



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1004_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

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

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
Joseph		Riccio	12/31/2019	jriccio@califonboro.net
Steven		Stanaback	12/31/2019	sstanaback@califonboro.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.549	\$800,877.00	17.91%	\$1,800.22	Municipal Purpose Tax	ACTUAL	\$848,415.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$29,132.00	0.65%	\$65.58	Municipal Open Space	ACTUAL	\$29,066.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.551	\$2,258,677.00	50.52%	\$5,085.87	Local School District	ESTIMATED	\$2,325,000.00
Regional School District	0.597	\$869,909.00	19.46%	\$1,957.62	Regional School District	ESTIMATED	\$900,000.00
County Purposes	0.294	\$427,681.10	9.57%	\$964.05	County Purposes	ESTIMATED	\$482,100.00
County Library	0.030	\$42,815.24	0.96%	\$98.37	County Library	ESTIMATED	\$43,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$41,641.66	0.93%	\$95.09	County Open Space	ESTIMATED	\$42,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.070	\$4,470,733.00	100.00%	\$10,066.81	Total ESTIMATED amount to be raised by taxes		\$4,669,581.00
Total Taxable Valuation as of October 1, 2016 <u>\$145,329,308.00</u>					Revenue Anticipated, Excluding Tax Levy <u>291,501.00</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,026,391.00</u>		
Current Year Average Residential Assessment <u>\$327,909.00</u>					Total Non-Municipal Tax Levy <u>\$3,821,166.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$4,556,056.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$113,524.51</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$4,669,580.51</u>		
0.549	0.584	6.34%					
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.57%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$800,877.00	\$848,415.00	5.94%	\$47,538.00				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>4,413,664.00</u>		
\$1,800.22	\$1,914.29	6.34%	\$114.07		Total Tax Levy, CY 2016 <u>4,473,881.00</u>		
					% of Taxes Collected, CY 2016 <u>98.65%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$52,075.00</u>		

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	-10.26%	(\$1,687.00)	\$16,437.00	\$14,750.00	\$14,750.00							
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								
	Special Revenue Items w/ Prior Written Consent												
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	-95.66%	(\$88,200.00)	\$92,200.00	\$4,000.00	\$4,000.00							
08	Other Special Items	#DIV/0!	\$5,000.00		\$5,000.00	\$5,000.00							
15	Receipts from Delinquent Taxes	-18.66%	(\$8,604.00)	\$46,104.00	\$37,500.00	\$37,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.52%	(\$4,425.00)	\$852,840.00	\$848,415.00	\$848,415.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.25%	(\$73.00)	\$29,139.00	\$29,066.00		\$29,066.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.73%	(\$97,989.00)	\$1,266,971.00	\$1,168,982.00	\$1,139,916.00	\$29,066.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20			-24.67%	(\$88,697.00)	\$359,482.00	\$270,785.00	\$266,785.00	\$4,000.00							
21			-4.24%	(\$1,089.00)	\$25,654.00	\$24,565.00	\$24,565.00								
22			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23			-0.41%	(\$200.00)	\$48,900.00	\$48,700.00	\$48,700.00								
25			1.16%	\$945.00	\$81,261.00	\$82,206.00	\$82,206.00								
26			3.82%	\$3,952.00	\$103,339.00	\$107,291.00	\$107,291.00								
27			-13.53%	(\$1,433.00)	\$10,591.00	\$9,158.00	\$9,158.00								
28			0.00%	\$0.00	\$6,600.00	\$6,600.00	\$6,600.00								
29			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
30			16.54%	\$4,834.00	\$29,232.00	\$34,066.00	\$5,000.00		\$29,066.00						
31			2.28%	\$500.00	\$21,891.00	\$22,391.00	\$22,391.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00									
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			-1.36%	(\$420.00)	\$30,824.00	\$30,404.00	\$30,404.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			1.25%	\$3,688.00	\$294,964.00	\$298,652.00	\$298,652.00								
43			0.04%	\$2.00	\$5,308.00	\$5,310.00	\$5,310.00								
44			27.03%	\$5,000.00	\$18,500.00	\$23,500.00	\$23,500.00								
45			53.70%	\$32,049.00	\$59,680.00	\$91,729.00	\$91,729.00								
46			#DIV/0!	\$0.00	\$0.00	\$0.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			4.00%	\$4,366.00	\$109,159.00	\$113,525.00	\$113,525.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	-3.03%	(\$36,503.00)	\$1,205,485.00	\$1,168,982.00	\$1,135,916.00	\$4,000.00	\$29,066.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				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.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 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	24.53%
2 Residential	384	\$126,173,100.00	86.82%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	21	\$1,461,108.00	1.01%	15C Public Property	20	\$1,493,300.00	12.12%
4A Commercial	29	\$15,658,200.00	10.77%	15D Church and Charities	6	\$3,949,900.00	32.07%
4B Industrial	1	\$404,900.00	0.28%	15E Cemeteries & Graveyards	1	\$290,800.00	2.36%
4C Apartments	2	\$382,100.00	0.26%	15F Other Exempt	11	\$3,562,100.00	28.92%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	490	\$145,329,308.00	100.00%	Total	40	\$12,317,700.00	100.00%
Average Ratio (%), Assessed to True Value		102.44%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$141,867,735.26		8.48%			
Total # of property tax appeals filed in 2016		County Tax Board		8.00			
		State Tax Court		1.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2016				\$5,624.24			

<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 2016 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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	9,256.50	\$8,500.00				\$756.50
Supervisory Staff (Department Heads & Managers)	1.00	4.00	145,617.96	\$114,404.00		\$13,175.00	\$7,857.00	\$10,181.96
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	46,252.58	\$41,865.00		\$4,029.00		\$358.58
Totals	1.00	15.00	201,127.04	\$164,769.00	\$0.00	\$17,204.00	\$7,857.00	\$11,297.04

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$11,861.16	\$11,861.16	1.00	\$11,873.04	\$11,873.04
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 -)			\$4,004.19			\$3,860.24
Subtotal	1.00		\$15,865.35	1.00		\$15,733.28
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	1.00		\$15,865.35	1.00		\$15,733.28

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$785,000.00	\$785,000.00				
Regional School Debt	\$12,855.16	\$12,855.16				
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	\$66,511.00	\$66,511.00				
Notes Outstanding	\$120,000.00	\$120,000.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$1,309,408.00	\$1,309,408.00				
Total (Current Year)	\$2,293,774.16	\$797,855.16	\$1,495,919.00			
Population (2010 census)	1,076					
Per Capita Gross Debt	\$2,131.76					
Per Capita Net Debt	\$1,390.26					
3 Yr. Average Property Valuation		\$137,996,478.00				
Net Debt as % of 3 Year Avg Property Valuation		1.08%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$17,143.00			
Bond Anticipation Notes - Interest			\$1,200.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$61,811.00			
Loans & Other Debt - Interest			\$11,575.00			
Total			\$91,729.00	\$0.00	\$0.00	\$0.00
Total Principal			\$78,954.00	\$0.00	\$0.00	\$0.00
Total Interest			\$12,775.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			7.85%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Tewksbury Township	Dept of Public Works		1/1/2015	12/31/2018	\$73,985.00
Receiving	Tewksbury Township	Construction Code		1/1/2014	12/31/2017	\$0.00
Receiving	Washington Township	Municipal Court		1/1/2016	12/31/2019	\$4,868.00
Receiving	Washington Township	Finance/Tax Collection		1/1/2015	12/31/2018	\$37,272.00
Receiving	Washington Township	Police		1/1/2016	12/31/2019	\$298,652.00
Receiving	Washington Township	Infield Grooming		4/1/2017	10/31/2017	\$2,413.00
Receiving	Washington Township	Land Use Administration		8/22/2016	12/31/2017	\$9,800.00

USER FRIENDLY BUDGET SECTION - Notes

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

2017 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2017 BUDGET)

CAP

MUNICIPALITY: CALIFON BOROUGH

COUNTY: HUNTERDON

Charles Daniel	2018
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Charles Daniel	2018
Gill Smith	2017
Leo Janas	2018
Megan Riccio	2017
Michael Medea	2018
Joseph Riccio	2019
Steve Stanaback	2019

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

Official Mailing Address of Municipality

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

Fax #: 908-832-6085

Please attach this to your 2017 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:	_____

2017 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of CALIFON, County of HUNTERDON for the Fiscal Year 2017.

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

6th day of March, 2017
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 6th day of March, 2017

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 6th day of March, 2017

Anthony Cicola

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 6th day of March, 2017

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: _____ 2017

(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: _____ 2017

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 2017

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2017;

Be It Further Resolved, that said Budget be published in the "Hunterdon Review"

in the issue of March 23, 2017

The Governing Body of the Borough of Califon does hereby approve the following as the Budget for the year 2017:

RECORDED VOTE (Insert last name)	{ Smith		Abstained { None
	{ Janas	{	{
	Ayes { Stanabach	Nays { None	
	{ M. Riccio	{	
	{ Medea		Absent { J. 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 6, 2017

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on April 3, 2017 at

8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2017 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APROVED BUDGET

	YEAR 2017	
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX	XX
1. Appropriations within "CAPS" -	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-1, Sheet 19} (N.J.S. 40A:4-45.2)}	585,010	00
2. Appropriations excluded from "CAPS"	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-2, Sheet 28} (N.J.S. 40A:4-45.3 as amended)}	441,381	00
(b) Local District School Purposes in Municpal Budget (Item K, Sheet 29)		
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>97.57</u> Percent of Tax Collections	113,525	00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance} 2017 - \$ _____ for Schools-State Aid } 2016 - \$ _____	1,139,916	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	291,501	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	848,415	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2016 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	1,088,153	00						
Budget Appropriations Added by N.J.S. 40A:4-87	88,200	00						
Emergency Appropriations								
Total Appropriations	1,176,353	00						
Expenditures:								
Paid or Charged (Including Reserve for Uncollected Taxes)	1,140,876	00						
Reserved	35,469	00						
Unexpended Balances Canceled	8	00						
Total Expenditures and Unexpended Balances Canceled	1,176,353	00						
Overexpenditures*								

*See Budget Appropriation Items so marked to the right of column "Expended 2016 - 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 \$111 annually for the average property owner. The increase is necessary to cover increased costs of debt service related to the main street storm water management system.

Charles Daniel, Mayor

II. APPROPRIATIONS "CAPS"

The Municipal Budget for the year 2017 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 2016	\$ 1,088,153.00
---------------------------------------	-----------------

Modifications

1,088,153.00

Less:

Reserve for Uncollected Taxes	\$ 109,159.00	
Public and Private Programs	4,000.00	
Total Other Operations	24,000.00	
Capital Improvements	18,500.00	
Debt Service	59,680.00	
Interlocal Service Agreements	294,964.00	
Deferred Charges	-	510,303.00

Amount on Which CAP is Applied	577,850.00
--------------------------------	------------

0.5% CAP *	<u>2,889.25</u>
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Allowable Appropriations Before Exceptions	580,739.25
--	------------

Additional Modifications

New Construction	\$ 284.93	
2016 CAP Banking	19,992.21	
2015 CAP Banking	18,733.72	
Increase to 3.5% *	<u>17,335.50</u>	56,346.36

Total Allowable Appropriations with 3.5% "CAP"	637,085.61
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Total Appropriations within CAPS	<u>585,010.00</u>
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DIFFERENCE - Banked to Future Budgets	<u>\$ 52,075.61</u>
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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 2017, the index rate is established at 0.5% 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;"><u>IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS</u></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 2017 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 2017	\$	16,305.77
Employee Share of Health Care Costs		<u>3,805.77</u>
Total Employer Share of Health Care Costs/Appri	\$	<u>12,500.00</u>

TAX LEVY CAP CALCULATION

Prior Year Amount to be Raised for Taxation for Municipal Purposes \$ 800,877.00

Modifications

Less:

Prior Year Modifications Required	<u>-</u>
Amount on Which CAP is Applied	800,877.00
2% CAP Increase	<u>16,017.54</u>
Adjusted Tax Levy Prior to Exclusions	816,894.54

Exclusions:

Change in Debt Service	32,057.00	
Current Year Deferred Charges: Emergencies	-	
Allowable Pension Increases	-	
Allowable increase in health care costs	-	
Capital Improvement Fund & Down Pay.	<u>5,000.00</u>	<u>37,057.00</u>
Less: Cancelled or Unexpended Exclusions		<u>8.00</u>
Adjusted Tax Levy		853,943.54

Additions:

New Ratables	51,900.00	
Prior Year Municipal Purpose Tax Rate	0.5490	
New Ratable Adjustment to Levy		284.93
2016 Cap Bank Utilized in 2017		-
2015 Cap Bank Utilized in 2017		<u>-</u>
Maximum Allowable Amount to be Raised by Taxation		854,228.47
Amount to be Raised by Taxation included in this Budget		848,415.00

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 - (continued)

Budget Message

Analysis of Compensated Absence Liability

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

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
The Borough has no current policy for payment of compensated absences.					
	N/A	N/A			
Totals	days				
Total Funds Reserved as of end of 2016:			-0-		
Total Funds Appropriated in 2017:			-0-		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
1. Surplus Anticipated	08-101	115,000	00	115,000	00	115,000	00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102						
Total Surplus Anticipated	08-100	115,000	00	115,000	00	115,000	00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Licenses:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Alcoholic Beverages	08-103	5,000	00	5,000	00	5,063	00
Other	08-104						
Fees and Permits	08-105						
Fines and Costs:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Municipal Court	08-110			325	00	640	00
Other	08-109						
Interest and Costs on Taxes	08-112	8,800	00	8,800	00	9,760	00
Interest and Costs on Assessments	08-115						
Parking Meters	08-111						
Interest on Investments and Deposits	08-113	950	00	1,400	00	974	00
Anticipated Utility Operating Surplus	08-114						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in	
		2017	2016	Cash in 2016	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):					
Total Section A: Local Revenues	08-001	14,750 00	15,525 00	16,437 00	

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in	
		2017	2016	Cash in 2016	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations					
Legislative Initiative Municipal Block Grant	09-201				
Extraordinary Aid	09-204				
Consolidated Municipal Property Tax Relief Aid	09-200	3,814 00	3,814 00	3,814	00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	111,437 00	111,437 00	111,437	00
Supplemental Energy Receipts Tax	09-203				
Garden State Trust Fund	09-206				
Total Section B: State Aid Without Offsetting Appropriations	09-001	115,251 00	115,251 00	115,251	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
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)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	08-160						
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	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						
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	0	00	0	00	0	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
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):	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxx 08-003	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
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:	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							
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 - ch 159	10-709			88,200	00	88,200	00
Comcast Grant	10-710						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
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):	XXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Total Section F: Special Items of General Revenue Anticipated With Prior Written	XXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Consent of Director of Local Government Services - Public and Private Revenues	10-001	4,000	00	92,200	00	92,200	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
3. Miscellaneous Revenues - SectionG: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items:	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Utility Operating Surplus of Prior Year	08-116						
Reserve for Capital Fund Balance	08-121	5,000	00				
Reserve for Hurricane Sandy - FEMA Reserve	08-122						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
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):	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Total Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
	08-004	5,000	00	0	00	0	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2017		2016		Cash in 2016	
Summary of Revenues	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	115,000	00	115,000	00	115,000	00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102						
3. Miscellaneous Revenues	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
Total Section A: Local Revenues	08-001	14,750	00	15,525	00	16,437	00
Total Section B: State Aid Without Offsetting Appropriations	09-001	115,251	00	115,251	00	115,251	00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002						
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni.Service Agreements	11-001						
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003						
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	4,000	00	92,200	00	92,200	00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	5,000		0	00	0	00
Total Miscellaneous Revenues	13-099	139,001	00	222,976	00	223,888	00
4. Receipts from Delinquent Taxes	15-499	37,500	00	37,500	00	46,104	00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	291,501	00	375,476	00	384,992	00
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	848,415	00	800,877	00	xxxxxxx	xx
b) Addition to Local District School Tax	07-191					xxxxxxx	xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	848,415	00	800,877	00	852,840	00
7. Total General Revenues	13-299	1,139,916	00	1,176,353	00	1,237,832	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated						Expended 2016				
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved		
GENERAL GOVERNMENT FUNCTIONS:												
General Administration:												
Salaries and Wages	20-100-1	35,829	00	35,126	00		35,126	00	33,676	00	1,450	00
Other Expenses:	20-100-2											
Legal Advertising	20-100-2	4,000	00	4,000	00		3,500	00	2,559	00	941	00
Miscellaneous Other Expenses	20-100-2	16,000	00	16,000	00		14,500	00	14,398	00	102	00
Human Resources (Personnel):	20-105											
Educational Programs for Employees	20-105-2	1,500	00	1,500	00		1,000	00	643	00	357	00
Mayor and Council:	20-110											
Salaries and Wages	20-110-1	8,500	00	8,500	00		8,500	00	8,500	00	0	00
Municipal Clerk:	20-120											
Salaries and Wages	20-120-1	55,905	00	54,809	00		54,809	00	54,808	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	37,272	00	36,720	00		36,720	00	36,720	00	0	00
Other Expenses	20-130-2	500	00	500	00		500	00	243	00	257	00
Audit Services:	20-135											
Other Expenses	20-135-2	19,950	00	19,369	00		19,369	00	19,369	00	0	00
Computerized Data Processing:	20-140											
Other Expenses	20-140-2	14,500	00	14,500	00		14,000	00	13,686	00	314	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2016				
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued):										
Revenue Administration (Tax Collection):	20-145									
Salaries and Wages:	20-145-1									
Other Pay	20-145-1									
Salaries and Wages-All Other	20-145-1	10,824	00	10,612	00		10,612	00	10,612	00
Other Expenses	20-145-2	900	00	900	00		900	00	643	00
Tax Assessment Administration	20-150									
Salaries and Wages	20-150-1	18,325	00	17,966	00		17,966	00	17,966	00
Other Expenses:	20-150-2									
Other Professional, Consultant & Specialized Serv.	20-150-2	500	00	500	00					
Miscellaneous Other Expenses	20-150-2	500	00	500	00		1,000	00	12	00
Legal Services (Legal Dept.):	20-155									
Other Expenses	20-155-2	9,580	00	9,580	00		9,080	00	5,624	00
Engineering Services:	20-165									
Other Expenses	20-165-2	8,000	00	8,000	00		15,000	00	14,103	00
Historical Sites Office:	20-175									
Other Expenses	20-175-2	700	00	700	00		700	00	0	00
LAND USE ADMINISTRATION:										
Planning Board:	21-180									
Salaries and Wages	21-180-1	9,800	00	11,568	00		11,568	00	10,827	00
Other Expenses:	21-180-2									
Legal Services	21-180-2	1,500	00	1,500	00		1,500	00	478	00
Other Professional, Consultant & Specialized Serv.	21-180-2	3,500	00	3,500	00		3,000	00	1,632	00
Miscellaneous Other Expenses	21-180-2	500	00	500	00		500	00	42	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated					Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved		
LAND USE ADMINISTRATION (Continued):												
Zoning Board of Adjustment (Zoning Officer):	21-185											
Salaries and Wages	21-185-1	9,115	00	8,936	00		8,936	00	8,936	00	0	00
Other Expenses	21-185-2	150	00	150	00		150	00	50	00	100	00
INSURANCE:												
General Liability	23-210-2	19,500	00	19,500	00		19,500	00	19,173	00	327	00
Workers Compensation	23-215-2	15,500	00	15,500	00		15,500	00	15,153	00	347	00
Employee Group Health	23-220-2	12,500	00	12,500	00		12,500	00	12,331	00	169	00
Unemployment Insurance	23-225-2	1,200	00	1,400	00		1,400	00	913	00	487	00
PUBLIC SAFETY FUNCTIONS:												
Police Department:	25-252											
Salaries and Wages:	25-252-1											
Temporary and Seasonal	25-252-1	17,004	00	16,671	00		16,671	00	16,598	00	73	00
Salaries and Wages-All Other	25-252-1											
Other Expenses	25-252-2	2,500	00	2,500	00		2,000	00	1,343	00	657	00
Office of Emergency Management:	25-252											
Salaries and Wages	25-252-1											
Other Expenses	25-252-2	1,500	00	1,500	00		1,500	00	574	00	926	00
Aid to Volunteer Fire Companies	25-255-2	22,000	00	22,000	00		22,000	00	22,000	00		
Contribution to First Aid Organizations	25-260-2	17,500	00	17,500	00		17,500	00	17,500	00		
Fire Department:	25-265											
Salaries and Wages	25-265-1	5,702	00	5,590	00		5,590	00	5,065	00	525	00
Other Expenses:	23-265-2											
Fire Hydrant Service	23-265-2	16,000	00	16,000	00		16,000	00	15,416	00	584	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2016						
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved		
PUBLIC SAFETY FUNCTIONS (Continued):												
Municipal Prosecutor's Office:	25-275											
Other Expenses	25-275-2											
PUBLIC WORKS FUNCTIONS:												
Streets and Road Maintenance:	26-290											
Salaries and Wages	26-290-1	106	00	104	00		104	00	0	00	104	00
Other Expenses	26-290-2	86,935	00	85,485	00		84,485	00	79,112	00	5,373	00
Solid Waste Collection (Recycling Program):	26-305											
Other Expenses	26-305-2	8,000	00	8,000	00		8,000	00	8,000	00	0	00
Buildings and Grounds:	26-310											
Salaries and Wages	26-310-1											
Other Expenses	26-310-2	12,250	00	12,250	00		10,750	00	8,709	00	2,041	00
Vehicle Maintenance (Including Police Vehicles):	26-315											
Other Expenses	26-315-2											
HEALTH AND HUMAN SERVICES FUNCTIONS:	27-330											
Public Health Services (Board of Health):	27-330											
Salaries and Wages	27-330-1	3,080	00	3,020	00		3,020	00	3,019	00	1	00
Other Expenses	27-330-2	2,000	00	2,000	00		3,000	00	2,165	00	835	00
Environmental Health Services:	27-335											
Salaries and Wages	27-335-1	378	00	371	00		371	00	371	00		
Other Expenses	27-335-2	500	00	500	00		500	00	450	00	50	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2016				
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS (Continued):										
Animal Control Services:	27-340									
Other Expenses	27-340-2	2,500	00	2,500	00		3,000 00	2,850 00	150 00	
Contributions to Social Service Agencies:	27-360									
Contribution to Senior Citizens Center	27-360-2									
Visiting Homemakers of Hunterdon County	27-360-2	700	00	700	00		700 00	700 00		
PARK AND RECREATION FUNCTIONS:										
Recreation Services and Programs:	28-370									
Salaries and Wages	28-370-1									
Other Expenses	28-370-2	6,100	00	6,100	00		6,100 00	4,540 00	1,560 00	
Maintenance of Parks:	28-375									
Other Expenses	28-375-2	500	00	500	00		500 00	254 00	246 00	
EDUCATION FUNCTIONS (Includes Library):	29-390									
Municipal Library:	29-390									
Other Expenses	29-390-2	100	00	100	00		100 00	100 00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2016				
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved
OTHER COMMON OPERATING FUNCTIONS:										
(Unclassified):										
Celebration of Public Events	30-420-2	5,000	00	100	00		100 00	0 00	100	00
Other Expenses	30-420-2									
UTILITY EXPENSES AND BULK PURCHASES:										
Electricity	31-430-2	4,191	00	4,191	00		4,191 00	3,435 00	756	00
Street Lighting	31-435-2	9,000	00	9,000	00		9,000 00	8,893 00	107	00
Telephone (excluding equipment acquisition)	31-440-2	6,200	00	6,200	00		6,200 00	5,842 00	358	00
Water	31-445-2	300	00	300	00		300 00	195 00	105	00
Gas (natural or propane)	31-446-2	2,700	00	2,700	00		2,200 00	1,211 00	989	00
Gasoline	31-460-2									
MUNICIPAL COURT:	43-490									
Other Expenses	43-490-2	5,310	00	5,308	00		5,308 00	4,953 00	355	00
Public Defender:	43-495									
Other Expenses	43-495-2									

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
(1) DEFERRED CHARGES:	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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
(2) STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Contribution to:													
Public Employees Retirement System	36-471	16,354	00	16,474	00			16,474	00	16,474	00	0	00
Social Security System (O.A.S.I.)	36-472	13,200	00	14,500	00			13,500	00	12,683	00	817	00
Deferred Compensation Retirement Plan	36-474	850	00	850	00			850	00	482	00	368	00
Police & Firemen's Retirement System of N.J.	36-475												
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	30,404	00	31,824	00			30,824	00	29,639	00	1,185	00
(G) Cash Deficit of Preceeding Year	46-885												
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	585,010	00	577,850	00	0	00	577,850	00	546,031	00	31,819	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
Insurance (N.J.S.A. 40A:4-45.3(00)):		xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
General Liability	23-210-2												
Workers Compensation	23-215-2												
Employee Group Health	23-220-2												
Fair Share Housing Plan (C.222,P.L. 1986):	43-180												
Planning Board	21-190												
Other Expenses	21-190-2												
Statutory Expenditures:													
Contribution to PERS	36-471												
Police & Firemen's Retirement System of N.J.	36-475												
Welfare/Administration of Public Assistance:	27-345												
Other Expenses	27-345-2												
Fire Department:	25-265												
Other Expenses (LOSAP)	25-265-2	23,500	00	24,000	00			24,000	00	20,350	00	3,650	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved			
Interlocal Municipal Service Agreements:	xxxxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Police Department:	25-240					xxxxxxx	xx						
Other Expenses	25-240-2	298,652	00	294,964	00			294,964	00	294,964	00		
Total Interlocal Municipal Service Agreements	42-999	298,652	00	294,964	00			294,964	00	294,964	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 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
Total Additional Appropriations Offset by Revenues(N..S.40A:4-45.3h)	34-303	0	00	0	00			0	00	0	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged		Reserved			
Public and Private Programs Offset by Revenues													
FEDERAL AND STATE GRANTS:													
Clean Communities Program	41-770												
Other Expenses	41-770-2	4,000	00	4,000	00		4,000	00	4,000	00			
FEMA Hazard Mitigation - ch 159:													
Other Expenses													
Highlands Grant-Initial Assessment	41-708												
Highlands Grant-Plan Conformance	41-709						88,200	00	88,200	00			
Comcast Grant	41-710												
Matching Share for Grants	41-899-2												

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 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
Total Public and Private Programs Offset by Revenues	40-999	4,000	00	4,000	00			92,200	00	92,200	00	0	00
Total Operations - Excluded from "CAPS"	34-305	326,152	00	322,964	00			411,164	00	407,514	00	3,650	00
Detail:													
Salaries & Wages	34-305-1												
Other Expenses	34-305-2	326,152	00	322,964	00			411,164	00	407,514	00	3,650	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016	
		for 2017		for 2016		for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902								
Capital Improvement Fund	44-901	23,500	00	18,500	00	xxxxxxx	xx	18,500	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
New Jersey Transportation Trust Fund Authority Act	41-865												
New Jersey Transportation Trust Fund Authority Act-Local	41-865-2												
Total Capital Improvements Excluded from "CAPS"	44-999	23,500	00	18,500	00			18,500	00	18,500	00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 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	17,143	00	17,940	00	XXXXXXXX	XX	17,940	00	17,940	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	1,200	00	4,840	00			4,840	00	4,832	00	XXXXXXXX	XX
NJ Environmental Infrastructure Trust (NJEIT):	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Loan Payments for Principal and Interest	45-940	73,386	00	36,900	00			36,900	00	36,900	00	XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	91,729	00	59,680	00			59,680	00	59,672	00	XXXXXXXX	XX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
(1) DEFERRED CHARGES:	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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		0 00		0 00	XXXXXXXX	XX		0 00		0 00		0 00
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480												
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
(H-2) Total General Appropriations forMunicipal Purposes Excluded from "CAPS"	34-309	441,381	00	401,144	00			489,344	00	485,686	00	3,650	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
(I) Type 1 District School Debt Service:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Payment of Bond Principal	48-920											xxxxxxx	xx
Payment of Bond Anticipation Notes	48-925											xxxxxxx	xx
Interest on Bonds	48-930											xxxxxxx	xx
Interest on Notes	48-935											xxxxxxx	xx
												xxxxxxx	xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999											xxxxxxx	xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations - Schools	29-406					xxxxxxx	xx					xxxxxxx	xx
Capital Project for Land, Building or Equipment N.J.S.A.18A:22-20	29-407											xxxxxxx	xx
Expend- itures-Local School-Excluded from "CAPS"	29-409											xxxxxxx	xx
(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	441,381	00	401,144	00			489,344	00	485,686	00	3,650	00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	1,026,391	00	978,994	00	0	00	1,067,194	00	1,031,717	00	35,469	00
(M) Reserve for Uncollected Taxes	50-899	113,525	00	109,159	00	xxxxxxx	xx	109,159	00	109,159	00	xxxxxxx	xx
9. Total General Appropriations	34-499	1,139,916	00	1,088,153	00	0	00	1,176,353	00	1,140,876	00	35,469	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2016					
		for 2017		for 2016		for 2016 By Emergency Appropriation		Total for 2016 As Modified By All Transfers		Paid or Charged		Reserved	
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	585,010	00	577,850	00	0	00	577,850	00	546,031	00	31,819	00
	xxxxxxx												
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Other Operations	34-300	23,500	00	24,000	00			24,000	00	20,350	00	3,650	00
Uniform Construction Code	22-999												
Interlocal Municipal Service Agreements	42-999	298,652	00	294,964	00			294,964	00	294,964	00	0	00
Additional Appropriations Offset by Revs.	34-303												
Public and Private Programs Off-Set by Revs.	40-999	4,000	00	4,000	00			92,200	00	92,200	00	0	00
Total Operations - Excluded from "CAPS"	34-305	326,152	00	322,964	00			411,164	00	407,514	00	3,650	00
(C) Capital Improvements	44-999	23,500	00	18,500	00			18,500	00	18,500	00		
(D) Municipal Debt Service	45-999	91,729	00	59,680	00			59,680	00	59,672	00	xxxxxxx	xx
(E) Deferred Charges - Excluded from "CAPS"	46-999	0	00	0	00			0	00	0	00	xxxxxxx	xx
(F) Judgments	37-480												
(G) Cash Deficit - With Prior Consent of LFB	46-885					xxxxxxx	xx					xxxxxxx	xx
(K) Local District School Purposes	29-410											xxxxxxx	xx
(N) Transferred to Board of Education	29-405					xxxxxxx	xx					xxxxxxx	xx
(M) Reserve for Uncollected Taxes	50-899	113,525	00	109,159	00	xxxxxxx	xx	109,159	00	109,159	00	xxxxxxx	xx
Total General Appropriations	34-499	1,139,916	00	1,088,153	00	0	00	1,176,353	00	1,140,876	00	35,469	00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2017 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

Donations NJSA 40A:5-29: Celebration of Public Events

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2016

ASSETS			
Cash and Investments	1110100	667,774	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	270	00
Federal and State Grants Receivable	1110200	118,927	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	52,075	00
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600		
Deferred Charges Required to be in 2017 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2017	1110800		
Total Assets	1110900	839,046	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	516,118	00
Reserves for Receivables	2110200	82,058	00
Surplus	2110300	240,870	00
Total Liabilities, Reserves and Surplus		839,046	00

School Tax Levy Unpaid	2220170	434,952	00
Less: School Tax Deferred	2220200	215,567	00
"Cash Liabilities"	2220300	219,385	00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2016		YEAR 2015	
Surplus Balance, January 1st	2310100	256,812	00	267,103	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2016 98.83%, 2015 98.34%)	2310200	4,413,664	00	4,352,572	00
Delinquent Taxes	2310300	46,104	00	58,714	00
Other Revenues and Additions to Income	2310400	277,273	00	192,068	00
Total Funds	2310500	4,993,853	00	4,870,457	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	1,067,186	00	970,015	00
School Taxes (Including Local and Regional)	2310700	3,128,586	00	3,103,001	00
County Taxes (Including Added Tax Amounts)	2310800	512,258	00	497,304	00
Special District Taxes	2310900	29,139	00	29,156	00
Other Expenditures and Deductions from Income	2311000	15,814	00	14,169	00
Total Expenditures and Tax Requirements	2311100	4,752,983	00	4,613,645	00
Less: Expenditures to be Raised by Future Taxes	2311200				
Total Adjusted Expenditures and Tax Requirements	2311300	4,752,983	00	4,613,645	00
Surplus Balance - December 31st	2311400	240,870	00	256,812	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2017 Budget

Surplus Balance December 31, 2016	2311500	240,870	00
Current Surplus Anticipated in 2017 Budget	2311600	115,000	00
Surplus Balance Remaining	2311700	125,870	00

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

Blank area for narrative text.

SECTION 2 - UPON ADOPTION FOR YEAR 2017

(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) \$ 848,415.00 (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) \$ 29,066 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE (Insert last name)	{		
	{		Abstained { None
	Ayes {	Nays { None	
	{		
	{		Absent { None

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	115,000.00
Miscellaneous Revenues Anticipated	13-099	\$	139,001.00
Receipts from Delinquent Taxes	15-499	\$	37,500.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	848,415.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			None
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	-
Total Revenues	13-299	\$	1,139,916.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	554,606.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	30,404.00
(g) Cash Deficit	46-885	-
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	326,152.00
(c) Capital Improvements	44-999	23,500.00
(d) Municipal Debt Service	45-999	91,729.00
(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	113,525.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	-
Total Appropriations	34-499	1,139,916.00

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 3rd day of

April, 2017. 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 2017 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of April, 2017

_____, Clerk
Signature

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

DEDICATED REVENUES	FCOA	Anticipated				Realized in		APPROPRIATIONS	FCOA	Appropriated				Expended 2016			
		2017		2016		Cash in 2016				for 2017		for 2016		Paid or Charged		Reserved	
FROM TRUST FUND																	
Amount To Be Raised by Taxation	54-190	29,066	00	29,132	00	29,139	00	Development of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxx	xx	xxxxxx	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	xxxxxx	xx	xxxxxx	xx
								Salaries & Wages	54-375-1								
								Other Expenses	54-375-2								
								Historic Preservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxx	xx	xxxxxx	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	29,066	00	29,132	00	29,139	00	Acquisition of Farmland	54-916-2								
Summary of Program																	
Year Referendum Passed/Implemented:						2001		Down Payments on Improvements	54-902-2								
						(Date)		Debt Service:		xxxxxxx	xx	xxxxxxx	xx	xxxxxx	xx	xxxxxx	xx
Rate Assessed:		\$.02				Payment of Bond Principal	54-902-2							xxxxxx	xx
Total Tax Collected to date		\$		353,931.00				Payment of Bond Anticipation Notes and Capital Notes	54-925-2							xxxxxx	xx
Total Expended to date:		\$		235,549.00				Interest on Bonds	54-930-2							xxxxxx	xx
Total Acreage Preserved to date						(Acres)		Interest on Notes	54-935-2							xxxxxx	xx
Recreation land preserved in 2016:						(Acres)		Reserve for Future Use	54-950-2	29,066	00	29,132	00	29,139	00		
Farmland preserved in 2016:						(Acres)		Total Trust Fund Appropriations:	54-499	29,066	00	29,132	00	29,139	00		

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

Contracting Unit: _____

Year Ending: December 31, 2016

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.

3/6/2017

Date

Clerk of the Governing Body