



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1004 Califon Borough - County of Hunterdon

Introduced

**Municode:** 1004

**Filename:** 1004\_fbi\_2016.xlsm

**Website:** www.califonboro.net

**Phone Number:**

908-832-7850

**Mailing Address:**

39 Academy Street

P.O. Box 368

[Email the UFB if not using Outlook](#)

**Municipality:**

Califon

**State:**

NJ

**Zip:**

07830

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Daniel	12/31/2018	cdaniel@califonboro.net

### Chief Administrative Officer

Laura		Eidsvaag		leidsvaag@califonboro.net
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### Chief Financial Officer

Kevin		Lifer		klifer@califonboro.net
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### Municipal Clerk

Laura		Eidsvaag		leidsvaag@califonboro.net
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### Registered Municipal Accountant

Anthony		Ardito		anthony@arditoandcompany.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gill		Smith	12/31/2017	gsmith@califonboro.net
Leo		Janas	12/31/2018	ljanas@califonboro.net
Megan		Riccio	12/31/2017	mriccio@califonboro.net
Michael		Medea	12/31/2018	mmedea@califonboro.net
Kathleen		DeBlasio	12/31/2016	kdeblasio@califonboro.net
Tony		Forrester	12/31/2016	tforrester@califonboro.net



**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$115,000.00	\$115,000.00	\$115,000.00							
08	Local Revenue	-38.84%	(\$9,860.00)	\$25,385.00	\$15,525.00	\$15,525.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$115,251.00	\$115,251.00	\$115,251.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-81.63%	(\$17,779.00)	\$21,779.00	\$4,000.00	\$4,000.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-36.13%	(\$21,214.00)	\$58,714.00	\$37,500.00	\$37,500.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-3.52%	(\$29,234.00)	\$830,111.00	\$800,877.00	\$800,877.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.08%	(\$24.00)	\$29,156.00	\$29,132.00		\$29,132.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-6.53%</b>	<b>(\$78,111.00)</b>	<b>\$1,195,396.00</b>	<b>\$1,117,285.00</b>	<b>\$1,088,153.00</b>	<b>\$29,132.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	10.00	-4.61%	(\$12,944.00)	\$280,726.00	\$267,782.00	\$263,782.00	\$4,000.00							
21	Land-Use Administration		2.00	3.57%	\$902.00	\$25,252.00	\$26,154.00	\$26,154.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			2.09%	\$1,000.00	\$47,900.00	\$48,900.00	\$48,900.00								
25	Public Safety		2.00	1.41%	\$1,136.00	\$80,625.00	\$81,761.00	\$81,761.00								
26	Public Works			6.21%	\$6,186.00	\$99,653.00	\$105,839.00	\$105,839.00								
27	Health and Human Services		1.00	-2.74%	(\$256.00)	\$9,347.00	\$9,091.00	\$9,091.00								
28	Parks and Recreation			20.00%	\$1,100.00	\$5,500.00	\$6,600.00	\$6,600.00								
29	Education (including Library)			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
30	Unclassified			0.26%	\$76.00	\$29,156.00	\$29,232.00	\$100.00		\$29,132.00						
31	Utilities and Bulk Purchases			-7.05%	(\$1,699.00)	\$24,090.00	\$22,391.00	\$22,391.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			#DIV/0!	\$0.00		\$0.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			1.00%	\$2,920.00	\$292,044.00	\$294,964.00	\$294,964.00								
43	Court and Public Defender			-55.77%	(\$6,692.00)	\$12,000.00	\$5,308.00	\$5,308.00								
44	Capital			23.33%	\$3,500.00	\$15,000.00	\$18,500.00	\$18,500.00								
45	Debt			31.16%	\$14,180.00	\$45,500.00	\$59,680.00	\$59,680.00								
46	Deferred Charges			-1.45%	(\$468.00)	\$32,292.00	\$31,824.00	\$31,824.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.02%	\$2,159.00	\$107,000.00	\$109,159.00	\$109,159.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>1.00</b>	<b>15.00</b>	<b>1.00%</b>	<b>\$11,100.00</b>	<b>\$1,106,185.00</b>	<b>\$1,117,285.00</b>	<b>\$1,084,153.00</b>	<b>\$4,000.00</b>	<b>\$29,132.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$1,249,800.00	0.86%	15A Public Schools	2	\$3,021,600.00	24.93%
2 Residential	385	\$126,501,500.00	86.85%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	21	\$1,478,308.00	1.01%	15C Public Property	20	\$1,493,300.00	12.32%
4A Commercial	29	\$15,648,800.00	10.74%	15D Church and Charities	6	\$3,949,900.00	32.59%
4B Industrial	1	\$397,900.00	0.27%	15E Cemeteries & Graveyards	1	\$290,800.00	2.40%
4C Apartments	2	\$382,100.00	0.26%	15F Other Exempt	10	\$3,364,500.00	27.76%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
<b>Total</b>	<b>491</b>	<b>\$145,658,508.00</b>	<b>100.00%</b>	<b>Total</b>	<b>39</b>	<b>\$12,120,100.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
105.44%				8.32%			
Equalized Valuation, Taxable Properties							
\$138,143,501.52							
Total # of property tax appeals filed in 2015							
			County Tax Board				5.00
			State Tax Court				0.00
Number of 2015 County Tax Board decisions appealed to Tax Court							
0.00							
Number of pending property tax appeals in State Tax Court							
1.00							
Amount paid out by municipality for tax appeals in 2015							
\$4,730.89							

<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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	9,218.00	\$8,500.00				\$718.00
Supervisory Staff (Department Heads & Managers)	1.00	4.00	156,602.27	\$123,729.00		\$13,854.00	\$8,094.00	\$10,925.27
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		4.00	48,138.19	\$41,044.00		\$3,470.00		\$3,624.19
<b>Totals</b>	<b>1.00</b>	<b>15.00</b>	<b>213,958.46</b>	<b>\$173,273.00</b>	<b>\$0.00</b>	<b>\$17,324.00</b>	<b>\$8,094.00</b>	<b>\$15,267.46</b>

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

**NO**

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



**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	1.00	\$11,873.04	\$11,873.04	1.00	\$11,451.00	\$11,451.00
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 - )			(\$3,779.04)			(\$3,225.84)
<b>Subtotal</b>	<b>1.00</b>		<b>\$8,094.00</b>	<b>1.00</b>		<b>\$8,225.16</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>1.00</b>		<b>\$8,094.00</b>	<b>1.00</b>		<b>\$8,225.16</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$925,000.00	\$925,000.00	\$0.00				
Regional School Debt	\$24,898.43	\$24,898.43	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$574,210.00		\$574,210.00				
Notes Outstanding	\$974,190.00		\$974,190.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$2,498,298.43</b>	<b>\$949,898.43</b>	<b>\$1,548,400.00</b>				
Population (2010 census)	<u>1,076</u>						
Per Capita Gross Debt	<u>\$2,321.84</u>						
Per Capita Net Debt	<u>\$1,439.03</u>						
3 Yr. Average Property Valuation		<u>\$135,782,540.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.14%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$17,940.00			
Bond Anticipation Notes - Interest				\$4,840.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal				\$36,900.00			
Loans & Other Debt - Interest							
<b>Total</b>				\$59,680.00	\$0.00	\$0.00	\$0.00
Total Principal				\$54,840.00	\$0.00	\$0.00	\$0.00
Total Interest				\$4,840.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				5.34%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>					





**USER FRIENDLY BUDGET SECTION - Notes**

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


**2016 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2016 BUDGET)

**CAP**

MUNICIPALITY: CALIFON BOROUGH

COUNTY: HUNTERDON

Charles Daniel	2018
<b>Mayor's Name</b>	<b>Term Expires</b>

Governing Body Members	
Name	Term Expires
Charles Daniel	2018
Gill Smith	2017
Leo Janas	2018
Megan Riccio	2017
Michael Medea	2018
Kathleen DeBlasio	2016
Tony Forrester	2016

Municipal Officials	
	Date of Orig. Appt.
Laura G. Eidsvaag	718
<b>Municipal Clerk</b>	<b>Cert No.</b>
Amy Monahan	T8053
<b>Tax Collector</b>	<b>Cert No.</b>
Kevin Lifer	0393
<b>Chief Financial officer</b>	<b>Cert No.</b>
Anthony Ardito	524
<b>Registered Municipal Accountant</b>	<b>Lic No.</b>
J. Peter Jost	
<b>Municipal Attorney</b>	

**Official Mailing Address of Municipality**

CALIFON BOROUGH  
P.O. BOX 368  
CALIFON, NJ 07830

**Fax #:** 908-832-6085

**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**

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

## 2016 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of CALIFON, County of HUNTERDON 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

7th 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 7th day of March, 2016

**X**

Clerk  
P.O. Box 368, Academy Street  
 Address  
Califon, NJ 07830  
 Address  
(908) 832-7850 EXT.201  
 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 7th day of March, 2016

*Anthony Ciccone*

Registered Municipal Accountant

1110 Harrison Street, Suite C

Address

Frenchtown, NJ 08825

Address

(908) 996-4711

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 7th day of March, 2016

**X**

Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED 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.

Dated: \_\_\_\_\_ 2016

*(Do not advertise this Certification form)*

### CERTIFICATION OF APPROVED BUDGET

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

Dated: \_\_\_\_\_ 2016

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

By: \_\_\_\_\_



**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered with further action on this budget.

Borough of Califon County of Hunterdon

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the Borough of Califon, County of Hunterdon 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 "Hunterdon Review"

in the issue of March 23, 2016

The Governing Body of the Borough of Califon does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE (Insert last name)	{ Smith		Abstained { None
	{ Janas	{	{
	Ayes { DeBlasio	Nays { None	
	{ Forrester	{	
			{ Medea
			Absent { Riccio
			{

Notice is hereby given that the Budget and Tax Resolution was approved by the Common Council of the Borough of Califon County of Hunterdon on March 7, 2016

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on April 4, 2016 at

8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APROVED BUDGET

	YEAR 2016	
<b>General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXX	XX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXX	XX
<b>(a) Municipal Purposes {Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	577,850	00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXX	XX
<b>(a) Municipal Purposes {Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	401,144	00
<b>(b) Local District School Purposes in Municpal Budget (Item K, Sheet 29)</b>		
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>97.57</u> Percent of Tax Collections</b>	109,159	00
<b>4. Total General Appropriations (Item 9, Sheet 29)                      Building Aid Allowance} 2016 - \$ _____</b> <span style="padding-left: 150px;">for Schools-State Aid } 2015 - \$ _____</span>	1,088,153	00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <span style="padding-left: 20px;">(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</span>	287,276	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):</b>	XXXXXXXXXX	XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	800,877	00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	1,059,250	00						
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	17,779	00						
<b>Emergency Appropriations</b>								
<b>Total Appropriations</b>	1,077,029	00						
<b>Expenditures:</b>								
<b>Paid of Charged (Including Reserve for     Uncollected Taxes)</b>	1,039,662	00						
<b>Reserved</b>	37,353	00						
<b>Unexpended Balances Canceled</b>	14	00						
<b>Total Expenditures and Unexpended Balances Canceled</b>	1,077,029	00						
<b>Overexpenditures*</b>								

\*See Budget Appropriation Items so marked to the right of column "Expended 2015 - Reserved."

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**I. GENERAL**

The Borough of Califon, this year in its budget, has stayed within the 2.0% Levy Cap as permitted by the State of New Jersey. This provided an increase, which will be appropriated through various line items. The Borough has provided for employee salary increase, continues to contribute to the volunteer Fire Department, Rescue Squad and other special services and will focus attention on areas such as recreation/ education, buildings and grounds and streets and roads.

The municipal portion of taxes will increase \$61 annually for the average property owner. The increase is necessary to cover increased costs of inter-local agreements and debt service on the main street project.

Charles Daniel, Mayor

**II. APPROPRIATIONS "CAPS"**

The Municipal Budget for the year 2016 has been prepared within the constraints imposed by Chapter 74, Public Laws of 2004, commonly referred to as the "CAPS" law. This imposes a limit on municipal expenditures, which for the Borough of Califon is calculated as follows:

**CAP CALCULATION**

Total General Appropriations for 2015		\$	1,059,250.00
<b>Modifications</b>			1,059,250.00
<u>Less:</u>			
Reserve for Uncollected Taxes	\$	107,000.00	
Public and Private Programs		4,000.00	
Total Other Operations		24,500.00	
Capital Improvements		15,000.00	
Debt Service		45,500.00	
Interlocal Service Agreements		292,044.00	
Deferred Charges		-	488,044.00
Amount on Which CAP is Applied			571,206.00
0.0% CAP *			-
Allowable Appropriations Before Exceptions			571,206.00
<b>Additional Modifications</b>			
New Construction	\$	3,170.00	
2015 CAP Banking		18,733.72	
2014 CAP Banking		19,221.88	
Increase to 3.5% *		19,992.21	61,117.81
Total Allowable Appropriations with 3.5% "CAP"			632,323.81
Total Appropriations within CAPS			577,850.00
DIFFERENCE - Banked to Future Budgets			\$ 54,473.81

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	
<p>*Under provisions of N.J.S.40A:4-45.2, the annual CAP rate is set at 2.5% or the index rate, whichever is less. For 2016, the index rate is established at 0.0% and the CAP is at this per cent unless the municipality elected to increase to 3.5% by adoption of municipal index ordinance.</p>	<p style="text-align: center;"><b><u>IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS</u></b></p> <p>The implementation of a flexible chart of accounts program began in earnest several years ago for Municipal and County entities to provide a "common language" common to all municipal and county budgets. The common coding will ultimately lead to electronic filing of budgets rather than the historical, but now outdated, paper intensive system in place today. It's other benefits are a higher degree of comparability between government units, and it assists the Division in preparing it's Annual Report.</p> <p style="text-align: center;">Any questions regarding the new budget breakdowns and crosswalks should be directed to the office of the Chief Financial Officer.</p>

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
(e.g. if Police S&W appears in the regular section and also under "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**III. TAX LEVY CAP**

The Municipal Budget for the year 2016 has been prepared within the constraints imposed by Chapter 62, Public Laws of 2007, commonly referred to as the "TAX LEVY CAPS" law. This imposes a 2% increase limit on the municipal tax levy, subject to exclusions and additions.

**IV. HEALTH CARE COSTS**

Total Health Care Costs for 2016	\$	16,305.77
Employee Share of Health Care Costs		<u>3,805.77</u>
Total Employer Share of Health Care Costs/Appr	\$	<u>12,500.00</u>

**TAX LEVY CAP CALCULATION**

Prior Year Amount to be Raised for Taxation for Municipal Purposes	\$	766,599.00
<b>Modifications</b>		
<u>Less:</u>		
Prior Year Modifications Required		<u>-</u>
Amount on Which CAP is Applied		766,599.00
2% CAP Increase		<u>15,331.98</u>
Adjusted Tax Levy Prior to Exclusions		781,930.98
<b>Exclusions:</b>		
Change in Debt Service	14,194.00	
Current Year Deferred Charges: Emergencies	-	
Allowable Pension Increases	-	
Allowable increase in health care costs	-	
Capital Improvement Fund & Down Pay.	<u>3,500.00</u>	<u>17,694.00</u>
Less: Cancelled or Unexpended Exclusions		<u>14.00</u>
Adjusted Tax Levy		799,610.98
<b>Additions:</b>		
New Ratables	601,700.00	
Prior Year Municipal Purpose Tax Rate	0.5268	
New Ratable Adjustment to Levy		3,169.58
2015 Cap Bank Utilized in 2016		-
2014 Cap Bank Utilized in 2016		<u>(599.00)</u>
<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>802,181.56</b>
<b>Amount to be Raised by Taxation included in this Budget</b>		<b>800,877.00</b>

Sheet 3b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>
<b>X</b>					Surplus Anticipated as Revenue	\$10,000.00	The rate of surplus utilized as revenue is greater than the amount of surplus generated during the year by approximately \$10,000-\$15,000.



Explanatory Statement - (continued)

**Budget Message**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Department Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements</b>
The Borough has no current policy for payment of compensated absences.					
	N/A	N/A			
<b>Totals</b>	days				
<b>Total Funds Reserved as of end of 2015:</b>			-0-		
<b>Total Funds Appropriated in 2016:</b>			-0-		

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	115,000	00	115,000	00	115,000	00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>						
<b>Total Surplus Anticipated</b>	<b>08-100</b>	115,000	00	115,000	00	115,000	00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>	<b>xxxxxxxx</b>	<b>xx</b>
Licenses:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Alcoholic Beverages	<b>08-103</b>	5,000	00	5,000	00	5,063	00
Other	<b>08-104</b>						
Fees and Permits	<b>08-105</b>						
Fines and Costs:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Municipal Court	<b>08-110</b>	325	00	5,700	00	6,895	00
Other	<b>08-109</b>						
Interest and Costs on Taxes	<b>08-112</b>	8,800	00	8,800	00	11,796	00
Interest and Costs on Assessments	<b>08-115</b>						
Parking Meters	<b>08-111</b>						
Interest on Investments and Deposits	<b>08-113</b>	1,400	00	1,400	00	1,631	00
Anticipated Utility Operating Surplus	<b>08-114</b>						

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>							
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>15,525</b>	<b>00</b>	<b>20,900</b>	<b>00</b>	<b>25,385</b>	<b>00</b>



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	08-160						
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C.5:23-4.17)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	08-160						
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	0	00	0	00	0	00



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset With Appropriations (N.J.S. 40A:4-45.3h):</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	xxxxx 08-003	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Public Health Priority Funding - 1987	10-785						
N.J. Transportation Trust Fund Authority Act	10-865						
Recycling Tonnage Grant	10-701						
Drunk Driving Enforcement Fund	10-745						
Clean Communities Program	10-770	4,000	00	4,000	00	4,000	00
FEMA Hazard Mitigation - ch 159				17,779	00	17,779	00
Alcohol Education and Rehabilitation Fund	10-702						
Municipal Alliance on Alcoholism and Drug Abuse	10-703						
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704						
Neighborhood Preservation - Balanced Housing	10-705						
Handicapped Recreation Opportunities Grant	10-706						
Small Cities Grant	10-707						
Highlands Grant - Initial Assessment	10-708						
Highlands Grant - Plan Conformance/Stream Corridor	10-709						
Comcast Grant	10-710						



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations (continued):</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Total Section F: Special Items of General Revenue Anticipated With Prior Written</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	4,000	00	21,779	00	21,779	00



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items (continued):</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Total Section G: Special Items of General Revenue Anticipated With Prior Written</b>	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	0	00	0	00	0	00

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
<b>Summary of Revenues</b>	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	<b>115,000</b>	<b>00</b>	<b>115,000</b>	<b>00</b>	<b>115,000</b>	<b>00</b>
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>						
<b>3. Miscellaneous Revenues</b>	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
Total Section A: Local Revenues	<b>08-001</b>	15,525	00	20,900	00	25,385	00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	115,251	00	115,251	00	115,251	00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>						
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	<b>11-001</b>						
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>						
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	4,000	00	21,779	00	21,779	00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	0		0	00	0	00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>134,776</b>	<b>00</b>	<b>157,930</b>	<b>00</b>	<b>162,415</b>	<b>00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>37,500</b>	<b>00</b>	<b>37,500</b>	<b>00</b>	<b>58,714</b>	<b>00</b>
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	<b>287,276</b>	<b>00</b>	<b>310,430</b>	<b>00</b>	<b>336,129</b>	<b>00</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx						
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	800,877	00	766,599	00	xxxxxxx	xx
b) Addition to Local District School Tax	<b>07-191</b>					xxxxxxx	xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>800,877</b>	<b>00</b>	<b>766,599</b>	<b>00</b>	<b>830,111</b>	<b>00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>1,088,153</b>	<b>00</b>	<b>1,077,029</b>	<b>00</b>	<b>1,166,240</b>	<b>00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated				Expended 2015						
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
<b>GENERAL GOVERNMENT FUNCTIONS:</b>												
General Administration:												
Salaries and Wages	20-100-1	35,126	00	34,437	00		33,907	00	33,398	00	509	00
Other Expenses:	20-100-2											
Legal Advertising	20-100-2	4,000	00	4,000	00		2,431	00	2,115	00	316	00
Miscellaneous Other Expenses	20-100-2	16,000	00	16,000	00		17,569	00	17,569	00	0	00
Human Resources (Personnel):	20-105											
Educational Programs for Employees	20-105-2	1,500	00	1,500	00		1,500	00	616	00	884	00
Mayor and Council:	20-110											
Salaries and Wages	20-110-1	8,500	00	8,500	00		8,500	00	7,900	00	600	00
Municipal Clerk:	20-120											
Salaries and Wages	20-120-1	54,809	00	53,734	00		53,734	00	53,733	00	1	00
Financial Administration (Treasury):	20-130											
Salaries and Wages:	20-130-1											
Other Pay	20-130-1											
Salaries and Wages-All Other	20-130-1	36,720	00	36,000	00		36,208	00	36,208	00		
Other Expenses	20-130-2	500	00	500	00							
Audit Services:	20-135											
Other Expenses	20-135-2	19,369	00	17,900	00		17,900	00	17,900	00		
Computerized Data Processing:	20-140											
Other Expenses	20-140-2	14,500	00	14,500	00		14,500	00	12,979	00	1,521	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
<b>GENERAL GOVERNMENT FUNCTIONS (Continued):</b>												
Revenue Administration (Tax Collection):	<b>20-145</b>											
Salaries and Wages:	<b>20-145-1</b>											
Other Pay	<b>20-145-1</b>											
Salaries and Wages-All Other	<b>20-145-1</b>	10,612	00	10,404	00		10,404	00	10,404	00		
Other Expenses	<b>20-145-2</b>	900	00	900	00		900	00	521	00	379	00
Tax Assessment Administration	<b>20-150</b>											
Salaries and Wages	<b>20-150-1</b>	17,966	00	17,614	00		17,614	00	17,614	00		
Other Expenses:	<b>20-150-2</b>											
Other Professional, Consultant & Specialized Serv.	<b>20-150-2</b>	500	00									
Miscellaneous Other Expenses	<b>20-150-2</b>	500	00	1,000	00		1,000	00	154	00	846	00
Legal Services (Legal Dept.):	<b>20-155</b>											
Other Expenses	<b>20-155-2</b>	9,580	00	9,580	00		9,580	00	6,521	00	3,059	00
Engineering Services:	<b>20-165</b>											
Other Expenses	<b>20-165-2</b>	8,000	00	8,000	00		8,000	00	4,490	00	3,510	00
Historical Sites Office:	<b>20-175</b>											
Other Expenses	<b>20-175-2</b>	700	00	700	00		700	00	700	00		
<b>LAND USE ADMINISTRATION:</b>												
Planning Board:	<b>21-180</b>											
Salaries and Wages	<b>21-180-1</b>	11,568	00	11,341	00		11,341	00	11,119	00	222	00
Other Expenses:	<b>21-180-2</b>											
Legal Services	<b>21-180-2</b>	1,500	00	1,500	00		1,500	00	957	00	543	00
Other Professional, Consultant & Specialized Serv.	<b>21-180-2</b>	3,500	00	3,500	00		3,000	00	762	00	2,238	00
Miscellaneous Other Expenses	<b>21-180-2</b>	500	00	500	00		500	00	459	00	41	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved
<b>LAND USE ADMINISTRATION (Continued):</b>										
Zoning Board of Adjustment (Zoning Officer):	<b>21-185</b>									
Salaries and Wages	<b>21-185-1</b>	8,936	00	8,761	00		8,761	00	8,761	00
Other Expenses	<b>21-185-2</b>	150	00	150	00		150	00		150
<b>INSURANCE:</b>										
General Liability	<b>23-210-2</b>	19,500	00	18,500	00		18,500	00	18,296	00
Workers Compensation	<b>23-215-2</b>	15,500	00	15,500	00		15,500	00	14,625	00
Employee Group Health	<b>23-220-2</b>	12,500	00	12,500	00		12,500	00	11,909	00
Unemployment Insurance	<b>23-225-2</b>	1,400	00	1,400	00		1,400	00	931	00
<b>PUBLIC SAFETY FUNCTIONS:</b>										
Police Department:	<b>25-252</b>									
Salaries and Wages:	<b>25-252-1</b>									
Temporary and Seasonal	<b>25-252-1</b>	16,671	00	16,344	00		16,344	00	16,306	00
Salaries and Wages-All Other	<b>25-252-1</b>									
Other Expenses	<b>25-252-2</b>	2,500	00	2,500	00		2,500	00	2,262	00
Office of Emergency Management:	<b>25-252</b>									
Salaries and Wages	<b>25-252-1</b>									
Other Expenses	<b>25-252-2</b>	1,500	00	1,500	00		1,500	00	900	00
Aid to Volunteer Fire Companies	<b>25-255-2</b>	22,000	00	22,000	00		22,000	00	22,000	00
Contribution to First Aid Organizations	<b>25-260-2</b>	17,500	00	17,500	00		17,500	00	17,500	00
Fire Department:	<b>25-265</b>									
Salaries and Wages	<b>25-265-1</b>	5,590	00	5,480	00		5,480	00	5,175	00
Other Expenses:	<b>23-265-2</b>									
Fire Hydrant Service	<b>23-265-2</b>	16,000	00	14,600	00		15,301	00	15,301	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
<b>PUBLIC SAFETY FUNCTIONS (Continued):</b>												
Municipal Prosecutor's Office:	<b>25-275</b>											
Other Expenses	<b>25-275-2</b>											
<b>PUBLIC WORKS FUNCTIONS:</b>												
Streets and Road Maintenance:	<b>26-290</b>											
Salaries and Wages	<b>26-290-1</b>	104	00	102	00		102	00			102	00
Other Expenses	<b>26-290-2</b>	85,485	00	80,051	00		80,051	00	79,464	00	587	00
Solid Waste Collection (Recycling Program):	<b>26-305</b>											
Other Expenses	<b>26-305-2</b>	8,000	00	8,000	00		8,000	00	7,872	00	128	00
Buildings and Grounds:	<b>26-310</b>											
Salaries and Wages	<b>26-310-1</b>											
Other Expenses	<b>26-310-2</b>	12,250	00	11,500	00		11,500	00	9,016	00	2,484	00
Vehicle Maintenance (Including Police Vehicles):	<b>26-315</b>											
Other Expenses	<b>26-315-2</b>											
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>	<b>27-330</b>											
Public Health Services (Board of Health):	<b>27-330</b>											
Salaries and Wages	<b>27-330-1</b>	3,020	00	2,961	00		2,961	00	2,960	00	1	00
Other Expenses	<b>27-330-2</b>	2,000	00	2,000	00		2,000	00	1,825	00	175	00
Environmental Health Services:	<b>27-335</b>											
Salaries and Wages	<b>27-335-1</b>	371	00	364	00		364	00	364	00		
Other Expenses	<b>27-335-2</b>	500	00	500	00		500	00	375	00	125	00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved
<b>HEALTH AND HUMAN SERVICES FUNCTIONS (Continued):</b>										
Animal Control Services:	<b>27-340</b>									
Other Expenses	<b>27-340-2</b>	2,500	00	2,500	00		2,822 00	2,822 00	0 00	
Contributions to Social Service Agencies:	<b>27-360</b>									
Contribution to Senior Citizens Center	<b>27-360-2</b>									
Visiting Homemakers of Hunterdon County	<b>27-360-2</b>	700	00	700	00		700 00	700 00		
<b>PARK AND RECREATION FUNCTIONS:</b>										
Recreation Services and Programs:	<b>28-370</b>									
Salaries and Wages	<b>28-370-1</b>									
Other Expenses	<b>28-370-2</b>	6,100	00	4,000	00		4,000 00	3,662 00	338 00	
Maintenance of Parks:	<b>28-375</b>									
Other Expenses	<b>28-375-2</b>	500	00	1,500	00		1,500 00	118 00	1,382 00	
<b>EDUCATION FUNCTIONS (Includes Library):</b>	<b>29-390</b>									
Municipal Library:	<b>29-390</b>									
Other Expenses	<b>29-390-2</b>	100	00	100	00		100 00	100 00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated					Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
<b>OTHER COMMON OPERATING FUNCTIONS:</b>												
<b>(Unclassified):</b>												
Celebration of Public Events	30-420-2	100	00									
Other Expenses	30-420-2											
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>												
Electricity	31-430-2	4,191	00	4,500	00		4,191	00	3,684	00	507	00
Street Lighting	31-435-2	9,000	00	10,391	00		9,791	00	8,203	00	1,588	00
Telephone (excluding equipment acquisition)	31-440-2	6,200	00	5,000	00		6,208	00	5,782	00	426	00
Water	31-445-2	300	00	400	00		400	00	206	00	194	00
Gas (natural or propane)	31-446-2	2,700	00	3,500	00		3,500	00	2,386	00	1,114	00
Gasoline	31-460-2											
<b>MUNICIPAL COURT:</b>	43-490											
Other Expenses	43-490-2	5,308	00	12,000	00		12,000	00	11,581	00	419	00
Public Defender:	43-495											
Other Expenses	43-495-2											





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations	46-870					xxxxxxx	xx					xxxxxxx	xx
Special Emergency Authorizations -5 Years (N.J.S. 40A:4-55)	46-870					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Contribution to:													
Public Employees Retirement System	36-471	16,474	00	16,942	00			16,942	00	16,868	00	74	00
Social Security System (O.A.S.I.)	36-472	14,500	00	14,500	00			14,500	00	12,791	00	1,709	00
Deferred Compensation Retirement Plan	36-474	850	00	850	00			850	00	489	00	361	00
Police & Firemen's Retirement System of N.J.	36-475												
<b>Total Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	31,824	00	32,292	00			32,292	00	30,148	00	2,144	00
<b>(G) Cash Deficit of Preceeding Year</b>	46-885												
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	577,850	00	571,206	00	0	00	571,206	00	541,353	00	29,853	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Insurance (N.J.S.A. 40A:4-45.3(00)):</b>		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
General Liability	23-210-2												
Workers Compensation	23-215-2												
Employee Group Health	23-220-2												
<b>Fair Share Housing Plan (C.222,P.L. 1986):</b>	43-180												
Planning Board	21-190												
Other Expenses	21-190-2												
<b>Statutory Expenditures:</b>													
Contribution to PERS	36-471												
Police & Firemen's Retirement System of N.J.	36-475												
<b>Welfare/Administration of Public Assistance:</b>	27-345												
Other Expenses	27-345-2			500	00			500	00	500	00		
<b>Fire Department:</b>	25-265												
Other Expenses (LOSAP)	25-265-2	24,000	00	24,000	00			24,000	00	16,500	00	7,500	00





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated								Expended 2015			
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Uniform Construction Code</b>													
Appropriations Offset by Increased	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>	<b>0 00</b>		<b>0 00</b>				<b>0 00</b>		<b>0 00</b>		<b>0 00</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Interlocal Municipal Service Agreements:</b>	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Police Department:	25-240					xxxxxxx	xx						
Other Expenses	25-240-2	294,964	00	292,044	00			292,044	00	292,044	00		
<b>Total Interlocal Municipal Service Agreements</b>	42-999	294,964	00	292,044	00			292,044	00	292,044	00	0	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		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)	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
<b>Total Additional Appropriations Offset by Revenues(N..S.40A:4-45.3h)</b>	<b>34-303</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>			<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>0</b>	<b>00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues											
<b>FEDERAL AND STATE GRANTS:</b>											
Clean Communities Program	<b>41-770</b>										
Other Expenses	<b>41-770-2</b>	4,000	00	4,000	00		4,000 00	4,000	00		
FEMA Hazard Mitigation - ch 159:											
Other Expenses				17,779	00		17,779 00	17,779	00		
Highlands Grant-Plan Conformance	<b>41-708</b>										
Highlands Grant-Stream Corridor	<b>41-709</b>										
Comcast Grant	<b>41-710</b>										
Matching Share for Grants	<b>41-899-2</b>										

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues - (Continued)	XXXXXXXX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	4,000	00	21,779	00			21,779	00	21,779	00	0	00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	322,964	00	338,323	00			338,323	00	330,823	00	7,500	00
<b>Detail:</b>													
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>												
<b>Other Expenses</b>	<b>34-305-2</b>	322,964	00	338,323	00			338,323	00	330,823	00	7,500	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Down Payments on Improvements	44-902												
Capital Improvement Fund	44-901	18,500	00	15,000	00	xxxxxxx	xx	15,000	00	15,000	00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
New Jersey Transportation Trust Fund Authority Act	41-865												
New Jersey Transportation Trust Fund Authority Act-Local	41-865-2												
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	18,500	00	15,000	00			15,000	00	15,000	00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated				Expended 2015							
		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											XXXXXXXX	XX
Payment of Bond Anticipation and Capital Notes	45-925	17,940	00	40,810	00	XXXXXXXX	XX	40,810	00	40,810	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	4,840	00	4,690	00			4,690	00	4,676	00	XXXXXXXX	XX
<b>NJ Environmental Infrastructure Trust (NJEIT):</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Loan Payments for Principal and Interest	45-940	36,900	00									XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>59,680</b>	<b>00</b>	<b>45,500</b>	<b>00</b>			<b>45,500</b>	<b>00</b>	<b>45,486</b>	<b>00</b>	<b>XXXXXXXX</b>	<b>XX</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations	46-870					XXXXXXXX	XX					XXXXXXXX	XX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875					XXXXXXXX	XX					XXXXXXXX	XX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		000		000	XXXXXXXX	XX		000		000		000
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480												
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
<b>(H-2) Total General Appropriations forMunicipal Purposes Excluded from "CAPS"</b>	34-309	401,144	00	398,823	00			398,823	00	391,309	00	7,500	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
<b>(I) Type 1 District School Debt Service:</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Payment of Bond Principal	48-920											XXXXXXXX	XX
Payment of Bond Anticipation Notes	48-925											XXXXXXXX	XX
Interest on Bonds	48-930											XXXXXXXX	XX
Interest on Notes	48-935											XXXXXXXX	XX
												XXXXXXXX	XX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999											XXXXXXXX	XX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations - Schools	29-406					XXXXXXXX	XX					XXXXXXXX	XX
Capital Project for Land, Building or Equipment N.J.S.A.18A:22-20	29-407											XXXXXXXX	XX
Expend- itures-Local School-Excluded from "CAPS"	29-409											XXXXXXXX	XX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)}-Excluded from "CAPS"</b>	29-410												
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	401,144	00	398,823	00			398,823	00	391,309	00	7,500	00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	978,994	00	970,029	00	0	00	970,029	00	932,662	00	37,353	00
<b>(M) Reserve for Uncollected Taxes</b>	50-899	109,159	00	107,000	00	XXXXXXXX	XX	107,000	00	107,000	00	XXXXXXXX	XX
<b>9. Total General Appropriations</b>	34-499	1,088,153	00	1,077,029	00	0	00	1,077,029	00	1,039,662	00	37,353	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	577,850	00	571,206	00	0	00	571,206	00	541,353	00	29,853	00
	xxxxxxx												
<b>(A) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Other Operations	<b>34-300</b>	24,000	00	24,500	00			24,500	00	17,000	00	7,500	00
Uniform Construction Code	<b>22-999</b>												
Interlocal Municipal Service Agreements	<b>42-999</b>	294,964	00	292,044	00			292,044	00	292,044	00	0	00
Additional Appropriations Offset by Revs.	<b>34-303</b>												
Public and Private Programs Off-Set by Revs.	<b>40-999</b>	4,000	00	21,779	00			21,779	00	21,779	00	0	00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	322,964	00	338,323	00			338,323	00	330,823	00	7,500	00
<b>(C) Capital Improvements</b>	<b>44-999</b>	18,500	00	15,000	00			15,000	00	15,000	00		
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	59,680	00	45,500	00			45,500	00	45,486	00	xxxxxxx	xx
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	<b>46-999</b>	0	00	0	00			0	00	0	00	xxxxxxx	xx
<b>(F) Judgments</b>	<b>37-480</b>												
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	<b>46-885</b>					xxxxxxx	xx					xxxxxxx	xx
<b>(K) Local District School Purposes</b>	<b>29-410</b>											xxxxxxx	xx
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>					xxxxxxx	xx					xxxxxxx	xx
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	109,159	00	107,000	00	xxxxxxx	xx	107,000	00	107,000	00	xxxxxxx	xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>1,088,153</b>	<b>00</b>	<b>1,077,029</b>	<b>00</b>	<b>0</b>	<b>00</b>	<b>1,077,029</b>	<b>00</b>	<b>1,039,662</b>	<b>00</b>	<b>37,353</b>	<b>00</b>

**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; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse-Program Income;**

Board of Recreation Commissioners (R.S.40:12-8); Developers' Escrow Review Deposits; COAH Trust Deposits; Open Space Trust Deposits; LOSAP Trust Deposits

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**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 SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2015

ASSETS			
Cash and Investments	1110100	716,346	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	270	00
Federal and State Grants Receivable	1110200	38,367	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	46,104	00
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	1	00
Deferred Charges Required to be in 2016 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800		
<b>Total Assets</b>	<b>1110900</b>	<b>801,088</b>	<b>00</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	484,003	00
Reserves for Receivables	2110200	60,273	00
Surplus	2110300	256,812	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>801,088</b>	<b>00</b>

School Tax Levy Unpaid	2220160	443,885	00
Less: School Tax Deferred	2220200	215,567	00
"Cash Liabilities"	2220300	<b>228,318</b>	<b>00</b>

		YEAR 2015		YEAR 2014	
Surplus Balance, January 1st	2310100	267,103	00	303,115	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected: 2015 98.83%, 2014 98.34%)	2310200	4,352,572	00	4,260,679	00
Delinquent Taxes	2310300	58,714	00	37,756	00
Other Revenues and Additions to Income	2310400	192,068	00	240,137	00
<b>Total Funds</b>	<b>2310500</b>	<b>4,870,457</b>	<b>00</b>	<b>4,841,687</b>	<b>00</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	970,015	00	984,887	00
School Taxes (Including Local and Regional)	2310700	3,103,001	00	3,059,179	00
County Taxes (Including Added Tax Amounts)	2310800	497,304	00	501,383	00
Special District Taxes	2310900	29,156	00	29,135	00
Other Expenditures and Deductions from Income	2311000	14,169	00		00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>4,613,645</b>	<b>00</b>	<b>4,574,584</b>	<b>00</b>
Less: Expenditures to be Raised by Future Taxes	2311200				
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>4,613,645</b>	<b>00</b>	<b>4,574,584</b>	<b>00</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>256,812</b>	<b>00</b>	<b>267,103</b>	<b>00</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	256,812	00
Current Surplus Anticipated in 2016 Budget	2311600	115,000	00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>141,812</b>	<b>00</b>

**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**





**3 YEAR CAPITAL PROGRAM - 2016-2018**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit- Califon Borough

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
<b>TOTAL - ALL PROJECTS</b>		<b>0.00</b>							



**SECTION 2 - UPON ADOPTION FOR YEAR 2016**

(Only to be Included in the Budget as Finally Adopted)

**RESOLUTION**

Be it resolved by the \_\_\_\_\_ Common Council \_\_\_\_\_ of the \_\_\_\_\_ Borough \_\_\_\_\_  
of \_\_\_\_\_ Califon \_\_\_\_\_ County of \_\_\_\_\_ Hunterdon \_\_\_\_\_ that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 800,877.00 (Item 2 below) for municipal purposes, and
- (b) \$ NONE (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ NONE (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 29,132 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

<b>RECORDED VOTE</b> (Insert last name)	{		
	{		Abstained { None
	Ayes {	Nays { None	
	{		
	{		Absent { None

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 115,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 134,776.00
Receipts from Delinquent Taxes	15-499	\$ 37,500.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$ 800,877.00
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		None
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$ -
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 1,088,153.00</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	546,026.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	31,824.00
(g) Cash Deficit	46-885	-
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	322,964.00
(c) Capital Improvements	44-999	18,500.00
(d) Municipal Debt Service	45-999	59,680.00
(e) Deferred Charges - Municipal	46-999	-
(f) Judgements	37-480	-
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	-
(g) Cash Deficit	46-885	-
(k) For Local District School Purposes	29-410	-
(m) Reserve for Uncollected Taxes	50-899	109,159.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	-
<b>Total Appropriations</b>	34-499	1,088,153.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the     4th     day of     April    , 2016. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this     4th     day of     April    , 2016

\_\_\_\_\_, Clerk  
*Signature*

MUNICIPALITY CALIFON BOROUGH OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated				Realized in		APPROPRIATIONS	FCOA	Appropriated				Expended 2015			
		2016		2015		Cash in 2015				for 2016		for 2015		Paid or Charged		Reserved	
FROM TRUST FUND																	
Amount To Be Raised by Taxation	54-190	29,132	00	29,106	00	29,156	00	Development of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-385-1								
Interest Income	54-113						00	Other Expenses	54-385-2								
Reserve Funds:								Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-375-1								
								Other Expenses	54-375-2								
								Historic Preservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-176-1								
								Other Expenses	54-176-2								
								Acquisition of Lands for Recreation and Conservation	54-915-2								
Total Trust Fund Revenues:	54-299	29,132	00	29,106	00	29,156	00	Acquisition of Farmland	54-916-2								
<b>Summary of Program</b>																	
Year Referendum Passed/Implemented:						2001		Down Payments on Improvements	54-902-2								
						(Date)		Debt Service:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Rate Assessed:		\$		.02				Payment of Bond Principal	54-902-2							xxxxxxx	xx
Total Tax Collected to date		\$		324,792.00				Payment of Bond Anticipation Notes and Capital Notes	54-925-2							xxxxxxx	xx
Total Expended to date:		\$		219,637.00				Interest on Bonds	54-930-2							xxxxxxx	xx
Total Acreage Preserved to date						(Acres)		Interest on Notes	54-935-2							xxxxxxx	xx
Recreation land preserved in 2015:						(Acres)		Reserve for Future Use	54-950-2	29,132	00	29,106	00	29,156	00		
Farmland preserved in 2015:						(Acres)		Total Trust Fund Appropriations:	54-499	29,132	00	29,106	00	29,156	00		

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

Contracting Unit: \_\_\_\_\_

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  X  and certify below.

3/7/2016

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body