

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Butler Borough, County of Morris that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 8355072.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 0 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 430619.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Calvi
Fox
Meier
Morley
Piccirillo
verdonik

Nays

None

Abstained

None

Absent

None

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		1250000.00
Miscellaneous Revenues Anticipated	13-099		3724237.13
Receipts from Delinquent Taxes	15-499		150000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		8355072.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
Total Revenues	07-192		430619.00
	13-299		13909928.13

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7769216.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1165804.00
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3531952.13
(c) Capital Improvements	44-999	\$ 600000.00
(d) Municipal Debt Service	45-999	\$ 262956.00
(e) Deferred Charges - Municipal	46-999	\$ 40000.00
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 540000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 13909928.13

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 16th day of April, 2024. 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 2024 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 April, 2024

DocuSigned by:

 Brandi L. Smith-Greco, Clerk

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

Contracting Unit: Butler Borough

Year Ending: December 31, 2023

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



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

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

04/17/2024
Date

DocuSigned by:
Brandi L. Smith-Greco
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
- Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
- Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
- i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
- Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
- j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
- On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m) **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.
- b) On the 2024 budget, navigate to the "Key Inputs" tab.
- **IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****
- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer. Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash rapidly.**
- e) **flash rapidly.**
- Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same
- f) as the current fund process.
- g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.
- PLEASE NOTE:**
 If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.1		
	Responses and Data		
Name and County of Municipality	Butler Borough, Morris County		
Full Name of Municipality	BOROUGH OF BUTLER		
County of Municipality	MORRIS		
Name of Municipality	BUTLER		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	BOROUGH OF BUTLER		
Address	ONE ACE ROAD		
Address	BUTLER, NJ		
Phone	(973) 838-7200		
Fax	(973) 838-3762		
Clerk	BRANDI GRECO	Cert #	Date of Original Appt.
Tax Collector	CORA M. ASHLEY	T-2182	1/1/2022
Chief Financial Officer	JAMES W. KOZIMOR	T-8030	
Registered Municipal Accountant	VALERIE A DOLAN	N-0325	
Municipal Attorney	ROBERT OOSTDYK	548	
Newspaper	SUBURBAN TRENDS		
	Day	Month	
Date of Introduction	19	MARCH	
Date of Advertisement	27	MARCH	
Date of Public Hearing	16	APRIL	
Time of Public Hearing	7:00		
Net Valuation Taxable Current	1,247,738,091		
Net Valuation Taxable Prior	1,181,716,005		
	66,022,086		
Budget Year	2024	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	1403		

How many utilities does municipality have?	2	<i>Select "0" if you do not have any utilities.</i>
Utility #	Utility Type	
Utility 1	WATER	
Utility 2	ELECTRIC	
Utility 3		
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

Capital Improvement Program	
# of Years	6
Beginning Year	2024
Ending Year	2029

Page Count - Standard or Expanded:	Start with "Standard" and move to "Expanded" only as needed.	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden

2024 MUNICIPAL BUDGET

of the BOROUGH of BUTLER County of
 MORRIS for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	1,250,000.00	1,080,000.00
2. Total Miscellaneous Revenues	3,724,237.13	3,895,049.90
3. Receipts from Delinquent Taxes	150,000.00	250,000.00
4. a) Local Tax for Municipal Purposes	8,355,072.00	8,208,003.69
b) Addition to Local School District Tax		
c) Minimum Library Tax	430,619.00	397,785.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	8,785,691.00	8,605,788.69
Total General Revenues	13,909,928.13	13,830,838.59

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	4,265,982.00	4,046,293.00
Other Expenses	7,035,186.13	7,141,454.59
2. Deferred Charges & Other Appropriations	1,205,804.00	1,166,037.00
3. Capital Improvements	600,000.00	220,000.00
4. Debt Service (Include for School Purposes)	262,956.00	727,054.00
5. Reserve for Uncollected Taxes	540,000.00	530,000.00
Total General Appropriations	13,909,928.13	13,830,838.59
Total Number of Employees	37	37

2024 Dedicated WATER		Utility Budget	
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	153,896.00	4,392.27	
2. Miscellaneous Revenues	2,631,418.12	2,307,115.00	
3. Deficit (General Budget)			
Total Revenues	2,785,314.12	2,311,507.27	
Summary of Appropriations		2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages		930,906.00	822,822.27
Other Expenses		1,105,260.00	1,037,046.61
2. Capital Improvements		191,133.12	10,000.00
3. Debt Service		357,615.00	247,840.00
4. Deferred Charges & Other Appropriations		197,900.00	193,798.39
5. Surplus (General Budget)			
Total Appropriations		2,782,814.12	2,311,507.27
Total Number of Employees		17	17

2024 Dedicated ELECTRIC		Utility Budget	
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	3,610,407.00	2,826,921.00	
2. Miscellaneous Revenues	14,450,250.00	16,265,250.00	
3. Deficit (General Budget)			
Total Revenues	18,060,657.00	19,092,171.00	
Summary of Appropriations		2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages		3,757,036.00	3,581,350.00
Other Expenses		12,909,735.00	13,946,225.00
2. Capital Improvements			150,000.00
3. Debt Service		651,836.00	697,321.00
4. Deferred Charges & Other Appropriations		742,050.00	717,275.00
5. Surplus (General Budget)			
Total Appropriations		18,060,657.00	19,092,171.00
Total Number of Employees		30	30

Balance of Outstanding Debt						
		General		WATER		ELECTRIC
Interest - Budgeted		87,956.00		147,615.00		101,836.00
Principal - Budgeted		175,000.00		210,000.00		550,000.00
Outstanding Balance		1,938,000.00		3,733,000.00		2,501,000.00

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BUTLER, County of MORRIS on MARCH 19, 2024.

A hearing on the budget and tax resolution will be held at BOROUGH OF BUTLER, on APRIL 16, 2024 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of MUNICIPAL CLERK at the Municipal Building, ONE ACE ROAD BUTLER New Jersey, MONDAY-FRIDAY during the hours of 8:30 AM to 4:30 PM.

BOROUGH OF BUTLER SUMMARY OF 2024 BUDGET

Total Budget	13,909,928.13	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
Employee Costs:								
Salaries & Wages								
Sheet 17	3,857,582.00	102.00%	3,934,733.64	4,013,428.31	4,093,696.88	4,175,570.82	4,259,082.23	
Sheet 25	408,400.00	102.00%	416,568.00	424,899.36	433,397.35	442,065.29	450,906.60	
Total	<u>4,265,982.00</u>		<u>4,351,301.64</u>	<u>4,438,327.67</u>	<u>4,527,094.23</u>	<u>4,617,636.11</u>	<u>4,709,988.83</u>	
Social Security								
Sheet 19	280,000.00	102.00%	285,600.00	291,312.00	297,138.24	303,081.00	309,142.62	
Pensions etc.								
Sheet 19	217,095.00	102.00%	221,436.90	225,865.64	230,382.95	234,990.61	239,690.42	
Sheet 19	665,209.00	105.00%	698,469.45	733,392.92	770,062.57	808,565.70	848,993.98	
Sheet 19	3,500.00							
Sheet 20	-							
Insurance								
Sheet 14	1,132,900.00	106.00%	1,200,874.00	1,272,926.44	1,349,302.03	1,430,260.15	1,516,075.76	
Direct Employee Costs	<u>6,564,686.00</u>	47.2%						
General Liability Insurance								
Sheet 14	<u>120,000.00</u>	0.9%						
Debt Service:								
Sheet 27	<u>262,956.00</u>	1.9%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>540,000.00</u>	3.9%						
Capital Funds:								
Sheet 26a	<u>600,000.00</u>	4.3%						
Deferred Charges:								
Sheet 28	<u>40,000.00</u>	0.3%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>65,258.13</u>	0.5%						
All Other Departmental OE's:								
Various Line Items	<u>5,717,028.00</u>	41.1%	102.00%	5,831,368.56	5,947,995.93	6,066,955.85	6,188,294.97	6,312,060.87
			Projected Budget Totals	<u>12,589,050.55</u>	<u>12,909,820.60</u>	<u>13,240,935.86</u>	<u>13,582,828.54</u>	<u>13,935,952.48</u>

BOROUGH OF BUTLER 2024 BUDGET FUNDING

Budget Funding:

Fund Balance	1,250,000.00
Local Revenues	2,579,522.00
State Aid	1,079,457.00
Grants	65,258.13
Delinquent Tax	150,000.00
Local Purpose Tax	8,785,691.00
	13,909,928.13

Ratables	1,247,738,091
Tax Rate	0.670
Increase	(0.024)

Project Tax Results

	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	12,589,050.55	12,734,820.60	12,890,935.86	13,057,828.54	13,235,952.48
	12,589,050.55	12,909,820.60	13,240,935.86	13,582,828.54	13,935,952.48
	1,255,738,091	1,263,738,091	1,271,738,091	1,279,738,091	1,287,738,091
	1.003	1.008	1.014	1.020	1.028
	0.333	0.005	0.006	0.007	0.007
LEVY CAP CAL					
<i>Prior Year</i>	8,785,691.00	12,589,050.55	12,734,820.60	12,890,935.86	13,057,828.54
2%	175,713.82	251,781.01	254,696.41	257,818.72	261,156.57
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	9,120,404.82	13,000,831.56	13,150,517.02	13,310,754.58	13,481,985.11
Over / (Under) CAP	3,468,645.73	(266,010.96)	(259,581.15)	(252,926.04)	(246,032.62)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,250,000.00	1,080,000.00	170,000.00	15.74%
Local	2,579,522.00	2,658,556.00	(79,034.00)	-2.97%
State Aid	1,079,457.00	1,023,553.00	55,904.00	5.46%
State & Federal Grants	65,258.13	212,940.90	(147,682.77)	-69.35%
Delinquent Tax	150,000.00	250,000.00	(100,000.00)	-40.00%
Local Purpose Tax	8,355,072.00	8,208,003.69	147,068.31	1.79%
Minimum Library Tax	430,619.00	397,785.00	32,834.00	8.25%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	13,909,928.13	13,830,838.59	79,089.54	0.57%
APPROPRIATIONS				
Salaries & Wages	4,265,982.00	4,046,293.00	219,689.00	5.43%
Other Expenses	6,969,928.00	6,928,513.69	41,414.31	0.60%
Statutory & Deferred Charges	1,205,804.00	1,166,037.00	39,767.00	3.41%
State & Federal Grants	65,258.13	212,940.90	(147,682.77)	-69.35%
Capital (without grants)	600,000.00	220,000.00	380,000.00	172.73%
Debt Service	262,956.00	727,054.00	(464,098.00)	-63.83%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	540,000.00	530,000.00	10,000.00	1.89%
TOTAL APPROPRIATIONS	13,909,928.13	13,830,838.59	79,089.54	0.005718
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	8,355,072.00	8,208,003.69	147,068.31	1.79%
Local Tax Rate	0.6696	0.6940	-0.0244	-3.51%
Assessed Valuation	1,247,738,091	1,181,716,005	66,022,086	5.59%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	8,861,515.56 MAX	8,355,072.00 ACTUAL
CAP Base from Prior Year	8,750,765.00	8,750,765.00	(506,443.56)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	8,969,534.13	9,057,041.78	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	15,753.80	15,753.80		
Other				
Total CAP Allowable	8,985,287.93	9,072,795.58		
Budget Expenditures Sheet 19	8,935,020.00	8,935,020.00		
Remaining or (Excess)	50,267.93	137,775.57		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,670,517.61	2,204,375.40	466,142.21
Used to Fund Budget	1,250,000.00	1,080,000.00	170,000.00
Remaining Balance	1,420,517.61	1,124,375.40	296,142.21

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.39%	98.83%	0.56%
Used for Reserve for Taxes	98.31%	98.28%	0.03%
Remaining	1.08%	0.55%	0.53%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	13,369,928.13	XXXXXXXXXXXX
2 Local District School Tax		19,644,861.00
Actual		
Estimate	20,037,758.22	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		3,102,469.73
Actual		
Estimate	3,164,519.12	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	36,572,205.47	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	5,124,237.13	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	31,447,968.34	
12 Amount of Item 11 divided by 98.31%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	31,987,968.34	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	20,037,758.22	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	3,164,519.12	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	8,785,691.00	
Total Amount (Line 12)	31,987,968.34	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	540,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	13,369,928.13	
Item 13 - Appropriation: Reserve for Uncollected Taxes	540,000.00	
Subtotal	13,909,928.13	
Less: Item 10 - Total Anticipated Revenues	5,124,237.13	
Amount to Be Raised by Taxation in Municipal Budget	8,785,691.00	

Local Tax for Municipal Purpose		8,355,072.00
Addition to Local District School Tax		
Minimum Library Tax		430,619.00

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BUTLER COUNTY: MORRIS

<u>RYAN MARTINEZ</u> Mayor's Name	<u>12/31/2026</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>RAYMOND VERDONIK, COUNCIL PRESIDENT</u>	<u>12/31/2023</u>
<u>ALEXANDER CALVI</u>	<u>12/31/2025</u>
<u>ROBERT FOX</u>	<u>12/31/2024</u>
<u>MARC PICCIRILLO</u>	<u>12/31/2023</u>
<u>ROBERT MEIER</u>	<u>12/31/2024</u>
<u>BRITNI MORLEY</u>	<u>12/31/2025</u>

Municipal Officials	
<u>BRANDI GRECO</u> Municipal Clerk	<u>1/1/2022</u> Date of Orig. Appt.
<u>CORA M. ASHLEY</u> Tax Collector	<u>T-2182</u> Cert. No.
<u>JAMES W. KOZIMOR</u> Chief Financial Officer	<u>T-8030</u> Cert. No.
<u>VALERIE A DOLAN</u> Registered Municipal Accountant	<u>N-0325</u> Cert. No.
<u>ROBERT OOSTDYK</u> Municipal Attorney	<u>548</u> Lic. No.

Official Mailing Address of Municipality

BOROUGH OF BUTLER
ONE ACE ROAD
BUTLER, NJ

Fax #: (973) 838-3762

2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of BUTLER , County of MORRIS for the Fiscal Year 2024.

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

 19 day of MARCH , 2024
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 19 day of MARCH , 2024

 bgreco@butlerborough.com
Clerk
 ONE ACE ROAD
Address
 BUTLER, NJ
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 19 day of MARCH , 2024

 vdolan@nisivoccia.com Mt. Arlington NJ 07856
Registered Municipal Accountant Address
 200 Valley Road Suite 300 973-298-8500
Address Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, 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.A. 40A:4-1 et seq.

Certified by me, this 19 day of MARCH , 2024

 jkozimor@butlerborough.com
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: , 2024

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of BUTLER, County of MORRIS for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the SUBURBAN TRENDS

in the issue of MARCH 27, 2024

The Governing Body of the BOROUGH of BUTLER does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Calvi
Fox
Piccirillo
Meier
Morley
Verdonik

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BUTLER, County of MORRIS, on MARCH 19, 2024.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF BUTLER, on APRIL 16, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			8,935,020.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			4,434,908.13
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			4,434,908.13
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.31%	Percent of Tax Collections	540,000.00
		Building Aid Allowance 2024 - \$	[REDACTED]
		for Schools-State Aid 2023 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)			13,909,928.13
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			5,124,237.13
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			8,355,072.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			430,619.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	WATER Utility	ELECTRIC Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	13,678,213.59	2,311,507.27	19,092,171.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	152,625.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	13,830,838.59	2,311,507.27	19,092,171.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	13,426,246.90	2,294,965.51	15,583,069.62	-	-	-	-
Reserved	402,340.82	16,541.76	180,628.77	-	-	-	-
Unexpended Balances Canceled	2,250.87	(0.00)	3,328,472.61	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	13,830,838.59	2,311,507.27	19,092,171.00	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)			
BUDGET MESSAGE			
<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	13,678,213.59	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,969,534.13
Subtotal	13,678,213.59		
Exceptions Less:		Additions:	
Total Other Operations	2,633,785.00	New Construction (Assessor Certification)	15,753.80
Total Uniform Construction Code		2022 Cap Bank Utilized	
Total Interlocal Service Agreement	756,293.69	2023 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	220,000.00	Total Additions	15,753.80
Total Debt Service	727,054.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	8,985,287.93
Type I School Debt			
Total Public & Private Programs	60,315.90	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	87,507.65
Total Deferred Charges			
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	9,072,795.58
Reserve for Uncollected Taxes	530,000.00		
Total Exceptions	4,927,448.59	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	8,935,020.00
Amount on Which CAP is Applied	8,750,765.00		
2.5% CAP	218,769.13	Over or (Under) Appropriations Cap	(137,775.58)
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,969,534.13		

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2024 \$ 2,720,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>521,000.00</u>
	<u>2,199,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>1,007,500.00</u>
Budgeted Group Insurance - Utilities	<u>1,191,500.00</u>
Budgeted Group Insurance - Outside CAP	<u> </u>
TOTAL	<u>2,199,000.00</u>

Instead of receiving Health Benefits, 8 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 20,000.00</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	8,208,003.69
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,208,003.69</u>
Plus 2% CAP Increase	<u>164,160.07</u>
ADJUSTED TAX LEVY	<u>8,372,163.76</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>8,372,163.76</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

8,372,163.76

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	50,355.00
Allowable Pension Obligations Increases	5,494.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	380,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	40,000.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 475,849.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 2,251.00

ADJUSTED TAX LEVY

8,845,761.76

Additions:

New Ratables - Increase for new construction	2,270,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.694</u>
New Ratable Adjustment to Levy	15,753.80
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

8,861,515.56

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

8,355,072.00

OVER OR (UNDER) 2% LEVY CAP

(506,443.56)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	7,686,677
Amount to be Raised by Taxation for Municipal Purpose	7,585,495
Available for Banking (CY 2024)	101,182
Amount Used in CY 2024	_____
Balance to Expire	<u>101,182</u>

2022

Maximum Allowable Amount to be Raised by Taxation	7,929,549
Amount to be Raised by Taxation for Municipal Purpose	7,929,549
Available for Banking (CY 2024 - CY 2025)	-
Amount Used in CY 2024	_____
Balance to Carry Forward (CY 2025)	<u>-</u>

2023

Maximum Allowable Amount to be Raised by Taxation	8,398,408
Amount to be Raised by Taxation for Municipal Purpose	8,208,004
Available for Banking (CY 2024 - CY 2026)	190,404
Amount Used in CY 2024	_____
Balance to Carry Forward (CY 2025 - CY2026)	<u>190,404</u>

2024

Maximum Allowable Amount to be Raised by Taxation	8,861,516
Amount to be Raised by Taxation for Municipal Purpose	8,355,072
Available for Banking (CY 2025 - CY 2027)	506,444

Total Levy CAP Bank	<u>696,848</u>
----------------------------	----------------

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	1,250,000.00	1,080,000.00	1,080,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,250,000.00	1,080,000.00	1,080,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	15,500.00	15,500.00	17,375.78
Other	08-104	8,500.00	8,500.00	14,970.00
Fees and Permits	08-105	4,500.00	4,500.00	11,032.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	55,000.00	48,600.00	77,128.14
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	65,000.00	90,348.17
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	127,522.00	45,000.00	240,813.87
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-123	1,107,500.00	1,107,500.00	1,125,080.23
Pequannock River Basin Regional Sewerage Authority	08-134	33,500.00	33,500.00	36,980.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,659,022.00	1,570,100.00	1,899,010.61

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Billing Services:				
Bloomingdale Borough	11-119	47,500.00	47,500.00	58,888.09
Dispatching Services:				
Borough of Kinnelon	11-115	30,000.00	30,000.00	32,300.00
Borough of Riverdale	11-115	8,000.00	8,000.00	8,000.00
Tax Collection Services:				
Borough of Riverdale	11-103	30,000.00	30,000.00	30,000.00
Water Utility Services:				
Borough of Riverdale	11-120	32,500.00	32,500.00	35,150.00
New Jersey Public Power Authority	11-121	235,000.00	225,673.00	258,839.30
Pequannock River Basin Regional Sewerage Authority	11-122	100,000.00	96,820.00	143,865.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	483,000.00	470,493.00	567,042.47

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	65,258.13	212,940.90	212,940.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	352,500.00	532,963.00	534,305.48

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,250,000.00	1,080,000.00	1,080,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,659,022.00	1,570,100.00	1,899,010.61
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,079,457.00	1,023,553.00	1,023,553.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	85,000.00	85,000.00	186,097.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	483,000.00	470,493.00	567,042.47
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	65,258.13	212,940.90	212,940.90
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	352,500.00	532,963.00	534,305.48
Total Miscellaneous Revenues	13-099	3,724,237.13	3,895,049.90	4,422,949.46
4. Receipts from Delinquent Taxes	15-499	150,000.00	250,000.00	353,309.33
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,124,237.13	5,225,049.90	5,856,258.79
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,355,072.00	8,208,003.69	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	430,619.00	397,785.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	8,785,691.00	8,605,788.69	9,017,418.37
7. Total General Revenues	13-299	13,909,928.13	13,830,838.59	14,873,677.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Administrative and Executive:						-		-
Salaries & Wages	20-100	1	114,045.00	96,800.00		96,800.00	96,794.20	5.80
Other Expenses	20-100	2	18,000.00	18,000.00		18,000.00	14,999.28	3,000.72
Mayor and Council:						-		-
Salaries & Wages	20-110	1	15,390.00	14,800.00		14,800.00	12,347.27	2,452.73
Other Expenses	20-110	2	2,750.00	2,600.00		2,650.00	2,647.23	2.77
Municipal Clerk:						-		-
Salaries & Wages	20-120	1	33,000.00	42,250.00		42,250.00	31,830.33	10,419.67
Other Expenses	20-120	2	12,500.00	12,500.00		12,500.00	11,713.96	786.04
Other Expenses - Codification of Ordinances	20-120	2	500.00	500.00		500.00		500.00
Collection of Taxes:						-		-
Salaries & Wages	20-145	1	59,725.00	59,725.00		59,725.00	59,648.49	76.51
Other Expenses	20-145	2	9,000.00	9,000.00		9,000.00	5,413.23	3,586.77
Assessment of Taxes:						-		-
Salaries & Wages	20-150	1	51,460.00	49,500.00		49,500.00	49,476.70	23.30
Other Expenses	20-150	2	57,175.00	57,175.00		57,175.00	41,029.80	16,145.20
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Financial Administration:						-		-
Salaries & Wages	20-130	1	80,000.00	57,745.00		57,745.00	57,729.82	15.18
Other Expenses	20-130	2	22,500.00	19,000.00		26,000.00	25,999.84	0.16
Annual Audit	20-135	2	58,500.00	51,000.00		57,500.00	57,500.00	-
Legal Services and Costs:						-		-
Other Expenses	20-155	2	36,500.00	34,000.00		36,500.00	36,352.57	147.43
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	44,000.00	44,000.00		31,500.00	26,775.00	4,725.00
Historical Sites (Museum):						-		-
Other Expenses	20-175	2	10,165.00	10,165.00		10,165.00	7,984.84	2,180.16
LAND USE ADMINISTRATION:						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	7,500.00	7,500.00		7,500.00	7,482.57	17.43
Other Expenses	21-180	2	19,000.00	17,500.00		20,750.00	20,637.06	112.94
Zoning Officer:						-		-
Salaries & Wages	21-185	1	54,505.00	52,410.00		52,410.00	52,279.31	130.69
Other Expenses	21-185	2	500.00	500.00		500.00	245.00	255.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-		-
General Liability	23-210	2	120,000.00	100,190.00		100,190.00	100,188.90	1.10
Workers Compensation	23-215	2	78,400.00	82,600.00		82,600.00	82,529.65	70.35
Firemans' Liability	23-210	2	38,000.00	42,500.00		42,500.00	33,979.28	8,520.72
Disability Insurance	23-210	2	1,000.00	1,000.00		1,000.00		1,000.00
Employee Group Health	23-220	2	1,007,500.00	932,500.00		932,500.00	929,161.21	3,338.79
Employee Group Health Waiver	23-222	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Unemployment Insurance	23-225	2	500.00	500.00		500.00		500.00
						-		-
PUBLIC SAFETY:						-		-
Police:						-		-
Salaries & Wages	25-240	1	2,250,000.00	2,183,700.00		2,183,700.00	2,118,517.61	65,182.39
Salaries & Wages - ARP - Local Fiscal Recovery	25-240	1	260,000.00	260,000.00		260,000.00	260,000.00	-
Other Expenses	25-240	2	160,000.00	153,775.00		162,475.00	162,437.43	37.57
Fire:						-		-
Salaries & Wages	25-265	1	7,500.00	7,500.00		7,500.00	4,240.08	3,259.92
Other Expenses	25-265	2	61,450.00	61,450.00		61,450.00	48,462.16	12,987.84
First Aid Contribution	25-260	2	33,669.00	33,076.00		33,076.00	33,075.86	0.14
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:						-		-
Emergency Management Services:						-		-
Salaries & Wages	25-252	1	2,473.00	2,379.00		2,379.00		2,379.00
Other Expenses	25-252	2	2,000.00	2,000.00		2,000.00		2,000.00
PUBLIC WORKS:						-		-
Road Repair and Maintenance:						-		-
Salaries & Wages	26-290	1	615,093.00	582,000.00		544,100.00	495,259.25	48,840.75
Other Expenses	26-290	2	130,000.00	125,500.00		125,500.00	104,635.36	20,864.64
Public Buildings and Grounds:						-		-
Salaries & Wages	26-310	1	11,500.00	1,500.00		1,500.00		1,500.00
Other Expenses	26-310	2	85,000.00	82,800.00		82,800.00	82,195.94	604.06
Sanitation Sewer System:						-		-
Salaries & Wages	26-295	1	157,000.00	142,480.00		142,480.00	138,276.77	4,203.23
Other Expenses	26-295	2	25,725.00	25,725.00		25,725.00	16,315.32	9,409.68
Garbage and Trash Removal:						-		-
Salaries & Wages	26-305	1	500.00	500.00		500.00		500.00
Other Expenses	26-305	2	1,305,000.00	1,400,000.00		1,395,550.00	1,325,844.06	69,705.94
Vehicle Maintenance:						-		-
Salaries & Wages	26-315	1	10,000.00	10,000.00		-		-
Other Expenses	26-315	2	48,450.00	48,450.00		45,900.00	41,808.59	4,091.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Board of Health:						-		-
Salaries & Wages	27-330	1	39,136.00	39,136.00		39,136.00	38,131.62	1,004.38
Other Expenses	27-330	2	90,500.00	88,772.00		90,472.00	90,395.06	76.94
Dog Regulation:						-		-
Other Expenses	27-340	2	21,500.00	15,000.00		21,500.00	21,500.00	-
Senior Citizen Advisory Committee:						-		-
Other Expenses	27-365	2	7,000.00	7,000.00		7,000.00	5,934.05	1,065.95
Dial-A-Ride:						-		-
Salaries & Wages	27-365	1	25,750.00	25,375.00		27,375.00	26,703.42	671.58
Other Expenses	27-365	2	81,400.00	79,825.00		79,825.00	78,871.00	954.00
RECREATION:						-		-
Recreation Activities:						-		-
Salaries & Wages	28-370	1	55,505.00	53,500.00		53,500.00	52,783.03	716.97
Other Expenses	28-370	2	16,850.00	16,850.00		16,850.00	10,750.80	6,099.20
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT AND PUBLIC DEFENDER:						-		-
Public Defender:						-		-
Other Expenses	43-495	2		875.00		875.00		875.00
						-		-
UTILITIES AND BULK PURCHASES:						-		-
Electricity	31-435	2	42,000.00	42,000.00		42,000.00	37,652.25	4,347.75
Street Lighting	31-435	2	36,100.00	36,100.00		36,100.00	36,100.00	-
Telephone	31-440	2	19,000.00	17,000.00		25,000.00	24,887.27	112.73
Water	31-445	2	32,000.00	32,000.00		32,000.00	24,664.99	7,335.01
Fuel Oil	31-447	2	70,000.00	70,000.00		70,000.00	63,281.96	6,718.04
Gasoline	31-447	2	85,000.00	100,000.00		100,000.00	62,728.11	37,271.89
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		7,769,216.00	7,584,728.00	-	7,565,128.00	7,194,270.36	370,857.64
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		7,769,216.00	7,584,728.00	-	7,565,128.00	7,194,270.36	370,857.64
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,857,582.00	3,696,300.00	-	3,650,400.00	3,509,000.47	141,399.53
Other Expenses (Including Contingent)	34-201	2	3,911,634.00	3,888,428.00	-	3,914,728.00	3,685,269.89	229,458.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	217,095.00	207,452.00		207,452.00	207,451.92	0.08
Social Security System (O.A.S.I.)	36-472	280,000.00	274,248.00		274,248.00	268,599.50	5,648.50
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	665,209.00	681,537.00		681,537.00	681,536.00	1.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	3,500.00	2,800.00		2,800.00	2,173.56	626.44
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,165,804.00	1,166,037.00	-	1,166,037.00	1,159,760.98	6,276.02
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	8,935,020.00	8,750,765.00	-	8,731,165.00	8,354,031.34	377,133.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,687,894.00	2,633,785.00	-	2,633,785.00	2,633,014.00	771.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Billing Services:						-		-
Bloomingdale Borough						-		-
Salaries and Wages	42-119	1	21,500.00	21,500.00		21,500.00	21,493.23	6.77
Other Expenses	42-119	2	11,000.00	11,000.00		11,000.00	10,993.10	6.90
Dispatching Services:						-		-
Borough of Kinnelon						-		-
Salaries and Wages	42-115	1	8,900.00	8,900.00		8,900.00	8,900.00	-
Other Expenses	42-115	2	19,600.00	19,600.00		19,600.00		19,600.00
Borough of Riverdale						-		-
Salaries and Wages	42-115	1	8,000.00	8,000.00		8,000.00	8,000.00	-
Tax Collection Services:						-		-
Borough of Riverdale						-		-
Salaries and Wages	42-103	1	17,500.00	17,500.00		17,500.00	17,363.82	136.18
Other Expenses	42-103	2	12,500.00	12,500.00		12,500.00	11,800.00	700.00
Construction Code Official:						-		-
Borough of Bloomingdale						-		-
Other Expenses	42-118	2	115,000.00	110,725.00		130,325.00	128,276.00	2,049.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Utility Services						-		-
Borough of Riverdale						-		-
Salaries and Wages	42-120	1	17,500.00	17,500.00		17,500.00	17,496.07	3.93
Other Expenses	42-120	2	12,500.00	12,500.00		12,500.00	12,483.10	16.90
New Jersey Public Power Authority						-		-
Salaries and Wages	42-121	1	235,000.00	225,673.00		225,673.00	225,657.45	15.55
Pequannock River Basin Regional Sewerage Authority						-		-
Salaries and Wages	42-122	1	100,000.00	96,820.00		96,820.00	96,803.56	16.44
Bloomington Fire Inspection Services						-		-
Other Expenses	42-123	2	18,000.00	17,574.89		17,574.89	17,404.00	170.89
Riverdale Court Services						-		-
Other Expenses	42-124	2	181,800.00	176,500.80		176,500.80	174,787.20	1,713.60
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Interlocal Municipal Service Agreements	42-999		778,800.00	756,293.69	-	775,893.69	751,457.53	24,436.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities	41-602	2	18,584.32	16,554.24		16,554.24	16,554.24	-
Safe and Secure Communities Program	41-503	2	45,150.00	32,400.00		32,400.00	32,400.00	-
Recycling Tonnage Grant	41-569	2		10,002.18		10,002.18	10,002.18	-
Body Armor Replacement Fund	41-505	2	1,523.81	3,984.48		3,984.48	3,984.48	-
NJ DEP Stormwater Assistance Grant	41-564	2		25,000.00		25,000.00	25,000.00	-
Community Development Block Grant	41-856	2		125,000.00		125,000.00	125,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		65,258.13	212,940.90	-	212,940.90	212,940.90	-
Total Operations - Excluded from "CAPS"	34-305		3,531,952.13	3,603,019.59	-	3,622,619.59	3,597,412.43	25,207.16
Detail:								
Salaries & Wages	34-305	1	408,400.00	395,893.00	-	395,893.00	395,714.13	178.87
Other Expenses	34-305	2	3,123,552.13	3,207,126.59	-	3,226,726.59	3,201,698.30	25,028.29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		600,000.00	220,000.00	-	220,000.00	220,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		262,956.00	727,054.00	-	727,054.00	724,803.13	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
DCFTUF - Capital Ordinance 2018-12	46-892		40,000.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		40,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		4,434,908.13	4,550,073.59	-	4,569,673.59	4,542,215.56	25,207.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded	29-409		-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		4,434,908.13	4,550,073.59	-	4,569,673.59	4,542,215.56	25,207.16
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		13,369,928.13	13,300,838.59	-	13,300,838.59	12,896,246.90	402,340.82
(M) Reserve for Uncollected Taxes	50-899		540,000.00	530,000.00	XXXXXXXXXX	530,000.00	530,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		13,909,928.13	13,830,838.59	-	13,830,838.59	13,426,246.90	402,340.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	8,935,020.00	8,750,765.00	-	8,731,165.00	8,354,031.34	377,133.66
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,687,894.00	2,633,785.00	-	2,633,785.00	2,633,014.00	771.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	778,800.00	756,293.69	-	775,893.69	751,457.53	24,436.16
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	65,258.13	212,940.90	-	212,940.90	212,940.90	-
Total Operations Excluded from "CAPS"	34-305	3,531,952.13	3,603,019.59	-	3,622,619.59	3,597,412.43	25,207.16
(C) Capital Improvements	44-999	600,000.00	220,000.00	-	220,000.00	220,000.00	-
(D) Municipal Debt Service	45-999	262,956.00	727,054.00	-	727,054.00	724,803.13	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	40,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	540,000.00	530,000.00	XXXXXXXXXX	530,000.00	530,000.00	XXXXXXXXXX
Total General Appropriations	34-499	13,909,928.13	13,830,838.59	-	13,830,838.59	13,426,246.90	402,340.82

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Adminstration:					-		-
Salaries & Wages	55-501	272,520.00	232,725.00		235,650.00	235,636.66	13.34
Other Expenses	55-502	295,725.00	272,871.61		300,371.61	296,768.50	3,603.11
Operations:					-		-
Salaries & Wages	55-501	524,041.00	501,647.27		440,347.27	436,763.03	3,584.24
Other Expenses	55-502	481,500.00	393,500.00		428,500.00	428,072.66	427.34
Dispatching:					-		-
Salaries & Wages	55-501	133,345.00	135,325.00		146,825.00	143,612.80	3,212.20
Other Expenses	55-502	500.00	500.00		500.00		500.00
Building and Grounds:					-		-
Salaries & Wages	55-501	1,000.00	1,000.00		-		-
Other Expenses	55-502	1,500.00	1,500.00		625.00	602.02	22.98
Liability Insurance	55-504	85,275.00	77,500.00		76,175.00	76,163.50	11.50
Workers Compensation Insurance	55-504	49,260.00	52,500.00		51,900.00	51,875.78	24.22
Employee Group Health	55-503	191,500.00	190,000.00		178,975.00	177,445.67	1,529.33
Employee Group Health Waiver	55-503	2,500.00			-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	-
Capital Outlay	55-512				-		-
Capital Outlay - ARPA	55-513	181,133.12			-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	210,000.00	115,000.00		115,000.00	115,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	128,450.00	17,840.00		17,840.00	17,840.00	XXXXXXXXXX
Interest on Notes	55-523	19,165.00	115,000.00		115,000.00	115,000.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	55-550		2,628.39	XXXXXXXXXX	2,628.39	2,628.39	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	133,600.00	127,670.00		127,670.00	127,662.72	7.28
Social Security System (O.A.S.I.)	55-541	63,500.00	63,500.00		63,500.00	59,893.78	3,606.22
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	300.00	300.00		-		-
Disability Insurance	55-544	500.00	500.00		-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	2,785,314.12	2,311,507.27	-	2,311,507.27	2,294,965.51	16,541.76

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Administration:					-		-
Salaries & Wages	55-501	530,615.00	495,000.00		508,750.00	508,627.41	122.59
Other Expenses	55-502	678,500.00	672,100.00		634,425.00	608,845.21	25,579.79
Operations:					-		-
Salaries & Wages	55-501	2,792,482.00	2,630,000.00		2,618,500.00	2,566,121.75	52,378.25
Other Expenses	55-502	623,000.00	623,000.00		623,000.00	570,291.87	27,708.13
Other Expenses - Purchased Power	55-502	10,350,000.00	11,450,000.00		11,450,000.00	8,098,187.32	51,812.68
Dispatching:					-		-
Salaries & Wages	55-501	315,800.00	317,500.00		341,400.00	337,745.04	3,654.96
Other Expenses	55-502	1,000.00	1,000.00		1,000.00		1,000.00
Night Out:					-		-
Other Expenses	55-502	7,500.00	7,500.00		7,500.00	5,316.70	2,183.30
Building and Grounds:					-		-
Salaries & Wages	55-501	118,139.00	112,700.00		112,700.00	112,686.15	13.85
Other Expenses	55-502	7,000.00	7,000.00		7,000.00	1,705.17	5,294.83
					-		-
					-		-

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511		140,000.00	XXXXXXXXXX	140,000.00	140,000.00	-
Capital Outlay	55-512		10,000.00		10,000.00	10,000.00	-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	550,000.00	400,000.00		400,000.00	400,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		200,000.00		200,000.00	197,500.00	XXXXXXXXXX
Interest on Bonds	55-522	94,336.00	26,771.00		26,771.00	26,771.00	XXXXXXXXXX
Interest on Notes	55-523	7,500.00	70,550.00		70,550.00	69,577.39	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	484,300.00	463,000.00		463,000.00	462,777.36	222.64
Social Security System (O.A.S.I.)	55-541	257,000.00	242,000.00		253,500.00	248,555.40	4,944.60
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	750.00	750.00		775.00	768.29	6.71
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ELECTRIC UTILITY APPROPRIATIONS	55-599	18,060,657.00	19,092,171.00	-	19,092,171.00	15,583,069.62	180,628.77

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____
 Uniform Fire Safety Penalties; Board of Recreation Commissioners (N.J.S.A. 40:12-8); Housing and Community Development Act of 1974; Accumulated Absences; Storm/Emergency Recovery; Parking Offenses Adjudication Act; Borough of Butler Museum Donations; Municipal Public Defender; Developers Escrow Fund

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	6,080,761.80
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	162,777.48
Tax Title Lien Receivable	82,840.29
Property Acquired by Tax Title Lien Liquidation	496,800.00
Other Receivables	58,093.17
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	6,881,272.74
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,410,244.19
Reserves for Receivables	800,510.94
Surplus	2,670,517.61
Total Liabilities, Reserves and Surplus	6,881,272.74

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	2,204,375.40	2,303,800.76
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 99.39%, 2022: 98.83%)	31,241,630.34	30,151,145.50
Delinquent Taxes	353,309.33	202,470.92
Other Revenues and Additions to Income	4,965,051.65	4,950,097.98
Total Funds	38,764,366.72	37,607,515.16
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	13,298,587.72	13,307,549.31
School Taxes (Including Local and Regional)	19,644,861.00	19,007,856.00
County Taxes (Including Added Tax Amounts)	3,109,350.97	2,891,615.53
Special District Taxes		
Other Expenditures and Deductions from Income	41,049.42	196,118.92
Total Expenditures and Tax Requirements	36,093,849.11	35,403,139.76
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	36,093,849.11	35,403,139.76
Surplus Balance, December 31	2,670,517.61	2,204,375.40

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	2,670,517.61
Current Surplus Anticipated in 2024 Budget	1,250,000.00
Surplus Balance Remaining	1,420,517.61

(Important: This appendix must be Included in advertisement of Budget.)

**2024
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

**BOROUGH OF BUTLER
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 2024 the projects expected to be completed are detailed on Sheet 40b

Projects and their planned funding, which will begin subsequent to 2024 are reflected on sheets 40c and 40d

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

Mayor and Borough Council of The Borough of Butler

**CAPITAL BUDGET (Current Year Action)
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
CURRENT FUND:		-								
Purchase of Police Equipment	C-1	71,220.00			71,220.00					
Road Paving Program	C-2	909,906.00			425,000.00		484,906.00			
Fire Department Equipment	C-3	90,000.00			60,000.00				30,000.00	
Recreation Improvements	C-4	20,000.00			20,000.00					
Building and Grounds - Mechanic Bays	C-5	70,000.00			3,500.00			66,500.00		
		-								
		-								
ELECTRIC UTILITY:		-								
Building and Grounds - Mechanic Bays	E-1	200,000.00						200,000.00		
Improvements to Sub Station	E-2	150,000.00						150,000.00		
Equipment Purchases	E-3	2,435.00			2,435.00					
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	1,513,561.00	-		-	582,155.00	-	484,906.00	416,500.00	30,000.00

**CAPITAL BUDGET (Current Year Action)
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	13,980,561.00	-	-	589,155.00	-	814,906.00	1,416,500.00	11,160,000.00

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
CURRENT FUND:		-							
Purchase of Police Equipment	C-1	71,220.00	1 year	71,220.00					
Road Paving Program	C-2	909,906.00	1 year	909,906.00					
Fire Department Equipment	C-3	90,000.00	2 years	60,000.00	30,000.00				
Recreation Improvements	C-4	20,000.00	1 year	20,000.00					
Building and Grounds - Mechanic Bays	C-5	70,000.00	1 year	70,000.00					
		-							
		-							
ELECTRIC UTILITY:		-							
Building and Grounds - Mechanic Bays	E-1	200,000.00	1 year	200,000.00					
Improvements to Sub Station	E-2	150,000.00	1 year	150,000.00					
Equipment Purchases	E-3	2,435.00	1 year	2,435.00					
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	1,513,561.00	XXXXXXXXXX	1,483,561.00	30,000.00	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
WATER UTILITY:		-							
Various Water Equipment	W-1	7,000.00	1 year	7,000.00					
Replacement of Hydrants and Valves	W-2	100,000.00	2 year	50,000.00	50,000.00				
Water Meter, AMI Reading System Upgrades	W-3	360,000.00	1 year	180,000.00	180,000.00				
Route 23 Newark Water Interconnection Pump Station	W-4	400,000.00	1 year	400,000.00					
Water Main Replacement Program	W-5	600,000.00	1 year	300,000.00	300,000.00				
Filtration Plant Construction	W-6	11,000,000.00	5 year	400,000.00	1,600,000.00	2,000,000.00	3,000,000.00	4,000,000.00	
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TOTAL - THIS PAGE	XXXXX	12,467,000.00	XXXXXXXXXX	1,337,000.00	2,130,000.00	2,000,000.00	3,000,000.00	4,000,000.00	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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TOTAL - ALL PROJECTS	XXXXX	13,980,561.00	XXXXXXXXXX	2,820,561.00	2,160,000.00	2,000,000.00	3,000,000.00	4,000,000.00	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF BUTLER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
CURRENT FUND:	-			-							
Purchase of Police Equipment	71,220.00			71,220.00							
Road Paving Program	909,906.00			425,000.00		484,906.00					
Fire Department Equipment	90,000.00		30,000.00	60,000.00							
Recreation Improvements	20,000.00			20,000.00							
Building and Grounds - Mechanic Bays	70,000.00			3,500.00			66,500.00				
	-			-							
	-			-							
ELECTRIC UTILITY:	-			-							
Building and Grounds - Mechanic Bays	200,000.00			-				200,000.00			
Improvements to Sub Station	150,000.00			-				150,000.00			
Equipment Purchases	2,435.00			2,435.00							
	-			-							
	-			-							
	-			-							
	-			-							
	-			-							
	-			-							
TOTAL - THIS PAGE	1,513,561.00	-	30,000.00	582,155.00	-	484,906.00	66,500.00	350,000.00	-	-	

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF BUTLER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
WATER UTILITY:	-			-							
Various Water Equipment	7,000.00			7,000.00							
Replacement of Hydrants and Valves	100,000.00					50,000.00		50,000.00			
Water Meter, AMI Reading System Upgrades	360,000.00					180,000.00		180,000.00			
Route 23 Newark Water Interconnection Pump Station	400,000.00					-		400,000.00			
Water Main Replacement Program	600,000.00					100,000.00		500,000.00			
Filtration Plant Construction	11,000,000.00							11,000,000.00			
	-			-							
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TOTAL - THIS PAGE	12,467,000.00	-	-	7,000.00	-	330,000.00	-	12,130,000.00	-	-	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7,769,216.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,165,804.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,531,952.13
(c) Capital Improvements	44-999	\$ 600,000.00
(d) Municipal Debt Service	45-999	\$ 262,956.00
(e) Deferred Charges - Municipal	46-999	\$ 40,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 540,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 13,909,928.13

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 16th day of April, 2024. 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 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 16th day of April, 2024, bgreco@butlerborough.com, Clerk
Signature

BOROUGH OF BUTLER

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rate Assessed:										
Total Tax Collected to date:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Total Expended to date:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Acreage Preserved to date:					Interest on Bonds	54-930-2				XXXXXXXXXX
Recreation land preserved in 2023:					Interest on Notes	54-935-2				XXXXXXXXXX
Farmland preserved in 2023:					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: BOROUGH OF BUTLER

Year Ending: December 31, 2023

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

[Empty box for listing change orders]

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

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

3/19/2024
Date

bgreco@butlerborough.com
Clerk of the Governing Body