



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1403_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Alviene	12/31/2018	

Chief Administrative Officer

James		Lampmann		admin@butlerborough.com
-------	--	----------	--	-------------------------

Chief Financial Officer

Jim		Kozimor		finance@butlerborough.com
-----	--	---------	--	---------------------------

Municipal Clerk

Mary		O'Keefe		clerk@butlerborough.com
------	--	---------	--	-------------------------

Registered Municipal Accountant

Valarie		Dolan		vdolan@nissivoccia.com
---------	--	-------	--	------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Verdonik	12/31/2017	
Edwin		Vath	12/31/2016	
Sean		McNear	12/31/2017	
Stephen		Regis	12/31/2016	
Robert		Fox	12/31/2018	
Robert		Meier	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.890	\$6,693,164.68	26.42%	\$2,246.08
Municipal Library	0.044	\$336,146.54	1.33%	\$111.04
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.094	\$15,742,057.00	62.15%	\$5,284.61
Regional School District			0.00%	\$0.00
County Purposes	0.327	\$2,455,752.75	9.70%	\$825.25
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.014	\$102,476.61	0.40%	\$35.33
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.369	\$25,329,597.58	100.00%	\$8,502.31

Total Taxable Valuation as of October 1, 2015 \$758,162,450.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$252,369.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.890	0.904	1.57%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,693,164.68	\$6,851,921.73	2.37%	\$158,757.05

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,246.08	\$2,281.42	1.57%	\$35.33

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,851,921.73
Municipal Library	ACTUAL	\$317,630.77
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$16,327,072.00
Regional School District		
County Purposes	ESTIMATED	\$2,504,867.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$106,143.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$26,107,634.50
Revenue Anticipated, Excluding Tax Levy		11,260,752.03
Budget Appropriations, before Reserve for Uncollected Taxes		11,153,382.80
Total Non-Municipal Tax Levy		18,938,082.00
Amount to be Raised by Taxes - Before RUT		18,830,712.77
Reserve for Uncollected Taxes (RUT)		\$425,563.71
Total Amount to be Raised by Taxes		19,256,276.48
% of Tax Collections used to Calculate RUT		97.79%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		25,175,521.34
Total Tax Levy, CY 2015		25,503,375.88
% of Taxes Collected, CY 2015		98.71%
Delinquent Taxes - December 31, 2015		\$251,534.67

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water Utility	Electric Utility	Utility	Utility	Utility	Utility
08	Surplus	34.95%	\$450,330.10	\$1,288,477.90	\$1,738,808.00	\$865,000.00		\$211,517.00	\$662,291.00				
08	Local Revenue	-9.21%	(\$2,388,640.38)	\$25,935,342.38	\$23,546,702.00	\$1,410,506.00		\$1,825,675.00	\$20,310,521.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$966,668.00	\$966,668.00	\$966,668.00							
08	Uniform Construction Code Fees	-9.22%	(\$9,137.00)	\$99,137.00	\$90,000.00	\$90,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-4.42%	(\$7,520.59)	\$170,020.59	\$162,500.00	\$162,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-24.85%	(\$26,727.20)	\$107,563.50	\$80,836.30	\$80,836.30							
08	Other Special Items	1.57%	\$9,573.85	\$608,746.15	\$618,320.00	\$618,320.00							
15	Receipts from Delinquent Taxes	0.64%	\$1,372.20	\$213,627.80	\$215,000.00	\$215,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.37%	(\$95,079.60)	\$6,947,001.33	\$6,851,921.73	\$6,851,921.73							
07	Minimum Library Tax	-5.51%	(\$18,515.77)	\$336,146.54	\$317,630.77	\$317,630.77							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.68%	(\$2,084,344.39)	\$36,672,731.19	\$34,588,386.80	\$11,578,382.80	\$0.00	\$2,037,192.00	\$20,972,812.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	Electric Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		4.73%	\$87,995.28	\$1,858,514.61	\$1,946,509.89	\$475,179.89			\$506,075.00	\$965,255.00					
21	Land-Use Administration		-11.91%	(\$9,589.22)	\$80,488.88	\$70,899.66	\$70,899.66									
22	Uniform Construction Code		57.94%	\$1,467.34	\$2,532.66	\$4,000.00	\$4,000.00									
23	Insurance		2.00%	\$52,850.95	\$2,643,331.00	\$2,696,181.95	\$1,158,501.95			\$349,265.00	\$1,188,415.00					
25	Public Safety		0.39%	\$8,891.56	\$2,297,183.84	\$2,306,075.40	\$2,306,075.40									
26	Public Works		0.96%	\$54,197.99	\$5,643,283.04	\$5,697,481.03	\$1,624,899.03			\$810,067.00	\$3,262,515.00					
27	Health and Human Services		1.16%	\$1,325.79	\$114,445.68	\$115,771.47	\$115,771.47									
28	Parks and Recreation		-1.18%	(\$2,117.10)	\$178,971.80	\$176,854.70	\$169,354.70				\$7,500.00					
29	Education (including Library)		-5.51%	(\$18,516.23)	\$336,147.00	\$317,630.77	\$317,630.77									
30	Unclassified		76.47%	\$6,500.00	\$8,500.00	\$15,000.00	\$15,000.00									
31	Utilities and Bulk Purchases		-13.14%	(\$2,492,333.00)	\$18,969,052.00	\$16,476,719.00	\$2,476,719.00				\$14,000,000.00					
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		1.52%	\$20,250.90	\$1,331,943.10	\$1,352,194.00	\$735,899.00			\$123,550.00	\$492,745.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		9.03%	\$21,700.00	\$240,250.00	\$261,950.00	\$261,950.00									
43	Court and Public Defender		0.46%	\$558.50	\$121,688.13	\$122,246.63	\$122,246.63									
44	Capital		113.33%	\$340,000.00	\$300,000.00	\$640,000.00	\$400,000.00			\$40,000.00	\$200,000.00					
45	Debt		16.01%	\$259,830.00	\$1,623,206.00	\$1,883,036.00	\$818,419.00			\$208,235.00	\$856,382.00					
46	Deferred Charges		-100.00%	(\$40,000.00)	\$40,000.00	\$0.00	\$0.00									
48	Debt - Type I School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$425,000.00	\$425,000.00	\$425,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	-4.71%	(\$1,706,987.24)	\$36,214,537.74	\$34,507,550.50	\$11,497,546.50	\$0.00	\$0.00	\$2,037,192.00	\$20,972,812.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	111	\$7,948,200.00	1.05%	15A Public Schools	6	\$21,735,400.00	35.78%
2 Residential	2,429	\$613,005,300.00	80.85%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	1	\$700.00	0.00%	15C Public Property	37	\$15,876,500.00	26.13%
4A Commercial	152	\$97,889,800.00	12.91%	15D Church and Charities	8	\$12,169,200.00	20.03%
4B Industrial	16	\$20,911,700.00	2.76%	15E Cemeteries & Graveyards	5	\$5,798,300.00	9.54%
4C Apartments	13	\$17,678,000.00	2.33%	15F Other Exempt	21	\$5,170,100.00	8.51%
5A/5B Railroad	5	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$728,750.00	0.10%				
Total	2,728	\$758,162,450.00	100.00%	Total	77	\$60,749,500.00	100.00%
Average Ratio (%), Assessed to True Value				78.90%			
Equalized Valuation, Taxable Properties				\$960,915,652.72			
Total # of property tax appeals filed in 2015				County Tax Board		32.00	
				State Tax Court		21.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				21.00			
Amount paid out by municipality for tax appeals in 2015				\$68,815.26			
				Percentage of Exempt vs. Non-Exempt Properties			
				8.01%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	26,688.00	\$22,900.00		\$1,500.00	\$0.00	\$2,288.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,186,031.55	\$876,841.55	\$24,120.00	\$86,703.00	\$115,000.00	\$83,367.00
Police Officers (Including Superior Officers)	17.00		2,833,620.73	\$1,642,501.73	\$308,700.00	\$375,419.00	\$282,000.00	\$225,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	38.00		4,617,450.00	\$2,969,136.00	\$536,709.00	\$301,605.00	\$450,000.00	\$360,000.00
All Other Non-Union Employees not listed above	7.00	26.00	1,166,884.57	\$686,170.91	\$8,584.66	\$88,512.00	\$315,000.00	\$68,617.00
Totals	69.00	35.00	9,830,674.85	\$6,197,550.19	\$878,113.66	\$853,739.00	\$1,162,000.00	\$739,272.00

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

YES

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$11,873.04	\$130,603.44	11.00	\$11,451.00	\$125,961.00
Parent & Child	5.00	\$21,252.84	\$106,264.20	6.00	\$19,352.16	\$116,112.96
Employee & Spouse (or Partner)	14.00	\$23,745.84	\$332,441.76	14.00	\$22,901.76	\$320,624.64
Family	22.00	\$32,765.27	\$720,835.92	24.00	\$30,803.16	\$739,275.84
Employee Cost Sharing Contribution (enter as negative -)			(\$256,875.00)			(\$192,063.84)
Subtotal	52.00		\$1,033,270.32	55.00		\$1,109,910.60
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	18	\$7,476.36	\$134,574.48	17	\$6,320.60	\$107,450.20
Parent & Child	2	\$15,917.04	\$31,834.08	1	\$20,464.44	\$20,464.44
Employee & Spouse (or Partner)	23	\$22,163.12	\$509,751.76	22	\$19,574.39	\$430,636.58
Family	7	\$38,202.24	\$267,415.68	7	\$36,251.64	\$253,761.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$943,576.00	47.00		\$812,312.70
GRAND TOTAL	102.00		\$1,976,846.32	102.00		\$1,922,223.30

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

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

YES

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

YES

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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$4,806,000.00	\$4,806,000.00	\$840,519.00	\$780,915.00	\$812,341.00	\$5,328,073.00	
Regional School Debt		\$0.00	\$224,099.00	\$190,163.77	\$168,514.00	\$547,895.36	
Utility Fund Debt			\$200,000.00				
Water	\$2,939,847.01	\$2,939,847.01	\$6,283.00				
Electric	\$6,796,820.00	\$6,796,820.00	\$510,000.00	\$520,000.00	\$550,000.00	\$2,750,000.00	
0		\$0.00	\$90,588.00	\$81,481.25	\$71,200.00	\$163,225.00	
0		\$0.00	\$11,152.00	\$11,376.00			
0		\$0.00	\$396.00	\$171.00			
0		\$0.00					
Municipal Purposes			Total	\$1,883,037.00	\$1,584,107.02	\$1,602,055.00	\$8,789,193.36
Debt Authorized		\$0.00	Total Principal	\$1,561,671.00	\$1,312,291.00	\$1,362,341.00	\$8,078,073.00
Notes Outstanding	\$1,013,250.00	\$1,013,250.00	Total Interest	\$321,366.00	\$271,816.02	\$239,714.00	\$711,120.36
Bonds Outstanding	\$4,330,000.00	\$4,330,000.00	% of Total Current Year Budget	5.46%			
Loans and Other Debt	\$22,528.54	\$22,528.54					
Total (Current Year)	\$19,908,445.55	\$14,542,667.01	Description	Debt Not Listed Above			
Population (2010 census)	7,616		Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,614.03		Total Guarantees - Other				
Per Capita Net Debt	\$704.54		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$971,199,701.67	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.55%	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	AA			
			Year of Last Rating	2014			
			Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

SIGNED

2016 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2016 BUDGET)

MUNICIPALITY: Borough of Butler

COUNTY: Morris

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

<u>Municipal Officials</u>	<u>3/15/11</u> Date of Orig. Appt.
<u>Mary O'Keefe</u> Municipal Clerk	<u>1571</u> Cert. No.
<u>Cora M. Ashley</u> Tax Collector	<u>T-8030</u> Cert. No.
<u>James W. Kozimor</u> Chief Financial Officer	<u>N0325</u> Cert. No.
<u>Valerie A. Dolan</u> Registered Municipal Accountant	<u>548</u> 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

Governing Body Members	
<u>Name</u>	<u>Term Expires</u>
<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>12/31/18</u>
<u>Robert Meier</u>	<u>12/31/18</u>

Please attach this to your 2016 Budget and Mail to:

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

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____


**2016
MUNICIPAL BUDGET**

Municipal Budget of the _____ Borough _____ of _____ Butler _____, County of _____ Morris _____ for the Fiscal Year 2016

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

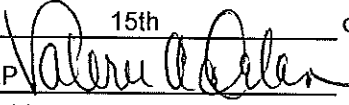
_____ 15th _____ day of _____ March _____, 2016
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 15th _____ day of _____ March _____, 2016

Mary O'Keefe 
Clerk
One Ace Road
Address
Butler, New Jersey 07405
Address
(973)838-7200
Phone Number

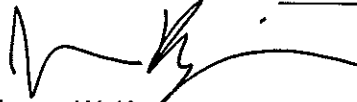
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 15th _____ day of _____ March _____, 2016

Valerie A. Dolan of Nisivoccia LLP  200 Valley Road Suite 300
Registered Municipal Accountant Address
Mt. Arlington, NJ 07856 (973)328-1825
Address Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original 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 _____ 15th _____ day of _____ March _____, 2016


James W. Kozimor
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2016 By: _____</p>		<p>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.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2016 By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Butler , County of Morris for the Fiscal Year 2016

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

Be it Further Resolved, that said Budget be published in the Suburban Trends

in the issue of March 23 , 2016

The Governing Body of the Borough of Butler does hereby approve the following as the Budget for the year 2016.

RECORDED VOTE
(Insert last name)

Ayes
Fox
M^s Near
Meier
Regis
Vatz
Verdonik

Nays NONE
Abstained NONE
Absent NONE

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Borough

of Butler , County of Morris , on March 15 , 2016

A Hearing on the Budget and Tax Resolution will be held at Borough Hall , on April 19 , 2016 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2016
 (Cross out one)

may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2016
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)}	7,070,427.73
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	4,082,955.07
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,082,955.07
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)	11,578,382.80
Building Aid Allowance for Schools-State Aid	2016 2015
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,408,830.30
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	6,851,921.73
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	317,630.77

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Electric Utility	Utility
Budget Appropriations - Adopted Budget	11,142,064.42	1,956,109.90	23,210,520.62	
Budget Appropriations Added by N.J.S.A. 40A:4-87	13,406.30			
Emergency Appropriations				
Total Appropriations	11,155,470.72	1,956,109.90	23,210,520.62	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	10,697,510.37	1,772,915.32	19,925,087.08	
Reserved	407,957.02	120,357.07	1,656,881.91	
Unexpended Balances Cancelled	50,003.33	62,837.51	1,628,551.63	
Total Expenditures and Unexpended Balances Cancelled	11,155,470.72	1,956,109.90	23,210,520.62	
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 2015 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 2015.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a -0-% (or 3.5% if an ordinance was approved) increase over the previous year's local tax levy 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.

Group Insurance Plan For Employees:

Total Estimated Cost	\$ 1,075,800
Less Applied Employee Contributions	(113,800)
Net Budgeted Expenses	\$ 962,000
Amount of Budgeted Group Insurance Plan For Employees:	
Inside "CAP" Appropriation	\$ 962,000
Outside "CAP" Appropriation	-
Total Amount Budgeted	\$ 962,000

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 2016 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	(Estimate)*		(Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	6,851,922	0.904	6,693,165	0.890
Local Library Tax	317,631	0.042	336,147	0.044
Local School Tax	*		15,742,057	2.095
County Taxes	*		2,558,229	0.340
	*	*	25,329,598	3.369
Net Valuations Taxable	758,162,450		751,986,550	

* - 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

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.

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

Information on the 2016 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 2015	
Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 6,693,165		\$ 11,142,064
Prior Year Deferred Charges Unfunded	(40,000)		
	<hr/>		<hr/>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	6,653,165	Modifications:	11,142,064
2% Cap Increase	133,063	Reserve for Uncollected Taxes	\$ 425,000
Adjusted Tax Levy Prior to Exclusions	6,786,228	Debt Service	613,301
Exclusions:		Capital Improvements	175,000
Allowable Debt Service Increase	95,121	Public and Private Programs	94,157
Allowable Pension Increase	8,529	Interlocal Service Agreements	233,000
Allowable Capital Improvement Increase	225,000	Deferred Charges	40,000
Cancelled Exclusions	(3)	Operations Excluded from CAP	<hr/> 2,549,083
Adjusted Tax Levy	7,114,875	Total Modifications	<hr/> 4,129,541
Additions:		Amount on which 3.5% CAP is Applied	7,012,523
New Ratables	56,448	CAP (3.5%)	<hr/> 245,438
CAP Banked	401,039	Allowable Appropriations before	
Maximum Allowable Amount to be Raised by Taxation	<hr/> \$ 7,572,362	Modifications	7,257,961
		CAP Bank	349,032
Amount to Raised by Taxation for Municipal Purposes	<hr/> \$ 6,851,922	Assessed Value of New Construction at	
		2015 Local Tax Rate	
		(\$6,342,500 x .890 per hundred)	<hr/> 56,448
		Maximum allowable General Appropriations	
		for municipal purposes within "CAPS"	<hr/> \$ 7,663,442

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
		2016	2015	Cash in 2015
1. Surplus Anticipated	08-101	865,000.00	615,000.00	615,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	865,000.00	615,000.00	615,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,561.90
Other	08-104	8,000.00	8,000.00	7,794.00
Fees and Permits	08-105	5,140.00	4,140.00	5,384.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	93,000.00	93,000.00	125,858.54
Other	08-109			
Interest and Costs on Taxes	08-112	46,000.00	46,000.00	62,681.92
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	9,500.00	9,500.00	10,626.19
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-123	1,052,000.00	1,061,000.00	1,052,113.10
Interlocal Service Agreement - Pequannock River Basin Regional				
Sewerage Authority	08-120	29,800.00	29,800.00	33,105.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Summary of Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	865,000.00	615,000.00	615,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	1,410,506.00	1,410,608.00	1,479,037.99
Total Section B: State Aid Without Offsetting Appropriations	09-001	966,668.00	966,668.00	966,668.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	90,000.00	99,137.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	162,500.00	135,500.00	170,020.59
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	80,836.30	107,563.50	107,563.50
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section G: Director of Local Government Services - Other Special Items	08-004	618,320.00	600,820.00	608,746.15
Total Miscellaneous Revenues	13-099	3,328,830.30	3,311,159.50	3,431,173.23
4. Receipts from Delinquent Taxes	15-499	215,000.00	200,000.00	213,627.80
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,408,830.30	4,126,159.50	4,259,801.03
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,851,921.73	6,693,164.68	6,947,001.33
b) Addition to Local District School Tax	07-191			xxxxxxxxxx
c) Minimum Library Tax	07-192	317,630.77	336,146.54	336,146.54
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	7,169,552.50	7,029,311.22	7,283,147.87
7. Total General Revenues	13-299	11,578,382.80	11,155,470.72	11,542,948.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT:							
Administrative and Executive:							
Salaries & Wages	20-100-1	88,555.33	86,854.95		86,854.95	85,019.17	1,835.78
Other Expenses	20-100-2	18,000.00	18,000.00		18,000.00	15,654.67	2,345.33
Mayor and Council:							
Salaries & Wages	20-110-1	11,673.28	11,444.40		11,444.40	11,444.40	
Other Expenses:	20-110-2	2,000.00	1,925.00		2,125.00	2,025.27	99.73
Municipal Clerk:							
Salaries & Wages	20-120-1	36,794.44	36,092.59		36,092.59	36,092.59	
Other Expenses	20-120-2	9,750.00	9,750.00		9,750.00	7,243.48	2,506.52
Other Expenses - Codification	20-120-2	2,500.00	2,500.00		2,500.00		2,500.00
Assessment of Taxes:							
Salaries & Wages	20-150-1	51,406.03	50,398.68		50,398.68	50,192.23	206.45
Other Expenses	20-150-2	16,925.00	16,925.00		12,925.00	10,948.24	1,976.76
Collection of Taxes:							
Salaries & Wages	20-145-1	46,244.83	45,338.07		45,338.07	45,336.80	1.27
Other Expenses	20-145-2	8,645.00	8,645.00		8,645.00	6,148.90	2,496.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
(A) Operations - Within "CAPS" -(Continued)	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Financial Administration:							
Salaries & Wages	20-130-1	55,215.98	55,797.55		45,797.55	43,013.38	2,784.17
Other Expenses	20-130-2	14,470.00	12,440.00		15,940.00	15,927.63	12.37
Annual Audit	20-135-2	39,000.00	39,000.00		39,000.00	38,126.00	874.00
Legal Services and Costs:							
Other Expenses	20-155-2	30,000.00	27,500.00		32,500.00	31,763.41	736.59
Municipal Prosecutor:							
Salaries & Wages	25-275-1	15,326.31	15,045.40		15,045.40	14,045.46	999.94
Engineering Services and Costs:							
Other Expenses	20-165-2	44,000.00	44,000.00		24,000.00	18,062.33	5,937.67
Public Buildings and Grounds:							
Salaries & Wages	26-310-1	1,500.00	1,500.00		1,500.00	576.90	923.10
Other Expenses	26-310-2	71,300.00	69,300.00		69,300.00	53,566.96	15,733.04
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Salaries & Wages	21-180-1	7,500.00	7,500.00		7,500.00	7,495.02	4.98
Other Expenses	21-180-2	21,550.00	27,450.00		31,950.00	31,052.44	897.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
(A) Operations - Within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Insurance:							
General Liability	23-210	80,272.26	79,000.00		60,200.00	60,181.10	18.90
Workers Compensation	23-215	70,579.69	70,333.00		77,883.00	77,865.30	17.70
Fireman's	23-210	42,500.00	47,000.00		42,900.00	39,005.48	3,894.52
Road Bond	23-210	150.00	150.00		150.00		150.00
Employee Group Health	23-220	962,000.00	936,016.00		921,016.00	845,647.54	25,368.46
Unemployment	23-225	500.00	500.00		500.00		500.00
PUBLIC SAFETY:							
Fire:							
Salaries & Wages	25-265-1	11,692.36	11,393.00		11,393.00	10,441.20	951.80
Other Expenses	25-265-2	66,900.00	67,100.00		67,100.00	39,594.54	27,505.46
Zoning Officer:							
Salaries & Wages	21-185-1	41,349.66	40,538.88		40,538.88	40,538.88	
Other Expenses	21-185-2	500.00	500.00		500.00	277.00	223.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
(A) Operations - Within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued):							
Police:							
Salaries & Wages	25-240-1	2,021,026.73	1,983,486.44		1,995,486.44	1,985,584.69	9,901.75
Other Expenses	25-240-2	152,800.00	145,800.00		170,800.00	170,714.96	85.04
First Aid Contribution	25-260	34,330.00	33,359.00		33,359.00	33,358.81	0.19
Emergency Management Service:							
Salaries & Wages	25-252-1	2,000.00	2,000.00		2,000.00	1,692.24	307.76
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00	1,417.54	582.46
Municipal Court:							
Salaries & Wages	43-290-1	109,296.63	107,238.13		108,738.13	108,523.28	214.85
Other Expenses	43-490-2	9,450.00	9,450.00		9,450.00	7,464.02	1,985.98
Public Defender:							
Other Expenses	43495-2	3,500.00	3,500.00		3,500.00	3,500.00	
STREET AND ROADS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	455,309.08	435,818.30		415,818.30	377,726.26	38,092.04
Other Expenses	26-290-2	116,750.00	111,750.00		136,750.00	136,472.96	277.04

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
(A) Operations -- Within "CAPS" - (continued)	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
STREETS AND ROADS (Continued):							
Sanitation:							
Sewer System:							
Salaries & Wages	26-300-1	97,814.95	97,814.95		85,164.95	37,100.97	48,063.98
Other Expenses	26-300-2	17,225.00	16,225.00		16,225.00	15,920.34	304.66
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	781,500.00		781,500.00	694,411.37	87,088.63
Vehicle Maintenance:							
Salaries & Wages	26-315-1	37,500.00	79,724.74		79,724.74	79,724.73	0.01
Other Expenses	26-315-2	38,500.00	35,500.00		37,000.00	37,000.00	
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	21,367.47	19,788.68		20,538.68	20,185.81	352.87
Other Expenses	27-330-2	79,404.00	78,907.00		78,907.00	75,174.44	3,732.56
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 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION							
Recreation							
Salaries & Wages	28-370-1	41,207.20	40,435.00		40,435.00	40,256.90	178.10
Other Expenses	28-370-2	16,850.00	15,500.00		16,000.00	15,713.74	286.26
Celebration of Public Events, Anniversary or Holiday:							
Other Expenses	30-420-2	15,000.00	7,500.00		8,500.00	8,491.47	8.53
Senior Citizens' Advisory Committee:							
Other Expenses	28-371-2	7,000.00	7,000.00		7,000.00	5,641.97	1,358.03
Museum:							
Other Expenses	28-372-2	10,165.00	10,165.00		10,165.00	9,220.15	944.85
Dial -A- Ride:							
Salaries & Wages	28-373-1	30,000.00	26,096.80		34,096.80	32,619.64	1,477.16
Other Expenses	28-373-2	64,132.50	62,875.00		62,875.00	62,873.00	2.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (continued)	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430	65,000.00	65,000.00		65,000.00	58,090.62	6,909.38
Street Lighting	31-435	36,100.00	36,100.00		36,100.00	36,009.62	90.38
Telephone	31-440	21,000.00	21,000.00		21,000.00	18,768.60	2,231.40
Water	31-445	35,500.00	35,500.00		35,500.00	29,721.50	5,778.50
Fuel Oil	31-447	35,000.00	42,500.00		42,500.00	28,350.47	14,149.53
Gasoline	31-460	80,000.00	85,000.00		85,000.00	55,493.61	29,506.39
Total Operations (Item 8(A)) within "CAPS"	34-199	6,332,028.73	6,263,504.22		6,254,954.22	5,849,537.71	355,416.51
B. Contingent	35-470			xxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	6,332,028.73	6,263,504.22		6,254,954.22	5,849,537.71	355,416.51
Detail:							
Salaries & Wages	34-201-1	3,194,280.28	3,164,339.22		3,143,939.22	3,037,638.23	106,300.99
Other Expenses (Including Contingent)	34-201-2	3,137,748.45	3,099,165.00		3,111,015.00	2,811,899.48	249,115.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	119,580.00	108,874.00		108,874.00	108,873.50	0.50
Social Security System (O.A.S.I)	36-472	239,700.00	235,000.00		236,000.00	234,021.12	1,978.88
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	375,419.00	401,645.00		401,645.00	401,645.00	
Disability Insurance	23-225-2	2,500.00	2,500.00		2,800.00	2,598.59	201.41
Defined Contribution Retirement Program	36-477	1,200.00	1,000.00		1,000.00	809.18	190.82
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	738,399.00	749,019.00		750,319.00	747,947.39	2,371.61
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	7,070,427.73	7,012,523.22		7,005,273.22	6,597,485.10	357,788.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Total Other Operations - Excluded from "CAPS"	34-300	2,521,749.77	2,549,083.00		2,549,083.00	2,549,083.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
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 2015		
	(A) Operations - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	19,500.00	18,000.00		19,250.00	19,210.08	39.92	
Other Expenses	42-100-2	2,000.00	1,500.00		7,500.00	7,419.29	80.71	
Construction Code Official - Bloomingdale:								
Other Expenses	42-100-2	99,450.00	97,500.00		97,500.00	94,594.20	2,905.80	
Dispatching Services - Riverdale								
Salaries & Wages	42-100-1	8,000.00	8,000.00		8,000.00	8,000.00		
Dispatching Services - Kinnelon								
Salaries & Wages	42-100-1	8,900.00	8,900.00		8,900.00	3,900.00	5,000.00	
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	17,500.00		17,500.00	17,496.81	3.19	
Other Expenses	42-100-2	12,500.00	12,500.00		12,500.00	416.53	12,083.47	
Tax Collection Services - Riverdale								
Salaries & Wages	42-100-1	17,500.00	17,500.00		17,500.00	17,500.00		
Other Expenses	42-100-2	12,500.00	12,500.00		12,500.00	4,800.00	7,700.00	
Tax Assessment Services - Riverdale								
Salaries & Wages	42-100-1	45,000.00	20,000.00		20,000.00	16,744.19	3,255.81	
Total Shared Service Agreements	42-999	261,950.00	233,000.00		240,250.00	190,081.10	50,168.90	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
(A) Operations - Excluded from "CAPS"	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
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

GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	510,000.00	500,000.00		500,000.00	500,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	200,000.00					XXXXXXXXXX
Interest on Bonds	45-930	90,588.00	97,940.00		97,940.00	97,937.50	XXXXXXXXXX
Interest on Notes	45-935	6,283.00	3,813.00		3,813.00	3,812.87	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	11,548.00	11,548.00		11,548.00	11,547.30	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	818,419.00	613,301.00		613,301.00	613,297.67	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	40,000.00	40,000.00	xxxxxxxxxxx xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		40,000.00	xxxxxxxxxxx	40,000.00	40,000.00	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	4,082,955.07	3,717,947.50		3,725,197.50	3,675,025.27	50,168.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	4,082,955.07	3,717,947.50		3,725,197.50	3,675,025.27	50,168.90
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	11,153,382.80	10,730,470.72		10,730,470.72	10,272,510.37	407,957.02
(M) Reserve for Uncollected Taxes	50-899	425,000.00	425,000.00	xxxxxxxxxxxxxx	425,000.00	425,000.00	xxxxxxxxxx
9. Total General Appropriations	34-499	11,578,382.80	11,155,470.72		11,155,470.72	10,697,510.37	407,957.02

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,070,427.73	7,012,523.22		7,005,273.22	6,597,485.10	357,788.12
Statutory Expenditures	xxxxx						
(A) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	2,521,749.77	2,549,083.00		2,549,083.00	2,549,083.00	
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	261,950.00	233,000.00		240,250.00	190,081.10	50,168.90
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	80,836.30	107,563.50		107,563.50	107,563.50	
Total Operations - Excluded from "CAPS"	34-305	2,864,536.07	2,889,646.50		2,896,896.50	2,846,727.60	50,168.90
(C) Capital Improvements	44-999	400,000.00	175,000.00		175,000.00	175,000.00	
(D) Municipal Debt Service	45-999	818,419.00	613,301.00		613,301.00	613,297.67	
(E) Total Deferred Charges (sheet 18 +28)	46-999		40,000.00	xxxxxxxxx	40,000.00	40,000.00	xxxxxxxxx
(F) Judgements	37-480						xxxxxxxxx
(G) Cash Deficit	46-885			xxxxxxxxx			xxxxxxxxx
(K) Local School District Purposes	24-410						xxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxx			xxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	425,000.00	425,000.00	xxxxxxxxx	425,000.00	425,000.00	xxxxxxxxx
Total General Appropriations	34-499	11,578,382.80	11,155,470.72		11,155,470.72	10,697,510.37	407,957.02

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	196,725.00	192,366.41		192,366.41	181,865.75	500.66
Other Expenses	55-502	309,350.00	309,350.00		286,700.00	242,497.23	29,202.77
Operations:							
Salaries & Wages	55-501	472,500.00	462,962.34		462,962.34	379,317.18	48,645.16
Other Expenses	55-502	201,500.00	201,500.00		201,500.00	168,213.73	33,286.27
Dispatching:							
Salaries & Wages	55-501	131,067.00	127,046.05		127,046.05	124,545.34	2,500.71
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	996.96	2,503.04
Group Health Insurance	55-502	241,000.00	216,500.00		230,500.00	229,904.59	595.41
MELJIF Liability	55-502	57,340.00	55,618.00		62,268.00	62,265.11	2.89
MELJIF Worker's Compensation	55-502	50,425.00	50,250.00		50,250.00	50,237.20	12.80
Capital Improvements	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	40,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	
Capital Outlay	55-512						
Debt Service:	XXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	85,000.00	80,000.00		80,000.00	80,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	6,000.00					XXXXXXXXXX
Interest on Bonds	55-522	30,717.00	30,745.00		30,745.00	30,736.88	XXXXXXXXXX
Interest on Notes	55-523	10,375.00	7,500.00		7,500.00	5,170.65	XXXXXXXXXX
Dam Restoration Loan - Principal and Interest	55-524	76,143.00	76,148.00		76,648.00	76,147.96	XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	71,750.00	65,324.10		65,324.10	65,324.10	
Social Security System (O.A.S.I.)	55-541	51,500.00	50,000.00		51,500.00	50,395.35	1,104.65
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	300.00	300.00		300.00	297.29	2.71
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	2,037,192.00	1,956,109.90		1,956,109.90	1,772,915.32	120,357.07

DEDICATED ELECTRIC UTILITY BUDGET

10. DEDICATED REVENUES FROM <u>Electric</u> <u>UTILITY</u>	FCOA	Anticipated		Realized in Cash in 2015
		for 2016	for 2015	
Operating Surplus Anticipated	08-501	762,291.00	500,000.00	500,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	762,291.00	500,000.00	500,000.00
Base Rate Revenues	08-503	6,872,812.00	6,110,520.62	6,877,364.15
LEAC Revenues	08-506	13,337,709.00	16,500,000.00	15,469,226.34
Miscellaneous Revenue	08-505	100,000.00	100,000.00	179,468.92
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	21,072,812.00	23,210,520.62	23,026,059.41

Use a separate set of sheets for each separate utility.

DEDICATED ELECTRIC UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR Electric UTILITY	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Administration: Salaries & Wages	55-501	397,155.00	382,486.96		382,486.96	370,051.40	12,435.56
Other Expenses	55-502	568,100.00	557,050.00		555,650.00	426,290.48	129,359.52
Operations: Salaries & Wages	55-501	2,235,290.00	2,195,578.37		2,195,578.37	1,971,843.69	123,734.68
Other Expenses	55-502	623,000.00	623,000.00		623,000.00	377,426.28	245,573.72
Other Expenses-Purchase Power	55-502	14,000,000.00	16,500,000.00		16,500,000.00	13,904,593.76	1,095,406.24
Dispatching: Salaries & Wages	55-501	310,015.00	305,116.55		305,116.55	288,407.17	16,709.38
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		8,400.00	8,375.46	24.54
Buildings and Grounds: Salaries & Wages	55-501	86,210.00	84,596.74		84,596.74	83,369.75	1,226.99
Other Expenses	55-502	7,000.00	7,000.00		7,000.00	220.55	6,779.45
Group Insurance for Employees	55-513	1,015,000.00	995,000.00		995,000.00	951,507.62	18,492.38
MELJIF Liability	55-516	91,750.00	89,000.00		89,000.00	88,988.92	11.08
MELJIF Workers Compensation	55-517	80,665.00	80,380.00		80,380.00	80,379.58	0.42
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	200,000.00	100,000.00	xxxxxxxxxxx	100,000.00	100,000.00	
Capital Outlay	55-512	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520	595,000.00	575,000.00		575,000.00	575,000.00	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	85,000.00	50,000.00		50,000.00	50,000.00	xxxxxxxxxxx
Interest on Bonds	55-522	167,752.00	182,287.00		182,287.00	182,286.26	xxxxxxxxxxx
Interest on Notes	55-523	8,630.00	7,725.00		7,725.00	4,174.11	xxxxxxxxxxx

DEDICATED

ELECTRIC

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR Electric UTILITY	Appropriated					Expended 2015	
	FCOA	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	286,995.00	261,300.00		261,300.00	261,296.40	3.60
Social Security System (O.A.S.I.)	55-541	205,000.00	205,000.00		205,000.00	199,983.80	5,016.20
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	750.00	500.00		1,000.00	891.85	108.15
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	20,972,812.00	23,210,520.62		23,210,520.62	19,925,087.08	1,656,881.91

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
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 2015
		2016	2015	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
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 2015
		2016	2015	
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
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 2016 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, 2015

ASSETS		
Cash and Investments	1110100	3,545,155.59
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	251,534.67
Tax Title Liens Receivable	1110400	102,600.29
Property Acquired by Tax Title Lien Liquidation	1110500	173,600.00
Other Receivables	1110600	63,661.17
Deferred Charges Required to be in 2016 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2016	1110800	
Total Assets	1110900	4,136,551.72
LIABILITIES, RESERVES, AND SURPLUS		
*Cash Liabilities	2110100	1,691,531.43
Reserves for Receivables	2110200	591,396.13
Surplus	2110300	1,853,624.16
Total Liabilities, Reserves and Surplus		4,136,551.72

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

CURRENT SURPLUS

		Year 2015	Year 2014
Surplus Balance, January 1st	2310100	1,706,004.98	1,189,158.43
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2015 98.71% 2014 99.03%)	2310200	25,175,521.34	24,319,451.32
Delinquent Taxes	2310300	213,627.80	162,142.30
Other Revenues and Additions to Income	2310400	3,858,867.56	4,069,192.90
Total Funds	2310500	30,954,021.68	29,739,944.95
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	10,680,467.39	10,299,285.51
School Taxes (Including Local and Regional)	2310700	15,742,057.00	15,155,164.00
County Taxes (Including Added Tax Amounts)	2310800	2,575,316.47	2,464,054.55
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	102,556.66	115,435.91
Total Expenditures and Tax Requirements	2311100	29,100,397.52	28,033,939.97
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	29,100,397.52	28,033,939.97
Surplus Balance - December 31st	2311400	1,853,624.16	1,706,004.98

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	1,853,624.16
Current Surplus Anticipated in 2016 Budget	2311600	865,000.00
Surplus Balance Remaining	2311700	988,624.16

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

2016
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 2016 the projects expected to be completed are detailed on sheet 40b. Projects and their planned funding, which will begin subsequent to 2016, 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)
2016**

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 - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
CURRENT									
Purchase of Fire Equipment	1	35,000.00			35,000.00				
Purchase of Safety Equipment	2	20,000.00			20,000.00				
Streets and Roads - Road Improvements	3	200,000.00			200,000.00				
Bldg & Grounds - Various Improvements	4	45,000.00			45,000.00				
Bldg & Grounds - Utility Truck	5	10,000.00			10,000.00				
Bldg & Grounds - Site Remediation	6	5,000.00			5,000.00				
Police Equipment	7	17,000.00			17,000.00				
Sewer - Jet Vac Truck	8	280,000.00	280,000.00						
TOTAL CURRENT		612,000.00	280,000.00		332,000.00				
WATER									
Bldg & Grounds - Various Improvements	4	25,000.00			25,000.00				
Bldg & Grounds - Utility Truck	5	5,000.00						5,000.00	
Water Utility Facility Improvements	9	75,000.00						75,000.00	
Water Main Replacement	10	45,000.00						45,000.00	
TOTAL WATER		150,000.00			25,000.00			125,000.00	
SUBTOTAL	33-199	762,000.00	280,000.00		357,000.00			125,000.00	

**CAPITAL BUDGET (Current Year Action)
2016**

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 - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
ELECTRIC									
Purchase of Safety Equipment	2	10,000.00				10,000.00			
Bldg & Grounds - Various Improvements	4	5,000.00				5,000.00			
Bldg & Grounds - Utility Truck	5	20,000.00				20,000.00			
Bldg & Grounds - Site Remediation	6	15,000.00				15,000.00			
Sewer - Jet Vac Truck	8	130,000.00						130,000.00	
Electric Utility Bucket Truck	11	200,000.00				50,000.00		150,000.00	
Electric Utility Meter Data System	12	100,000.00				100,000.00			
TOTAL ELECTRIC		480,000.00				200,000.00		280,000.00	
SUBTOTAL PAGE 40B		762,000.00	280,000.00			357,000.00		125,000.00	
TOTAL - ALL PROJECTS	33-199	1,242,000.00	280,000.00			557,000.00		405,000.00	

3 YEAR CAPITAL PROGRAM - 2016 to 2018
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 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
CURRENT									
Purchase of Fire Equipment	1	35,000.00	1 Year	35,000.00					
Purchase of Safety Equipment	2	20,000.00	1 Year	20,000.00					
Streets and Roads - Road Improvements	3	200,000.00	1 Year	200,000.00					
Bldg & Grounds - Various Improvements	4	45,000.00	1 Year	45,000.00					
Bldg & Grounds - Utility Truck	5	10,000.00	1 Year	10,000.00					
Bldg & Grounds - Site Remediation	6	5,000.00	1 Year	5,000.00					
Police Equipment	7	17,000.00	1 Year	17,000.00					
Sewer - Jet Vac Truck	8	280,000.00	1 Year	280,000.00					
TOTAL CURRENT		612,000.00		612,000.00					
WATER									
Bldg & Grounds - Various Improvements	4	25,000.00	1 Year	12,500.00					
Bldg & Grounds - Utility Truck	5	5,000.00	1 Year	5,000.00					
Water Utility Facility Improvements	9	75,000.00	1 Year	75,000.00					
Water Main Replacement	10	45,000.00	1 Year	45,000.00					
TOTAL WATER		150,000.00		150,000.00					
SUBTOTAL	32-399	762,000.00		762,000.00					

3 YEAR CAPITAL PROGRAM - 2016 to 2018
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 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
ELECTRIC									
Purchase of Safety Equipment	2	10,000.00	1 Year	10,000.00					
Bldg & Grounds - Various Improvements	4	5,000.00	1 Year	5,000.00					
Bldg & Grounds - Utility Truck	5	20,000.00	1 Year	20,000.00					
Bldg & Grounds - Site Remediation	6	15,000.00	1 Year	15,000.00					
Sewer - Jet Vac Truck	8	130,000.00	1 Year	130,000.00					
Electric Utility Bucket Truck	11	200,000.00	1 Year	200,000.00					
Electric Utility Meter Data System	12	100,000.00	1 Year	100,000.00					
TOTAL ELECTRIC	8	480,000.00		480,000.00					
SUBTOTAL PAGE 40C		762,000.00		762,000.00					
TOTAL - ALL PROJECTS	32-399	1,242,000.00		1,242,000.00					

3 YEAR CAPITAL PROGRAM - 2016 to 2018
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 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Current:										
Purchase of Fire Equipment	35,000.00			35,000.00						
Purchase of Safety Equipment	20,000.00			20,000.00						
Streets and Roads - Road Improvements	200,000.00			200,000.00						
Bldg & Grounds - Various Improvements	45,000.00			45,000.00						
Bldg & Grounds - Utility Truck	10,000.00			10,000.00						
Bldg & Grounds - Site Remediation	5,000.00			5,000.00						
Police Equipment	17,000.00			17,000.00						
Sewer - Jet Vac Truck	280,000.00	280,000.00								
TOTAL CURRENT	612,000.00	280,000.00		332,000.00						
WATER										
Bldg & Grounds - Various Improvements	25,000.00			25,000.00						
Bldg & Grounds - Utility Truck	5,000.00							5,000.00		
Water Utility Facility Improvements	75,000.00							75,000.00		
Water Main Replacement	45,000.00							45,000.00		
TOTAL WATER	150,000.00			25,000.00				125,000.00		
SUBTOTAL	762,000.00	280,000.00		357,000.00				125,000.00		

3 YEAR CAPITAL PROGRAM - 2016 to 2018
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 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
ELECTRIC										
Purchase of Safety Equipment	10,000.00			10,000.00						
Bldg & Grounds - Various Improvements	5,000.00			5,000.00						
Bldg & Grounds - Utility Truck	20,000.00			20,000.00						
Bldg & Grounds - Site Remediation	15,000.00			15,000.00						
Sewer - Jet Vac Truck	130,000.00							130,000.00		
Electric Utility Bucket Truck	200,000.00			50,000.00				150,000.00		
Electric Utility Meter Data System	100,000.00			100,000.00						
TOTAL ELECTRIC	480,000.00			200,000.00				280,000.00		
SUBTOTAL 40D	762,000.00	280,000.00		357,000.00				125,000.00		
TOTAL ALL PROJECTS 33-399	1,242,000.00	280,000.00		557,000.00				405,000.00		

LOCAL UNIT Butler Borough COUNTY / MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015	
		2016	2015				for 2016	for 2015	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				
					Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				(Date)	Payment of Bond Principal	54-920-2				xxxxxxx
				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
				\$	Interest on Bonds	54-930-2				xxxxxxx
				\$	Interest on Notes	54-935-2				xxxxxxx
				(Acres)						
Recreation land preserved in 2015:				(Acres)						
Farmland preserved in 2010:				(Acres)	Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499				

Summary of Program

Year Referendum Passed/Implemented

Rate Assessed

Total Tax Collected to date

Total Expended to date

Total Acreage Preserved to date

Recreation land preserved in 2015:

Farmland preserved in 2010:

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

Contracting Unit Borough of Butler

Year Ending: December 31, 2015

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.

March 16, 2016
Date

Mary E. O'Keefe
Clerk of the Governing Body