

2008 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2008 BUDGET)

CAP

MUNICIPALITY: Borough of Butler COUNTY: Morris

<u>Joseph P. Heywang</u> Mayor's Name	<u>12/31/2010</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Robert Alviene</u>	<u>12/31/2008</u>
<u>Raymond Verdonik</u>	<u>12/31/2009</u>
<u>Judith Woop</u>	<u>12/31/2010</u>
<u>Stephen Regis</u>	<u>12/31/2010</u>
<u>Robert Fox</u>	<u>12/31/2009</u>
<u>Roger Elliott</u>	<u>12/31/2010</u>

Municipal Officials	
<u>Carol Ashley</u> Municipal Clerk	<u>8/11/87</u> Date of Orig. Appt. 552
<u>Cora M. Wright</u> Tax Collector	Cert. No. <u>T-8030</u>
<u>James W. Kozimor</u> Chief Financial Officer	Cert. No. <u>N0325</u>
<u>David H. Evans</u> Registered Municipal Accountant	Lic. No. <u>98</u>
<u>Martin F. Murphy</u> Municipal Attorney	



Official Mailing Address of Municipality

Borough Of Butler
One Ace Road
Butler, New Jersey 07405
 Fax #: (973)838-3762

Please attach this to your 2008 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: _____

MUNICIPAL BUDGET

Municipal Budget of the _____ Borough _____ of _____ Butler _____, County of _____ Morris _____ for the Fiscal Year 2008.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

15th day of April, 2008
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 15th day of April, 2008

Carol Ashley

Clerk

One Ace Road

Address

Butler, New Jersey 07405

Address

(973)838-7200

Phone Number

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

Certified by me, this 15th day of April, 2008

David H. Evans of Nisivoccia & Company, LLP

Registered Municipal Accountant

Randolph, NJ 07869

Address

5 Emery Avenue

Address

(973) 328-1825

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 15th day of April, 2008

James W. Kozimor

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.

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

Dated: _____ 2008

By: _____

(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.A. 40A:4-79.

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

Dated: _____ 2008

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 in connection with further action on this budget.

 Borough of Butler , County of Morris

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Butler, County of Morris for the Fiscal Year 2008

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2008;

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

in the issue of May 4th, 2008

The Governing Body of the Borough of Butler does hereby approve the following as the Budget for the year 2008,

Abstained

RECORDED VOTE

(Insert last name)

Ayes

Nays

Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Borough of Butler, County of Morris, on April 15th, 2008.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on May 20th, 2008 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2008 may be presented by taxpayers

(Cross out one)

or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2008
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	6,169,502.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	3,643,438.91
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,643,438.91
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated 97.84 Percent of Tax Collections	425,000.00
4. Total General Appropriations (Item 9, Sheet 29)	10,237,940.91
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,569,090.81
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,668,850.10
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2007 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Electric Utility	Utility
Budget Appropriations - Adopted Budget	9,882,279.54	1,749,574.00	17,122,480.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87				
Emergency Appropriations			300,000.00	
Total Appropriations	9,882,279.54	1,749,574.00	17,422,480.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	9,605,141.36	1,675,695.42	17,261,455.96	
Reserved	277,135.90	73,410.16	160,809.55	
Unexpended Balances Cancelled	2.28	468.42	214.49	
Total Expenditures and Unexpended Balances Cancelled	9,882,279.54	1,749,574.00	17,422,480.00	
Overexpenditures*				

**Explanations of Appropriations for
"Other Expenses"**

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

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

Materials, supplies and non-bondable equipment;

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

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

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

* See Budget Appropriation Items so marked to the right of column "Expended 2007 Reserved"

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Dear Citizen:

The following budget is presented for your review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate as compared to the actual tax rate for 2007.

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

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

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 4% increase over the previous year's local tax levy with certain allowable adjustments.

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

I. Tax Rate

As of the date of introduction of this budget, the Local School and County Tax Rates have not been determined. Therefore, the 2008 tax rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	2008 (Estimate)		2007 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$ 5,668,850	\$ 0.767	\$ 5,155,194	\$ 0.708
Local School Taxes	*	*	11,320,369	1.554
County Taxes	*	*	2,518,905	0.348
Totals	*	*	\$ 18,994,468	\$ 2.610

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

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

II Recap of Split Functions

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

Information on the 2008 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Carol Ashley at (973) 838-7200.

NOTE:

Sheet 3b-1

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

III. Appropriation "CAPS"

Levy CAP Calculation

Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 5,155,194
Less: Prior Year Capital Improvement Fund	(100,000)
Changes in Service Provider	965
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	<u>5,056,159</u>
4% Cap increase	202,246
Adjusted Tax Levy Prior to Exclusions	<u>5,258,405</u>
Exclusions:	
Changes in debt service	53,010
Allowable pension increases	146,576
Offsets to State formula aid loss	230,729
Current Year Capital Improvement Fund	<u>50,000</u>
Adjusted Tax Levy	5,738,720
Additions:	
New ratables	38,405
Maximum Allowable Amount to be Raised by Taxation	<u>\$ 5,777,125</u>
Amount to Raised by Taxation for Municipal Purposes	<u>\$ 5,668,850</u>

Expenditure Cap Calculation

Total Appropriations for 2007	\$ 9,882,280
Cap Base Adjustment	<u>9,882,280</u>
Modifications:	
Reserve for Uncollected Taxes	\$ 400,000
Debt Service	534,814
Capital Improvements	250,000
Public and Private Programs	87,689
Interlocal Service Agreements	75,750
Deferred Charges	125,000
Operations Excluded from CAP	<u>2,475,214</u>
Total Modifications	<u>3,948,467</u>
Amount on Which 3.5% CAP is Applied	5,933,813
CAP (3.5%)	<u>207,683</u>
Allowable Appropriations before	
Modifications	6,141,496
Modifications:	
CAP Bank	180,672
Assessed Value of New Construction at	
2007 Local Tax Rate	
(\$5,424,500 x .708 per hundred)	38,405
Maximum allowable General Appropriations	<u>6,360,573</u>
for municipal purposes within "CAPS"	<u>\$ 6,360,573</u>

NOTE:

Sheet 3b-2

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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 "Operations Excluded from "CAPS" section, 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/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Totals	days	\$709,605			
Total Funds Reserved as of end of 2007: \$					
Total Funds Appropriated in 2008: \$					

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2008	2007	Cash in 2007
1. Surplus Anticipated	08-101	860,000.00	850,000.00	850,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	860,000.00	850,000.00	850,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Alcoholic Beverages	08-103	8,400.00	8,100.00	10,103.20
Other	08-104	6,831.00	6,600.00	9,308.00
Fees and Permits	08-105	5,175.00	5,000.00	8,293.87
Fines and Costs:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court	08-110	145,000.00	120,000.00	174,271.86
Other	08-109			
Interest and Costs on Taxes	08-112	25,875.00	25,000.00	33,803.30
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	175,000.00	165,000.00	234,090.65
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-123	1,100,000.00	1,055,000.00	1,139,864.37
Interlocal Service Agreement - Pequannock River Basin Regional				
Sewerage Authority	08-120	27,945.00	27,000.00	29,571.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Sale of Leaf Bags	08-122	3,600.00	4,700.00	3,617.00
Payments in Lieu of Taxes on State Exempt Property (N.J.S.A. 54:4-2.2a, et.seq.)	08-124	59,000.00	60,000.00	59,199.96
Cell Tower Rental	08-124	36,224.90	35,000.00	41,594.34
Total Section A: Local Revenues	08-001	1,593,050.90	1,511,400.00	1,743,717.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201		32,345.00	32,345.00
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	110,070.00	288,215.00	288,215.00
Energy Receipts Tax (P.L. 1997, Chapters 162 &167)	09-202	1,067,198.00	1,011,349.00	1,011,349.00
Supplemental Energy Receipts Tax	09-203			
Municipal Homeland Security Assistance Aid	09-205		50,000.00	50,000.00
Municipal Property Tax Assistance	09-206		26,088.00	26,088.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,177,268.00	1,407,997.00	1,407,997.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
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	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160	110,000.00	110,000.00	225,926.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
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	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	110,000.00	110,000.00	225,926.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services- Interlocal				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Billing Services - Bloomingdale	11-250	28,465.00	27,500.00	36,522.89
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	28,465.00	27,500.00	36,522.89

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	08-003			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
New Jersey Transportation Trust Fund Authority Act	10-465	175,000.00		
Clean Communities Program	10-770	8,090.67	8,123.06	8,123.06
Municipal Alliance on Alcoholism and Drug Abuse	10-703	6,096.00	6,096.00	6,096.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	56,942.00	60,000.00	60,000.00
Reserve for Drunk Driving Enforcement Fund	10-719	2,421.25	2,235.34	2,235.34
Body Armor Replacement Fund	10-708	1,805.68	1,616.19	1,616.19
Municipal Alliance on Alcoholism and Drug Abuse DARE Program	10-703	2,500.00	2,500.00	2,500.00
New Jersey Body Armor Grant	10-714		2,450.00	2,450.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2008	2007	Cash in 2007
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Reserve for Recycling Tonnage Grant	10-713	2,749.13	4,179.41	4,179.41
Reserve for Clean Communities Program	10-716	816.91	488.54	488.54
Reserve for Bulletproof Vest Program	10-720	3,535.27		
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	10-001	259,956.91	87,688.54	87,688.54

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	11,600.00	14,500.00	11,629.65
Reserve for Sale of Municipal Assets	08-119	250,000.00	348,000.00	348,000.00
Reserve for Payment of Debt Service	08-125	138,750.00	235,000.00	235,000.00
Library	08-126	35,000.00	35,000.00	35,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special items (continued):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	08-004	435,350.00	632,500.00	629,629.65

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2008	2007	Cash in 2007
Summary of Revenues	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	860,000.00	850,000.00	850,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,593,051.00	1,511,400.00	1,743,717.55
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,177,268.00	1,407,997.00	1,407,997.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	110,000.00	110,000.00	225,926.00
Total Section D: Director of Local Government Services - Interlocal Muni. Service Agreements Special Items of General Revenue Anticipated with Prior Written Consent of	11-001	28,465.00	27,500.00	36,522.89
Total Section E: Director of Local Government Services - Additional Revenues Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
Total Section F: Director of Local Government Services - Public and Private Revenues Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	259,956.81	87,688.54	87,688.54
Total Section G: Director of Local Government Services - Other Special Items	08-004	435,350.00	632,500.00	629,629.65
Total Miscellaneous Revenues	13-099	3,604,090.81	3,777,085.54	4,131,481.63
4. Receipts from Delinquent Taxes	15-499	105,000.00	100,000.00	119,630.51
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,569,090.81	4,727,085.54	5,101,112.14
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,668,850.10	5,155,194.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,668,850.10	5,155,194.00	5,494,378.00
7. Total General Revenues	13-299	10,237,940.91	9,882,279.54	10,595,490.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Administrative and Executive:							
Salaries & Wages	20-100-1	65,445.00	63,136.00		63,136.00	62,922.91	213.09
Other Expenses	20-100-2	17,085.00	16,750.00		16,750.00	15,967.99	782.01
Mayor and Council:							
Salaries & Wages	20-110-1	7,250.00	7,250.00		7,250.00	7,249.62	0.38
Other Expenses	20-110-2	1,785.00	1,750.00		1,750.00	1,741.00	9.00
Municipal Clerk:							
Salaries & Wages	20-120-1	46,771.00	44,010.00		44,810.00	44,807.66	2.34
Other Expenses	20-120-2	12,012.00	11,550.00		25,550.00	25,506.77	43.23
Assessment of Taxes:							
Salaries & Wages	20-150-1	42,462.00	40,919.00		40,979.00	40,977.32	1.68
Other Expenses	20-150-2	9,577.80	9,390.00		5,890.00	5,266.74	623.26
Collection of Taxes:							
Salaries & Wages	20-145-1	34,155.00	32,705.00		32,755.00	32,752.82	2.18
Other Expenses	20-145-2	7,976.40	7,820.00		7,820.00	6,377.35	1,442.65

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued):							
Financial Administration:							
Salaries & Wages	20-130-1	40,648.00	39,250.00		39,325.00	39,320.08	4.92
Other Expenses	20-130-2	6,772.80	6,640.00		8,140.00	8,104.30	35.70
Annual Audit	20-135-2	37,500.00	37,500.00		37,500.00	2,674.20	34,825.80
Legal Services and Costs:							
Other Expenses	20-155-2	35,000.00	20,000.00		18,870.00	13,005.25	5,864.75
Municipal Prosecutor:							
Salaries & Wages	25-275-1	11,877.00	11,475.00		11,485.00	11,475.10	9.90
Engineering Services and Costs:							
Other Expenses	20-165-2	49,000.00	49,000.00		49,000.00	43,677.88	5,322.12
Public Buildings and Grounds:							
Salaries & Wages	26-310-1	11,000.00	10,940.00		6,440.00	1,644.91	4,795.09
Other Expenses	26-310-2	52,600.00	52,600.00		57,100.00	57,079.55	20.45
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Salaries & Wages	21-180-1	35,994.00	35,245.00		35,245.00	35,017.82	227.18
Other Expenses	21-180-2	12,954.00	12,700.00		9,200.00	6,333.43	2,866.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued):							
Insurance:							
General Liability	23-210	66,353.00	61,250.00		64,825.00	64,823.38	1.62
Workers Compensation	23-215	64,771.00	63,263.00		63,263.00	63,240.30	22.70
Fireman's	23-210	42,000.00	40,000.00		40,850.00	40,848.33	1.67
Road Bond	23-210	150.00	150.00		150.00		150.00
Employee Group Health	23-220	925,000.00	864,507.00		867,707.00	867,695.50	11.50
Crossing Guards	23-210		1,000.00		1,000.00		1,000.00
Unemployment	23-225	500.00	500.00		500.00		500.00
PUBLIC SAFETY:							
Fire:							
Salaries & Wages	25-265-1	11,458.00	11,458.00		11,458.00	10,288.92	1,169.08
Other Expenses	25-265-2	85,000.00	77,500.00		77,500.00	76,077.01	1,422.99
Zoning Officer:							
Salaries & Wages	21-185-1	34,279.00	33,120.00		33,130.00	33,120.10	9.90
Other Expenses	21-185-2	850.00	850.00		850.00	200.00	650.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY (Continued):							
Police:							
Salaries & Wages	25-240-1	1,805,000.00	1,720,077.00		1,683,577.00	1,620,717.96	62,859.04
Other Expenses	25-240-2	153,200.00	167,500.00		172,000.00	170,703.41	1,296.59
First Aid Contribution	25-260	34,385.00	34,385.00		34,385.00	34,385.00	
Emergency Management Service:							
Salaries & Wages	25-252-1	1,000.00	1,000.00		1,000.00	999.96	0.04
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00	75.00	1,925.00
Municipal Court:							
Salaries & Wages	43-490-1	87,600.00	70,670.00		76,370.00	76,162.04	207.96
Other Expenses	43-490-2	9,500.00	8,400.00		8,400.00	7,523.94	876.06
Public Defender:							
Other Expenses	43-495-2	3,300.00	3,300.00		3,300.00		3,300.00
STREETS AND ROADS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	425,125.00	400,355.00		397,355.00	397,351.52	3.48
Other Expenses	26-290-2	86,100.00	83,265.00		80,265.00	65,716.33	14,548.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
STREETS AND ROADS (Continued):							
Sanitation:							
Sewer System:							
Salaries & Wages	26-300-1	93,065.00	83,805.00		83,905.00	83,551.21	353.79
Other Expenses	26-300-2	15,600.00	14,750.00		14,750.00	12,201.14	2,548.86
Garbage and Trash Removal:							
Salaries & Wages	26-305-1	22,195.00	21,450.00		21,450.00	21,442.78	7.22
Other Expenses	26-305-2	801,000.00	795,000.00		773,325.00	703,394.65	69,930.35
Vehicle Maintenance:							
Salaries & Wages	26-315-1	65,623.00	63,720.00		65,120.00	65,080.64	39.36
Other Expenses	26-315-2	29,300.00	26,000.00		28,500.00	28,136.61	363.39
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	17,717.00	16,625.00		16,650.00	16,602.43	47.57
Other Expenses	27-330-2	75,165.00	85,643.00		77,468.00	56,404.28	21,063.72
Dog Regulation:							
Other Expenses	27-340-2	16,472.00	12,500.00		12,500.00	12,360.95	139.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION							
Recreation:							
Salaries & Wages	28-370-1	35,559.00	34,291.00		34,291.00	34,110.88	180.12
Other Expenses	28-370-2	14,800.00	14,800.00		14,950.00	14,938.74	11.26
Celebration of Public Events, Anniversary or Holiday:							
Other Expenses	30-420-2	10,000.00	10,000.00		10,000.00	6,965.03	3,034.97
Senior Citizens' Advisory Committee:							
Other Expenses	28-371-2	6,300.00	6,300.00		6,300.00	5,283.28	1,016.72
Museum:							
Other Expenses	28-372-2	10,500.00	10,500.00		10,500.00	7,162.96	3,337.04
Dial -A-Ride:							
Salaries & Wages	28-373-1	15,508.00	15,010.00		15,010.00	14,668.19	341.81
Other Expenses	28-373-2	61,920.00	59,219.00		59,219.00	59,212.28	6.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - within "CAPS" - (continued)		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Electricity	31-430	60,000.00	49,500.00		53,500.00	52,174.74	1,325.26
Street Lighting	31-435	35,000.00	35,000.00		35,000.00	35,000.00	
Telephone	31-440	28,500.00	27,500.00		27,500.00	26,025.03	1,474.97
Water	31-445	30,000.00	28,500.00		28,500.00	26,946.96	1,553.04
Fuel Oil	31-447	52,000.00	56,000.00		56,000.00	39,506.96	16,493.04
Gasoline	31-460	60,000.00	49,000.00		56,500.00	53,594.63	2,905.37
Salary Adjustment Account:							
Salaries & Wages	30-425-1	10,000.00	10,000.00				
Total Operations (Item 8(A)) within "CAPS"	32315-00	5,944,002.00	5,717,938.00		5,680,263.00	5,406,828.89	273,434.11
B. Contingent	35-470			XXXXXXXXXXXXXXXX			
Total Operations including Contingent within "CAPS"	30001-00	5,944,002.00	5,717,938.00		5,680,263.00	5,406,828.89	273,434.11
Detail:							
Salaries & Wages	30001-11	2,921,873.00	2,803,156.00		2,759,786.00	2,689,101.76	70,684.24
Other Expenses (including Contingent)	30001-99	3,022,129.00	2,914,782.00		2,920,477.00	2,717,727.13	202,749.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
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				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471						
Social Security System (O.A.S.I.)	36-472	223,100.00	213,475.00		215,875.00	215,875.00	
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Disability Insurance	23-226	2,400.00	2,400.00		2,550.00	2,523.14	26.86
Total Deferred Charges and Statutory Expenditures-Municipal within "CAPS"	30004-00	225,500.00	215,875.00		218,425.00	218,398.14	26.86
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	6,169,502.00	5,933,813.00		5,898,688.00	5,625,227.03	273,460.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - Excluded from "CAPS"		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Insurance (N.J.S.A. 40A:4-45.3(00)):							
Employee Group Health	23-220-2		27,360.00		27,360.00	27,360.00	
Contribution to Pequannock River Basin Regional							
Sewerage Authority	31-455	1,741,166.00	1,848,176.00		1,848,176.00	1,848,176.00	
Aid to Free Public Library (N.J.S.A. 40:54-35)	29-390	346,113.00	343,750.00		343,750.00	343,749.84	0.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - Excluded from "CAPS"		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Police and Firemen's Retirement System							
of N.J.	36-475	321,221.00	210,228.00		210,228.00	210,228.00	
Public Employees' Retirement System	36-471	81,283.00	45,700.00		45,700.00	45,694.84	5.16
Total Other Operations - Excluded from "CAPS"	34-300	2,489,783.00	2,475,214.00		2,475,214.00	2,475,208.68	5.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - Excluded from "CAPS"		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Clean Communities Grant	41-770	8,090.67	8,123.06		8,123.06	8,123.06	
Safe and Secure Communities Program:							
P.L. 1994, Chapter 220	41-704	56,942.00	60,000.00		60,000.00	60,000.00	
Reserve for Drunk Driving Enforcement Fund	41-719	2,421.25	2,235.34		2,235.34	2,235.34	
Municipal Alliance on Alcoholism and Drug Abuse	41-703	6,096.00	6,096.00		6,096.00	6,096.00	
Municipal Alliance on Alcoholism and Drug Abuse - DARE	41-703	2,500.00	2,500.00		2,500.00	2,500.00	
Body Armor Replacement Fund	41-708	1,805.68	1,616.19		1,616.19	1,616.19	
Reserve for Recycling Tonnage Grant	41-713	2,749.13	4,179.41		4,179.41	4,179.41	
New Jersey Body Armor Grant	41-714		2,450.00		2,450.00	2,450.00	
Reserve for Bulletproof Vest Program	41-720	3,535.27					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
New Jersey Transportation Trust Fund Authority Act	41-465	175,000.00					
Total Capital Improvements Excluded from "CAPS"	44-999	475,000.00	250,000.00		250,000.00	250,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	46-870		125,000.00	xxxxxxxxxxxxx	125,000.00	125,000.00	xxxxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		125,000.00	xxxxxxxxxxxxx	125,000.00	125,000.00	xxxxxxxxxxxxx
(F) Judgements	37-480			xxxxxxxxxxxxx			xxxxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,643,438.91	3,548,466.54		3,583,591.54	3,579,914.33	3,674.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxxx
							xxxxxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,643,438.91	3,548,466.54		3,583,591.54	3,579,914.33	3,674.93
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	9,812,940.91	9,482,279.54		9,482,279.54	9,205,141.36	277,135.90
(M) Reserve for Uncollected Taxes	50-899	425,000.00	400,000.00	xxxxxxxxxxxxx	400,000.00	400,000.00	xxxxxxxxxxxxx
9. Total General Appropriations	34-499	10,237,940.91	9,882,279.54		9,882,279.54	9,605,141.36	277,135.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriation for Municipal Purposes with "CAPS"	34-299	6,169,502.00	5,933,813.00	.	5,898,688.00	5,625,227.03	273,460.97
	xxxxxxx						
(a) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Other Operations	34-300	2,489,783.00	2,475,214.00		2,475,214.00	2,475,208.68	5.32
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	102,125.00	75,750.00		110,875.00	107,205.39	3,669.61
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	84,956.91	87,688.54		87,688.54	87,688.54	
Total Operations - Excluded from "CAPS"	34-305	2,676,864.91	2,638,652.54		2,673,777.54	2,670,102.61	3,674.93
(C) Capital Improvements	44-999	475,000.00	250,000.00		250,000.00	250,000.00	
(D) Municipal Debt Service	45-999	491,574.00	534,814.00		534,814.00	534,811.72	xxxxxxxxxxxxxx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999		125,000.00	xxxxxxxxxxxxxx	125,000.00	125,000.00	xxxxxxxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
(K) Local School District Purposes	29-410						xxxxxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	425,000.00	400,000.00	xxxxxxxxxxxxxx	400,000.00	400,000.00	xxxxxxxxxxxxxx
Total General Appropriations	34-499	10,237,940.91	9,882,279.54		9,882,279.54	9,605,141.36	277,135.90

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2007
		for 2008	for 2007	
Operating Surplus Anticipated	08-501	175,000.00	338,574.00	338,574.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated		175,000.00	338,574.00	338,574.00
Rents	08-503	1,425,000.00	1,350,000.00	1,454,830.06
Fire Hydrant Service	08-504	21,000.00	21,000.00	21,000.00
Miscellaneous	08-505	40,000.00	40,000.00	42,389.52
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Additional Rents - Rate Increase	08-506	144,298.00		
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	1,805,298.00	1,749,574.00	1,856,793.58

* Note: Use pages 31,32 and 33 for water utility only.
All other utilities use sheets 34,35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Administration: Salaries & Wages	55-501	172,625.00	166,000.00		166,000.00	165,157.04	842.96
Other Expenses	55-502	307,750.00	285,310.00		278,455.00	253,861.22	24,593.78
Operations: Salaries & Wages	55-501	395,371.00	377,650.00		377,650.00	365,648.05	12,001.95
Other Expenses	55-502	89,800.00	88,600.00		88,600.00	79,273.28	9,326.72
Dispatching: Salaries & Wages	55-501	104,860.00	100,925.00		100,925.00	100,920.66	4.34
Other Expenses	55-502	500.00	500.00		2,600.00	849.98	1,750.02
Buildings and Grounds: Salaries & Wages	55-501	3,000.00	20,750.00		20,750.00		20,750.00
Other Expenses	55-502	3,500.00	3,500.00		3,500.00	1,087.18	2,412.82
Group Health Insurance	55-502	262,000.00	252,350.00		252,750.00	252,701.20	48.80
MELJIF Liability	55-502	47,395.00	42,000.00		46,350.00	46,302.40	47.60
MELJIF Worker's Compensation	55-502	46,265.00	45,500.00		45,500.00	45,171.66	328.34
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	15,000.00	25,000.00	xxxxxxxxxxxxxx	25,000.00	25,000.00	
Capital Outlay	55-512						
Debt Service:	xxxxxxx		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	140,000.00	100,000.00		100,000.00	100,000.00	xxxxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxxxx
Interest on Notes	55-523	13,090.00	8,952.00		8,952.00	8,952.00	xxxxxxxxxxxxxx
Dam Restoration Loan - Principal and Interest	55-524	76,182.00	76,500.00		76,500.00	76,031.58	xxxxxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530		50,000.00	xxxxxxxxxxxxx	50,000.00	50,000.00	xxxxxxxxxxxxx
Deferred Charges to Future Taxation:				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Ordinance #92-20	55-531	20,000.00	25,000.00	xxxxxxxxxxxxx	25,000.00	25,000.00	xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	58,060.00	32,637.00		32,642.00	32,639.18	2.82
Social Security System (O.A.S.I.)	55-541	49,000.00	47,500.00		47,500.00	47,099.99	400.01
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	400.00	400.00		400.00		400.00
Disability Insurance	55-543	500.00	500.00		500.00		500.00
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
TOTAL WATER UTILITY APPROPRIATIONS	55-599	1,805,298.00	1,749,574.00		1,749,574.00	1,675,695.42	73,410.16

DEDICATED

Electric

UTILITY BUDGET

10. DEDICATED REVENUES FROM <u>Electric</u> UTILITY	FCOA	Anticipated		Realized in Cash in 2007
		for 2008	for 2007	
Operating Surplus Anticipated	08-501	1,500,000.00	589,000.00	589,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated		1,500,000.00	589,000.00	589,000.00
Rents - Residential	08-503	11,375,000.00	10,065,000.00	11,378,583.77
Rents - Commercial	08-506	6,525,000.00	5,920,000.00	6,542,438.28
Street Lighting	08-507	70,000.00	80,000.00	72,482.00
Miscellaneous Revenue	08-505	165,000.00	357,480.00	166,817.74
Contribution for Underground Construction and Utility Pole Replacement	08-508	20,000.00	51,000.00	20,707.98
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Additional Revenue - Sales Tax Increase	08-510		60,000.00	60,000.00
Additional Revenue - LEAC	08-511	4,722,158.00		
Deficit (General Budget)	08-549			
Total Electric Utility Revenues	08-599	24,377,158.00	17,122,480.00	18,830,029.77

Use a separate set of sheets for each separate utility.

Handwritten notes:
 08-503
 08-506
 08-507
 08-505
 08-508
 08-510
 08-511
 08-549
 08-599

DEDICATED

Electric

UTILITY BUDGET

11. APPROPRIATIONS FOR <u>Electric</u> UTILITY	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Administration: Salaries & Wages	55-501	348,775.00	336,650.00		336,650.00	328,767.60	7,882.40
Other Expenses	55-502	438,950.00	405,450.00		392,775.00	381,714.38	11,060.62
Operations: Salaries & Wages	55-501	2,020,310.00	1,891,110.00		1,891,110.00	1,839,902.07	51,207.93
Other Expenses	55-502	18,858,500.00	12,075,500.00	300,000.00	12,375,500.00	12,300,933.48	74,566.52
Dispatching: Salaries & Wages	55-501	249,700.00	236,400.00		239,100.00	237,965.63	1,134.37
Other Expenses	55-502	750.00	750.00		1,500.00	1,475.90	24.10
Night Out: Other Expenses	55-502	7,500.00	7,500.00		7,500.00	5,227.79	2,272.21
Buildings and Grounds: Salaries & Wages	55-501	64,715.00	64,425.00		64,425.00	57,832.64	6,592.36
Other Expenses	55-502	7,000.00	7,000.00		7,000.00	4,504.65	2,495.35
Group Insurance for Employees	55-513	1,018,000.00	983,200.00		988,325.00	988,303.83	21.17
MELJIF Liability	55-516	75,832.00	70,000.00		74,100.00	74,083.84	16.16
MELJIF Workers Compensation	55-517	74,024.00	73,000.00		73,000.00	72,274.66	725.34
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	10,000.00	10,000.00	xxxxxxxxxxxxxx	10,000.00	10,000.00	
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Payment of Bond Principal	55-520	325,000.00	310,000.00		310,000.00	310,000.00	xxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	24,152.00	11,646.00		11,646.00	11,646.00	xxxxxxxxxxxxxx
Interest on Bonds	55-522	229,736.00	240,519.00		240,519.00	240,304.51	xxxxxxxxxxxxxx
Interest on Notes	55-523	39,319.00	36,107.00		36,107.00	36,107.00	xxxxxxxxxxxxxx
							xxxxxxxxxxxxxx

DEDICATED

Electric

UTILITY BUDGET

11. APPROPRIATIONS FOR Electric UTILITY	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations	55-530	300,000.00	125,000.00	xxxxxxxxxxxxxx	125,000.00	125,000.00	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	92,895.00	52,223.00		52,223.00	52,222.68	0.32
Social Security System (O.A.S.I.)	55-541	190,500.00	184,500.00		184,500.00	183,169.78	1,330.22
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	500.00	500.00		500.00		500.00
Disability Insurance	55-543	1,000.00	1,000.00		1,000.00	19.52	980.48
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
TOTAL Electric UTILITY APPROPRIATIONS	55-599	24,377,158.00	17,122,480.00	300,000.00	17,422,480.00	17,261,455.96	160,809.55

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED UTILITY ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2008 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; _____ Uniform Fire Safety Act Penalties; Board of Recreation Commissioners (N.J.S.A. 40:12-8); Housing and Community Development Act of 1974; Accumulated Absences; Snow Removal; Drunk Driving Enforcement Fund

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, 2007

ASSETS		
Cash and Investments	1110100	3,207,108.33
Due from State of N.J.(c.20 P.L. 1971)	1111000	
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	158,358.90
Tax Title Liens Receivable	1110400	5,120.31
Property Acquired by Tax Title Lien Liquidation	1110500	173,600.00
Other Receivables	1110600	149,227.69
Deferred Charges Required to be in 2008 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2008	1110800	
Total Assets	1110900	3,693,415.23
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,798,308.66
Reserves for Receivables	2110200	486,306.90
Surplus	2110300	1,408,799.67
Total Liabilities, Reserves and Surplus		3,693,415.23

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2007	YEAR 2006
Surplus Balance, January 1st	2310100	1,214,301.84	639,943.05
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2007 99.14% 2006 99.32%)	2310200	18,944,949.46	18,007,679.14
Delinquent Taxes	2310300	119,630.51	285,219.26
Other Revenues and Additions to Income	2310400	4,465,785.07	4,336,759.63
Total Funds	2310500	24,744,666.88	23,269,601.08
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	9,482,277.26	8,994,025.65
School Taxes (Including Local and Regional)	2310700	11,320,369.00	10,785,603.00
County Taxes (Including Added Tax Amounts)	2310800	2,530,202.46	2,301,495.20
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	3,018.49	99,175.39
Total Expenditures and Tax Requirements	2311100	23,335,867.21	22,180,299.24
Less: Expenditures to be Raised by Future Taxes	2311200		125,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	23,335,867.21	22,055,299.24
Surplus Balance - December 31st	2311400	1,408,799.67	1,214,301.84

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2008 Budget

Surplus Balance December 31, 2007	2311500	1,408,799.67
Current Surplus Anticipated in 2008 Budget	2311600	860,000.00
Surplus Balance Remaining	2311700	548,799.67

2008

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 for the current fiscal year.
Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned on improvements.

CAPITAL IMPROVEMENT PROGRAM

A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- _____ years. (Exceeding minimum time period)
- Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program, presented herewith, is an estimated projection of the capital projects for the next three years. During 2008 the projects expected to be completed are detailed on sheet 40b. Projects and their planned funding, which will begin subsequent to 2008, are reflected on sheets 40c and 40d.

Every effort has been made, and will be made, by the Mayor and Council to plan improvements which are responsive to the needs of the community. Should unanticipated needs arise, the Capital Program will be revised or amended accordingly.

**Mayor and Council of the
Borough of Butler**

**CAPITAL BUDGET (Current Year Action)
2008**

Local Unit

Borough of Butler

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2008					6 TO BE FUNDED IN FUTURE YEARS
				5a 2008 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to sewer system		250,000.00		250,000.00					
Road improvements		175,000.00					175,000.00		
Police equipment		9,500.00			9,500.00				
Purchase of backhoe		20,000.00			20,000.00				
Telephone system		25,000.00			25,000.00				
TOTALS - ALL PROJECTS	33-199	479,500.00		250,000.00	54,500.00		175,000.00		

3 YEAR CAPITAL PROGRAM - 2008 - 2010
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Butler

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2008	5b 2009	5c 2010	5d 2011	5e 2012	5f 2013
Improvements to sewer system		250,000.00		250,000.00					
Road improvements		175,000.00		175,000.00					
Police equipment		9,500.00		9,500.00					
Purchase of backhoe		20,000.00		20,000.00					
Telephone system		25,000.00		25,000.00					
TOTALS - ALL PROJECTS	33-299	479,500.00		479,500.00					

**3 YEAR CAPITAL PROGRAM - 2008 - 2010
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Borough of Butler

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2008	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvements to sewer system	250,000.00	250,000.00								
Road improvements	175,000.00					175,000.00				
Police equipment	9,500.00			9,500.00						
Purchase of backhoe	20,000.00			20,000.00						
Telephone system	25,000.00			25,000.00						
TOTALS - ALL PROJECTS 33-399	479,500.00	250,000.00		54,500.00		175,000.00				

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxxx	xxxxxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxxx
(a&b) Operations Including Contingent		\$ 5,944,002.00
(e) Deferred Charges and Statutory Expenditures - Municipal		\$ 225,500.00
(g) Cash Deficit		\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		\$ 2,676,864.91
(c) Capital Improvements		\$ 475,000.00
(d) Municipal Debt Service		\$ 491,574.00
(e) Deferred Charges - Municipal		\$
(f) Judgements		\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)		\$
(g) Cash Deficit		\$
(k) For Local District School Purposes		\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)		\$ 425,000.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)		\$
Total Appropriations		\$ 10,237,940.91

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 17th day of June 2008. 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 2008 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17th day of June, 2008, _____, Clerk

Signature

COUNTY / MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2007	APPROPRIATIONS	Appropriated		Expended 2007	
	2008	2007			for 2008	for 2007	Paid or Charged	Reserved
Amount To Be Raised By Taxation				Development of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Salaries & Wages				
Interest Income				Other Expenses				
				Maintenance of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:				Salaries & Wages				
				Other Expenses				
				Historic Preservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Salaries & Wages				
				Other Expenses				
				Acquisition of Lands for Recreation and Conservation				
				Acquisition of Farmland				
				Down Payments on Improvements				
				Debt Service:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Payment of Bond Principal				xxxxxxx
				Payment of Bond Anticipation Notes and Capital Notes				xxxxxxx
				Interest on Bonds				xxxxxxx
				Interest on Notes				xxxxxxx
				Reserve for Future Use				
Total Trust Fund Revenues:				Total Trust Fund Appropriations:				

Summary of Program

Year Referendum Passed/Implemented		<i>(Date)</i>
Rate Assessed	\$	
Total Tax Collected to date	\$	
Total Expended to date	\$	
Total Acreage Preserved to date		<i>(Acres)</i>
Recreation land preserved in 2007:		<i>(Acres)</i>
Farmland preserved in 2007:		<i>(Acres)</i>

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

Contracting Unit The Borough of Butler

Year Ending: December 31, 2007

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.S.A. 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.S.A. 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.

Date

Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2008 MUNICIPAL BUDGET**

Municipality: Borough of Butler

County: Morris

		YEAR 2008	YEAR 2007	
1: Total General Appropriations for 2008 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	9,812,940.91	XXXXXXXXXXXX	
2: Local District School Tax	Actual 80016-		11,320,369	
	Estimate ** 80017-	11,350,000.00	XXXXXXXXXXXX	
3: Regional School District Tax	Actual 80025-			
	Estimate * 80026-		XXXXXXXXXXXX	
4: Regional High School Tax- School Budget	Actual 80018-			
	Estimate * 80019-		XXXXXXXXXXXX	
5: County Tax	Actual 80020-		2,518,905	
	Estimate * 80021-	2,600,000.00	XXXXXXXXXXXX	
6: Special District Taxes	Actual 80022-			
	Estimate * 80023-		XXXXXXXXXXXX	
7: Municipal Open Space Tax	Actual 80027-			
	Estimate * 80028-		XXXXXXXXXXXX	
8: Total General Appropriations & Other Taxes	80024-01	23,762,940.91		
9: Less: Total Anticipated Revenues from 2008 in Municipal Budget (Item 5)	80024-02	4,569,090.81		
10: Cash Required from 2008 to Support Local Municipal Budget and Other Taxes	80024-03	19,193,850.10		
11: Amount of Item 10 Divided by 97.84% (820024-04) Equals Amount to be raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	19,618,850.10		
Analysis of Item 11:				
Local District School Tax (Amount Shown on Line 2 Above)	11,350,000.00		* May not be stated in an amount less than "actual" Tax of year 2007	
Regional School District Tax (Amount Shown on Line 3 Above)				
Regional High School Tax (Amount Shown on Line 4 Above)				
County Tax (Amount Shown on Line 5 Above)	2,600,000.00			
Special District Tax (Amount Shown on Line 6 Above)				
Municipal Open Space Tax (Amount Shown on Line 7 Above)				
Tax in Local Municipal Budget	5,668,850.10			
Total Amount (see Line 11)	19,618,850.10		** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2008 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.	
12: Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	425,000.00		
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations		9,812,940.91		Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		425,000.00		
Sub-Total		10,237,940.91		
Less: Item 9 - Total Anticipated Revenues		4,569,090.81		
Amount to be Raised by Taxation in Municipal Budget	80024-07	5,668,850.10		

**2008 Municipal Budget
of the Borough of Butler, County of Morris, for the fiscal year 2008.**

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2008	2007
1. Surplus	860,000	850,000
2. Total Miscellaneous Revenues	3,604,091	3,777,086
3. Receipts from Delinquent Taxes	105,000	100,000
4. a) Local Tax for Municipal Purposes	5,668,850	5,155,194
b) Addition to Local District School Tax		
Total Amount to be Raised by Taxes	5,668,850	5,155,194
Total General Revenues	10,237,941	9,882,280

Summary of Appropriations	2008 Budget	Final 2007 Budget
1. Operating Expenses: Salaries & Wages	2,939,373	2,820,656
Other Expenses	5,681,494	5,535,935
2. Deferred Charges & Other Appropriations	225,500	340,875
3. Capital Improvements	475,000	250,000
4. Debt Service (Include for School Purposes)	491,574	534,814
5. Reserve for Uncollected Taxes	425,000	400,000
Total General Appropriations	10,237,941	9,882,280
Total Number of Employees	37	37

2008 Dedicated	Water	Utility Budget	Anticipated	
Summary of Revenues			2008	2007
1. Surplus			175,000	338,574
2. Total Miscellaneous Revenues			1,630,298	1,411,000
3. Deficit (General Budget)				
Total General Revenues			1,805,298	1,749,574
Summary of Appropriations			2008 Budget	Final 2007 Budget
1. Operating Expenses: Salaries & Wages			675,856	665,325
Other Expenses			757,210	717,760
2. Capital Improvements			15,000	25,000
3. Debt Service			229,272	185,452
4. Deferred Charges & Other Appropriations			127,960	156,037
5. Surplus (General Budget)				
Total General Appropriations			1,805,298	1,749,574
Total Number of Employees			17	17

**2008 Municipal Budget
of the Borough of Butler, County of Morris, for the fiscal year 2008.
(Continued)**

2008 Dedicated		Electric	Utility Budget	
Summary of Revenues			Anticipated	
			2008	2007
1.	Surplus		1,500,000	589,000
2.	Total Miscellaneous Revenues		22,877,158	16,533,480
3.	Deficit (General Budget)			
Total General Revenues			24,377,158	17,122,480
Summary of Appropriations			2008 Budget	Final 2007 Budget
1.	Operating Expenses:	Salaries & Wages	2,683,500	2,528,585
		Other Expenses	20,480,556	13,922,400
2.	Capital Improvements		10,000	10,000
3.	Debt Service		618,207	598,272
4.	Deferred Charges & Other Appropriations		584,895	363,223
5.	Surplus (General Budget)			
Total General Appropriations			24,377,158	17,422,480
Total Number of Employees			30	30

Balance of Outstanding Debt				
	General	Water Utility	Sewer Utility	Electric Utility
Interest	195,019	89,272		269,054
Principal	296,555	140,000		349,152
Outstanding Balance	4,870,993	1,260,882		6,676,354

Tax Rate

As of the date of introduction of this budget, the Local School and County tax rates have not been determined. Therefore, the 2008 tax rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	2008 (Estimate)		2007 Actual	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$5,668,850	\$0.767	\$5,155,194	\$0.708
Local School Taxes	*	*	\$11,320,369	\$1.554
County Taxes	*	*	\$2,518,905	\$0.348
	*	*	\$18,994,468	\$2.610

* County and school taxes have not been determined at this time.

Notice is hereby given that the budget and tax resolution was approved by the governing body of the Borough of Butler, County of Morris, on April 15, 2008.

A hearing on the budget and tax resolution will be held at Borough Hall, on May 20, 2008 at 7:00 PM at which time and place objections to said Budget and Tax resolution for the year 2008 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of Carol Ashley, Borough Clerk, at Borough Hall, One Ace Road, Butler, New Jersey, (973) 838-7200, during the hours of 8:30 AM to 4:30 PM Monday through Friday.

Borough of Butler
Preliminary Projected 2008 Tax Rate

FINAL

	<u>2008</u>	<u>2007</u>
Appropriations:		
Appropriations within CAP	6,169,502.00	5,933,813
Operations excluded from CAP	2,676,864.91	2,638,653
Capital Improvements	475,000.00	250,000
Debt Service	491,574.00	534,814
Deferred Charges	0.00	125,000
Total projected appropriations	<u>9,812,940.91</u>	<u>9,482,280</u>
Local school tax (Estimate)	11,350,000.00	11,320,369
County tax (Estimate)	2,600,000.00	2,518,906
	23,762,940.91	23,321,555
Revenues (Other than local taxes)	<u>(4,569,090.81)</u>	<u>(4,727,086)</u>
	19,193,850.10	18,594,469
Reserve for uncollected taxes (97.84% for 2007)	425,000.00	400,000
Total projected 2008 tax levy	<u>19,618,850.10</u>	<u>18,994,469</u>

Components of 2008 projected tax levy:		
Local tax	5,668,850.10	5,155,194
School tax	11,350,000.00	11,320,369
County tax	2,600,000.00	2,518,906
	<u>19,618,850.10</u>	<u>18,994,469</u>

Projected 2008 tax rate:

	<u>2008</u>	<u>Actual 2007</u>	<u>Increase</u>
Local tax	0.767	0.708	0.059
School tax	1.535	1.554	-0.019
County tax	0.352	0.348	0.004
	<u>2.653</u>	<u>2.610</u>	<u>0.043</u>

Estimated 2008 net valuation taxable

Number of residential properties	2,314
Assessed value	586,831,500
Average assessed value	<u>253,600</u>

	<u>2008</u>	<u>2007</u>	<u>Increase (Decrease)</u>	<u>Monthly Increase (Decrease)</u>
Local tax	1,944	1,795	148	12.37
School tax	3,892	3,941	-49	
County tax	892	883	9	
	<u>6,727</u>	<u>6,619</u>	<u>108</u>	11.58

*ADD 2007 TO 2008
30,547,111.10
11,320,369
19,226,742.10*

Borough of Butler
Proposed Revenues
Other than Current Taxes
2008 Budget

<u>Description</u>	<u>Anticipated</u>		<u>Realized</u>
	<u>2008</u>	<u>2007</u>	<u>2007</u>
Fund Balance Anticipated	860,000.00	850,000.00	850,000.00
ABC Licenses	8,400.00	8,100.00	10,103.20
Other Licenses	6,831.00	6,600.00	9,308.00
Fees and Permits	5,175.00	5,000.00	8,293.87
Municipal Court	145,000.00	120,000.00	174,271.86
Interest and Costs on taxes	25,875.00	25,000.00	33,803.30
Interest on Investments	175,000.00	165,000.00	236,269.82
Sewer Rents	1,100,000.00	1,055,000.00	1,139,864.37
Interlocal - PRBRSA	27,945.00	27,000.00	29,571.00
Payment in Lieu of Taxes	59,000.00	60,000.00	59,199.96
Energy Receipts Tax	1,067,198.00	1,011,349.00	1,011,349.00
Supplemental Energy Receipts Tax			
Consolidated Municipal Property Tax Relief Aid	110,070.00	288,215.00	288,215.00
Legislative Initiative Block grant		32,345.00	32,345.00
Municipal Property Tax Assistance		26,088.00	26,088.00
Construction Code fees	110,000.00	110,000.00	225,926.00
Uniform Fire Safety Act	11,600.00	14,500.00	11,629.65
Sale of leaf bags	3,600.00	4,700.00	3,617.00
Library rental	35,000.00	35,000.00	35,000.00
NJ Body Armor grant		2,450.00	2,450.00
DOT	175,000.00		
Municipal Alliance Program	6,096.00	6,096.00	6,096.00
Municipal Alliance Program - DARE	2,500.00	2,500.00	2,500.00
Clean Communities Program	8,090.67	8,123.06	8,123.06
Reserve for Body Armor grant	1,805.68	1,616.19	1,616.19
Safe and Secure Communities Program	56,942.00	60,000.00	60,000.00
Bulletproof Vest Program			
Homeland security aid		50,000.00	50,000.00
NJ Body Armor grant			
Library ADA Grant			
Reserve for Clean Communities	816.81	488.54	488.54
Reserve for recycling tonnage grant	2,749.13	4,179.41	4,179.41
reserve for bulletproof vest	3,535.27		
Reserve for Stormwater Grant			
Reserve for sale of municipal assets	250,000.00	348,000.00	348,000.00
Reserve for DDEF	2,421.25	2,235.34	2,235.34
Electric Surplus		0.00	
Water Surplus		0.00	
Interlocal - Bloomingdale	28,465.00	27,500.00	36,522.89
Capital Fund Balance		0.00	
Cell tower rental	36,225.00	35,000.00	41,594.34
Reserve for payment of debt service	138,750.00	235,000.00	235,000.00
Delinquent Taxes	105,000.00	100,000.00	119,630.51
	<u>4,569,090.81</u>	<u>4,727,085.54</u>	<u>5,103,291.31</u>
			5,101,112.14
per AFS dif			-2,179.17

Borough of Butler
Budget Detail
Proposed 2008 Budget

1 of 4
04/14/2008

Appropriation:	2007		
	2008	Adopted As Modified	Expended
Administrative & Executive:			
S&W	65,445.00	63,136.00	63,136.00
O/E	17,085.00	16,750.00	16,750.00
Mayor and Council:			0.00
S&W	7,250.00	7,250.00	7,250.00
O/E	1,785.00	1,750.00	1,750.00
Municipal Clerk:			0.00
S&W	46,771.00	44,010.00	44,010.00
O/E	12,012.00	11,550.00	11,550.00
Financial Administration:			0.00
S&W	40,648.00	39,250.00	39,250.00
O/E	6,772.80	6,640.00	6,640.00
Audit Services:			0.00
O/E	37,500.00	37,500.00	37,500.00
Assessor:			0.00
S&W	42,462.00	40,919.00	40,919.00
O/E	9,577.80	9,390.00	9,390.00
Tax Collector:			0.00
S&W	34,155.00	32,705.00	32,705.00
O/E	7,976.40	7,820.00	7,820.00
Legal:			0.00
O/E	35,000.00	20,000.00	20,000.00
Prosecutor:			0.00
S&W	11,877.00	11,475.00	11,475.00
Engineering:			0.00
O/E	49,000.00	49,000.00	49,000.00
Buildings & Grounds:			0.00
S&W	11,000.00	10,940.00	10,940.00
O/E	52,600.00	52,600.00	52,600.00
Planning Board:			0.00
S&W	35,994.00	35,245.00	35,245.00
O/E	12,954.00	12,700.00	12,700.00
Zoning officer:			0.00
S&W	34,279.00	33,120.00	33,120.00
O/E	850.00	850.00	850.00
Insurance:			0.00
Group (Health)	925,000.00	864,507.00	864,507.00
Liability	66,353.00	61,250.00	61,250.00
Fireman's	42,000.00	40,000.00	40,000.00
Road Bond	150.00	150.00	150.00
Workers Compensation	64,771.00	63,263.00	63,263.00
Surety Bond		0.00	0.00
Crossing Guards	0.00	1,000.00	1,000.00
SUI / Unemployment	500.00	500.00	500.00
Fire:			0.00
S&W	11,458.00	11,458.00	11,458.00
O/E	85,000.00	77,500.00	77,500.00
Police:			0.00
S&W	1,805,000.00	1,720,077.00	1,720,077.00
O/E	153,200.00	167,500.00	167,500.00
First Aid Contribution	34,385.00	34,385.00	34,385.00
Emergency Management:			0.00
S&W	1,000.00	1,000.00	1,000.00
O/E	2,000.00	2,000.00	2,000.00

Borough of Butler
Budget Detail
Proposed 2008 Budget
(Continued)

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04/14/2008

Appropriation:	2008	2007	
		Adopted As Modified	Expended
Streets and Roads:			
S&W	425,125.00	400,355.00	400,355.00
O\E	86,100.00	83,265.00	83,265.00
Sewer System:			0.00
S&W	93,065.00	83,805.00	83,805.00
O\E	15,600.00	14,750.00	14,750.00
Vehicle Maintenance:			0.00
S&W	65,623.00	63,720.00	63,720.00
O\E	29,300.00	26,000.00	26,000.00
Garbage and Trash:			0.00
S&W	22,195.00	21,450.00	21,450.00
O\E	801,000.00	795,000.00	795,000.00
Board of Health:			0.00
S&W	17,717.00	16,625.00	16,625.00
O\E	75,165.00	85,643.00	85,643.00
Dog regulation:			0.00
S&W			0.00
O\E	16,472.00	12,500.00	12,500.00
Recreation:			0.00
S&W	35,559.00	34,291.00	34,291.00
O\E	14,800.00	14,800.00	14,800.00
Celebration of Public Events:			0.00
O\E	10,000.00	10,000.00	10,000.00
Senior citizens' advisory committee:			0.00
O\E	6,300.00	6,300.00	6,300.00
Museum:			0.00
O\E	10,500.00	10,500.00	10,500.00
Dial a ride:			0.00
S&W	15,508.00	15,010.00	15,010.00
O\E	61,920.00	59,219.00	59,219.00
Construction Code Official:			0.00
S&W	2,142.00	36,645.00	36,645.00
O\E	200.00	1,000.00	1,000.00
Utilities:			0.00
Electric	60,000.00	49,500.00	49,500.00
Street Lighting	35,000.00	35,000.00	35,000.00
Telephone	28,500.00	27,500.00	27,500.00
Water	30,000.00	28,500.00	28,500.00
Fuel Oil (natural gas)	52,000.00	56,000.00	56,000.00
Gasoline	60,000.00	49,000.00	49,000.00
Municipal Court:			0.00
S&W	87,600.00	70,670.00	70,670.00
O\E	9,500.00	8,400.00	8,400.00
Public Defender:			0.00
O\E	3,300.00	3,300.00	3,300.00
Settlement of lawsuit			0.00
Salary Adjustment Account:			0.00
S&W	10,000.00	10,000.00	10,000.00
Total Operations in CAP	<u>5,944,002.00</u>	<u>5,717,938.00</u>	<u>0.00</u>
Detail:			
S&W	2,921,873.00	2,803,156.00	0.00
O\E	3,022,129.00	2,914,782.00	0.00

Borough of Butler
Budget Detail
Proposed 2008 Budget
(Continued)

3 of 4
04/14/2008

Appropriation:	2008	2007	
		Adopted As Modified	Expended
Deferred Charges:			
Deficit in Assessment Fund			
Statutory Expenditures:			
PERS			
Social Security	223,100.00	213,475.00	213,475.00
PFRS			
Disability	2,400.00	2,400.00	
Total Appropriations inside CAP	<u>6,169,502.00</u>	<u>5,933,813.00</u>	<u>0.00</u>
Operations outside CAP:			
Appropriation:	a	b	c
Contribution to PRBRSA	1,741,166.00	1,848,176.00	1,848,176.00
Library	346,113.00	343,750.00	343,750.00
Insurance:			0.00
Group (Health) 125,000 emergency		27,360.00	27,360.00
Liability			0.00
Workers Compensation			0.00
PERS	81,283.00	45,700.00	45,700.00
PFRS	321,221.00	210,228.00	210,228.00
Interlocal - Bloomingdale			0.00
S&W	17,500.00	17,500.00	17,500.00
O/E	2,000.00	2,000.00	2,000.00
Building dept O/E	82,625.00	56,250.00	
Clean Communities Program	8,090.67	8,123.06	8,123.06
Res for Clean Communities Program	816.91	488.54	488.54
Safe and Secure Communities Program	56,942.00	60,000.00	60,000.00
Bulletproof Vest Program		2,450.00	2,450.00
Body Armor Replacement Fund			0.00
Reserve for Body Armor Replacement Fund	1,805.68	1,616.19	
Library ADA grant			0.00
Municipal Alliance Grant	6,096.00	6,096.00	6,096.00
Municipal Alliance Match			0.00
Res for Alcohol rehab			0.00
Municipal Alliance Grant DARE	2,500.00	2,500.00	2,500.00
Recycling tonnage grant reserve	2,749.13	4,179.41	4,179.41
reserve for bulletproof vest	3,535.27		0.00
FEMA Grant			0.00
DDEF			0.00
Alcohol rehab fund			0.00
Reserve for DDEF grants	2,421.25	2,235.34	
Total Operations outside CAP	<u>2,676,864.91</u>	<u>2,638,652.54</u>	<u>0.00</u>
Detail:			
S&W	17,500.00	17,500.00	0.00
O/E	2,659,364.91	2,621,152.54	0.00

Borough of Butler
Budget Detail
Proposed 2008 Budget
(Continued)

4 of 4
04/14/2008

Appropriation:	2008	2007		
		Adopted As Modified	Expended	
Capital:				
Capital Improvement Fund	50,000.00	100,000.00		100,000.00
Improvements to sewer system	250,000.00	150,000.00		150,000.00
DOT	175,000.00			
	<u>475,000.00</u>	<u>250,000.00</u>	<u>0.00</u>	
Debt Service:				
Bond principal	85,000.00	70,000.00		
Note principal	211,555.00	255,000.00		
Interest on Bonds	69,559.00	71,747.00		
Interest on Notes	110,670.00	123,277.00		
Green trust	14,790.00	14,790.00		
Total Debt Service	<u>491,574.00</u>	<u>534,814.00</u>	<u>0.00</u>	
Deferred Charges:				
Special emergency				
Emergency		125,000.00		
Capital		0.00		
Total Deferred Charges	<u>0.00</u>	<u>125,000.00</u>	<u>0.00</u>	
Reserve for Uncollected Taxes	<u>425,000.00</u>	<u>400,000.00</u>	<u>400,000.00</u>	fix
	<u>10,237,940.91</u>	<u>9,882,279.54</u>	<u>400,000.00</u>	

Borough of Butler
Components of 2008 Local Tax rate Increase

	<u>Amount</u>	<u>Tax "Points"</u>
Increase in PERS	\$35,583	0.48
Increase in PFRS	\$110,993	1.50
Loss in state aid	\$230,729	3.12
	<u>\$377,305</u>	<u>5.10</u>

**Increase in local tax rate (tax points) due to increase in pension costs and decrease
in state aid 5.10**

New Jersey Department of Community Affairs
Division of Local Government Services

**Certification of State Aid for
Calendar Year 2008 Budgets**

This certification represents aid in Governor Corzine's FY 2009 proposed budget. Municipalities are subject to its provisions when adopting budgets. Refer to Local Finance Notice 2008-5 in applying this information to budgets.

Municipality: **Butler Borough**

County: **Morris**

Municode: 1403

2006 Population: 8,074

CY 2008 Aid Allocation and Maximum Cap Adjustment			
Aid Program	2007 Allocation	Proposed 2008 Allocation	Change
Consolidated Municipal Property Tax Relief	288,215	110,070	-178,145
Total Energy Tax Receipts Distribution	1,011,349	1,067,198	55,849
Municipal Efficiency Performance Program	32,345	0	-32,345
Municipal Homeland Security Assistance	50,000	0	-50,000
Municipal Property Tax Assistance	26,088	0	-26,088
Watershed Moratorium Offset	0	0	0
Pinelands Property Tax Stabilization	0	0	0
Highlands Water Protection and Planning Act	0	0	0
REAP	0	0	0
Garden State Trust	0	0	0
Total Formula Aid	1,407,997	1,177,268	-230,729

2008 CMPTRA Allocation Breakdown

2007 CMPTRA Allocation	288,215
Less 5% transfer to ETR	-50,567
Less ETR Supplemental Transfer	-5,282
Subtotal: 2008 CMPTRA Before Budget Reduction	232,366
Less: If Population Less than 5,000	0
Less: Population Between 5K & 10K (50.64%)	-117,676
Less: Percent of \$25M reduction (4.03%)	-4,620
Net CMPTRA	110,070

2008 Business Personal Property Tax Adjustment

Only applies to municipalities with BPP distribution responsibilities

Business Personal Property Tax Depreciation Adjustment	0
BPP Payment to Regional School District	0
BPP Payment to Local School District	0
Municipal Share of BPP	0



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Financial Regulation and Assistance
Cap Calculations for the budget year of 2008

Municipality: **Butler Borough**
 County: **Morris**
 MuniCode: **1403**

Total General Appropriations for 2007	\$9,882,280
Cap Base Adjustment –	\$0
Subtotal:	\$9,882,280

Exceptions Less:

Total Other Operations	\$2,475,214
Total UCC	
Total Interlocal Serv Agreement	\$75,750
Total Additional Appropriations	
Total Public-Private Offset	\$87,689
Total Capital Improvement	\$250,000
Total Debt Service	\$534,814
Total Deferred Charges	\$125,000
Judgements	
Cash Deficit of Preceding Year	
Total Approp for School Purp	
Transferred to Board of Ed	
Reserve for Uncollected Taxes	\$400,000
Total Exceptions:	\$3,948,467

Amount on Which % CAP is Applied	\$5,933,813.00
2.5 % Cap	207683.45 \$148,345.33
Allowable Operating Appropriations before Additional Exceptions Per (N.J.S. A. 40A:4-45.3)	\$6,082,158.33

Cap Bank Calculations for budget 2008

2006 Bank		
Available for Banking		\$69,311.90
Utilized in Budget 2007		\$0.00
* Balance Available for budge 2008		\$69,311.90
2007 Bank		
Allowable Operation Appropriations		\$6,045,172.88
Approved Budget (H-1)		\$5,933,813.00
Available for banking		\$111,359.88

* If not utilized in the 2008 budget, available amount will expire per N.J.S.A. 40A:4-45.15a 6,322,168.23

New Jersey Division of Local Government Services
Municipal Information Sheet - CY 2008

Municipality: Butler Borough
County: Morris

Group Status: Eligible
Local Budget Examination Group: 3

Net County Taxes Apportioned	\$2,014,906.22
Less Municipal Budget State Aid	
Net County Taxes Less Municipal Budget State Aid	\$2,014,906.22
County Library Tax	\$0.00
Local Health Service Taxes (N.J.S.A. 26:3A2-19)	\$0.00
County Open Space Tax	\$503,999.24
Total County Taxes	\$2,518,905.46

Local District School	\$11,320,369.00
Regional, Consolidated, & Joint School Budget	\$0.00
Local District School Tax in Municipal Budget	\$0.00
Total School Taxes Levied	\$11,320,369.00

Local Municipal Purposes	\$5,155,194.00
Municipal Open Space	\$0.00
Total Municipal Taxes Levied	\$5,155,194.00

Total Tax Levy	\$18,994,468.46
Net Value Taxable	\$728,881,233.00
General Tax Rate per \$100 Assessed Value	\$2.61

CY 2007 Senior Citizens Reimbursement by State (P.L 1976, c.73)	\$18,231.51
CY 2007 Veterans Reimbursement by State (P.L 1976, c.73)	\$78,000.00
Administrative Fee	\$1,924.63
Total Revenue	\$98,156.14

Regional Efficiency Aid Program - Credit Amount Billed	
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Debt Statement Equalized Valuations	
2005	\$896,382,938.00
2006	\$1,030,614,148.00
2007	\$1,037,754,488.00
3 Year Average Equalized Valuation	\$988,250,524.67

2008 Minimum Library Appropriation (N.J.S.A. 40:45-8)	\$346,112.86
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Sources: 2007 County Abstract of Ratables, Division of Local Government Services and Department of Treasury Data.

**BOROUGH OF BUTLER
ONE ACE ROAD
BUTLER, NEW JERSEY 07405
PHONE - 973-838-7200
FAX - 973-838-3762**

Facsimile Transmittal Sheet

FROM: Jim Kozimor

DATE: 4-10-08

OF PAGES INCLUDING COVER 10

COMPANY: Nisivoccia & Co

ATTENTION: Dave Evans

FAX #: _____

PHONE #: _____

SUBJECT: 2008 Budget

**Borough of Butler
2008 Budget Analysis
Current Fund**

		2007 Budget	2008 Budget		\$ Increase (Decrease)	% Increase (Decrease)
			Salaries & Wages	Other Expenses		
Administrative & Executive	Salaries and Wages	63,136.00	65,445.00		2,309.00	3.66%
	Other Expenses	16,750.00		17,085.00	335.00	2.00%
Mayor and Council	Salaries and Wages	7,250.00	7,250.00		0.00	0.00%
	Other Expenses	1,750.00		1,785.00	35.00	2.00%
Municipal Clerk	Salaries and Wages	44,010.00	46,771.00		2,761.00	6.27%
	Other Expenses	11,550.00		12,012.00	462.00	4.00%
Financial Administration	Salaries and Wages	39,250.00	40,648.00		1,398.00	3.56%
	Other Expenses	6,640.00		6,772.80	132.80	2.00%
Audit Services	Other Expenses	37,500.00		37,500.00	0.00	0.00%
Tax Collector	Salaries and Wages	32,705.00	34,155.00		1,450.00	4.43%
	Other Expenses	7,820.00		7,976.40	156.40	2.00%
Tax Assessor	Salaries and Wages	40,919.00	42,462.00		1,543.00	3.77%
	Other Expenses	9,390.00		9,577.80	187.80	2.00%
Legal Services	Other Expenses	20,000.00		35,000.00	15,000.00	75.00%
Engineering Services	Other Expenses	49,000.00		49,000.00	0.00	0.00%
Planning Board	Salaries and Wages	35,245.00	35,994.00		749.00	2.13%
	Other Expenses	12,700.00		12,954.00	254.00	2.00%
Zoning Officer	Salaries and Wages	33,120.00	34,279.00		1,159.00	3.50%
	Other Expenses	850.00		850.00	0.00	0.00%
Building Inspection	Salaries and Wages	36,645.00	2,142.00		(34,503.00)	-94.15%

	Other Expenses	1,000.00		200.00	(800.00)	-80.00%
Insurances	Liability	61,250.00		66,353.00	5,103.00	8.33%
	Firemans	40,000.00		42,000.00	2,000.00	5.00%
	Road Bond	150.00		150.00	0.00	0.00%
	Workers Comp.	63,263.00		64,771.00	1,508.00	2.38%
	Crossing Guards	1,000.00		0.00	(1,000.00)	-100.00%
	Health Insurance	891,867.00		925,000.00	33,133.00	3.72%
	Unemployment	500.00		500.00	0.00	0.00%
Police Department	Salaries and Wages	1,720,077.00	1,805,000.00		84,923.00	4.94%
	Other Expenses	167,500.00		153,200.00	(14,300.00)	-8.54%
Emergency Management	Salaries and Wages	1,000.00	1,000.00		0.00	0.00%
	Other Expenses	2,000.00		2,000.00	0.00	0.00%
Aid to Vol. First Aid Squad	Other Expenses	34,385.00		34,385.00	0.00	0.00%
Fire Department	Salaries and Wages	11,458.00	11,458.00		0.00	0.00%
	Other Expenses	77,500.00		85,000.00	7,500.00	9.68%
Municipal Prosecutor	Salaries and Wages	11,475.00	11,877.00		402.00	3.50%
Streets and Roads	Salaries and Wages	400,355.00	425,125.00		24,770.00	6.19%
	Other Expenses	83,265.00		86,100.00	2,835.00	3.40%
Garbage & Trash Removal	Salaries and Wages	21,450.00	22,195.00		745.00	3.47%
	Other Expenses	795,000.00		801,000.00	6,000.00	0.75%
Buildings and Grounds	Salaries and Wages	10,940.00	11,000.00		60.00	0.55%
	Other Expenses	52,600.00		52,600.00	0.00	0.00%
Sewer Operations	Salaries and Wages	83,805.00	93,065.00		9,260.00	11.05%
	Other Expenses	14,750.00		15,600.00	850.00	5.76%
Vehicle Maintenance	Salaries and Wages	63,720.00	65,623.00		1,903.00	2.99%
	Other Expenses	26,000.00		29,300.00	3,300.00	12.69%

Health Department	Salaries and Wages	16,625.00	17,717.00	1,092.00	6.57%	
	Other Expenses	85,643.00		75,165.00	(10,478.00)	-12.23%
Animal Control	Other Expenses	12,500.00		16,472.00	3,972.00	31.78%
Senior Transportation	Salaries and Wages	15,010.00	15,508.00		498.00	3.32%
	Other Expenses	59,219.00		61,920.00	2,701.00	4.56%
Recreation	Salaries and Wages	34,291.00	35,559.00		1,268.00	3.70%
	Other Expenses	14,800.00		14,800.00	0.00	0.00%
Senior Advisory Commission	Other Expenses	6,300.00		6,300.00	0.00	0.00%
Butler Museum	Other Expenses	10,500.00		10,500.00	0.00	0.00%
Public Events	Other Expenses	10,000.00		10,000.00	0.00	0.00%
Utilities	Electric	49,500.00		60,000.00	10,500.00	21.21%
	Street Lighting	35,000.00		35,000.00	0.00	0.00%
	Telephone	27,500.00		28,500.00	1,000.00	3.64%
	Water (inc. \$21k for hydrants)	28,500.00		30,000.00	1,500.00	5.26%
	Natural Gas	56,000.00		52,000.00	(4,000.00)	-7.14%
	Gasoline	49,000.00		60,000.00	11,000.00	22.45%
Salary Settlement and Adjustment	Salaries and Wages	10,000.00	10,000.00		0.00	-100.00%
Statutory Expenditures	PERS	45,700.00		81,283.00	35,583.00	77.86%
	FICA	213,475.00		223,100.00	9,625.00	4.51%
	Temporary Disability	2,400.00		2,400.00	0.00	0.00%
	PFRS	210,228.00		321,221.00	110,993.00	53%
Municipal Court	Salaries and Wages	70,670.00	87,600.00		16,930.00	23.96%
	Other Expenses	8,400.00		9,500.00	1,100.00	13.10%
Public Defender	Other Expenses	3,300.00		3,300.00	0.00	0.00%

PRBRSA		1,848,176.00	1,741,166.00	(107,010.00)	-5.79%	
Library Operations		343,750.00	346,113.00	2,363.00	0.69%	
Grants Offset by Revenue		87,688.54	259,956.91	172,268.37	196.45%	
Bloomington Water Interlocal	Salaries & Wages	17,500.00	17,500.00	0.00	0.00%	
	Other Expenses	2,000.00	2,000.00	0.00	0.00%	
Bloomington Building Interlocal	Other Expenses	56,250.00	82,625.00	26,375.00		
Reserve for Sewer Improvements		0.00	250,000.00	250,000.00	0.00%	
Capital Improvement Fund		250,000.00	50,000.00	(200,000.00)	-80.00%	
Debt Service	Bond Principal	70,000.00	85,000.00	15,000.00	21.43%	
	Note Principal	255,000.00	211,555.00	(43,445.00)		
	Bond Interest	71,747.00	69,559.00	(2,188.00)	-3.05%	
	Note Interest	123,277.00	110,670.00	(12,607.00)	-10.23%	
	Green Acres Loan #1	3,242.00	3,242.00	0.00	0.00%	
	Green Acres Loan #2	11,548.00	11,548.00	0.00	0.00%	
Deferred Charges	Emergency Appropriation	125,000.00	0.00	(125,000.00)	-100.00%	
Reserve for Uncollected Taxes		400,000.00	425,000.00	25,000.00	6.25%	
		9,882,279.54	\$ 2,939,373.00	\$ 7,298,567.91	355,661.37	3.60%
				\$ 10,237,940.91		

**Borough of Butler
2008 Revenues**

Revenues	2007 Revenues	2008 Revenues	Increase/ (Decrease)
Surplus	850,000.00	860,000.00	10,000.00
ABC Licenses	8,100.00	8,400.00	300.00
Other Licenses	6,600.00	6,831.00	231.00
Fees & Permits	5,000.00	5,175.00	175.00
Fire Prevention	14,500.00	11,600.00	(2,900.00)
Court Fines	120,000.00	145,000.00	25,000.00
Interest on Taxes	25,000.00	25,875.00	875.00
Interest on Investments	165,000.00	175,000.00	10,000.00
Senior Housing P.I.L.O.T.	60,000.00	59,000.00	(1,000.00)
PRBRSA Rents	27,000.00	27,945.00	945.00
Leaf Bags	4,700.00	3,600.00	(1,100.00)
Sewer Rents	1,055,000.00	1,100,000.00	45,000.00
Library Income	35,000.00	35,000.00	0.00
Construction Code Fees	110,000.00	110,000.00	0.00
State Aid	1,407,997.00	1,177,268.00	(230,729.00)
Grants	87,688.54	259,956.91	172,268.37
Delinquent Taxes Rec.	100,000.00	105,000.00	5,000.00
Bloomingtondale Interlocal	27,500.00	28,465.00	965.00
Sale of Sewer Capacity	348,000.00	250,000.00	(98,000.00)
Cell Tower Rental	35,000.00	36,225.00	1,225.00
Reserve Debt Service	235,000.00	138,750.00	(96,250.00)
Amount to be Raised	5,155,194.00	5,668,850.00	513,656.00
Total Revenues	9,882,279.54	10,237,940.91	355,661.37

**Borough of Butler
Analysis of 2008 Tax Rate**

<u>2007</u>	<u>2008</u>	<u>Increase</u>
0.708	0.767	0.059

Average Residential Assessment = \$253,600
2008 Municipal Tax \$1,943.89
2008 Increase \$148.40

**Borough of Butler
2008 State & Federal Grants**

	<u>2008 Award</u>	<u>Unapprop. Reserve</u>
Clean Communities	8,090.67	816.91
Municipal Alliance - DEDR	6,096.00	
Municipal Alliance - DARE	2,500.00	
Safe & Secure Comm.	56,942.00	
Bullet Proof Vest Program		3,535.27
DDEF		2,421.25
Recycling Tonnage		2,749.13
Body Armor Fund		1,805.68
West Belleview D.O.T.	<u>175,000.00</u>	
	248,628.67	11,328.24
Total	259,956.91	

Borough of Butler							
Capital Improvement Fund - General Capital							
Analysis of C.I.F. & Fund Balance							
3/31/2008		Audit	2008	2008	Capital	2008	Unencumbered
Ordinance	Description	Balance 12/31/2007	Budget Appropriation	GIF Funded Ordinances	Project Reserves	Budget Requests	C.I.F. and Fund Balance
	C.I.F. Balance	\$ 46,809.51					
	Capital Fund Balance	\$ -					
	2008 Budget		\$ 50,000.00				
	Police Capital					\$ 9,500.00	
	Backhoe - Downpayment					\$ 20,000.00	
	Phone System					\$ 25,000.00	
Total		\$ 46,809.51	\$ 50,000.00	\$ -	\$ -	\$ 54,500.00	\$ 42,309.51

Butler Borough
2008 Water Operating Budget

	<u>2008 Budget</u>
Admin S&W	\$172,625
Admin OE	\$307,750
Operating S&W	\$395,371
Operating OE	\$89,800
Dispatch S&W	\$104,860
Dispatch OE	\$500
Buildings & Grounds S&W	\$3,000
Buildings & Grounds OE	\$3,500
Group Health	\$282,000
MEL JIF Liability	\$47,395
Workers Comp	\$46,285
Emergency	\$0
Capital Unfunded Ord.	\$20,000
PERS	\$58,060
SUI	\$400
FICA	\$49,000
Disability	\$500
CIF	\$15,000
Note Principal	\$140,000
Note Interest	\$13,090
Takeout Dam Loan	\$76,182
	<u>\$1,805,298</u>
Surplus	\$175,000
Rents	\$1,425,000
Hydrants	\$21,000
Miscellaneous	\$40,000
	<u>\$1,661,000</u>
Additional Rents	\$144,298
	<u>\$1,805,298</u>
Total Revenues	<u>\$1,805,298</u>

**Borough of Butler
2008 Budget Analysis
Current Fund**

		2007 Budget	2008 Budget		\$ Increase (Decrease)	% Increase (Decrease)
			Salaries & Wages	Other Expenses		
Administrative & Executive	Salaries and Wages	63,136.00	65,445.00		2,309.00	3.66%
	Other Expenses	16,750.00		17,085.00	335.00	2.00%
Mayor and Council	Salaries and Wages	7,250.00	7,250.00		0.00	0.00%
	Other Expenses	1,750.00		1,785.00	35.00	2.00%
Municipal Clerk	Salaries and Wages	44,010.00	45,771.00		1,761.00	4.00%
	Other Expenses	11,550.00		12,012.00	462.00	4.00%
Financial Administration	Salaries and Wages	39,250.00	40,648.00		1,398.00	3.56%
	Other Expenses	6,640.00		6,772.80	132.80	2.00%
Audit Services	Other Expenses	37,500.00		37,500.00	0.00	0.00%
Tax Collector	Salaries and Wages	32,705.00	34,155.00		1,450.00	4.43%
	Other Expenses	7,820.00		7,976.40	156.40	2.00%
Tax Assessor	Salaries and Wages	40,919.00	42,462.00		1,543.00	3.77%
	Other Expenses	9,390.00		9,577.80	187.80	2.00%
Legal Services	Other Expenses	20,000.00		35,000.00	15,000.00	75.00%
Engineering Services	Other Expenses	49,000.00		49,000.00	0.00	0.00%
Planning Board	Salaries and Wages	35,245.00	35,994.00		749.00	2.13%
	Other Expenses	12,700.00		12,954.00	254.00	2.00%
Zoning Officer	Salaries and Wages	33,120.00	34,279.00		1,159.00	3.50%
	Other Expenses	850.00		850.00	0.00	0.00%
Building Inspection	Salaries and Wages	36,645.00	2,142.00		(34,503.00)	-94.15%
	Other Expenses	1,000.00		200.00	(800.00)	-80.00%
Insurances	Liability	61,250.00		66,353.00	5,103.00	8.33%
	Firemans	40,000.00		42,000.00	2,000.00	5.00%
	Road Bond	150.00		150.00	0.00	0.00%

	Workers Comp.	63,263.00		64,771.00	1,508.00	2.38%
	Crossing Guards	1,000.00		0.00	(1,000.00)	-100.00%
	Health Insurance	891,867.00		925,000.00	33,133.00	3.72%
	Unemployment	500.00		500.00	0.00	0.00%
Police Department	Salaries and Wages	1,720,077.00	1,805,000.00		84,923.00	4.94%
	Other Expenses	167,500.00		153,200.00	(14,300.00)	-8.54%
Emergency Management	Salaries and Wages	1,000.00	1,000.00		0.00	0.00%
	Other Expenses	2,000.00		2,000.00	0.00	0.00%
Aid to Vol. First Aid Squad	Other Expenses	34,385.00		34,385.00	0.00	0.00%
Fire Department	Salaries and Wages	11,458.00	11,458.00		0.00	0.00%
	Other Expenses	77,500.00		85,000.00	7,500.00	9.68%
Municipal Prosecutor	Salaries and Wages	11,475.00	11,877.00		402.00	3.50%
Streets and Roads	Salaries and Wages	400,355.00	425,125.00		24,770.00	6.19%
	Other Expenses	83,265.00		86,100.00	2,835.00	3.40%
Garbage & Trash Removal	Salaries and Wages	21,450.00	22,195.00		745.00	3.47%
	Other Expenses	795,000.00		801,000.00	6,000.00	0.75%
Buildings and Grounds	Salaries and Wages	10,940.00	11,000.00		60.00	0.55%
	Other Expenses	52,600.00		52,600.00	0.00	0.00%
Sewer Operations	Salaries and Wages	83,805.00	93,065.00		9,260.00	11.05%
	Other Expenses	14,750.00		15,600.00	850.00	5.76%
Vehicle Maintenance	Salaries and Wages	63,720.00	65,623.00		1,903.00	2.99%
	Other Expenses	26,000.00		29,300.00	3,300.00	12.69%
Health Department	Salaries and Wages	16,625.00	17,717.00		1,092.00	6.57%
	Other Expenses	85,643.00		75,165.00	(10,478.00)	-12.23%
Animal Control	Other Expenses	12,500.00		16,472.00	3,972.00	31.78%
Senior Transportation	Salaries and Wages	15,010.00	15,508.00		498.00	3.32%
	Other Expenses	59,219.00		61,920.00	2,701.00	4.56%
Recreation	Salaries and Wages	34,291.00	35,559.00		1,268.00	3.70%
	Other Expenses	14,800.00		14,800.00	0.00	0.00%

Senior Advisory Commission	Other Expenses	6,300.00		6,300.00	0.00	0.00%
Butler Museum	Other Expenses	10,500.00		10,500.00	0.00	0.00%
Public Events	Other Expenses	10,000.00		10,000.00	0.00	0.00%
Utilities	Electric	49,500.00		60,000.00	10,500.00	21.21%
	Street Lighting	35,000.00		35,000.00	0.00	0.00%
	Telephone	27,500.00		28,500.00	1,000.00	3.64%
	Water (inc. \$21k for hydrants)	28,500.00		30,000.00	1,500.00	5.26%
	Natural Gas	56,000.00		52,000.00	(4,000.00)	-7.14%
	Gasoline	49,000.00		60,000.00	11,000.00	22.45%
Salary Settlement and Adjustment	Salaries and Wages	10,000.00	10,000.00		0.00	-100.00%
Statutory Expenditures	PERS	45,700.00		81,283.00	35,583.00	77.86%
	FICA	213,475.00		223,100.00	9,625.00	4.51%
	Temporary Disability	2,400.00		2,400.00	0.00	0.00%
	PFRS	210,228.00		321,221.00	110,993.00	53%
Municipal Court	Salaries and Wages	70,670.00	75,601.00		4,931.00	6.98%
	Other Expenses	8,400.00		9,500.00	1,100.00	13.10%
Public Defender	Other Expenses	3,300.00		3,300.00	0.00	0.00%
PRBRSA		1,848,176.00		1,741,166.00	(107,010.00)	-5.79%
Library Operations		343,750.00		346,113.00	2,363.00	0.69%
Grants Offset by Revenue		87,688.54		87,688.54	0.00	0.00%
Bloomington Water Interlocal	Salaries & Wages	17,500.00	17,500.00		0.00	0.00%
	Other Expenses	2,000.00		2,000.00	0.00	0.00%
Bloomington Building Interlocal	Other Expenses	56,250.00		82,625.00	26,375.00	
Capital Improvement Fund		250,000.00		300,000.00	50,000.00	20.00%



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Financial Regulation and Assistance
Cap Calculations for the budget year of 2008

Municipality: Butler Borough
County: Morris
MuniCode: 1403

Total General Appropriations for 2007	\$9,882,280
Cap Base Adjustment --	\$0
Subtotal:	\$9,882,280

Exceptions Less:

Total Other Operations	\$2,475,214
Total UCC	
Total Interlocal Serv Agreement	\$75,750
Total Additional Appropriations	
Total Public-Private Offset	\$87,689
Total Capital Improvement	\$250,000
Total Debt Service	\$534,814
Total Deferred Charges	\$125,000
Judgements	
Cash Deficit of Preceding Year	
Total Approp for School Purp	
Transferred to Board of Ed	
Reserve for Uncollected Taxes	\$400,000
Total Exceptions:	\$3,948,467

Amount on Which % CAP is Applied	\$5,933,813.00
2.5% Cap	\$148,345.33
Allowable Operating Appropriations before Additional Exceptions Per (N.J.S. A. 40A:4-45.3)	\$6,082,158.33

Cap Bank Calculations for budget 2008

2006 Bank		
Available for Banking		\$69,311.90
Utilized in Budget 2007		\$0.00
* Balance Available for budge 2008		\$69,311.90
2007 Bank		
Allowable Operation Appropriations		\$6,045,172.88
Approved Budget (H-1)		\$5,933,813.00
Available for banking		\$111,359.88

* If not utilized in the 2008 budget, available amount will expire per N.J.S.A. 40A:4-45.15a

New Jersey Division of Local Government Services
Municipal Information Sheet - CY 2008

Municipality: Butler Borough
County: Morris

Group Status: Eligible
Local Budget Examination Group: 3

Net County Taxes Apportioned	\$2,014,906.22
Less Municipal Budget State Aid	
Net County Taxes Less Municipal Budget State Aid	\$2,014,906.22
County Library Tax	\$0.00
Local Health Service Taxes (N.J.S.A. 26:3A2-19)	\$0.00
County Open Space Tax	\$503,999.24
Total County Taxes	\$2,518,905.46

Local District School	\$11,320,369.00
Regional, Consolidated, & Joint School Budget	\$0.00
Local District School Tax in Municipal Budget	\$0.00
Total School Taxes Levied	\$11,320,369.00

Local Municipal Purposes	\$5,155,194.00
Municipal Open Space	\$0.00
Total Municipal Taxes Levied	\$5,155,194.00

Total Tax Levy	\$18,994,468.46
Net Value Taxable	\$728,881,233.00
General Tax Rate per \$100 Assessed Value	\$2.61

CY 2007 Senior Citizens Reimbursement by State (P.L 1976, c.73)	\$18,231.51
CY 2007 Veterans Reimbursement by State (P.L 1976, c.73)	\$78,000.00
Administrative Fee	\$1,924.63
Total Revenue	\$98,156.14

Regional Efficiency Aid Program - Credit Amount Billed	
--	--

Debt Statement Equalized Valuations	
2005	\$896,382,938.00
2006	\$1,030,614,148.00
2007	\$1,037,754,488.00
3 Year Average Equalized Valuation	\$988,250,524.67

2008 Minimum Library Appropriation (N.J.S.A. 40:45-8)	\$346,112.86
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Sources: 2007 County Abstract of Ratables, Division of Local Government Services and Department of Treasury Data.

New Jersey Department of Community Affairs
Division of Local Government Services

**Certification of State Aid for
Calendar Year 2008 Budgets**

This certification represents aid in Governor Corzine's FY 2009 proposed budget. Municipalities are subject to its provisions when adopting budgets. Refer to Local Finance Notice 2008-5 in applying this information to budgets.

Municipality: **Butler Borough**

County: **Morris**

Municode: 1403

2006 Population: 8,074

CY 2008 Aid Allocation and Maximum Cap Adjustment			
Aid Program	2007 Allocation	Proposed 2008 Allocation	Change
Consolidated Municipal Property Tax Relief	288,215	110,070	-178,145
Total Energy Tax Receipts Distribution	1,011,349	1,067,198	55,849
Municipal Efficiency Performance Program	32,345	0	-32,345
Municipal Homeland Security Assistance	50,000	0	-50,000
Municipal Property Tax Assistance	26,088	0	-26,088
Watershed Moratorium Offset	0	0	0
Pinelands Property Tax Stabilization	0	0	0
Highlands Water Protection and Planning Act	0	0	0
REAP	0	0	0
Garden State Trust	0	0	0
Total Formula Aid	1,407,997	1,177,268	-230,729

2008 CMPTRA Allocation Breakdown

2007 CMPTRA Allocation	288,215
Less 5% transfer to ETR	-50,567
Less ETR Supplemental Transfer	-5,282
Subtotal: 2008 CMPTRA Before Budget Reduction	232,366
Less: If Population Less than 5,000	0
Less: Population Between 5K & 10K (50.64%)	-117,676
Less: Percent of \$25M reduction (4.03%)	-4,620
Net CMPTRA	110,070

2008 Business Personal Property Tax Adjustment

Only applies to municipalities with BPP distribution responsibilities

Business Personal Property Tax Depreciation Adjustment	0
BPP Payment to Regional School District	0
BPP Payment to Local School District	0
Municipal Share of BPP	0

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1 VACANT LAND	145	16,397,800	0	16,397,800	0	0	16,397,800
2 RESIDENTIAL	2,314	332,893,900	253,937,600	586,831,500	0	0	586,831,500
3A FARM (REGULAR)	0	0	0	0	0	0	0
3B FARM (QUALIFIED)	1	700	0	700	0	0	700
4A COMMERCIAL	134	38,758,700	56,337,500	95,096,200	0	0	95,096,200
4B INDUSTRIAL	16	5,619,600	15,492,100	21,111,700	0	0	21,111,700
4C APARTMENT	13	8,133,500	11,369,500	19,503,000	0	0	19,503,000
CLASS 4 TOTAL	163	52,511,800	83,199,100	135,710,900	0	0	135,710,900
RATABLE TOTAL	2,623	401,804,200	337,136,700	738,940,900	0	0	738,940,900
5A CLASS 1 RAILROAD	0	0	0	0	0	0	0
5B CLASS 2 RAILROAD	0	0	0	0	0	0	0
RAILROAD TOTAL	0	0	0	0	0	0	0
6A TELEPHONE	1	0	0	0	881,987	0	881,987
6B PETROL REFINERIES	0	0	0	0	0	0	0
6C MISCELLANEOUS	0	0	0	0	0	0	0
PUBLIC UTIL. TOTAL	1	0	0	0	881,987	0	881,987
15A PUBLIC SCHOOL	5	5,275,000	16,252,400	21,527,400	0	0	21,527,400
15B OTHER SCHOOL	0	0	0	0	0	0	0
15C PUBLIC PROPERTY	32	5,391,000	7,874,800	13,265,800	0	0	13,265,800
15D CHARITABLE	14	2,991,600	11,336,700	14,328,300	0	0	14,328,300
15E CEMETERY	5	5,694,200	104,100	5,798,300	0	0	5,798,300
15F MISCELLANEOUS	19	3,102,800	3,118,500	6,221,300	0	0	6,221,300
EXEMPT TOTAL	75	22,464,600	38,886,500	61,351,100	0	0	61,351,100

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DEDUCTIONS			EXEMPTIONS			EXEMPTIONS		
CLASSIFICATION	NO. OF PARCELS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	66	18,500	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	5	1,250	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0
SURVIVING SPOUSE	6	1,500	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	237	59,250	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXNT	0	0
WIDOW OF VETERAN	61	15,250	HOME IMPROVEMENT	0	0	NUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	NUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0			

2314 586,831,500

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BUTLER BOROUGH

(1) VALUE OF LAND	396,225,600
(2) VALUE OF IMPROVEMENTS	332,070,500
(3) TOTAL VALUE LAND & IMPRVMT	728,296,100
EXCL 2ND CLASS RR	
(4) TAX VALUE MACH, IMPVMT & EQUIPT OF TELEPHONE, PETROLEUM REFINERIES MISCELLANEOUS	585,133
(5) EXEMPTIONS	
POLLUTION CONTROL (RS 54:4-3.56)	
FIRE SUPPRESSION (RS 54:4-3.13)	
FALLOUT SHELTER (RS 54:4-3.48)	
WATER/SEWAGE FAC (RS 54:4-3.59)	
VEZ ABATEMENT (RS 54:4-3.139)	
HOME IMPROVEMENT (RS 54:4-3.72)	
MULTI FAMILY (RS 54:4-3.121)	
CL A ABATEMENT (RS 54:4-3.95)	
DWELL ABATEMENT (RS 40A-21.95)	
DWELL EXEMPTION (RS 40A-21.9)	
HEM DW/CONV ABATE (RS 40A-21.9)	
MUL DWELL EXEM (RS 40A-21.9)	
MUL DWELL ABATE (RS 40A-21.9)	
COM/IND EXEMPTION (RS 40A-21.9)	
TOTAL	728,881,233
(5A) DEDUCTIONS ALLOWED (C.73.1.1976)	
NBR VETERANS	247
NBR VETERANS, WIDOWS	69
TOTAL	310
NBR SENIOR CITIZENS	73
NBR DISABLED PERSONS	6
NBR SURVIVING SPOUSE	7
TOTAL	396
(6) NET VALUATION TAXABLE	728,881,233
(7) TAX RATE - GENL TAX RATE PER \$100 TAXABLE VALUE	2.630
(8) RATIO TO TRUE VALUE OF REAL PROPERTY ASSESSED	69.69%
(9A) VEZ EXPIRED (-)	
(9B) TRUE VALUE CL II RR PROPERTY (+)	
(1B) EQUALIZATION	325,565,654
(11) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED	1,054,446,887
(12) APPORTIONMENT OF TAXES	
TOTAL CRTY TAX APPRT	2,016,145.05
ADJUSTMENTS	
CRTY EQUAL TBL APPL (+ OR -)	
APPEALS & CORR (+ OR -)	1,238.83
NET CRTY TAX APPOR	2,014,906.22
LESS EXCESS STATE AID	

(13) VALUATION OF EXEMPT PROPERTY	
PUBLIC SCHOOL PROP	21,527,400
OTHER SCHOOL PROP	
PUBLIC PROP	13,265,600
CHURCH & CHARITABLE PROP	14,328,300
CEMETERY & GRAVEYARD	5,973,300
OTHER EXEMPT PROP	5,973,300
TOTAL VALUE	60,892,800
(14) MISC REVENUE FOR SUPPORT OF BUDGET	
SURPLUS REVENUE APPROPRIATED	850,000.00
MISC REVENUE PARTICIPATED	33,777,085.52
RECEIPT FROM DELINQUENT TAX M LTRN	100,000.00
TOTAL MISCELLANEOUS REVENUE	4,727,085.52

(15) APPORTIONMENT OF TAXES		
ITEM	AMOUNT	RATE
NET CRTY TAX LESS ST AID	2,014,906.22	278
COUNTY LIBRARY TAX		278
COUNTY HEALTH TAX		070
COUNTY OPEN SPACE	503,999.24	1.554
DISTRICT SCHOOL TAX	11,320,369.00	1554
CONSOLIDATED SCHOOL TAX		
REGIONAL SCHOOL TAX		
MUNICIPAL OPEN SPACE		
LOCAL MUNCP/ PURPOSE TAX	5,155,191.00	708
TOTAL TAX LEVY	18,994,468.46	2708
AUTHORIZED RATE		2.610

(16) REAL PROPERTY CLASSIFICATION SUMMARY	
ITEMS	TAX VALUE
1. VACANT LAND	76
2. RESIDENTIAL	2,315
3A. FARM (REGULAR)	
3B. FARM (QUALIFIED)	
4A. COMMERCIAL	133
4B. INDUSTRIAL	16
4C. APARTMENT	13
TOTAL CLASS 4A, 4B, 4C	132,479,400
TOTAL ALL CLASSES	728,296,100

STATE OF NEW JERSEY COUNTY OF MORRIS COUNTY

I (WE) Shawn Hopkins ASSESSOR(S) OF THE TAXING DISTRICT OF BUTLER BOROUGH DO SWEAR (OR AFFIRM) THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S) AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.

I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT FOR THE TAX YEAR 2007 I (WE) HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT-WIDE ADJUSTMENTS OF REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN COUNTY.

SWORN AND SUBSCRIBED BEFORE ME THIS 17 DAY OF Oct OF 2007

Carol M. DeLong CAROL M. DELONG, COUNTY CLERK, MORRIS COUNTY, NEW JERSEY, My Commission Expires May 31, 2010

ASSESSOR(S)

CERTIFICATION BY COUNTY BOARD

THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED FOR THE YEAR 2007 IN THE TAXING DISTRICT OF BUTLER BOROUGH COUNTY OF MORRIS, NEW JERSEY, AND THAT \$ 728,881,233 IS THE NET VALUATION TAXABLE AND \$ 1,054,446,887 IS THE NET VALUATION ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.

ATTEST:

Richard J. DeZio PRESIDENT

William J. DeZio V. PRESIDENT

Richard J. DeZio COMMISSIONER

Richard J. DeZio COMMISSIONER

Richard J. DeZio COMMISSIONER

Richard J. DeZio COUNTY BOARD OF TAXATION

Debt Service	Bond Principal	70,000.00	85,000.00	15,000.00	21.43%
	Note Principal	255,000.00	211,555.00	(43,445.00)	
	Bond Interest	71,747.00	69,559.00	(2,188.00)	-3.05%
	Note Interest	123,277.00	110,670.00	(12,607.00)	-10.23%
	Green Acres Loan #1	3,242.00	3,242.00	0.00	0.00%
	Green Acres Loan #2	11,548.00	11,548.00	0.00	0.00%
Deferred Charges	Emergency Appropriation	125,000.00	0.00	(125,000.00)	-100.00%
Reserve for Uncollected Taxes		400,000.00	425,000.00	25,000.00	6.25%

9,882,279.54 \$ 2,926,374.00 \$ 7,126,299.54 170,394.00 1.72%
\$ 10,052,673.54

9,627,673.54

**Borough of Butler
2008 Revenues**

Revenues	2007 Revenues	2008 Revenues	Increase/ (Decrease)
Surplus	850,000.00	850,000.00	0.00
ABC Licenses	8,100.00	8,400.00	300.00
Other Licenses	6,600.00	6,831.00	231.00
Fees & Permits	5,000.00	5,175.00	175.00
Fire Prevention	14,500.00	11,600.00	(2,900.00)
Court Fines	120,000.00	130,000.00	10,000.00
Interest on Taxes	25,000.00	25,875.00	875.00
Interest on Investments	165,000.00	175,000.00	10,000.00
Senior Housing P.I.L.O.T.	60,000.00	59,000.00	(1,000.00)
PRBRSA Rents	27,000.00	27,945.00	945.00
Leaf Bags	4,700.00	3,600.00	(1,100.00)
Sewer Rents	1,055,000.00	1,100,000.00	45,000.00
Library Income	35,000.00	35,000.00	0.00
Construction Code Fees	110,000.00	110,000.00	0.00
State Aid	1,407,997.00	1,177,268.00	(230,729.00)
Grants	87,688.54	87,688.54	0.00
Delinquent Taxes Rec.	100,000.00	105,000.00	5,000.00
Bloomingtondale Interlocal	27,500.00	28,465.00	965.00
Sale of Sewer Capacity	348,000.00	250,000.00	(98,000.00)
Cell Tower Rental	35,000.00	36,225.00	1,225.00
Reserve Debt Service	235,000.00	138,750.00	(96,250.00)
Amount to be Raised	5,155,194.00	5,680,851.00	525,657.00
Total Revenues	9,882,279.54	10,052,673.54	170,394.00

**Borough of Butler
2008 Budget Analysis
Current Fund**

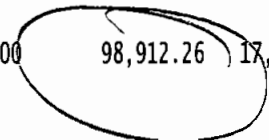
		2007 Budget	2008 Budget		\$ Increase (Decrease)	% Increase (Decrease)
			Salaries & Wages	Other Expenses		
Administrative & Executive	Salaries and Wages	63,136.00	65,445.00		2,309.00	3.66%
	Other Expenses	16,750.00		17,085.00	335.00	2.00%
Mayor and Council	Salaries and Wages	7,250.00	7,250.00		0.00	0.00%
	Other Expenses	1,750.00		1,785.00	35.00	2.00%
Municipal Clerk	Salaries and Wages	44,010.00	46,771.00		2,761.00	6.27%
	Other Expenses	11,550.00		12,012.00	462.00	4.00%
Financial Administration	Salaries and Wages	39,250.00	40,648.00		1,398.00	3.56%
	Other Expenses	6,640.00		6,772.80	132.80	2.00%
Audit Services	Other Expenses	37,500.00		37,500.00	0.00	0.00%
Tax Collector	Salaries and Wages	32,705.00	34,155.00		1,450.00	4.43%
	Other Expenses	7,820.00		7,976.40	156.40	2.00%
Tax Assessor	Salaries and Wages	40,919.00	42,462.00		1,543.00	3.77%
	Other Expenses	9,390.00		9,577.80	187.80	2.00%
Legal Services	Other Expenses	20,000.00		35,000.00	15,000.00	75.00%
Engineering Services	Other Expenses	49,000.00		49,000.00	0.00	0.00%
Planning Board	Salaries and Wages	35,245.00	35,994.00		749.00	2.13%
	Other Expenses	12,700.00		12,954.00	254.00	2.00%
Zoning Officer	Salaries and Wages	33,120.00	34,279.00		1,159.00	3.50%
	Other Expenses	850.00		850.00	0.00	0.00%
Building Inspection	Salaries and Wages	36,645.00	2,142.00		(34,503.00)	-94.15%

	Other Expenses	1,000.00		200.00	(800.00)	-80.00%
Insurances	Liability	61,250.00		66,353.00	5,103.00	8.33%
	Firemans	40,000.00		42,000.00	2,000.00	5.00%
	Road Bond	150.00		150.00	0.00	0.00%
	Workers Comp.	63,263.00		64,771.00	1,508.00	2.38%
	Crossing Guards	1,000.00		0.00	(1,000.00)	-100.00%
	Health Insurance	891,867.00		925,000.00	33,133.00	3.72%
	Unemployment	500.00		500.00	0.00	0.00%
Police Department	Salaries and Wages	1,720,077.00	1,805,000.00		84,923.00	4.94%
	Other Expenses	167,500.00		153,200.00	(14,300.00)	-8.54%
Emergency Management	Salaries and Wages	1,000.00	1,000.00		0.00	0.00%
	Other Expenses	2,000.00		2,000.00	0.00	0.00%
Aid toVol. First Aid Squad	Other Expenses	34,385.00		34,385.00	0.00	0.00%
Fire Department	Salaries and Wages	11,458.00	11,458.00		0.00	0.00%
	Other Expenses	77,500.00		85,000.00	7,500.00	9.68%
Municipal Prosecutor	Salaries and Wages	11,475.00	11,877.00		402.00	3.50%
Streets and Roads	Salaries and Wages	400,355.00	425,125.00		24,770.00	6.19%
	Other Expenses	83,265.00		86,100.00	2,835.00	3.40%
Garbage & Trash Removal	Salaries and Wages	21,450.00	22,195.00		745.00	3.47%
	Other Expenses	795,000.00		801,000.00	6,000.00	0.75%
Buildings and Grounds	Salaries and Wages	10,940.00	11,000.00		60.00	0.55%
	Other Expenses	52,600.00		52,600.00	0.00	0.00%
Sewer Operations	Salaries and Wages	83,805.00	93,065.00		9,260.00	11.05%
	Other Expenses	14,750.00		15,600.00	850.00	5.76%
Vehicle Maintenance	Salaries and Wages	63,720.00	65,623.00		1,903.00	2.99%
	Other Expenses	26,000.00		29,300.00	3,300.00	12.69%

Health Department	Salaries and Wages	16,625.00	17,717.00	1,092.00	6.57%	
	Other Expenses	85,643.00		75,165.00	(10,478.00)	-12.23%
Animal Control	Other Expenses	12,500.00		16,472.00	3,972.00	31.78%
Senior Transportation	Salaries and Wages	15,010.00	15,508.00		498.00	3.32%
	Other Expenses	59,219.00		61,920.00	2,701.00	4.56%
Recreation	Salaries and Wages	34,291.00	35,559.00		1,268.00	3.70%
	Other Expenses	14,800.00		14,800.00	0.00	0.00%
Senior Advisory Commission	Other Expenses	6,300.00		6,300.00	0.00	0.00%
Butler Museum	Other Expenses	10,500.00		10,500.00	0.00	0.00%
Public Events	Other Expenses	10,000.00		10,000.00	0.00	0.00%
Utilities	Electric	49,500.00		60,000.00	10,500.00	21.21%
	Street Lighting	35,000.00		35,000.00	0.00	0.00%
	Telephone	27,500.00		28,500.00	1,000.00	3.64%
	Water (inc. \$21k for hydrants)	28,500.00		30,000.00	1,500.00	5.26%
	Natural Gas	56,000.00		52,000.00	(4,000.00)	-7.14%
	Gasoline	49,000.00		60,000.00	11,000.00	22.45%
Salary Settlement and Adjustment	Salaries and Wages	10,000.00	10,000.00		0.00	-100.00%
Statutory Expenditures	PERS	45,700.00		81,283.00	35,583.00	77.86%
	FICA	213,475.00		223,100.00	9,625.00	4.51%
	Temporary Disability	2,400.00		2,400.00	0.00	0.00%
	PFRS	210,228.00		321,221.00	110,993.00	53%
Municipal Court	Salaries and Wages	70,670.00	87,600.00		16,930.00	23.96%
	Other Expenses	8,400.00		9,500.00	1,100.00	13.10%
Public Defender	Other Expenses	3,300.00		3,300.00	0.00	0.00%

BOROUGH OF BUTLER
Abbreviated Summary Budget Account Status

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Unexpended	Balance YTD	%Used
7-09-55-550-650	ELECTRIC OPERATING - BOND INT	240,519.00	0.00	0.00	240,304.51 Canceled:	0.00 214.49	0.00	100
Department Total		240,519.00	0.00	0.00	240,304.51 Canceled:	0.00 214.49	0.00	100
7-09-55-555-650	ELECTRIC OPERATING - NOTE INT	36,107.00	0.00	0.00	36,107.00	0.00	0.00	100
Department Total		36,107.00	0.00	0.00	36,107.00	0.00	0.00	100
CAFR Total		17,422,480.00	0.00	98,912.26	17,162,800.31 Canceled:	259,465.20 214.49	160,552.94	99
Fund Budgeted		17,422,480.00	0.00	98,912.26	17,162,800.31 Canceled:	259,465.20 214.49	160,552.94	99
Fund Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Total		17,422,480.00	0.00	98,912.26	17,162,800.31 Canceled:	259,465.20 214.49	160,552.94	99
Final Budgeted		17,422,480.00	0.00	98,912.26	17,162,800.31 Canceled:	259,465.20 214.49	160,552.94	99
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Final Total		17,422,480.00	0.00	98,912.26	17,162,800.31 Canceled:	259,465.20 214.49	160,552.94	99



Borough of Butler
2008 Budget Worksheet
Electric Utility Operating Fund

	<u>Anticipated</u>		<u>Realized</u>
	<u>2008</u>	<u>2007</u>	<u>2007</u>
<u>Anticipated Revenues</u>			
Fund Balance Anticipated	1,500,000	589,000	589,000
Rents-Residential	11,375,000	10,065,000	11,378,584
Rents-Commercial	6,525,000	5,920,000	6,542,438
Municipal Street Lighting	70,000	80,000	72,482
Miscellaneous	165,000	357,480	166,818
Underground Construction/ Utility Poles	20,000	51,000	20,708
Additional Revenue LEAC	4,722,157		
Additional sales tax		60,000	60,000
Total Revenues	<u>24,377,157</u>	<u>17,122,480</u>	<u>18,830,030</u>
	2008	2008	
	Proposed	Adopted	
	Budget	Budget	
		(Modified)	Expended
<u>Appropriations</u>			
Administration:			
Salaries and Wages	348,775	336,650	
Other Expenses	438,950	405,450	
Operations:			
Salaries and Wages	2,020,310	1,891,110	
Other Expenses	18,858,500	12,075,500	
Dispatching:			
Salaries and Wages	249,700	236,400	
Other Expenses	750	750	
Buildings and grounds:			
Salaries and Wages	64,715	64,425	
Other Expenses	7,000	7,000	
Night Out:			
Other Expenses	7,500	7,500	
Group Insurance	1,018,000	983,200	
MELJIF Liability	75,832	70,000	
MELJIF Workers Compensation	74,024	73,000	
Capital Improvement Fund	10,000	10,000	
Bond Principal	325,000	310,000	
Bond Interest	229,736	240,519	
Note Principal	24,152	11,646	
Note Interest	39,318	36,107	
PERS	92,895	52,223	
Social Security	190,500	184,500	
Unemployment	500	500	
Disability Insurance	1,000	1,000	
Over expenditure of appropriation			
Emergency	300,000	125,000	
Total Appropriations	<u>24,377,157</u>	<u>17,122,480</u>	<u>0</u>
Less:			
Purchased power	18,300,000	Group insurance:	
Sales tax & TEFA	0	2008	1,018,000
Emergency	300,000	2002	475,306
	<u>5,777,157</u>	Increase	<u>542,694</u>
2007 base rate billing	4,413,260		
Miscellaneous	166,818	% increase	<u>114.18%</u>

Borough of Butler Electric Utility
Additional Revenue 2008 - LEAC

	Old Rate	New Rate	Dif.	KWH Billed	Additional Revenue
January	\$0.056288	\$0.105544	\$0.049256	14,470,384	\$712,753
February	\$0.061521	\$0.108443	\$0.046922	13,555,315	\$636,042
March	\$0.061521	\$0.108443	\$0.046922	13,072,618	\$613,393
April	\$0.061521	\$0.108443	\$0.046922	11,432,242	\$536,424
May	\$0.061521	\$0.093593	\$0.032072	10,939,428	\$350,849
June	\$0.061521	\$0.093593	\$0.032072	15,629,565	\$501,271
July	\$0.061521	\$0.093593	\$0.032072	16,719,822	\$536,238
August	\$0.080187	\$0.093593	\$0.013406	17,761,524	\$238,111
September	\$0.080187	\$0.093593	\$0.013406	15,766,976	\$211,372
October	\$0.080187	\$0.093593	\$0.013406	11,756,365	\$157,606
November	\$0.080187	\$0.093593	\$0.013406	13,990,843	\$187,561
December	\$0.080187	\$0.093593	\$0.013406	12,187,580	\$163,387
				167,282,662	\$4,845,008

Borough of Butler Electric Utility
Purchased Power Projection with DTE
For the Period January 1, 2008 Through December 31, 2008

Estimated cost per kwh

\$0.10856

		<u>Estimated Total Cost</u>
January	14,763,027	\$1,602,674
February	13,961,129	\$1,515,620
March	13,032,492	\$1,414,807
April	12,314,102	\$1,336,819
May	13,206,932	\$1,433,745
June	16,101,316	\$1,747,959
July	18,829,087	\$2,044,086
August	18,737,041	\$2,034,093
September	14,987,100	\$1,627,000
October	13,682,304	\$1,485,351
November	12,581,197	\$1,365,815
December	14,690,577	\$1,594,809
	<u>176,886,304</u>	<u><u>\$19,202,777</u></u>

Borough of Butler
2008 Budget Worksheet
Electric Utility Operating Fund

	<u>Anticipated</u>		<u>Realized</u>
	<u>2008</u>	<u>2007</u>	<u>2007</u>
<u>Anticipated Revenues</u>			
Fund Balance Anticipated	1,500,000	589,000	589,000
Rents-Residential	11,375,000	10,065,000	11,378,584
Rents-Commercial	6,525,000	5,920,000	6,542,438
Municipal Street Lighting	70,000	80,000	72,482
Miscellaneous	165,000	357,480	166,818
Underground Construction/ Utility Poles	20,000	51,000	20,708
Additional Revenue LEAC	4,722,157		
Additional sales tax		60,000	60,000
Total Revenues	24,377,157	17,122,480	18,830,030
		2008	
	2008	Adopted	
	Proposed	Budget	
	Budget	(Modified)	Expended
<u>Appropriations</u>			
Administration:			
Salaries and Wages	348,775	336,650	
Other Expenses	438,950	405,450	
Operations:			
Salaries and Wages	2,020,310	1,891,110	
Other Expenses	18,858,500	12,075,500	
Dispatching:			
Salaries and Wages	249,700	236,400	
Other Expenses	750	750	
Buildings and grounds:			
Salaries and Wages	64,715	64,425	
Other Expenses	7,000	7,000	
Night Out:			
Other Expenses	7,500	7,500	
Group Insurance	1,018,000	983,200	
MELJIF Liability	75,832	70,000	
MELJIF Workers Compensation	74,024	73,000	
Capital Improvement Fund	10,000	10,000	
Bond Principal	325,000	310,000	
Bond Interest	229,736	240,519	
Note Principal	24,152	11,646	
Note Interest	39,318	36,107	
PERS	92,895	52,223	
Social Security	190,500	184,500	
Unemployment	500	500	
Disability Insurance	1,000	1,000	
Over expenditure of appropriation			
Emergency	300,000	125,000	
Total Appropriations	24,377,157	17,122,480	0
Less:			
Purchased power	18,300,000	Group insurance:	
Sales tax & TEFA	0	2008	1,018,000
Emergency	300,000	2002	475,306
	5,777,157	Increase	542,694
2007 base rate billing	4,413,260		
Miscellaneous	166,818	% increase	114.18%
base fund balance	201,115		
Underground Construction/ Utility Poles	20,708		
Appropriation reserves			
Lapsed	65,570		
	4,867,471		
Anticipated shortfall - base rate	(909,686)		

Borough of Butler Electric Utility

Total billing 2007	18,177,668
Total fund balance 12/31/07	1,898,936
revenue from underground construction	20,708
MRNA	166,818
Additional LEAC	4,845,008
	<u>25,109,138</u>
2008 appropriations	6,077,158
Purchased power (no growth)	17,721,130
TEFA	1,376,324
Sales tax	835,205
	<u>26,009,817</u>
shortfall	<u>(900,679)</u>
2007 base billing	4,413,260
base fund balance	201,115
revenue from underground construction	20,708
MRNA	166,818
	<u>4,801,901</u>
2008 appropriations	6,077,158
less emergency	(300,000)
	<u>5,777,158</u>
shortfall	<u>(975,257)</u>
PP for 2008 no growth	<u>17,721,130</u>
Over recovery	1,397,821
2007 LEAC billed	11,549,599
2008 additional LEAC	4,845,008
	<u>17,792,428</u>
Fund Balance @ 12/31/07	1,898,936
Held for emergency	(300,000)
LEAC	(1,397,821)
Base balance	<u>201,115</u>

Borough of Butler Electric Utility
Additional Revenue 2008 - LEAC

	Old Rate	New Rate	Dif.	KWH Billed	Additional Revenue
January	\$0.056288	\$0.105544	\$0.049256	14,470,384	\$712,753
February	\$0.061521	\$0.108443	\$0.046922	13,555,315	\$636,042
March	\$0.061521	\$0.108443	\$0.046922	13,072,618	\$613,393
April	\$0.061521	\$0.108443	\$0.046922	11,432,242	\$536,424
May	\$0.061521	\$0.093593	\$0.032072	10,939,428	\$350,849
June	\$0.061521	\$0.093593	\$0.032072	15,629,565	\$501,271
July	\$0.061521	\$0.093593	\$0.032072	16,719,822	\$536,238
August	\$0.080187	\$0.093593	\$0.013406	17,761,524	\$238,111
September	\$0.080187	\$0.093593	\$0.013406	15,766,976	\$211,372
October	\$0.080187	\$0.093593	\$0.013406	11,756,365	\$157,606
November	\$0.080187	\$0.093593	\$0.013406	13,990,843	\$187,561
December	\$0.080187	\$0.093593	\$0.013406	12,187,580	\$163,387
				167,282,662	\$4,845,008

Borough of Butler Electric Utility
Purchased Power Projection with DTE Energy
For the Period January 1, 2008 Through March 31, 2009 No growth

	Total	DTE	PASNY	Rates:	PASNY	Metered	\$86.9768	per MWh
	KWH			Metered				
2008:								
January	14,208,881	13,441,492	767,389	Pass throughs:				
February	13,437,083	12,729,988	707,095	Daily capacity obligation			48.15	
March	12,543,303	11,163,533	1,379,770	Capacity rate per MW day			\$143.51	
April	11,851,879	11,219,719	632,160	NYPA daily credit			1.49	
May	12,711,195	11,391,013	1,320,182	NYPA capacity rate per MW day			\$148.80	
June	15,496,936	14,301,994	1,194,942	NITS monthly zonal rate			\$67,720	
July	18,122,317	17,493,101	629,216	Supporting facility charge (estimate)			\$12,500	
August	18,033,726	17,398,242	635,484					
September	14,424,543	13,741,529	683,014					
October	13,168,724	12,377,853	790,871					
November	12,880,388	12,112,083	768,305					
December	15,178,217	14,505,231	672,986					
2009:								
January	14,208,881	13,441,492	767,389					
February	13,437,083	12,729,988	707,095					
March	12,543,303	11,163,533	1,379,770					
	<u>212,246,459</u>	<u>199,210,791</u>	<u>13,035,668</u>					

172,057,192

	Meter	NYPA Capacity Credit	NITS Charge	Supporting Facility Charge	Total DTE Energy	PASNY	Total Projected Purchased Power Costs	
	Charge						Capacity	Charge
2008:								
January	\$1,169,098	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,456,655	\$14,514	\$1,471,169
February	\$1,107,214	\$200,390	(\$6,430)	\$67,720	\$12,500	\$1,381,394	\$14,720	\$1,396,114
March	\$970,968	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,258,526	\$18,615	\$1,277,141
April	\$975,855	\$207,300	(\$6,651)	\$67,720	\$12,500	\$1,256,724	\$18,665	\$1,275,389
May	\$990,754	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,278,311	\$17,609	\$1,295,920
June	\$1,243,942	\$207,300	(\$6,651)	\$67,720	\$12,500	\$1,524,811	\$30,379	\$1,555,190
July	\$1,521,494	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,809,051	\$30,056	\$1,839,107
August	\$1,513,243	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,800,801	\$18,216	\$1,819,017
September	\$1,195,194	\$207,300	(\$6,651)	\$67,720	\$12,500	\$1,476,063	\$15,978	\$1,492,041
October	\$1,076,586	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,364,143	\$19,190	\$1,383,333
November	\$1,053,470	\$207,300	(\$6,651)	\$67,720	\$12,500	\$1,334,339	\$17,372	\$1,351,711
December	\$1,261,619	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,549,176	\$15,823	\$1,564,999
2009:								\$17,721,130
January	\$1,169,098	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,456,655	\$14,514	
February	\$1,107,214	\$193,480	(\$6,208)	\$67,720	\$12,500	\$1,374,706	\$14,720	
March	\$970,968	\$214,210	(\$6,873)	\$67,720	\$12,500	\$1,258,526	\$18,615	
	<u>\$17,326,717</u>	<u>\$3,150,963</u>	<u>(\$101,101)</u>	<u>\$1,015,800</u>	<u>\$187,500</u>	<u>\$21,579,879</u>	<u>\$278,986</u>	

Basis of projection: 2007 actual

		2007 Actual KWH	
Usage:		January	14,208,881
Growth factor:		February	13,437,083
	<u>0.0000%</u>	March	12,543,303
KWH Billed Outside of Butler:		April	11,851,879
2007	117,846,003	May	12,711,195
2006	112,889,343	June	15,496,936
Increase	<u>4,956,660</u>	July	18,122,317
Percentage		August	18,033,726
Increase	<u>4.3907%</u>	September	14,424,543
		October	13,168,724
		November	12,880,388
		December	15,178,217
			<u>172,057,192</u>

Handwritten notes: X 10/9/09 grow 774, 1/27/15 14, 10/20/09 1/27/15 14, 10/20/09 1/27/15 14, 10/20/09 1/27/15 14

**Borough of Butler
2008 Budget Analysis
Electric Operating**

	2007 Budget	2008 Budget		\$ Increase (Decrease)	% Increase (Decrease)
		Salaries & Wages	Other Expenses		
Electric Operating - Administration					
Salaries & Wages	\$ 336,900.00	\$ 348,775.00		\$ 11,875.00	4%
Other Expenses	\$ 405,450.00		\$ 438,950.00	\$ 33,500.00	8%
Electric Operating - Operations					
Salaries & Wages	\$ 1,891,110.00	\$ 2,020,310.00		\$ 129,200.00	7%
Other Expenses	\$ 12,075,500.00		\$ 558,500.00	\$ (11,517,000.00)	-95%
Electric Operating - Dispatching					
Salaries & Wages	\$ 236,400.00	\$ 249,700.00		\$ 13,300.00	6%
Other Expenses	\$ 750.00		\$ 750.00	\$ -	0%
Electric Operating - Build. & Grounds					
Salaries & Wages	\$ 64,425.00	\$ 64,715.00		\$ 290.00	0%
Other Expenses	\$ 7,000.00		\$ 7,000.00	\$ -	0%
Electric Operating - Night Out					
Other Expenses	\$ 7,500.00		\$ 7,500.00	\$ -	0%
Group Health Insurance	\$ 983,200.00		\$ 1,018,000.00	\$ 34,800.00	4%
MEL JIF Liability	\$ 70,000.00		\$ 75,832.00	\$ 5,832.00	8%
MEL JIF Workers Compensation	\$ 73,000.00		\$ 74,024.00	\$ 1,024.00	1%
Unemployment Insurance	\$ 500.00		\$ 500.00	\$ -	0%
P.E.R.S.	\$ 52,223.00		\$ 92,895.00	\$ 40,672.00	78%
F.I.C.A.	\$ 184,500.00		\$ 190,500.00	\$ 6,000.00	3%
Temp. Disability	\$ 1,000.00		\$ 1,000.00	\$ -	0%
Capital Improvement Fund	\$ 10,000.00		\$ 10,000.00	\$ -	0%
Emergency Appropriation	\$ 125,000.00		\$ 300,000.00	\$ 175,000.00	140%
Debt Service					
Bond Principal	\$ 310,000.00		\$ 325,000.00	\$ 15,000.00	5%
Note Principal	\$ 11,646.00		\$ 24,152.00	\$ 12,506.00	107%
Bond Interest	\$ 240,519.00		\$ 229,736.00	\$ (10,783.00)	-4%
Note Interest	\$ 36,107.00		\$ 39,319.00	\$ 3,212.00	9%
	\$ 17,122,730.00	\$ 2,683,500.00	\$ 3,393,658.00	\$ (11,045,572.00)	-65%
			\$ 6,077,158.00		

PP 9600,000
TEFA/SALES 2050,000

11,650,000
Bonus 5,472,730

INCREASE
 IN OTHER APPROP 604,428

BUTLER BOROUGH YEAR ENDED DECEMBER 31, 2007

02/18/2008

ELECTRIC UTILITY BILLING ANALYSIS

(1)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	STREET LIGHTING	Billing Adjustments	Y-T-D TOTAL
ELECTRIC ENERGY MISC. TEFA Sales Tax TOTAL	388,777.37 813,288.74 944.33 120,077.00 63,140.41	364,767.07 832,602.91 111,029.99 61,640.54	361,961.17 802,906.89 250.01 107,779.31 60,496.89	309,616.12 701,989.30 547.83 94,276.47 52,680.99	298,668.28 671,670.88 932.04 89,763.09 51,505.29	402,098.90 960,212.83 180.00 128,149.88 71,656.27	422,849.64 1,027,286.63 65.00 136,982.96 76,819.96	440,243.12 1,422,506.02 50.00 144,628.17 97,347.10	400,999.34 1,262,568.21 65.00 129,046.42 87,030.90	316,674.06 940,969.31 1,120,145.41 96,427.78 68,180.32	363,838.66 1,120,145.41 66.94 109,080.16 76,924.92	324,864.48 975,453.51 178.17 96,682.19 67,690.10	44,916.96 39,043.34 14,621.04 3,193.61	3,085.61 (21,043.80)	4,413,269.88 11,549,599.08 3,279.32 1,376,324.45 836,206.30
TOTAL	1,386,227.86	1,360,040.51	1,323,393.27	1,169,009.71	1,112,439.68	1,562,296.88	1,662,984.29	2,104,673.41	1,879,709.87	1,420,261.47	1,669,066.08	1,463,768.45	101,774.95	(17,958.29)	18,177,668.03
KWH BILLED	14,448,706	13,533,637	13,060,940	11,410,564	10,917,750	15,607,887	16,698,144	17,739,846	15,745,298	11,734,687	13,969,165	12,164,734			167,021,368
LEAC RATE	0.066288	0.061521	0.061521	0.061521	0.061521	0.061521	0.061521	0.080187	0.080187	0.080187	0.080187	0.080187			
COMPUTED															
LEAC	813,288.76	832,602.88	802,906.88	701,989.31	671,670.90	960,212.82	1,027,286.62	1,422,506.03	1,262,568.21	940,969.36	1,120,146.43	975,453.53	39,043.34	(21,043.80)	11,549,599.16
ACTUAL															
LEAC	813,288.74	832,602.91	802,906.89	701,989.30	671,670.88	960,212.83	1,027,286.63	1,422,506.02	1,262,568.21	940,969.31	1,120,146.41	975,453.51	39,043.34	(21,043.80)	11,549,599.08
DIFFERENCE	0.02	-0.03	-0.01	0.01	0.02	-0.01	-0.01	0.01	0.00	0.04	0.02	0.02	0.00	0.00	0.07

REPORTED KWH BILLING

SUMMARY OF LEAC RECOVERIES

MONTH	ESTIMATED		
	NORMAL	STREET LIGHTING	TOTAL
JANUARY	14,448,706	21,678	14,470,384
FEBRUARY	13,533,637	21,678	13,555,316
MARCH	13,060,940	21,678	13,072,618
APRIL	11,410,564	21,678	11,432,242
MAY	10,917,750	21,678	10,939,428
JUNE	15,607,887	21,678	15,629,566
JULY	16,698,144	21,678	16,719,822
AUGUST	17,739,846	21,678	17,761,524
SEPTEMBER	15,745,298	21,678	15,766,976
OCTOBER	11,734,687	21,678	11,756,366
NOVEMBER	13,969,165	21,678	13,990,843
DECEMBER	12,164,734	22,846	12,187,580
TOTAL	167,021,368	261,304	167,282,662

MONTH	ADJUSTED		
	LEAC RATE	KWH BILLING	GROSS LEAC
JANUARY	0.066288	14,470,384	814,508.97
FEBRUARY	0.061521	13,555,316	833,936.63
MARCH	0.061521	13,072,618	804,240.63
APRIL	0.061521	11,432,242	703,322.96
MAY	0.061521	10,939,428	673,004.55
JUNE	0.061521	15,629,566	961,546.47
JULY	0.061521	16,719,822	1,028,620.17
AUGUST	0.080187	17,761,524	1,424,243.32
SEPTEMBER	0.080187	15,766,976	1,264,306.60
OCTOBER	0.080187	11,756,366	942,707.64
NOVEMBER	0.080187	13,990,843	1,121,883.73
DECEMBER	0.080187	12,187,580	977,286.48
TOTAL		167,282,662	11,549,606.86

ACTUAL LEAC BILLED

MONTH	AMOUNT
JANUARY	813,288.74
FEBRUARY	832,602.91
MARCH	802,906.89
APRIL	701,989.30
MAY	671,670.88
JUNE	960,212.83
JULY	1,027,286.63
AUGUST	1,422,506.02
SEPTEMBER	1,282,568.21
OCTOBER	940,969.31
NOVEMBER	1,120,146.41
DECEMBER	975,453.51
ST. LIGHTING	39,043.34

St lighting Butler 305,592
167,588,254

(1) Street lighting adjustment for Butler

COMPUTED #####
ACTUAL #####

DIF. -21,043.73
PERCENTAGE -0.1819% (IMMATERIAL)

SELF-EXAMINATION OF BUDGET RESOLUTION

WHEREAS, N.J.S.A. 40A:4-78b has authorized the Local Finance Board to adopt rules that permit municipalities in sound fiscal condition to assume the responsibility, normally granted to the Director of the Division of Local Government Services, of conducting the annual budget examination; and

WHEREAS, N.J.A.C. 5:30-7 was adopted by the Local Finance Board on February 11, 1997; and

WHEREAS, pursuant to N.J.A.C. 5:30-7.2 through 7.5, the Borough of Butler has been declared eligible to participate in the program by the Division of Local Government Services, and the Chief Financial officer has determined that the local government meets the necessary conditions to participate in the program for the 2008 budget year.

NOW THEREFORE BE IT RESOLVED by the governing body of the Borough of Butler that in accordance with N.J.A.C. 5:30-7.6a & 7.6b and based upon the Chief Financial Officer's certification, the governing body has found the budget has met the following requirements:

1. That with reference to the following items, the amounts have been calculated pursuant to law and appropriated as such in the budget:
 - a. Payment of interest and debt redemption charges
 - b. Deferred charges and statutory expenditures
 - c. Cash deficit of preceding year
 - d. Reserve for uncollected taxes
 - e. Other reserves and non-disbursement items
 - f. Any inclusions of amounts required for school purposes.
2. That the provisions relating to limitation on increases of appropriations pursuant to N.J.S.A. 40A:4-45.2 and appropriations for exceptions to limits on appropriations found at N.J.S.A. 40A:4-45.3 et seq., are fully met (complies with CAP law).
3. That the budget is in such form, arrangement, and content as required by the Local Budget Law and N.J.A.C. 5:30-4 and 5:30-5.
4. That pursuant to the Local Budget Law:
 - a. All estimates of revenue are reasonable, accurate and correctly stated,
 - b. Items of appropriation are properly set forth
 - c. In itemization, form, arrangement and content, the budget will permit the exercise of the comptroller function within the municipality.

5. The budget and associated amendments have been introduced and publicly advertised in accordance with the relevant provisions of the Local Budget Law, except that failure to meet the deadlines of N.J.S.A. 40A:4-5 shall not prevent such certification.

6. That all other applicable statutory requirements have been fulfilled.

:

BE IT FURTHER RESOLVED that a copy of this resolution will be forwarded to the Director of the Division of Local Government Services upon adoption.

Approved:

Vote recorded as follows:

The instructions can be found on the Instruction Tab of the workbook.			
Summary Levy Cap Calculation			
	MUNICIPALITY	COUNTY	EXAMINER
1403	Butler Borough	Morris	
Model Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$5,155,194
	Less: One Year Waivers		
	Less: Prior Year Capital Improvement Fund & Down Payments		\$100,000
	Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
	Changes in Service Provider (+/-)		\$965
	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		\$5,056,159
	Plus: 4% Cap increase		\$202,246
	Plus: Prior Year Extraordinary Aid Award		\$0
	Adjusted Tax Levy Prior to Exclusions		\$5,258,405
	Exclusions:		
	Change in debt service and existing county leases (+/-)	\$53,010	
	Offsets to State formula aid loss	\$230,729	
	Allowable pension increases	\$146,576	
	Allowable increase in Reserve for Uncollected Taxes	\$0	
	Allowable increase in health care costs	\$0	
	Recycling Tax appropriation	\$0	
	Capital Improvement Fund and/or Down Payment on Improvements	\$50,000	
	Deferred Charges to Future Taxation Unfunded	\$0	
	Add Total Exclusions		\$480,315
	Less Cancelled or Unexpended Waivers		
	Less Cancelled or Unexpended Exclusions		\$0
	Less Prior Year Extraordinary Aid Award (complete after EA is awarded)		\$0
	Adjusted Tax Levy		\$5,738,720
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$5,424,500	
	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.708	
	New Ratable Adjustment to Levy		\$38,405
	LFB Approved Statewide Blanket Waivers		\$0
	Amounts approved by Referendum		\$0
	Waiver application amount		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$5,777,126
	Amount to be Raised by Taxation for Municipal Purposes		\$5,668,850

General Instructions to Complete the Municipal Budget Levy Cap Calculation Workbook

1. This workbook is composed of this sheet - Instructions/Data Entry and several individual worksheets
2. It designed to simplify data entry by having the user enter all data on this worksheet. By filling in the cells on this page, each spreadsheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual spreadsheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections of **this** worksheet.
5. Complete each set of instructions as shown below
6. Select the municipality (and county) by clicking the blue cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following sections.

1403	Butler Borough (Morris)	Butler Borough Morris
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A. Levy Cap Calculation Summary

1	Prior Year Amount to be Raised by Taxation - Municipal Purpose Tax	\$5,155,194
2	Current Year Amount to be Raised by Taxation - Municipal Purpose Tax	\$5,668,850
3	One Year Waivers (Prior Year) (Enter as a positive number)	N/A for 2008
4	Changes in Service Provider (+/-)	\$965
5	Cancelled or Unexpended Waivers (Enter as a positive number)	N/A for 2008
6	Prior Year Extraordinary Aid Awarded	
7	New Ratables - Increase in Valuations (New Construction and Additions)	\$5,424,500
8	Prior Year's Local Municipal Purpose Tax Rate (per \$100) (excluding Open Space)	\$0.708
9	Amount approved by Referendum	
10	Waiver application amount	
11	Decrease in State Formula Aid	\$230,729
12	Recycling Tax Appropriation (\$3.00/ton, subject to final legislative approval)	
Deferred Charges to Future Taxation Unfunded		
13	Current Year Deferred Charges to Future Taxation Unfunded Appropriations	
14	Prior Year Deferred Charges to Future Taxation Unfunded Approp (Paid or Charged)	
15	Cancelled Prior Year Appropriations for Deferred Charges to Future Taxation Unfunded	
Capital Improvement Fund and Down Payments		
16	Current Year Capital Improvement Fund &/ Down Payment on Improvements Approp.	\$50,000
17	Prior Year Capital Improvement Fund &/ Down Payments Expended (Paid or Charged + Reserved)	\$100,000
18	Cancelled or Unexpended Prior Year Appropriation for Capital Improvement Fund & down payments	
<i>To print out the Summary Levy Cap Calc Worksheet now, click on the tab and click the print icon.</i>		

B. Health Insurance Cap Exception		
The Health Care Calculation worksheet will automatically calculate the inside cap and outside cap appropriations.		
	The spreadsheet calculates the correct amount for the levy cap health insurance exclusion. If there is an increase above 4% but less than the State Health Benefits increase, the local unit is permitted to exclude the amount of increase above the 4%.	
1	Current Year Group Health Insurance Total Amount Appropriated	
2	Current Year Anticipated Revenues Offset by Group Health Insurance Appropriation	
3	Prior Year Group Health Insurance Expended (Paid or Charged plus Reserved)	
4	Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation	
<i>To print out the Health Care Calculation Worksheet now, click on the tab and click the print icon.</i>		
C. Debt Service Cap Exception		
The Debt Service Calculation worksheet will automatically calculate the exemption allowance. Do not include Type 1 debt service in any calculation.		
1	Current Year Debt Service Appropriations	\$491,574
2	Current Year Eligible County Improvement Authority Capital Lease* Appropriation	
3	Current Year Anticipated Revenues offsetting Debt Service and Eligible* Capital Lease Obligations	\$138,750
4	Prior Year Debt Service Obligations Expended	\$534,814
5	Eligible Capital Lease* Obligations Expended (Prior Year)	
6	Prior Year Realized Budget Revenues offsetting Debt Service and Eligible* Capital Lease Obligations	\$235,000
7	Prior Year Cancelled Debt Service and Capital Lease Appropriations	
<i>To print out the Debt Service Calculation Worksheet now, click on the tab and click the print icon.</i>		
	* County Improvement Authority capital lease obligations entered on or after July 1, 2007 are not Levy Cap exceptions and therefore become part of the Adjusted Tax Levy or will need a LFB waiver. SFY2008 and CY2008 AFS will be revised to include segregated Schedules of such Capital Leases, in order to properly determine the Levy Cap impact pre and post date of the legislative enactment.	
D. Reserve for Uncollected Taxes Cap Exception		
The Reserve for Uncollected Taxes worksheet will automatically calculate the exemption		
1	Current Year Cash Required to support Local Municipal Tax and other taxes (AFS 25, Item 10)	
2	Prior Year Maximum Percentage of Collections (AFS 22, Item 13 or 3 year avg. by resolution)	
3	Prior Year Reserve for Uncollected Taxes	
<i>To print out the Reserve for Uncollected Taxes Worksheet now, click on the tab and click the print icon.</i>		

E. Pension Contribution Cap Exception		
The Pension Contribution Calc. worksheet will automatically calculate the exemption allowance.		
1	Current Year PERS Contribution Appropriated	\$81,283
2	Current Year PFRS Contribution Appropriated	\$321,221
3	Current Year's Anticipated Revenues directly offsetting Pension Costs	
4	Prior Year PERS Contribution Expended (Paid or Charged, plus Reserved)	\$45,700
5	Prior Year PFRS Contribution Expended (Paid or Charged, plus Reserved)	\$210,228
6	Prior Year Realized Revenues directly offsetting Pension Costs	\$0
7	Cancelled or Unexpended Pension Appropriation from the Prior Year	\$0
<i>To print out the Pensions Contribution Worksheet now, click on the tab and click the print icon.</i>		
F. Blanket Waiver Calculation		
The Blanket Waiver worksheet will automatically calculate the exemption allowance.		
1	Blanket Waiver #1 Description:	Gypsy Moth
2	Current Year Gypsy Moth Appropriation	
3	Current Year's Anticipated Revenues directly offsetting Gypsy Moth Costs	
4	Prior Year Gypsy Moth Expenses (Paid or Charged, plus Reserved)	
5	Prior Year Realized Revenues directly offsetting Gypsy Moth Costs	
6	Blanket Waiver #2 Description:	(Please Fill In #2)
7	Current Year (Please Fill In #2) Appropriation	
8	Current Year's Anticipated Revenues directly offsetting (Please Fill In #2) Costs	
9	Prior Year (Please Fill In #2) Expenses (Paid or Charged, plus Reserved)	
10	Prior Year Realized Revenues directly offsetting (Please Fill In #2) Costs	
11	Blanket Waiver #3 Description:	(Please Fill In #3)
12	Current Year (Please Fill In #3) Appropriation	
13	Current Year's Anticipated Revenues directly offsetting (Please Fill In #3) Costs	
14	Prior Year (Please Fill In #3) Expenses (Paid or Charged, plus Reserved)	
15	Prior Year Realized Revenues directly offsetting (Please Fill In #3) Costs	
16	Blanket Waiver #4 Description:	(Please Fill In #4)
17	Current Year (Please Fill In #4) Appropriation	
18	Current Year's Anticipated Revenues directly offsetting (Please Fill In #4) Costs	
19	Prior Year (Please Fill In #4) Expenses (Paid or Charged, plus Reserved)	
20	Prior Year Realized Revenues directly offsetting (Please Fill In #4) Costs	
<i>To print out the Blanket Waiver Worksheet now, click on the tab and click the print icon.</i>		

The instructions can be found on the Instruction Tab of the workbook.

Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase: 0.0%

MUNICIPALITY	COUNTY	EXAMINER
Butler Borough	Morris	
A. Current Year Group Health Insurance - Appropriation		\$0
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
*NET INCREASE (DECREASE)		\$0
* If Net Amount is Zero or Less STOP- No Further Action Required		
B. If net increase is greater than zero, proceed as follows for Health Benefit Cap Calculation		
1. Net Increase Divided by 2007 Amount Expended = % Increase (must be greater than 4%; if not STOP, the total increase amount is inside cap)		0.00%
2. 2008 State Health Average Less 0 % Increase excluded from Cap		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase Inside Cap		0.00%
4. % Increase Inside Cap (B3) * 2007 Expended = Appropriation Inside Cap		\$0
5. % Increase Exclusion (B2) * 2007 Expended = 2008 Appropriation Outside Cap		\$0
2008 Increase in Appropriation		\$0

The instructions can be found on the Instruction Tab of the workbook.		
Debt Service Calculation Sheet		
MUNICIPALITY	COUNTY	EXAMINER
Butler Borough	Morris	
Current Year Debt Service		\$491,574
Current Year Eligible Capital Lease Appropriation		\$0
Current Year Anticipated Revenues offsetting Debt Service and Eligible Capital Lease Obligations		\$138,750
Current Year Base Amount		\$352,824
Prior Year Debt Service Obligation Expended		\$534,814
Prior Year Eligible Capital Lease Obligation Expended		\$0
Prior Year Realized Revenues offsetting Debt Service and Eligible Capital Lease Obligations		\$235,000
Prior Year Base Amount		\$299,814
Debt Service Exclusion (+/-)		\$53,010

The instructions can be found on the Instruction Tab of the workbook.

Reserve for Uncollected Taxes Exclusion Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Butler Borough	Morris	
Current Year Cash Required to support Local Municipal Tax and other taxes (AFS Sheet 25, Item 10)		\$0
Prior Year Maximum Percentage of Collections (AFS Sheet 22, Item 13 or 3 year average by resolution)		0.00%
Current Year Reserve for Uncollected Taxes at maximum		\$0
Prior Year Reserve for Uncollected Taxes Appropriation		\$0
104% of Prior Year Reserve for Uncollected Taxes		\$0
Reserve for Uncollected Tax Exclusion from Levy Cap		\$0

The instructions can be found on the Instruction Tab of the workbook.

Blanket Waiver Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Butler Borough	Morris	
Current Year Gypsy Moth Appropriation		\$0
Current Year Anticipated Revenues offsetting Gypsy Moth Appropriation		\$0
Current Year Gypsy Moth Base Amount		\$0
Prior Year Gypsy Moth Expended		\$0
Prior Year Realized Revenues offsetting Gypsy Moth Expense		\$0
Prior Year Gypsy Moth Base Amount		\$0
Total Gypsy Moth Exclusion		\$0
Current Year (Please Fill In #2) Appropriation		\$0
Current Year Anticipated Revenues offsetting (Please Fill In #2) Appropriation		\$0
Current Year (Please Fill In #2) Base Amount		\$0
Prior Year (Please Fill In #2) Expended		\$0
Prior Year Realized Revenues offsetting (Please Fill In #2) Expense		\$0
Prior Year (Please Fill In #2) Base Amount		\$0
Total (Please Fill In #2) Exclusion		\$0
Current Year (Please Fill In #3) Appropriation		\$0
Current Year Anticipated Revenues offsetting (Please Fill In #3) Appropriation		\$0
Current Year (Please Fill In #3) Base Amount		\$0
Prior Year (Please Fill In #3) Expended		\$0
Prior Year Realized Revenues offsetting (Please Fill In #3) Expense		\$0
Prior Year (Please Fill In #3) Base Amount		\$0
Total (Please Fill In #3) Exclusion		\$0
Current Year (Please Fill In #4) Appropriation		\$0
Current Year Anticipated Revenues offsetting (Please Fill In #4) Appropriation		\$0
Current Year (Please Fill In #4) Base Amount		\$0
Prior Year (Please Fill In #4) Expended		\$0
Prior Year Realized Revenues offsetting (Please Fill In #4) Expense		\$0
Prior Year (Please Fill In #4) Base Amount		\$0
Total (Please Fill In #4) Exclusion		\$0
Total Blanket Waivers		\$0

The instructions can be found on the instruction Tab of the workbook.

Pension Contribution Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Butler Borough	Morris	
Current Year PERS Contribution Appropriated		\$81,283
Current Year PFRS Contribution Appropriated		\$321,221
Anticipated Revenues directly offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$402,504
Prior Year PERS Contribution Expended (Paid or Charged plus Reserved)		\$45,700
Prior Year PFRS Contribution Expended (Paid or Charged plus Reserved)		\$210,228
Realized Revenues directly offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$255,928
Pension Contribution Exclusion		\$146,576

CALENDAR YEAR 2008
ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS
AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A: 4-45.14)

WHEREAS, the Local Government Cap Law, N.J.S.A. 40A: 4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget to 2.5% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

WHEREAS, N.J.S.A. 40A: 4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and,

WHEREAS, the Borough Council of the Borough of Butler in the County of Morris finds it advisable and necessary to increase its CY 2008 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

WHEREAS, the Borough Council hereby determines that a 1 % increase in the budget for said year, amounting to \$ 59,338.13 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

WHEREAS the Borough Council hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

NOW THEREFORE BE IT ORDAINED, by the Borough Council of the Borough of Butler, in the County of Morris, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2008 budget year, the final appropriations of the Borough of Butler shall, in accordance with this ordinance and N.J.S.A. 40A: 4-45.14, be increased by 3.5%, amounting to \$207,683.00, and that the CY 2008 municipal budget for the Borough of Butler be approved and adopted in accordance with this ordinance; and,

BE IT FURTHER ORDAINED, that any that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.