages	20-120	1	291,855.17	258,360.39		295,360.39	291,383.52	3,976.87
Other Expenses	20-120	2	24,250.00	34,800.00		34,800.00	30,815.17	3,984.83

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
Financial Administration								
Salaries and Wages	20-130	1	368,586.43	364,721.78		369,721.78	367,149.87	2,571.91
Other Expenses	20-130	2	119,800.00	93,050.00		93,050.00	86,343.52	6,706.48
Audit Services								
Other Expenses	20-135	2	82,000.00	97,000.00		97,000.00	84,976.00	12,024.00
Collection of Taxes								
Salaries and Wages	20-145	1	223,270.13	225,168.05		221,168.05	212,003.26	9,164.79
Other Expenses	20-145	2	11,050.00	9,350.00		12,850.00	11,711.69	1,138.31
Assessment of Taxes								
Salaries and Wages	20-150	1	175,989.39	176,016.65		175,016.65	173,166.31	1,850.34
Other Expenses	20-150	2	30,050.00	24,400.00		28,400.00	25,946.91	2,453.09
Township Attorney								
Other Expenses	20-155	2	570,000.00	610,000.00		710,000.00	580,974.91	129,025.09
Engineering Services and Costs								
Other Expenses	20-165	2	75,000.00	75,000.00		75,000.00	60,614.56	14,385.44
Municipal Land Use Law (N.J.S.40-55D-1):								
Planning Board								
Other Expenses	21-180	2	11,200.00	11,400.00		11,400.00	5,742.74	5,657.26
Zoning Board of Adjustments								
Other Expenses	21-185	2	4,200.00	2,800.00		3,800.00	3,264.24	535.76

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
Property Maintenance (Code Enforcement)								
Salaries and Wages	22-196	1	667,730.79	723,775.82				-
Insurance						783,375.82	781,808.35	1,567.47
General Liability	23-215	2	1,277,112.37	1,289,041.67		1,289,041.67	1,289,041.67	-
Employee Group Health	23-220	2	3,114,175.96	3,128,515.00		3,113,515.00	3,069,355.38	44,159.62
Health Benefit waiver	23-222	2	113,000.00	105,000.00		120,000.00	115,625.53	4,374.47
Unemployment Insurance	23-225	2	60,000.00	125,000.00		125,000.00	92,875.48	32,124.52
Police								
Salaries and Wages	25-240	1	9,000,617.17	8,923,646.72		8,923,646.72	8,777,734.30	145,912.42
Other Expenses	25-240	2	545,550.00	567,000.00		567,000.00	507,235.67	59,764.33
Office of Emergency Management								
Other Expenses	25-252	2	11,500.00	15,000.00		15,000.00	14,876.12	123.88
First Aid Organization								
Salaries and Wages	25-260	1	415,000.00	415,000.00		415,000.00	405,443.90	9,556.10
Other Expenses	25-260	2	78,500.00	102,000.00		102,000.00	89,297.23	12,702.77
Fire								
Salaries and Wages	25-265	1	2,209,043.35	2,151,152.32		2,151,152.32	2,136,565.88	14,586.46
Other Expenses	25-265	2	242,700.00	281,500.00		265,200.00	245,230.73	19,969.27

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
Municipal Prosecutor								
Other Expenses	25-275	2	45,000.00	45,000.00		45,000.00	38,041.63	6,958.37
Road Repairs and Maintenance								
Salaries and Wages	26-290	1	1,248,444.84	1,368,183.75		1,327,683.75	1,305,954.24	21,729.51
Other Expenses	26-290	2	250,500.00	307,500.00		307,500.00	307,374.76	125.24
Snow Removal								
Salaries and Wages	26-291	1	1.00	24,502.00		18,002.00	18,002.00	-
Other Expenses	26-291	2	1.00	49,500.00		49,500.00	49,500.00	-
Parks Department								
Salaries and Wages	26-292	1	411,416.33	363,083.89		369,583.89	367,790.43	1,793.46
Traffic Light Controls								
Other Expenses	31-430	2	-	9,500.00		9,500.00	7,787.44	1,712.56
Recycling								
Other Expenses	26-305	2	1,000.00	7,500.00		7,500.00	2,326.57	5,173.43
Garbage and Trash Removal - Contractual	26-305	2	909,470.00	889,600.71		799,950.71	799,950.71	-
Public Buildings and Grounds								
Salaries and Wages	26-310	1	224,001.88	196,479.81		202,479.81	201,041.64	1,438.17
Other Expenses	26-310	2	814,600.00	714,000.00		714,000.00	694,346.68	19,653.32

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
Animal Control								
Salaries and Wages	27-340	1	8,125.91	58,217.00				-
Other Expenses	27-340	2	-	13,300.00		58,217.00	19,044.05	39,172.95
Elder Program						13,300.00	8,295.96	5,004.04
Salaries and Wages	27-365	1	443,418.99	391,468.42				-
Other Expenses	27-365	2	148,220.00	158,100.00		418,768.42	417,270.08	1,498.34
Shelter for Abused Women	27-331	2	25,000.00	28,000.00		168,100.00	167,255.59	844.41
Recreation						28,000.00	28,000.00	-
Salaries and Wages	28-370	1	713,780.81	779,881.01				-
Other Expenses	28-370	2	61,500.00	153,000.00		764,881.01	695,610.31	69,270.70
Utilities						99,000.00	77,675.70	21,324.30
Electricity	31-430	2	350,500.00	355,000.00				-
Street Lighting	31-435	2	470,000.00	550,000.00		330,000.00	304,463.27	25,536.73
Telephone	31-445	2	402,100.00	376,300.00		452,100.00	416,972.65	35,127.35
Water and Sewer	31-445	2	15,000.00	20,000.00		376,300.00	362,659.13	13,640.87
Gas	31-446	2	25,000.00	74,500.00		17,500.00	11,663.25	5,836.75
Gasoline, Diesel and Oil	31-460	2	210,000.00	225,000.00		24,500.00	73.84	24,426.16
						225,000.00	194,711.20	30,288.80
Landfill/Solid Waste Disposal Costs	32-465	2	1,253,690.00	1,073,730.00		1,139,480.00	1,098,820.21	40,659.79
								-

8. GENERAL APPROPRIATIONS **CURRENT FUND - 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	1,020,870.00	1,050,901.00		1,050,901.00	1,050,901.00	-
Social Security System (O.A.S.I.)	36-472	1,464,549.62	1,437,074.80		1,437,074.80	1,316,698.21	120,376.59
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	2,602,519.00	2,409,330.00		2,409,330.00	2,409,102.81	227.19
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 at seq.)	23-225						
Defined Contribution Retirement Program (DCRP)	36-477	10,000.00	2,500.00		2,500.00	1,415.13	1,084.87
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	5,097,938.62	4,899,805.80	-	4,899,805.80	4,778,117.15	121,688.65
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						XXXXXXXXXX
(H-1) Total General Appropriations for Municipal Purposes within	34-299	35,729,598.38	35,406,786.64	-	35,256,786.64	34,075,973.88	1,180,812.76

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS

(A) Operations - Excluded from "CAPS"	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 and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899							
Reserve for Clean Communities	41-602	2	65,755.91	58,955.27		58,955.27	58,955.27	-
Reserve for Drunk Driving Prevention Incentive Grant	41-510	2	5,000.00	2,500.00		2,500.00	2,500.00	-
Reserve for Body Armor Replacement Grant	41-505	2		11,047.91		11,047.91	11,047.91	-
Recycling Tonnage Grant	41-569	2	38,489.43	48,085.36		48,085.36	48,085.36	-
Municipal Alliance Grant	41-506	2		15,475.00		15,475.00	15,475.00	-
Burlington County Park Development Grant	41-856	2	250,000.00	110,000.00		110,000.00	110,000.00	-
Summer Food Program	41-608	2		126,136.80		126,136.80	126,136.80	-
NJ Department of Transportation	41-559	2	347,586.00	363,409.00		363,409.00	363,409.00	-
New Jersey Transportation Trust Fund Awards	41-584	2	450,000.00					-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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 and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
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								-
Total Public and Private Programs Offset by Revenues	40-999		1,156,831.34	735,609.34	-	735,609.34	735,609.34	-
Total Operations - Excluded from "CAPS"	34-305		3,263,531.34	2,897,507.34	-	2,897,507.34	2,822,836.92	74,670.42
Detail:								
Salaries & Wages	34-305	1	593,300.00	630,498.00	-	630,498.00	576,332.60	54,165.40
Other Expenses	34-305	2	2,670,231.34	2,267,009.34	-	2,267,009.34	2,246,504.32	20,505.02

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
Defered Charges and Statutory							
(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	29-405			XXXXXXXXXX			XXXXXXXXXX
Total Defered Charges and Statutory Expenditures - Local School -	29-409						XXXXXXXXXX
District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	8,907,405.81	8,303,044.69	-	8,453,044.69	8,377,061.71	74,670.42
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	44,637,004.19	43,709,831.33	-	43,709,831.33	42,453,035.59	1,255,483.18
(M) Reserve for Uncollected Taxes	50-899	3,538,995.81	3,204,714.47	XXXXXXXXXX	3,204,714.47	3,204,714.47	XXXXXXXXXX
9. Total General Appropriations	34-499	48,176,000.00	46,914,545.80	-	46,914,545.80	45,657,750.06	1,255,483.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS

Summary of 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
(H-1) Total General Appropriations for	34-299	35,729,598.38	35,406,786.64	-	35,256,786.64	34,075,973.88	1,180,812.76
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,000,100.00	2,031,400.00	-	2,031,400.00	1,979,603.08	51,796.92
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	106,600.00	130,498.00	-	130,498.00	107,624.50	22,873.50
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,156,831.34	735,609.34	-	735,609.34	735,609.34	-
Total Operations Excluded from "CAPS"	34-305	3,263,531.34	2,897,507.34	-	2,897,507.34	2,822,836.92	74,670.42
(C) Capital Improvements	44-999	200,000.00	150,000.00	-	150,000.00	150,000.00	-
(D) Municipal Debt Service	45-999	5,353,874.47	5,155,537.35	-	5,155,537.35	5,154,224.79	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	90,000.00	100,000.00	-	250,000.00	250,000.00	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
(M) Reserve for Uncollected Taxes	50-899	3,538,995.81	3,204,714.47	XXXXXXXXXX	-	-	XXXXXXXXXX
Total General Appropriations	34-499	48,176,000.00	46,914,545.80	-	46,914,545.80	45,657,750.06	1,255,483.18

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2020 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Community Development Block Grant Act of 1974; Builders Trust Account; Parking Offenses Adjudication Act (PL 1989, C.137); Disposal of Forfeited Property (PL 1986, C.135); Municipal Alliance on Alcohol and Drug Abuse (PL 1989, C.51, N.J.S.A 40A:5-29); Recreation (N.J.A.C 7:36-1.8); Veteran's Memorial Monument Fund, Donations N.J.S.A 40A:5-29; Municipal Public Defender (PL 1997 C.256); Public Safety Donations N.J.S.A 40A:5-29; Open Space, Recreation, Farmland and Historic Preservation Trust; Snow Removal Trust Fund (PL 2001 C.138); Civic Events Donations (N.J.S.A 40A:5-29); Affordable Housing Trust (PL 1985, C222, N.J.A.C 5:92-18.1); Developers Tree Planting Donations (N.J.S.A 40A:5-29); Community Map Donations (N.J.S.A 40A:5-29); READ Foundation Donations (N.J.S.A 40A:5-29); Sign Donations (N.J.S.A 40A:5-29); Roadway Contributions - Rising Sun Road/Dunns Mill Road Donations (N.J.S.A 40A:5-29); Veterans Day Ceremony Donations (N.J.S.A 4A:5-29); 4th of July Donations N.J.S.A 40A:5-29; Veterans Memorial Park Donations (N.J.S.A 40A:5-29); Recycling Program (PL 1981 C.278 amended by PL 1987 C.102); Senior Community Center Operations Donations (N.J.S.A 40A:5-29); Environmental Community Donations (N.J.S.A 40A:5-29); First Aid Contributions Donations (N.J.S.A 40A:5-29); Estates at Borden's Crossing Donations (N.J.S.A 40A:5-29); Street Opening Deposits Street Opening Trust; Athletic Fields - Lighting Donations (N.J.S.A 40A:5-29); Dog Park Donations N.J.S.A. 40A:5-29 are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2019

ASSETS		
Cash and Investments	1110100	10,002,144.23
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	3,885,622.33
Tax Title Lien Receivable	1110400	774,991.84
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	361,733.79
Deferred Charges Required to be in 2020 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2020	1110800	-
Total Assets	1110900	15,024,492.19

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,736,525.01
Reserves for Receivables	2110200	5,022,347.96
Surplus	2110300	6,265,619.22
Total Liabilities, Reserves and Surplus	XXXXXX	15,024,492.19

School Tax Levy Unpaid	2220170	17,069,319.50
Less: School Tax Deferred	2220200	17,069,319.50
*Balance Included in Above "Cash Liabilities"	2220300	-

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2019	YEAR 2018
Surplus Balance, January 1st	2310100	7,066,297.39	3,193,888.58
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes: (Percent Collected 2019 95.33%, 2018 95.32%)	2310200	71,220,485.71	69,869,154.10
Delinquent Taxes	2310300	2,998,954.57	2,777,172.81
Other Revenues and Additions to Income	2310400	9,372,133.27	14,101,918.77
Total Funds	2310500	90,657,870.94	89,942,134.26
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	43,708,518.77	43,133,357.40
School Taxes (Including Local and Regional)	2310700	33,826,976.45	32,916,618.09
County Taxes (Including Added Tax Amounts)	2310800	6,844,457.01	6,775,038.62
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	12,299.49	50,822.76
Total Expenditures and Tax Requirements	2311100	84,392,251.72	82,875,836.87
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	84,392,251.72	82,875,836.87
Surplus Balance - December 31st	2311400	6,265,619.22	7,066,297.39

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2020 Budget

Surplus Balance December 31, 2019	2311500	6,265,619.22
Current Surplus Anticipated in 2020 Budget	2311600	3,000,000.00
Surplus Balance Remaining	2311700	3,265,619.22

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.

**TOWNSHIP OF WILLINGBORO
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.

**6 YEAR CAPITAL PROGRAM - 2020 to 2025
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit TOWNSHIP OF WILLINGBORO

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2020	5b 2021	5c 2022	5d 2023	5e 2024	5f 2025
Roads, Streets, Sidewalks and Storm Drains	1	7,020,200.00	On Going	770,200.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
Renovations to Buildings and Grounds	2	2,985,000.00	On Going	2,235,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Vehicles-Public Works and Police	3	250,000.00	On Going		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Fire Truck	4	1,400,000.00	2021	700,000.00	700,000.00				
IT and Computers	5	495,500.00	On Going	120,500.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Police Equipment	6	174,300.00	On Going	174,300.00					
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	12,325,000.00	XXXXXXXXXX	4,000,000.00	2,225,000.00	1,525,000.00	1,525,000.00	1,525,000.00	1,525,000.00

**6 YEAR CAPITAL PROGRAM - 2020 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF WILLINGBORO

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - In - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2020	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Roads, Streets, Sidewalks and	-			-							
Storm Drains	7,020,200.00			351,010.00			6,669,190.00				
	-			-							
Renovations to Buildings and	-			-							
Grounds	2,985,000.00			149,250.00			2,835,750.00				
	-			-							
Vehicles-Public Works and Police	250,000.00			12,500.00			237,500.00				
	-			-							
Fire Truck	1,400,000.00			70,000.00			1,330,000.00				
	-			-							
IT and Computers	495,500.00			24,775.00			470,725.00				
	-			-							
Police Equipment	174,300.00			8,715.00			165,585.00				
	-			-							
	-			-							
	-			-							
	-			-							
TOTAL - THIS PAGE	12,325,000.00	-	-	616,250.00	-	-	11,708,750.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2020
RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of WILLINGBORO County of BURLINGTON 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) \$ 33,536,033.99 (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) \$ 632,088.01 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated			
Miscellaneous Revenues Anticipated	08-100	\$	3,000,000.00
Receipts from Delinquent Taxes	13-099	\$	8,007,876.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	15-499	\$	3,000,000.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:	07-190	\$	33,536,033.99
Item 6, Sheet 42			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-195	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY	07-191	\$	-
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)			
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-191		
Total Revenues	07-192	\$	632,088.01
	13-299	\$	48,176,000.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:

<u>Within "CAPS"</u>	XXXXXX	XXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	XXXXXX	XXXXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-201	\$ 30,631,659.76
(g) Cash Deficit	34-209	\$ 5,097,938.62
	46-885	\$ -
<u>Excluded from "CAPS"</u>	XXXXXX	XXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,263,531.34
(c) Capital Improvements	44-999	\$ 200,000.00
(d) Municipal Debt Service	45-999	\$ 5,353,874.47
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-460	\$ 90,000.00
(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	\$ 3,538,995.81
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 48,176,000.00

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 _____ day of _____, 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 _____ day of _____, 2020, _____, Clerk

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

Contracting Unit: TOWNSHIP OF WILLINGBORO

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.

3/30/2020
Date

swooding@willingboronj.gov
Clerk of the Governing Body

2020 Municipal Budget

of the _____ TOWNSHIP _____ of WILLINGBORO County of
 BURLINGTON _____ for the fiscal year 2020.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2020	2019
1. Surplus		
2. Total Miscellaneous Revenues	3,000,000.00	3,200,000.00
3. Receipts from Delinquent Taxes	8,007,878.00	7,349,399.34
4. a) Local Tax for Municipal Purposes	3,000,000.00	2,905,000.00
b) Addition to Local School District Tax	33,536,033.99	32,840,846.44
c) Minimum Library Tax		
	632,088.01	619,300.02
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	34,168,122.00	32,840,846.44
Total General Revenues	48,176,000.00	46,295,245.78

Summary of Appropriations	2020 Budget	Final 2019 Budget
1. Operating Expenses:		
Salaries & Wages	19,201,540.43	18,947,791.46
Other Expenses	14,693,650.67	14,456,696.72
2. Deferred Charges & Other Appropriations	5,187,938.62	4,999,805.80
3. Capital Improvements	200,000.00	150,000.00
4. Debt Service (Include for School Purposes)	5,353,874.47	5,155,537.35
5. Reserve for Uncollected Taxes	3,538,995.81	3,204,714.47
Total General Appropriations	48,176,000.00	46,914,545.80
Total Number of Employees	421	421

Balance of Outstanding Debt			
General			
Interest	1,101,112.50		
Principal	4,059,996.60		
Outstanding Balance	32,138,959.40		

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	3,000,000.00	3,200,000.00	(200,000.00)	-6.25%
Local	3,166,771.66	2,929,515.00	237,256.66	8.10%
State Aid	3,684,275.00	3,684,275.00	-	0.00%
State & Federal Grants	1,156,831.34	735,609.34	421,222.00	57.26%
Delinquent Tax	3,000,000.00	2,905,000.00	95,000.00	3.27%
Local Purpose Tax	33,536,033.99	32,840,846.44	695,187.55	2.12%
Minimum Library Tax	632,088.01	619,300.02	12,787.99	2.06%
School Tax (Debt Service)	-	-	-	#DIV/0!
TOTAL REVENUE	48,176,000.00	46,914,545.80	1,261,454.20	2.69%
APPROPRIATIONS				
Salaries & Wages	19,201,540.43	18,947,791.46	253,748.97	1.34%
Other Expenses	13,536,819.33	13,721,087.38	(184,268.05)	-1.34%
Statutory & Deferred Charges	5,167,938.62	4,999,805.80	188,132.82	3.76%
State & Federal Grants	1,156,831.34	735,609.34	421,222.00	57.26%
Capital (without grants)	200,000.00	150,000.00	50,000.00	33.33%
Debt Service	5,353,874.47	5,155,537.35	198,337.12	3.85%
School Debt Service	-	-	-	-
Reserve for Uncollected Taxes	3,538,995.81	3,204,714.47	334,281.34	10.43%
TOTAL APPROPRIATIONS	48,176,000.00	46,914,545.80	1,261,454.20	
Adopted Emergencies	-	-	-	-

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	33,536,033.99	32,840,846.44	695,187.55	2.12%
Local Tax Rate	1.7887	1.7530	0.0357	2.04%
Assessed Valuation	1,874,850,700	1,872,562,600	2,288,100	0.12%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP
	CAP @ 2.5%	CAP COLA	
CAP Base from Prior Year	35,406,786.64	35,406,786.64	33,938,605.94 MAX
Rate Applied	2.50%	3.50%	33,536,033.99 ACTUAL
Allowable CAP	35,583,820.57	36,646,024.17	(402,571.96) + OR (-)
Additions:			Must be zero or (-) to Introduce Budget
See Sheet 3b			
Other	106,428.14	106,428.14	
Total CAP Allowable	35,690,248.71	36,752,452.31	
Budget Expenditures Sheet 19	35,729,598.38	35,729,598.38	
Remaining or (Excess)	(39,349.67)	1,022,853.93	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	6,265,619.22	7,066,297.39	(800,678.17)
Used to Fund Budget	3,000,000.00	3,200,000.00	(200,000.00)
Remaining Balance	3,265,619.22	3,866,297.39	(600,678.17)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	95.48%	95.34%	0.14%
Used for Reserve for Taxes	95.34%	95.70%	-0.36%
Remaining	0.14%	-0.36%	0.50%

TOWNSHIP OF WILLINGBORO

<u>SUMMARY OF TAX RATES</u>							<u>LEVY CHANGE PER VARIOUS ASSESSED VALUES</u>						
	<u>Estimated 2020</u>		<u>Actual 2019</u>		<u>Change</u>	<u>%</u>	<u>Property Assessment</u>	<u>Estimated 2020</u>		<u>Actual 2019</u>		<u>Total Tax Change</u>	<u>Local Tax Change</u>
	<u>Levy Amount</u>	<u>Rate</u>	<u>Levy Amount</u>	<u>Rate</u>				<u>Total Tax</u>	<u>Local Tax</u>	<u>Total Tax</u>	<u>Local Tax</u>		
COUNTY:													
County Tax (General)	6,385,262.00	0.341	6,260,060.48	0.335	0.006	1.66%	100,000.00	4,050.68	1,788.73	3,975.00	1,753.00	75.68	35.73
County Library	-	-	-	-	-	#DIV/0!	110,000.00	4,455.74	1,967.60	4,372.50	1,928.30	83.24	39.30
County Health	-	-	-	-	-	#DIV/0!	120,000.00	4,860.81	2,146.48	4,770.00	2,103.60	90.81	42.88
County Open Space	569,320.00	0.030	558,157.01	0.030	0.000	1.22%	130,000.00	5,265.88	2,325.35	5,167.50	2,278.90	98.38	46.45
Total All County Levies	6,954,582.00	0.371	6,818,217.49	0.365	0.006	1.63%	140,000.00	5,670.95	2,504.22	5,565.00	2,454.20	105.95	50.02
							150,000.00	6,076.01	2,683.10	5,962.50	2,629.50	113.51	53.60
SCHOOLS:							157,187.00	6,367.14	2,811.65	6,248.18	2,755.49	118.95	56.16
Local School	34,821,412.00	1.857	34,138,639.00	1.824	0.033	1.83%	160,000.00	6,481.08	2,861.97	6,360.00	2,804.80	121.08	57.17
Regional School	-	-	-	-	-	#DIV/0!	160,000.00	6,481.08	2,861.97	6,757.50	2,980.10	128.65	60.74
Regional High School	-	-	-	-	-	#DIV/0!	170,000.00	6,866.15	3,040.84	7,155.00	3,155.40	136.22	64.32
Additional Local School	-	-	-	-	-	#DIV/0!	180,000.00	7,291.22	3,219.72	7,552.50	3,330.70	143.78	67.89
School Debt Service	-	-	-	-	-	#DIV/0!	190,000.00	7,696.28	3,398.59	7,950.00	3,506.00	151.35	71.46
							200,000.00	8,101.35	3,577.46	8,347.50	3,681.30	158.92	75.03
SPECIAL DISTRICTS:							210,000.00	8,506.42	3,756.33	8,745.00	3,856.60	166.49	78.61
Special District Tax	-	-	-	-	-	#DIV/0!	220,000.00	8,911.49	3,935.21	9,142.50	4,031.90	174.05	82.18
							230,000.00	9,316.55	4,114.08	9,540.00	4,207.20	181.62	85.75
LOCAL PURPOSE TAX							240,000.00	9,721.62	4,292.95	9,937.50	4,382.50	189.19	89.33
Municipal Library	33,536,033.99	1.789	32,840,846.44	1.753	0.036	2.04%	250,000.00	10,126.69	4,471.83	10,335.00	4,557.80	196.76	92.90
Municipal Open Space	632,088.01	0.034	619,300.02	0.033	0.001	2.16%	260,000.00	10,531.76	4,650.70	10,732.50	4,733.10	204.32	96.47
TOTAL ALL LEVIES	<u>75,944,116.00</u>	<u>4.051</u>	<u>74,417,002.95</u>	<u>3.975</u>	<u>0.076</u>	<u>1.90%</u>	270,000.00	10,936.82	4,829.57	11,130.00	4,908.40	211.89	100.05
							280,000.00	11,341.89	5,008.45	11,527.50	5,083.70	219.46	103.62
							290,000.00	11,746.96	5,187.32				
NET VALUATION TAXABLE	<u>1,874,850,700</u>		<u>1,872,562,600</u>										

**RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2020 MUNICIPAL BUDGET**

		YEAR 2020	YEAR 2019
1	Total General Appropriations for 2020 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	44,637,004.19	XXXXXXXXXX
2	Local District School Tax <u>Actual</u>		34,138,639.00
	<u>Estimate</u>	34,821,412.00	XXXXXXXXXX
3	Regional School District Tax <u>Actual</u>		
	<u>Estimate</u>		XXXXXXXXXX
4	Regional High School Tax <u>Actual</u>		
	<u>Estimate</u>		XXXXXXXXXX
5	County Tax <u>Actual</u>		6,818,217.49
	<u>Estimate</u>	6,954,582.00	XXXXXXXXXX
6	Special District Tax <u>Actual</u>		
	<u>Estimate</u>		XXXXXXXXXX
7	Municipal Open Space <u>Actual</u>		
	<u>Estimate</u>		XXXXXXXXXX
8	Total General Appropriations & Other Taxes	86,412,998.19	
9	Less: Total Anticipated Revenues from 2020 in Municipal Budget (Item 5)	14,007,878.00	
10	Cash Required from 2020 to Support Local Municipal Budget and Other Taxes	72,405,120.19	
11	Amount of Item 10 divided by 95.34%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	75,944,116.00	
<u>Analysis of Item 11:</u>			
	Local School District Tax (Line 2 Above)	34,821,412.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	6,954,582.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Tax in Local Municipal Budget	34,168,122.00	
	Total Amount (Line 11)	75,944,116.00	
12	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	3,538,995.81	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	44,637,004.19	
	Item 12 - Appropriation: Reserve for Uncollected Taxes	3,538,995.81	
	Subtotal	48,176,000.00	
	Less: Item 9 - Total Anticipated Revenues	14,007,878.00	
	Amount to Be Raised by Taxation in Municipal Budget	34,168,122.00	
Local Tax for Municipal Purpose		33,536,033.99	
Addition to Local District School Tax			
Minimum Library Tax		632,088.01	