



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Ed		Haversang	12/31/2020	ehaversang@califonboro.net
Leo		Janas	12/31/2018	ljanas@califonboro.net
Michael		Medea	12/31/2018	mmedea@califonboro.net
Joseph		Riccio	12/31/2019	kdeblasio@califonboro.net
Charles		Reaves	12/31/2018	tforrester@califonboro.net
Richard		Baggstrom	12/31/2020	rbaggstrom@califonboro.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.584	\$848,415.00	17.92%	\$1,917.00	Municipal Purpose Tax	ACTUAL	\$865,628.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$29,066.00	0.61%	\$66.00	Municipal Open Space	ACTUAL	\$29,023.00
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	1.584	\$2,302,663.00	48.64%	\$5,210.00	Local School District	ESTIMATED	\$2,325,000.00
Regional School District	0.708	\$1,028,293.00	21.72%	\$2,329.00	Regional School District	ESTIMATED	\$1,030,000.00
County Purposes	0.302	\$439,116.05	9.28%	\$1,194.00	County Purposes	ESTIMATED	\$480,100.00
County Library	0.030	\$43,959.71	0.93%	\$0.00	County Library	ESTIMATED	\$44,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$42,754.75	0.90%	\$0.00	County Open Space	ESTIMATED	\$43,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.257	\$4,734,267.51	100.00%	\$10,716.00	Total ESTIMATED amount to be raised by taxes		\$4,816,751.00
Total Taxable Valuation as of October 1, 2017 <u>\$145,113,768.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>291,451.00</u>		
Current Year Average Residential Assessment <u>\$328,893.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,039,977.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$3,951,123.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$4,699,649.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$117,102.45</u>		
0.584	0.597	2.14%			Total Amount to be Raised by Taxes <u>\$4,816,751.45</u>		
<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		
\$848,415.00	\$865,628.00	2.03%	\$17,213.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>4,642,223.97</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>4,744,275.76</u>		
\$1,917.00	\$1,961.85	2.34%	\$44.85		% of Taxes Collected, CY 2017 <u>97.85%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$80,698.57</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	-28.21%	(\$5,775.00)	\$20,475.00	\$14,700.00	\$14,700.00							
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	0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00							
08	Other Special Items	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
15	Receipts from Delinquent Taxes	-27.99%	(\$14,576.00)	\$52,076.00	\$37,500.00	\$37,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.36%	(\$3,158.00)	\$868,786.00	\$865,628.00	\$865,628.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$29,023.00		\$29,023.00		\$29,023.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.47%	\$5,514.00	\$1,180,588.00	\$1,186,102.00	\$1,157,079.00	\$29,023.00	\$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			-1.46%	(\$4,037.00)	\$275,685.00	\$271,648.00	\$267,648.00	\$4,000.00							
21			5.86%	\$1,382.00	\$23,565.00	\$24,947.00	\$24,947.00								
22			#DIV/0!	\$0.00		\$0.00									
23			0.00%	\$0.00	\$48,700.00	\$48,700.00	\$48,700.00								
25			0.55%	\$454.00	\$82,206.00	\$82,660.00	\$82,660.00								
26			5.30%	\$5,473.00	\$103,291.00	\$108,764.00	\$108,764.00								
27			0.76%	\$70.00	\$9,158.00	\$9,228.00	\$9,228.00								
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			665.46%	\$33,273.00	\$5,000.00	\$38,273.00	\$9,250.00		\$29,023.00						
31			0.00%	\$0.00	\$22,391.00	\$22,391.00	\$22,391.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			3.88%	\$1,181.00	\$30,404.00	\$31,585.00	\$31,585.00								
37			#DIV/0!	\$0.00		\$0.00									
42			1.75%	\$5,226.00	\$298,652.00	\$303,878.00	\$303,878.00								
43			-1.85%	(\$100.00)	\$5,410.00	\$5,310.00	\$5,310.00								
44			0.00%	\$0.00	\$23,500.00	\$23,500.00	\$23,500.00								
45			-0.34%	(\$313.00)	\$91,729.00	\$91,416.00	\$91,416.00								
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			3.15%	\$3,577.00	\$113,525.00	\$117,102.00	\$117,102.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	4.05%	\$46,186.00	\$1,139,916.00	\$1,186,102.00	\$1,153,079.00	\$4,000.00	\$29,023.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$1,227,500.00	0.85%
2 Residential	383	\$125,941,000.00	86.79%
3A/3B Farm	24	\$1,860,468.00	1.28%
4A Commercial	29	\$15,297,700.00	10.54%
4B Industrial	1	\$404,900.00	0.28%
4C Apartments	2	\$382,100.00	0.26%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	490	\$145,113,668.00	100.00%

Average Ratio (%), Assessed to True Value	100.50%
Equalized Valuation, Taxable Properties	\$144,391,709.45

Total # of property tax appeals filed in 2017	County Tax Board	5.00
	State Tax Court	0.00
Number of 2017 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 2017	\$9,513.36
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$3,021,600.00	24.53%
15B Other Schools			0.00%
15C Public Property	20	\$1,493,300.00	12.12%
15D Church and Charities	6	\$3,949,900.00	32.07%
15E Cemeteries & Graveyards	1	\$290,800.00	2.36%
15F Other Exempt	11	\$3,562,100.00	28.92%
Total	40	\$12,317,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.49%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	4,628.25	\$4,250.00				\$378.25
Supervisory Staff (Department Heads & Managers)	1.00	4.00	157,896.05	\$126,693.00		\$13,682.83	\$7,828.20	\$9,692.02
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		3.00	52,117.07	\$44,417.00		\$4,302.17		\$3,397.90
Totals	1.00	14.00	214,641.37	\$175,360.00	\$0.00	\$17,985.00	\$7,828.20	\$13,468.17

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	\$11,861.16	\$11,861.16
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 -)			(\$4,032.96)			(\$4,032.96)
Subtotal	1.00		\$7,828.20	1.00		\$7,828.20
<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		\$7,828.20	1.00		\$7,828.20

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

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

YES

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

YES

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$640,000.00	\$640,000.00				
Regional School Debt						
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	\$103,000.00	\$103,000.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$1,247,597.00	\$1,247,597.00				
Total (Current Year)	\$2,057,108.00	\$640,000.00	\$1,417,108.00			
Population (2010 census)	<u>1,076</u>					
Per Capita Gross Debt	<u>\$1,911.81</u>					
Per Capita Net Debt	<u>\$1,317.01</u>					
3 Yr. Average Property Valuation		<u>\$141,604,937.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.00%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$17,500.00			
Bond Anticipation Notes - Interest			\$1,030.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$72,886.00			
Loans & Other Debt - Interest						
Total			\$91,416.00	\$0.00	\$0.00	\$0.00
Total Principal			\$90,386.00	\$0.00	\$0.00	\$0.00
Total Interest			\$1,030.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			7.71%			
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 - Notes

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

2018 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2018 BUDGET)

CAP

MUNICIPALITY: CALIFON BOROUGH

COUNTY: HUNTERDON

Charles Daniel	2018
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Charles Daniel	2018
Ed Haversang	2020
Leo Janas	2018
Richard Baggstrom	2020
Michael Medea	2018
Joseph Riccio	2019
Charles "Mike" Reaves	2018

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 2018 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:	_____

**2018
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of CALIFON, County of HUNTERDON for the Fiscal Year 2018.

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

19th day of March, 2018
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 19th day of March, 2018

X *Laura J. Sidvaag*
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 19th day of March, 2018

Curtis Cooper
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 19th day of March, 2018

X *Mel Life*
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: _____ 2018

(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.

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

Dated: _____ 2018

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 2018

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

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

in the issue of April 4 , 2018

The Governing Body of the Borough of Califon does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE (Insert last name)	{ Baggsstrom { Janas Ayes { Stanabach { J. Riccio { Medea { Haversang	{ Abstained { None { Nays { None { { Absent { None {
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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 19 , 2018

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on April 16 , 2018 at

8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APROVED BUDGET

	YEAR 2018	
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)}	593,683	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)}	446,294	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	117,102	00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance} 2018 - \$ _____ for Schools-State Aid } 2017 - \$ _____	1,157,079	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	291,451	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)	865,628	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	1,139,916	00						
Budget Appropriations Added by N.J.S. 40A:4-87								
Emergency Appropriations								
Total Appropriations	1,139,916	00						
Expenditures:								
Paid of Charged (Including Reserve for Uncollected Taxes)	1,100,001	00						
Reserved	39,757	00						
Unexpended Balances Canceled	158	00						
Total Expenditures and Unexpended Balances Canceled	1,139,916	00						
Overexpenditures*								

*See Budget Appropriation Items so marked to the right of column "Expended 2017 - 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 \$48 annually for the average property owner.

Charles Daniel, Mayor

II. APPROPRIATIONS "CAPS"

The Municipal Budget for the year 2018 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 2017		\$ 1,139,916.00
<u>Modifications</u>		
1,139,916.00		
<u>Less:</u>		
Reserve for Uncollected Taxes	\$ 113,525.00	
Public and Private Programs	4,000.00	
Total Other Operations	23,500.00	
Capital Improvements	23,500.00	
Debt Service	91,729.00	
Interlocal Service Agreements	298,652.00	
Deferred Charges	-	554,906.00
Amount on Which CAP is Applied		585,010.00
2.5% CAP *		14,625.25
Allowable Appropriations Before Exceptions		599,635.25
<u>Additional Modifications</u>		
New Construction	\$ 2,904.51	
2017 CAP Banking	17,335.50	
2016 CAP Banking	19,992.10	
Increase to 3.5% *	5,850.10	46,082.21
Total Allowable Appropriations with 3.5% "CAP"		645,717.46
Total Appropriations within CAPS		593,683.00
DIFFERENCE - Banked to Future Budgets		\$ 52,034.46

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 2018, the index rate is established at 2.5% 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 2018 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 2018	\$	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 \$ 848,415.00

Modifications

Less:

Prior Year Modifications Required	<u>-</u>
Amount on Which CAP is Applied	848,415.00
2% CAP Increase	<u>16,968.30</u>
Adjusted Tax Levy Prior to Exclusions	865,383.30

Exclusions:

Change in Debt Service	-
Current Year Deferred Charges: Emergencies	-
Allowable Pension Increases	454.00
Allowable increase in health care costs	-
Capital Improvement Fund & Down Pay.	<u>-</u>
Less: Cancelled or Unexpended Exclusions	<u>158.00</u>

Adjusted Tax Levy 865,679.30

Additions:

New Ratables	498,200.00
Prior Year Municipal Purpose Tax Rate	0.5830
New Ratable Adjustment to Levy	2,904.51
2017 Cap Bank Utilized in 2018	-
2016 Cap Bank Utilized in 2018	<u>-</u>

Maximum Allowable Amount to be Raised by Taxation 868,583.81

Amount to be Raised by Taxation included in this Budget 865,628.00

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 2017:					
Total Funds Appropriated in 2018:			-0-		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2018		2017		Cash in 2017	
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			0	00	0	00
Other	08-109						
Interest and Costs on Taxes	08-112	8,800	00	8,800	00	14,418	00
Interest and Costs on Assessments	08-115						
Parking Meters	08-111						
Interest on Investments and Deposits	08-113	900	00	950	00	994	00
Anticipated Utility Operating Surplus	08-114						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2018		2017		Cash in 2017	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):							
Total Section A: Local Revenues	08-001	14,700	00	14,750	00	20,475	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in	
		2018	2017	Cash in 2017	
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	413 00	3,814 00	3,232	00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	114,838 00	111,437 00	112,019	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	
		2018		2017		Cash in 2017	
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	
		2018		2017		Cash in 2017	
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	
		2018		2017		Cash in 2017	
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			0	00	0	00
Comcast Grant	10-710						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2018		2017		Cash in 2017	
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	4,000	00	4,000	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2018		2017		Cash in 2017	
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	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Consent of Director of Local Government Services - Other Special Items	08-004	5,000	00	5,000	00	5,000	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2018		2017		Cash in 2017	
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	14,700	00	14,750	00	20,475	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	4,000	00	4,000	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		5,000	00	5,000	00
Total Miscellaneous Revenues	13-099	138,951	00	139,001	00	144,726	00
4. Receipts from Delinquent Taxes	15-499	37,500	00	37,500	00	52,076	00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	291,451	00	291,501	00	311,802	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	865,628	00	848,415	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	865,628	00	848,415	00	868,786	00
7. Total General Revenues	13-299	1,157,079	00	1,139,916	00	1,180,588	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
GENERAL GOVERNMENT FUNCTIONS:													
General Administration:													
Salaries and Wages	20-100-1	38,046	00	35,829	00			35,829	00	34,861	00	968	00
Other Expenses:	20-100-2												
Legal Advertising	20-100-2	4,000	00	4,000	00			2,957	00	2,436	00	521	00
Miscellaneous Other Expenses	20-100-2	16,000	00	16,000	00			15,693	00	15,693	00	0	00
Human Resources (Personnel):	20-105												
Educational Programs for Employees	20-105-2	1,500	00	1,500	00			1,100	00	915	00	185	00
Mayor and Council:	20-110												
Salaries and Wages	20-110-1	4,250	00	8,500	00			8,500	00	8,500	00	0	00
Municipal Clerk:	20-120												
Salaries and Wages	20-120-1	57,025	00	55,905	00			55,905	00	55,905	00	0	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	37,644	00	37,272	00			37,272	00	37,272	00	0	00
Other Expenses	20-130-2	500	00	500	00			250	00	0	00	250	00
Audit Services:	20-135												
Other Expenses	20-135-2	20,549	00	19,950	00			19,950	00	19,950	00	0	00
Computerized Data Processing:	20-140												
Other Expenses	20-140-2	14,500	00	14,500	00			17,650	00	16,359	00	1,291	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2017				
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 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	11,262	00	10,824	00		10,824	00	10,824	00
Other Expenses	20-145-2	900	00	900	00		900	00	598	00
Tax Assessment Administration	20-150									
Salaries and Wages	20-150-1	18,692	00	18,325	00		18,325	00	18,325	00
Other Expenses:	20-150-2									
Other Professional, Consultant & Specialized Serv.	20-150-2	500	00	500	00		250	00		250
Miscellaneous Other Expenses	20-150-2	500	00	500	00		500	00	386	00
Legal Services (Legal Dept.):	20-155									
Other Expenses	20-155-2	9,580	00	9,580	00		9,580	00	8,140	00
Engineering Services:	20-165									
Other Expenses	20-165-2	8,000	00	8,000	00		12,000	00	11,546	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	10,000	00	9,800	00		9,800	00	9,800	00
Other Expenses:	21-180-2									
Legal Services	21-180-2	1,500	00	1,500	00		1,500	00	1,023	00
Other Professional, Consultant & Specialized Serv.	21-180-2	3,500	00	3,500	00		2,185	00	262	00
Miscellaneous Other Expenses	21-180-2	500	00	500	00		815	00	815	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated					Expended 2017			
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 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	9,297	00	9,115	00		9,115	00	9,115	00
Other Expenses	21-185-2	150	00	150	00		150	00	0	150
INSURANCE:										
General Liability	23-210-2	19,700	00	19,500	00		19,500	00	19,500	00
Workers Compensation	23-215-2	15,300	00	15,500	00		15,500	00	15,326	00
Employee Group Health	23-220-2	12,500	00	12,500	00		12,500	00	12,332	00
Unemployment Insurance	23-225-2	1,200	00	1,200	00		1,200	00	867	00
PUBLIC SAFETY FUNCTIONS:										
Police Department:	25-252									
Salaries and Wages:	25-252-1									
Temporary and Seasonal	25-252-1	17,344	00	17,004	00		17,004	00	16,651	00
Salaries and Wages-All Other	25-252-1									
Other Expenses	25-252-2	2,500	00	2,500	00		2,500	00	2,377	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	0	1,500
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	5,816	00	5,702	00		5,702	00	4,457	00
Other Expenses:	23-265-2									
Fire Hydrant Service	23-265-2	16,000	00	16,000	00		16,000	00	15,984	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2017						
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 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	100	00	106	00		106	00	0	00	106	00
Other Expenses	26-290-2	88,414	00	86,935	00		83,435	00	76,232	00	7,203	00
Solid Waste Collection (Recycling Program):	26-305											
Other Expenses	26-305-2	8,000	00	8,000	00		8,000	00	7,823	00	177	00
Buildings and Grounds:	26-310											
Salaries and Wages	26-310-1											
Other Expenses	26-310-2	12,250	00	12,250	00		11,750	00	9,023	00	2,727	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	3,142	00	3,080	00		3,080	00	3,079	00	1	00
Other Expenses	27-330-2	2,000	00	2,000	00		2,000	00	1,565	00	435	00
Environmental Health Services:	27-335											
Salaries and Wages	27-335-1	386	00	378	00		378	00	378	00	0	00
Other Expenses	27-335-2	500	00	500	00		500	00	150	00	350	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2017				
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 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		2,500 00	2,078	00	422 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	4,793	00	1,307 00
Maintenance of Parks:	28-375									
Other Expenses	28-375-2	500	00	500	00		500 00	187	00	313 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 2017						
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged		Reserved		
OTHER COMMON OPERATING FUNCTIONS:												
(Unclassified):												
Celebration of Public Events	30-420-2	9,250	00	5,000	00		5,000	00	830	00	4,170	00
Other Expenses	30-420-2											
UTILITY EXPENSES AND BULK PURCHASES:												
Electricity	31-430-2	4,191	00	4,191	00		4,191	00	3,312	00	879	00
Street Lighting	31-435-2	9,000	00	9,000	00		9,000	00	8,592	00	408	00
Telephone (excluding equipment acquisition)	31-440-2	6,200	00	6,200	00		6,200	00	5,840	00	360	00
Water	31-445-2	300	00	300	00		300	00	213	00	87	00
Gas (natural or propane)	31-446-2	2,700	00	2,700	00		2,700	00	1,487	00	1,213	00
Gasoline	31-460-2											
MUNICIPAL COURT:	43-490											
Other Expenses	43-490-2	5,310	00	5,310	00		5,410	00	5,369	00	41	00
Public Defender:	43-495											
Other Expenses	43-495-2											

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
Total Operations {Item 8(A)} within "CAPS"	34-199	562,098	00	554,606	00	0	00	554,606	00	521,470	00	33,136	00
B. Contingent	35-470					xxxxxxx	xx						
Total Operations Including Contingent - within "CAPS"	34-201	562,098	00	554,606	00	0	00	554,606	00	521,470	00	33,136	00
Detail:													
Salaries and Wages	34-201-1	213,004	00	211,840	00	0	00	211,840	00	209,167	00	2,673	00
Other Expenses (Including Contingent)	34-201-2	349,094	00	342,766	00	0	00	342,766	00	312,303	00	30,463	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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 2017			
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	17,135	00	16,354	00			16,354	00	16,354	00	0	00
Social Security System (O.A.S.I.)	36-472	13,600	00	13,200	00			13,200	00	12,293	00	907	00
Deferred Compensation Retirement Plan	36-474	850	00	850	00			850	00	486	00	364	00
Police & Firemen's Retirement System of N.J.	36-475												
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	31,585	00	30,404	00			30,404	00	29,133	00	1,271	00
(G) Cash Deficit of Preceeding Year	46-885												
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	593,683	00	585,010	00	0	00	585,010	00	550,603	00	34,407	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	23,500	00			23,500	00	18,150	00	5,350	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
Uniform Construction Code													
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
Total Uniform Construction Code Appropriations	22-999	0 00		0 00				0 00		0 00		0 00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated								Expended 2017			
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
Interlocal Municipal Service Agreements:	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Police Department:	25-240					xxxxxxx	xx						
Other Expenses	25-240-2	303,878	00	298,652	00			298,652	00	298,652	00		
Total Interlocal Municipal Service Agreements	42-999	303,878	00	298,652	00			298,652	00	298,652	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation	Total for 2017 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			0	00			0	00	0	00		
Comcast Grant	41-710												
Matching Share for Grants	41-899-2												

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues - (Continued)	xxxxxxx	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			4,000	00	4,000	00	0	00
Total Operations - Excluded from "CAPS"	34-305	331,378	00	326,152	00			326,152	00	320,802	00	5,350	00
Detail:													
Salaries & Wages	34-305-1												
Other Expenses	34-305-2	331,378	00	326,152	00			326,152	00	320,802	00	5,350	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	23,500	00			23,500	00	23,500	00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	17,500	00	17,143	00	XXXXXXXX	XX	17,143	00	17,000	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	1,030	00	1,200	00			1,200	00	1,185	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	72,886	00	73,386	00			73,386	00	73,386	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	91,416	00	91,729	00			91,729	00	91,571	00	XXXXXXXX	XX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	446,294	00	441,381	00			441,381	00	435,873	00	5,350	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 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	446,294	00	441,381	00			441,381	00	435,873	00	5,350	00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	1,039,977	00	1,026,391	00	0	00	1,026,391	00	986,476	00	39,757	00
(M) Reserve for Uncollected Taxes	50-899	117,102	00	113,525	00	xxxxxxx	xx	113,525	00	113,525	00	xxxxxxx	xx
9. Total General Appropriations	34-499	1,157,079	00	1,139,916	00	0	00	1,139,916	00	1,100,001	00	39,757	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2017					
		for 2018		for 2017		for 2017 By Emergency Appropriation		Total for 2017 As Modified By All Transfers		Paid or Charged		Reserved	
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	593,683	00	585,010	00	0	00	585,010	00	550,603	00	34,407	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	23,500	00			23,500	00	18,150	00	5,350	00
Uniform Construction Code	22-999												
Interlocal Municipal Service Agreements	42-999	303,878	00	298,652	00			298,652	00	298,652	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			4,000	00	4,000	00	0	00
Total Operations - Excluded from "CAPS"	34-305	331,378	00	326,152	00			326,152	00	320,802	00	5,350	00
(C) Capital Improvements	44-999	23,500	00	23,500	00			23,500	00	23,500	00		
(D) Municipal Debt Service	45-999	91,416	00	91,729	00			91,729	00	91,571	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	117,102	00	113,525	00	xxxxxxx	xx	113,525	00	113,525	00	xxxxxxx	xx
Total General Appropriations	34-499	1,157,079	00	1,139,916	00	0	00	1,139,916	00	1,100,001	00	39,757	00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2018 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, 2017

ASSETS			
Cash and Investments	1110100	969,171	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	270	00
Federal and State Grants Receivable	1110200	79,508	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	80,699	00
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600		
Deferred Charges Required to be in 2018 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800		
Total Assets	1110900	1,129,648	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	811,214	00
Reserves for Receivables	2110200	80,699	00
Surplus	2110300	237,735	00
Total Liabilities, Reserves and Surplus		1,129,648	00

School Tax Levy Unpaid	2220180	514,145	00
Less: School Tax Deferred	2220200	215,567	00
"Cash Liabilities"	2220300	298,577	00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2017		YEAR 2016	
Surplus Balance, January 1st	2310100	240,870	00	256,812	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2017 97.8%, 2016 98.7%)	2310200	4,642,224	00	4,413,664	00
Delinquent Taxes	2310300	52,076	00	46,104	00
Other Revenues and Additions to Income	2310400	215,761	00	277,273	00
Total Funds	2310500	5,150,931	00	4,993,853	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	1,026,233	00	1,067,186	00
School Taxes (Including Local and Regional)	2310700	3,330,956	00	3,128,586	00
County Taxes (Including Added Tax Amounts)	2310800	526,883	00	512,258	00
Special District Taxes	2310900	29,124	00	29,139	00
Other Expenditures and Deductions from Income	2311000	0	00	15,814	00
Total Expenditures and Tax Requirements	2311100	4,913,196	00	4,752,983	00
Less: Expenditures to be Raised by Future Taxes	2311200				
Total Adjusted Expenditures and Tax Requirements	2311300	4,913,196	00	4,752,983	00
Surplus Balance - December 31st	2311400	237,735	00	240,870	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	237,735	00
Current Surplus Anticipated in 2018 Budget	2311600	115,000	00
Surplus Balance Remaining	2311700	122,735	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

SECTION 2 - UPON ADOPTION FOR YEAR 2018

(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) \$ 865,628.00 (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) \$ 29,023 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE

(Insert last name)

{ Baggsstrom
{ Janas
Ayes { J. Riccio
{ Medea
{ Haversang

Nays { None

Abstained { Reaves

Absent { None

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	115,000.00
Miscellaneous Revenues Anticipated	13-099	\$	138,951.00
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	\$	865,628.00
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	\$	1,157,079.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	562,098.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	31,585.00
(g) Cash Deficit	46-885	-
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	331,378.00
(c) Capital Improvements	44-999	23,500.00
(d) Municipal Debt Service	45-999	91,416.00
(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	117,102.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	-
Total Appropriations	34-499	1,157,079.00

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 16th day of April, 2018. 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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this ~~2nd~~ 16th day of April, 2018


 _____, Clerk
Signature

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

DEDICATED REVENUES	FCOA	Anticipated				Realized in		APPROPRIATIONS	FCOA	Appropriated				Expended 2017			
		2018		2017		Cash in 2017				for 2018		for 2017		Paid or Charged		Reserved	
FROM TRUST FUND																	
Amount To Be Raised by Taxation	54-190	29,023	00	29,066	00	29,124	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	29,023	00	29,066	00	29,124	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		\$		383,055.00				Payment of Bond Anticipation Notes and Capital Notes	54-925-2							xxxxxx	xx
Total Expended to date:		\$		268,447.00				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 2017:						(Acres)		Reserve for Future Use	54-950-2	29,023	00	29,066	00	29,124	00		
Farmland preserved in 2017:						(Acres)		Total Trust Fund Appropriations:	54-499	29,023	00	29,066	00	29,124	00		

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

Contracting Unit: _____

Year Ending: December 31, 2017

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

3/19/2018

Date


Clerk of the Governing Body