

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Borough of Butler

COUNTY: Morris

<u>Robert Alviene</u>	<u>12/31/18</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>Raymond Verdonik</u>	<u>12/31/17</u>
<u>Edwin Vath</u>	<u>12/31/16</u>
<u>Sean McNear</u>	<u>12/31/17</u>
<u>Stephen Regis</u>	<u>12/31/16</u>
<u>Robert Fox</u>	<u>12/31/15</u>
<u>Robert Meier</u>	<u>12/31/15</u>

<u>Municipal Officials</u>	<u>3/15/11</u>
	Date of Orig. Appt.
<u>Mary O'Keefe</u>	<u>1571</u>
Municipal Clerk	Cert. No.
<u>Cora M. Ashley</u>	<u>T-8030</u>
Tax Collector	Cert. No.
<u>James W. Kozimor</u>	<u>N0325</u>
Chief Financial Officer	Cert. No.
<u>David H. Evans</u>	<u>98</u>
Registered Municipal Accountant	Lic. No.
<u>Robert Oostdyk</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Borough of Butler

One Ace Road

Butler, New Jersey 07405

Fax #: (973)838-3762

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the _____ Borough of Butler, County of Morris for the Fiscal Year 2015

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

17th day of March, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of March, 2015

Mary O'Keefe

Clerk

One Ace Road

Address

Butler, New Jersey 07405

Address

(973)838-7200

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 17th day of March, 2015

David H. Evans of Nisivoccia LLP

Registered Municipal Accountant

Mt. Arlington, NJ 07856

Address

200 Valley Road Suite 300

Address

(973)328-1825

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 and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 17th day of March, 2015

James W. Kozimor

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2015 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: _____, 2015 By: _____

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	7,012,523.22
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	3,704,541.20
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,704,541.20
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated	425,000.00
98.28	Percent of Tax Collections
4. Total General Appropriations (Item 9, Sheet 29)	11,142,064.42
Building Aid Allowance	2015
for Schools-State Aid	2014
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,112,753.20
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	6,693,164.68
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	336,146.54

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Electric Utility	Utility
Budget Appropriations - Adopted Budget	10,702,626.72	1,917,079.72	25,355,281.35	
Budget Appropriations Added by N.J.S.A. 40A:4-87	60,000.00			
Emergency Appropriations				
Total Appropriations	10,762,626.72	1,917,079.72	25,355,281.35	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	10,361,226.95	1,896,771.59	22,830,399.19	
Reserved	363,058.56	16,648.61	1,108,913.76	
Unexpended Balances Cancelled	38,341.21	3,659.52	1,415,968.40	
Total Expenditures and Unexpended Balances Cancelled	10,762,626.72	1,917,079.72	25,355,281.35	
Overexpenditures*				

Explanations of Appropriations for
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

* See Budget Appropriation items so marked to the right column of "Expended 2014 Reserved"

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Dear Citizen:

The following budget is presented for our review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate as compared to the actual tax rate for 2014.

The section entitled "Recap of Split Functions" reflects the total appropriation for a specific item of operating expenditure which is included in more than one area of the budget. In this way you may readily ascertain the total cost for that particular function of municipal adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows 3.5% increase over the previous years budget with certain allowable adjustments.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous years local tax levy with certain allowable adjustments.

The budget is presented in such a way that you may easily distinguish the prior year's budget and actual expenditures in comparison to this year's budget.

I. Tax Rate

As of the date of introduction of this budget, the Local School and County Tax Rates have not been determined. Therefore, the 2015 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	2015 (Estimate)*		2014 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$ 6,693,165	0.089	\$ 6,537,594	0.872
Local Library Tax	336,147	0.045	318,143	0.042
Local School Tax	*		15,155,164	2.022
County Taxes	*		2,455,623	0.328
	<u>*</u>	<u>*</u>	<u>\$ 24,466,523.68</u>	<u>3.264</u>

* - County and School Taxes have not been determined at this time.

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

II Recap of Split Functions

There are no split functions in the Borough's Budget.

Information on the 2015 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Mary O'Keefe at (973) 838-7200.

NOTE:

Sheet 3b-1

MANDATORY MINIMUM BUDGET MESSAGE INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

III. "CAPS"		Expenditure Cap Calculation	
Levy CAP Calculation		Total Appropriations for 2014	\$ 10,702,627
Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 6,537,594	Modifications:	10,702,627
Prior Year Deferred Charges Unfunded		Reserve for Uncollected Taxes	\$ 425,000
		Debt Service	607,076
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	<u>6,537,594</u>	Capital Improvements	150,000
2% Cap Increase	<u>130,752</u>	Public and Private Programs	28,263
Adjusted Tax Levy Prior to Exclusions	6,668,346	Interlocal Service Agreements	233,000
Exclusions:		Deferred Charges	
Allowable Debt Service Increase	6,226	Operations Excluded from CAP	<u>2,436,215</u>
Allowable Pension Increase	339	Total Modifications	3,879,554
Allowable Health Insurance Cost Increase	46,033		
Allowable Capital Improvement Increase	25,000	Amount on which 3.5% CAP is Applied	<u>6,823,073</u>
Deferred Charges to Future Taxation Unfunded	40,000	CAP (3.5%)	<u>238,808</u>
Cancelled Exclusions	<u>(1)</u>	Allowable Appropriations before	
Adjusted Tax Levy	6,785,943	Modifications	7,061,881
Additions:		Modifications:	
New Ratables	30,964	CAP Bank	633,006
CAP Banked	292,165	Assessed Value of New Construction at	
Maximum Allowable Amount to be Raised by Taxation	<u>\$ 7,109,071</u>	2014 Local Tax Rate	
		(\$3,550,900 x .872 per hundred)	30,964
Amount to Raised by Taxation for Municipal Purposes	<u>\$ 6,693,165</u>	Maximum allowable General Appropriations	
		for municipal purposes within "CAPS"	<u>\$ 7,725,850</u>

NOTE:

Sheet 3b-2

MANDATORY MINIMUM BUDGET MESSAGE INCLUDE A SUMMARY OF:

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

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
1. Surplus Anticipated	08-101	615,000.00	500,000.00	500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	615,000.00	500,000.00	500,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,506.00
Other	08-104	8,000.00	8,000.00	8,542.00
Fees and Permits	08-105	4,140.00	5,140.00	4,293.00
Fines and Costs:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	93,000.00	110,000.00	93,247.05
Other	08-109			
Interest and Costs on Taxes	08-112	46,000.00	59,000.00	46,551.08
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	9,500.00	19,000.00	9,633.59
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-123	1,061,000.00	1,057,500.00	1,061,678.49
Interlocal Service Agreement - Pequannock River Basin Regional				
Sewerage Authority	08-120	29,800.00	32,500.00	29,800.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Summary of Revenues	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	615,000.00	500,000.00	500,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,410,608.00	1,428,640.00	1,429,397.02
Total Section B: State Aid Without Offsetting Appropriations	09-001	966,668.00	966,667.00	966,668.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	90,000.00	95,892.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	135,500.00	135,500.00	168,511.53
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section E: Director of Local Government Services - Additional Revenues	08-003			
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section F: Director of Local Government Services - Public and Private Revenues	10-001	94,157.20	88,263.04	88,263.04
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section G: Director of Local Government Services - Other Special Items	08-004	600,820.00	522,820.00	528,273.95
Total Miscellaneous Revenues	13-099	3,297,753.20	3,231,890.04	3,277,005.54
4. Receipts from Delinquent Taxes	15-499	200,000.00	175,000.00	162,142.30
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,112,753.20	3,906,890.04	3,939,147.84
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,693,164.68	6,537,593.68	XXXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXXXXXX
c) Minimum Library Tax	07-192	336,146.54	318,143.00	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	7,029,311.22	6,855,736.68	7,123,465.69
7. Total General Revenues	13-299	11,142,064.42	10,762,626.72	11,062,613.53

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT:							
Administrative and Executive:							
Salaries & Wages	20-100-1	86,854.95	85,187.91		85,187.91	83,217.28	1,970.63
Other Expenses	20-100-2	18,000.00	18,000.00		18,000.00	13,166.12	4,833.88
Mayor and Council:							
Salaries & Wages	20-110-1	11,444.40	11,220.00		11,220.00	11,220.00	
Other Expenses:	20-110-2	1,925.00	1,925.00		1,925.00	1,660.00	265.00
Municipal Clerk:							
Salaries & Wages	20-120-1	36,092.59	35,404.50		35,429.50	35,415.84	13.66
Other Expenses	20-120-2	9,750.00	9,750.00		9,750.00	8,096.23	1,653.77
Other Expenses - Codification	20-120-2	2,500.00	5,000.00				
Assessment of Taxes:							
Salaries & Wages	20-150-1	50,398.68	49,413.04		49,588.04	49,412.28	175.76
Other Expenses	20-150-2	16,925.00	13,875.00		13,875.00	8,773.26	5,101.74
Collection of Taxes:							
Salaries & Wages	20-145-1	45,338.07	44,449.09		45,049.09	44,969.74	79.35
Other Expenses	20-145-2	8,645.00	8,645.00		8,645.00	6,712.54	1,932.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" -(Continued)	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Financial Administration:							
Salaries & Wages	20-130-1	55,797.55	54,127.16		44,127.16	42,169.31	1,957.85
Other Expenses	20-130-2	12,440.00	8,065.00		12,765.00	12,723.27	41.73
Annual Audit	20-135-2	39,000.00	37,500.00		40,000.00	39,808.55	191.45
Legal Services and Costs:							
Other Expenses	20-155-2	27,500.00	27,500.00		29,500.00	28,105.37	1,394.63
Municipal Prosecutor:							
Salaries & Wages	25-275-1	15,045.40	14,770.00		14,770.00	13,770.12	999.88
Engineering Services and Costs:							
Other Expenses	20-165-2	44,000.00	44,000.00		30,500.00	24,450.00	6,050.00
Public Buildings and Grounds:							
Salaries & Wages	26-310-1	1,500.00	1,500.00		1,500.00	1,132.56	367.44
Other Expenses	26-310-2	69,300.00	68,600.00		68,600.00	64,822.78	3,777.22
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Salaries & Wages	21-180-1	7,500.00	9,300.00		9,300.00	7,495.02	1,804.98
Other Expenses	21-180-2	27,450.00	21,500.00		27,500.00	27,402.05	97.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (continued)	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Insurance:							
General Liability	23-210	79,000.00	74,188.08		75,088.08	69,594.73	5,493.35
Workers Compensation	23-215	70,333.00	69,493.61		69,493.61	69,493.61	
Fireman's	23-210	47,000.00	47,000.00		47,000.00	46,094.10	905.90
Road Bond	23-210	150.00	150.00		150.00		150.00
Employee Group Health	23-220	936,016.00	826,384.40		832,384.40	832,337.39	47.01
Unemployment	23-225	500.00	500.00		500.00	400.00	100.00
PUBLIC SAFETY:							
Fire:							
Salaries & Wages	25-265-1	11,393.00	11,393.00		11,393.00	10,217.76	1,175.24
Other Expenses	25-265-2	67,100.00	65,600.00		65,600.00	63,646.04	1,953.96
Zoning Officer:							
Salaries & Wages	21-185-1	40,538.88	39,744.00		39,744.00	39,744.00	
Other Expenses	21-185-2	500.00	500.00		500.00	235.00	265.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (continued)	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued):							
Police:							
Salaries & Wages	25-240-1	1,983,486.44	1,972,859.48		1,967,859.48	1,964,188.16	3,671.32
Other Expenses	25-240-2	145,800.00	145,800.00		150,800.00	149,783.76	1,016.24
First Aid Contribution	25-260	33,359.00	34,425.00		34,425.00	34,417.07	7.93
Emergency Management Service:							
Salaries & Wages	25-252-1	2,000.00	2,000.00		2,000.00	1,115.34	884.66
Other Expenses	25-252-2	2,000.00	1,500.00		1,700.00	1,658.50	41.50
Municipal Court:							
Salaries & Wages	43-290-1	107,238.13	93,921.44		104,921.44	104,231.53	689.91
Other Expenses	43-490-2	9,450.00	9,450.00		5,450.00	4,970.77	479.23
Public Defender:							
Other Expenses	43495-2	3,500.00	25.00		25.00		25.00
STREET AND ROADS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	435,818.30	438,260.62		438,260.62	405,169.76	33,090.86
Other Expenses	26-290-2	111,750.00	111,200.00		111,200.00	108,554.44	2,645.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS" - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
STREETS AND ROADS (Continued):							
Sanitation:							
Sewer System:							
Salaries & Wages	26-300-1	97,814.95	110,064.23		110,064.23	96,953.96	13,110.27
Other Expenses	26-300-2	16,225.00	16,225.00		16,225.00	9,701.73	6,523.27
Garbage and Trash Removal:							
Salaries & Wages	26-305-1	7,500.00	7,500.00		7,500.00	7,495.02	4.98
Other Expenses	26-305-2	781,500.00	745,000.00		745,000.00	657,461.75	87,538.25
Vehicle Maintenance:							
Salaries & Wages	26-315-1	79,724.74	78,157.87		78,157.87	78,157.87	
Other Expenses	26-315-2	35,500.00	35,300.00		35,300.00	30,611.25	4,688.75
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	19,788.68	19,524.00		19,549.00	19,202.26	346.74
Other Expenses	27-330-2	78,907.00	76,000.00		76,000.00	73,929.88	2,070.12
Dog Regulation:							
Other Expenses	27-340-2	15,000.00	15,000.00		15,000.00	15,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (continued)	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION							
Recreation							
Salaries & Wages	28-370-1	40,435.00	38,249.00		38,249.00	38,203.20	45.80
Other Expenses	28-370-2	15,500.00	15,500.00		15,500.00	15,220.17	279.83
Celebration of Public Events, Anniversary or Holiday:							
Other Expenses	30-420-2	7,500.00	7,500.00		7,500.00	6,242.19	1,257.81
Senior Citizens' Advisory Committee:							
Other Expenses	28-371-2	7,000.00	7,000.00		4,000.00	3,140.25	859.75
Museum:							
Other Expenses	28-372-2	10,165.00	9,000.00		9,000.00	6,924.83	2,075.17
Dial -A- Ride:							
Salaries & Wages	28-373-1	26,096.80	18,500.00		20,000.00	18,610.49	1,389.51
Other Expenses	28-373-2	62,875.00	61,500.00		61,625.00	61,624.00	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS" - (continued)							
UNCLASSIFIED	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430	65,000.00	70,000.00		68,325.00	59,770.89	8,554.11
Street Lighting	31-435	36,100.00	35,000.00		36,025.00	36,009.62	15.38
Telephone	31-440	21,000.00	23,500.00		23,500.00	18,640.75	4,859.25
Water	31-445	35,500.00	35,500.00		35,500.00	30,745.70	4,754.30
Fuel Oil	31-447	42,500.00	40,000.00		40,000.00	35,808.59	4,191.41
Gasoline	31-460	85,000.00	85,000.00		85,000.00	70,526.60	14,473.40
Total Operations (Item 8(A)) within "CAPS"	34-199	6,263,504.22	6,065,654.43		6,065,254.43	5,822,838.28	242,416.15
B. Contingent	35-470			xxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	6,263,504.22	6,065,654.43		6,065,254.43	5,822,838.28	242,416.15
Detail:							
Salaries & Wages	34-201-1	3,164,339.22	3,138,028.34		3,136,353.34	3,074,574.50	61,778.84
Other Expenses (Including Contingent)	34-201-2	3,099,165.00	2,927,626.09		2,928,901.09	2,748,263.78	180,637.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	108,874.00	126,581.75		126,581.75	113,678.25	
Social Security System (O.A.S.I)	36-472	235,000.00	235,000.00		235,000.00	230,931.06	4,068.94
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	401,645.00	393,437.00		393,437.00	368,000.00	
Disability Insurance	23-225-2	2,500.00	2,400.00		2,800.00	2,759.89	40.11
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	1,000.00					
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	749,019.00	757,418.75		757,818.75	715,369.20	4,109.05
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	7,012,523.22	6,823,073.18		6,823,073.18	6,538,207.48	246,525.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014		
	(A) Operations - Excluded from "CAPS"	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Billing Services - Bloomingdale								
Salaries & Wages	42-100-1	18,000.00	17,500.00		17,500.00	17,454.38	45.62	
Other Expenses	42-100-2	1,500.00	2,000.00		2,000.00	1,389.14	610.86	
Construction Code Official - Bloomingdale:								
Other Expenses	42-100-2	97,500.00	97,500.00		97,500.00	92,543.00	4,957.00	
Dispatching Services - Riverdale								
Salaries & Wages	42-100-1	8,000.00	8,000.00		8,000.00	550.00	7,450.00	
Dispatching Services - Kinnelon								
Salaries & Wages	42-100-1	8,900.00	8,900.00		8,900.00	4,000.00	4,900.00	
Other Expenses	42-100-2	19,100.00	19,100.00		19,100.00		19,100.00	
Water Billing Services - Riverdale								
Salaries & Wages	42-100-1	17,500.00	15,000.00		15,000.00	14,905.35	94.65	
Other Expenses	42-100-2	12,500.00	15,000.00		15,000.00	7,112.25	7,887.75	
Tax Collection Services - Riverdale								
Salaries & Wages	42-100-1	17,500.00	17,500.00		17,500.00	13,905.84	3,594.16	
Other Expenses	42-100-2	12,500.00	12,500.00		12,500.00	9,900.00	2,600.00	
Tax Assessment Services - Riverdale								
Salaries & Wages	42-100-1	20,000.00	20,000.00		20,000.00	14,000.68	5,999.32	
Total Shared Service Agreements	42-999	233,000.00	233,000.00		233,000.00	175,760.64	57,239.36	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations-Excluded from "CAPS "(continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	94,157.20	88,263.04		88,263.04	88,263.04	
Total Operations - Excluded from "CAPS"	34-305	2,876,240.20	2,757,478.04		2,757,478.04	2,640,944.68	116,533.36
Detail:							
Salaries & Wages	34-305-1	89,900.00	86,900.00		86,900.00	64,816.25	22,083.75
Other Expenses	34-305-2	2,786,340.20	2,670,578.04		2,670,578.04	2,576,128.43	94,449.61

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	500,000.00	490,000.00		490,000.00	490,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930	97,940.00	105,187.50		105,187.50	105,187.50	XXXXXXXXXX
Interest on Notes	45-935	3,813.00	340.00		340.00	340.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	11,548.00	11,548.00		11,548.00	11,547.29	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	613,301.00	607,075.50		607,075.50	607,074.79	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charges to Future Taxation Unfunded: Ordinance #05-25	46-872	40,000.00		xxxxxxxxxxx xxxxxxxxxxx			xxxxxxxxxxx xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	40,000.00		xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A.40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,704,541.20	3,514,553.54		3,514,553.54	3,398,019.47	116,533.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 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						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,704,541.20	3,514,553.54		3,514,553.54	3,398,019.47	116,533.36
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	10,717,064.42	10,337,626.72		10,337,626.72	9,936,226.95	363,058.56
(M) Reserve for Uncollected Taxes	50-899	425,000.00	425,000.00	xxxxxxxxxxxxxxxx	425,000.00	425,000.00	xxxxxxxxxx
9. Total General Appropriations	34-499	11,142,064.42	10,762,626.72		10,762,626.72	10,361,226.95	363,058.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,012,523.22	6,823,073.18		6,823,073.18	6,538,207.48	246,525.20
Statutory Expenditures	xxxxx						
(A) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	2,549,083.00	2,436,215.00		2,436,215.00	2,376,921.00	59,294.00
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	233,000.00	233,000.00		233,000.00	175,760.64	57,239.36
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	94,157.20	88,263.04		88,263.04	88,263.04	
Total Operations - Excluded from "CAPS"	34-305	2,876,240.20	2,757,478.04		2,757,478.04	2,640,944.68	116,533.36
(C) Capital Improvements	44-999	175,000.00	150,000.00		150,000.00	150,000.00	
(D) Municipal Debt Service	45-999	613,301.00	607,075.50		607,075.50	607,074.79	
(E) Total Deferred Charges (sheet 18 +28)	46-999	40,000.00		xxxxxxxxxx			xxxxxxxxxx
(F) Judgements	37-480						xxxxxxxxxx
(G) Cash Deficit	46-885			xxxxxxxxxx			xxxxxxxxxx
(K) Local School District Purposes	24-410						xxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxx			xxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	425,000.00	425,000.00	xxxxxxxxxx	425,000.00	425,000.00	xxxxxxxxxx
Total General Appropriations	34-499	11,142,064.42	10,762,626.72		10,762,626.72	10,361,226.95	363,058.56

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Administration:							
Salaries & Wages	55-501	192,366.41	191,708.35		168,708.35	168,394.02	314.33
Other Expenses	55-502	309,350.00	318,350.00		310,595.00	306,784.73	3,810.27
Operations:							
Salaries & Wages	55-501	462,962.34	435,629.78		452,629.78	448,121.26	4,508.52
Other Expenses	55-502	201,500.00	126,500.00		149,000.00	148,180.29	819.71
Dispatching:							
Salaries & Wages	55-501	127,046.05	123,717.00		127,117.00	126,434.55	682.45
Other Expenses	55-502	500.00	500.00		500.00		500.00
Buildings and Grounds:							
Salaries & Wages	55-501	1,000.00	1,000.00		1,000.00		1,000.00
Other Expenses	55-502	3,500.00	3,500.00		3,500.00	3,392.64	107.36
Group Health Insurance	55-502	216,500.00	216,500.00		203,500.00	203,000.69	499.31
MELJIF Liability	55-502	55,618.00	53,000.00		53,000.00	52,991.48	8.52
MELJIF Worker's Compensation	55-502	50,250.00	49,750.00		49,750.00	49,638.30	111.70
Capital Improvements	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	25,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	
Capital Outlay	55-512						
Debt Service:	XXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	80,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521		30,000.00		30,000.00	30,000.00	XXXXXXXXXX
Interest on Bonds	55-522	30,745.00	31,520.00		31,520.00	31,518.13	XXXXXXXXXX
Interest on Notes	55-523	7,500.00	7,500.00		7,500.00	4,099.77	XXXXXXXXXX
Dam Restoration Loan - Principal and Interest	55-524	76,148.00	76,155.54		76,410.54	76,153.12	XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	65,324.10	75,949.05		71,549.05	68,206.95	3,342.10
Social Security System (O.A.S.I.)	55-541	50,000.00	50,000.00		55,000.00	54,555.66	444.34
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	300.00	300.00		300.00	300.00	
Disability Insurance	55-543	500.00	500.00		500.00		500.00
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599	1,956,109.90	1,917,079.72		1,917,079.72	1,896,771.59	16,648.61

DEDICATED ELECTRIC UTILITY BUDGET

10. DEDICATED REVENUES FROM <u>Electric</u> <u>UTILITY</u>	FCOA	Anticipated		Realized in Cash in 2014
		for 2015	for 2014	
Operating Surplus Anticipated	08-501	500,000.00	1,029,028.00	1,029,028.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	500,000.00	1,029,028.00	1,029,028.00
Base Rate Revenues	08-503	6,110,520.62	6,456,253.35	6,853,855.82
LEAC Revenues	08-506	16,500,000.00	17,750,000.00	17,139,325.21
Miscellaneous Revenue	08-505	100,000.00	120,000.00	102,486.34
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Capital Surplus	08-511			
Deficit (General Budget)	08-549			
Total Electric Utility Revenues	08-599	23,210,520.62	25,355,281.35	25,124,695.37

Use a separate set of sheets for each separate utility.

DEDICATED ELECTRIC UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR <u>Electric</u> <u>UTILITY</u>	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Administration: Salaries & Wages	55-501	382,486.96	389,212.71		389,212.71	338,849.44	15,363.27
Other Expenses	55-502	557,050.00	557,050.00		556,975.00	412,566.99	144,408.01
Operations: Salaries & Wages	55-501	2,195,578.37	2,108,003.42		2,108,003.42	1,786,642.42	121,361.00
Other Expenses	55-502	623,000.00	623,000.00		623,000.00	423,586.54	49,413.46
Other Expenses-Purchase Power	55-502	16,500,000.00	18,500,000.00		18,500,000.00	16,819,219.12	680,780.88
Dispatching: Salaries & Wages	55-501	305,116.55	300,450.23		300,450.23	295,013.85	5,436.38
Other Expenses	55-502	1,000.00	1,000.00		1,000.00		1,000.00
Night Out: Other Expenses	55-502	7,500.00	7,500.00		7,575.00	7,568.24	6.76
Buildings and Grounds: Salaries & Wages	55-501	84,596.74	82,984.32		82,984.32	81,552.60	1,431.72
Other Expenses	55-502	7,000.00	7,000.00		7,000.00	1,780.07	5,219.93
Group Insurance for Employees	55-513	995,000.00	965,000.00		965,000.00	905,637.05	59,362.95
MELJIF Liability	55-516	89,000.00	84,786.38		84,786.38	84,786.38	
MELJIF Workers Compensation	55-517	80,380.00	79,421.27		79,421.27	79,421.27	
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	100,000.00	75,000.00	xxxxxxxxxxx	75,000.00	75,000.00	
Capital Outlay	55-512	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520	575,000.00	580,000.00		580,000.00	580,000.00	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	50,000.00					xxxxxxxxxxx
Interest on Bonds	55-522	182,287.00	195,548.82		195,548.82	195,548.82	xxxxxxxxxxx
Interest on Notes	55-523	7,725.00					xxxxxxxxxxx

DEDICATED

ELECTRIC

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR Electric UTILITY	Appropriated					Expended 2014	
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Over expenditure of Appropriation	55-531		289,028.00	xxxxxxxxxxx	289,028.00	289,028.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To: Public Employees' Retirement System	55-540	261,300.00	303,796.20		303,796.20	272,827.80	
Social Security System (O.A.S.I.)	55-541	205,000.00	205,000.00		205,000.00	180,934.20	24,065.80
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	500.00	500.00		500.00	436.40	63.60
Disability Insurance	55-543	1,000.00	1,000.00		1,000.00		1,000.00
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Electric Utility Appropriations	55-599	23,210,520.62	25,355,281.35		25,355,281.35	22,830,399.19	1,108,913.76

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED UTILITY ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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. 40A:4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; _____
 Uniform Fire Safety Act Penalties; Board of Recreation Commissioners (N.J.S.A. 40:12-8); Housing and Community Development Act of 1974; Accumulated Absences; _____
 Snow Removal; _____

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

CURRENT SURPLUS

ASSETS		
Cash and Investments	1110100	3,406,486.85
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	206,411.07
Tax Title Liens Receivable	1110400	96,522.38
Property Acquired by Tax Title Lien Liquidation	1110500	173,600.00
Other Receivables	1110600	60,776.15
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2015	1110800	
Total Assets	1110900	3,943,796.45

LIABILITIES, RESERVES, AND SURPLUS		
*Cash Liabilities	2110100	1,701,353.88
Reserves for Receivables	2110200	537,309.60
Surplus	2110300	1,705,132.97
Total Liabilities, Reserves and Surplus		3,943,796.45

School Tax Levy Unpaid	2220110	0.50
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	0.50

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

		Year 2014	Year 2013
Surplus Balance, January 1st	2310100	1,189,158.43	594,406.43
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2014 99.02% 2013 99.11%)	2310200	24,317,684.24	23,723,536.49
Delinquent Taxes	2310300	162,142.30	281,802.64
Other Revenues and Additions to Income	2310400	4,067,743.31	3,937,812.90
Total Funds	2310500	29,736,728.28	28,537,558.46
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	10,299,283.51	10,099,289.78
School Taxes (Including Local and Regional)	2310700	15,155,164.00	14,668,331.00
County Taxes (Including Added Tax Amounts)	2310800	2,464,054.55	2,491,491.53
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	113,093.25	89,287.72
Total Expenditures and Tax Requirements	2311100	28,031,595.31	27,348,400.03
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	28,031,595.31	27,348,400.03
Surplus Balance - December 31st	2311400	1,705,132.97	1,189,158.43

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,705,132.97
Current Surplus Anticipated in 2015 Budget	2311600	615,000.00
Surplus Balance Remaining	2311700	1,090,132.97

2015

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.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program, presented herewith, is an estimated projection of the capital projects for the next three years. During 2015 the projects expected to be completed are detailed on sheet 40b. Projects and their planned funding, which will begin subsequent to 2015, are reflected on sheets 40c and 40d.

Every effort has been made, and will be made, by the Mayor and Council to plan improvements which are responsive to the needs of the community.

Should unanticipated needs arise, the Capital Program will be revised or amended accordingly.

Mayor and Borough Council of The

Borough of Butler

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit

Borough of Butler

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Current:									
Purchase Fire Department Equipment	1	25,000.00			25,000.00				
Purchase Equipment	2	10,000.00			10,000.00				
Utility Truck	3	15,000.00			15,000.00				
Mason Dump with Plow	4	75,000.00			5,000.00			70,000.00	
Road Improvements	5	300,000.00			50,000.00			250,000.00	
Improvements to Museum	6	5,000.00			5,000.00				
Purchase Police Equipment	7	10,000.00			10,000.00				
In Car Video System	8	21,000.00			21,000.00				
Purchase Guns	9	3,000.00			3,000.00				
Installation of Generator	10	20,000.00			20,000.00				
Water Utility:									
Improvements to Facility	11	350,000.00						350,000.00	
Fire Hydrants	12	18,000.00						18,000.00	
Meters	13	18,600.00						18,600.00	
Utility Truck	3	30,000.00			30,000.00				
Electric Utility:									
Purchase of Bucket Truck	14	200,000.00						200,000.00	
Installation of Generator	10	100,000.00			100,000.00				
TOTALS - ALL PROJECTS	33-199	1,200,600.00			294,000.00			906,600.00	

3 YEAR CAPITAL PROGRAM - 2015 to 2017
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Butler

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME						
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Current:									
Purchase Fire Department Equipment		25,000.00		25,000.00					
Purchase Equipment		10,000.00		10,000.00					
Utility Truck		15,000.00		15,000.00					
Mason Dump with Plow		75,000.00		75,000.00					
Road Improvements		300,000.00		300,000.00					
Improvements to Museum		5,000.00		5,000.00					
Purchase Police Equipment		10,000.00		10,000.00					
In Car Video System		21,000.00		21,000.00					
Purchase Guns		3,000.00		3,000.00					
Installation of Generator		20,000.00		20,000.00					
Water Utility:									
Improvements to Facility		350,000.00		175,000.00	175,000.00				
Fire Hydrants		18,000.00		18,000.00					
Meters		18,600.00		18,600.00					
Utility Truck		30,000.00		30,000.00					
Electric Utility:									
Purchase of Bucket Truck		200,000.00		200,000.00					
Installation of Generator		100,000.00		100,000.00					
TOTAL - ALL PROJECTS	32-399	1,200,600.00		1,025,600.00	175,000.00				

**3 YEAR CAPITAL PROGRAM - 2015 to 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Borough of Butler

1 Project Title	Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Current:										
Purchase Fire Department Equipment	25,000.00			25,000.00						
Purchase Equipment	10,000.00			10,000.00						
Utility Truck	15,000.00			15,000.00						
Mason Dump with Plow	75,000.00			5,000.00			70,000.00			
Road Improvements	300,000.00			50,000.00			250,000.00			
Improvements to Museum	5,000.00			5,000.00						
Purchase Police Equipment	10,000.00			10,000.00						
In Car Video System	21,000.00			21,000.00						
Purchase Guns	3,000.00			3,000.00						
Installation of Generator	20,000.00			20,000.00						
Water Utility:										
Improvements to Facility	350,000.00							350,000.00		
Fire Hydrants	18,000.00							18,000.00		
Meters	18,600.00							18,600.00		
Utility Truck	30,000.00			30,000.00						
Electric Utility:										
Purchase of Bucket Truck	200,000.00							200,000.00		
Purchase of Bucket Truck	100,000.00			100,000.00						
TOTAL ALL PROJECTS 33-399	1,200,600.00			294,000.00			320,000.00	586,600.00		

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
		N/A								
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299				Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-906-2				
Year Referendum Passed/Implemented				(Date)	Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed				\$	Payment of Bond Principal	54-920-2				xxxxxxx
Total Tax Collected to date				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Expended to date				\$	Interest on Bonds	54-930-2				xxxxxxx
Total Acreage Preserved to date				(Acres)	Interest on Notes	54-935-2				xxxxxxx
Recreation land preserved in 2014:				(Acres)						
Farmland preserved in 2010:				(Acres)	Reserve for Future Use	54-950-2				
				(Acres)	Total Trust Fund Appropriations:	54-499				

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

Contracting Unit

Borough of Butler

Year Ending: December 31, 2014

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.

3/18/15
Date

Mary C. Ober
Clerk of the Governing Body