



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.964	\$3,184,322.75	26.01%	\$2,202.75
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.764	\$5,829,372.00	47.61%	\$4,030.76
Regional School District	0.576	\$1,904,183.00	15.55%	\$1,316.17
County Purposes	0.335	\$1,107,761.13	9.05%	\$765.48
County Library	0.034	\$110,897.24	0.91%	\$77.69
County Board of Health			0.00%	\$0.00
County Open Space	0.033	\$107,859.71	0.88%	\$75.41
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.706</b>	<b>\$12,244,395.83</b>	<b>100.00%</b>	<b>\$8,468.25</b>

Total Taxable Valuation as of October 1, 2015 \$330,280,154.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$228,501.00

#### Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.964	1.014	5.19%	

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,184,322.75	\$3,344,688.00	5.04%	\$160,365.25

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,202.75	\$2,317.00	5.19%	\$114.25

Sheet URB-1

Current Year 2016 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ESTIMATED	\$3,344,688.00
Municipal Library		\$0.00
Municipal Open Space		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$5,836,000.00
Regional School District	ESTIMATED	\$1,911,650.00
County Purposes		\$1,110,000.00
County Library		\$110,000.00
County Board of Health		\$0.00
County Open Space		\$110,000.00
Other County Levies (total)		\$0.00
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$12,422,338.00</b>

Revenue Anticipated, Excluding Tax Levy	2,930,496.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,880,154.00
Total Non-Municipal Tax Levy	\$9,077,650.00
Amount to be Raised by Taxes - Before RUT	\$12,027,308.00
Reserve for Uncollected Taxes (RUT)	\$395,030.36
Total Amount to be Raised by Taxes	\$12,422,338.36

% of Tax Collections used to Calculate RUT 96.82%  
 IF % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2015	12,048,947.63
Total Tax Levy, CY 2015	12,247,872.77
% of Taxes Collected, CY 2015	98.38%
Delinquent Taxes - December 31, 2015	\$171,995.57

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FOOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water Utility	Sanitary Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	58.52%	\$422,780.00	\$722,400.00	\$1,145,180.00	\$726,000.00		\$132,425.00	\$213,879.00	\$12,776.00			
08	Local Revenue	-4.66%	(\$130,786.00)	\$2,808,766.00	\$2,677,980.00	\$1,256,980.00		\$344,000.00	\$755,000.00	\$322,000.00			
09	State Aid (Inflow offsetting appropriations)	0.00%	\$0.00	\$304,840.00	\$304,840.00	\$304,840.00							
08	Uniform Construction Code Fees	-57.98%	(\$31,731.00)	\$34,731.00	\$23,000.00	\$23,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	54.45%	\$62,104.00	\$14,049.00	\$176,153.00	\$176,153.00							
08	Other Special Items	-33.51%	(\$199,331.00)	\$394,882.00	\$395,551.00	\$395,551.00							
15	Receipts from Delinquent Taxes	-22.15%	(\$49,631.00)	\$225,631.00	\$174,000.00	\$174,000.00							
	Amounts to be ruled by legislation												
07	Local Tax for Municipal Purposes	-1.28%	(\$43,601.26)	\$3,369,289.26	\$3,344,688.00	\$3,344,688.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.36%	\$29,803.74	\$8,211,588.26	\$8,241,392.00	\$6,401,212.00	\$0.00	\$476,425.00	\$968,979.00	\$394,776.00	\$0.00	\$0.00	\$0.00

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

FOOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offices	Open Space Budget	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	4.00	9.00	10.03%	\$60,081.11	\$398,159.00	\$659,240.11	\$423,672.00			\$77,645.00	\$114,997.02	\$43,526.09			
21	Land Use Administration	2.00	-4.85%	(\$7,719.00)	\$159,146.00	\$151,427.00	\$151,427.00								
22	Uniform Construction Code	3.00	5.06%	\$1,456.00	\$28,892.00	\$30,258.00	\$30,258.00								
23	Insurance		6.25%	\$38,718.00	\$523,466.00	\$612,184.00	\$380,482.00			\$96,598.00	\$78,890.00	\$55,814.00			
25	Public Safety	7.00	5.17%	\$51,985.00	\$1,005,715.00	\$1,057,700.00	\$1,044,230.00	\$13,470.00							
26	Public Works	5.00	19.19%	\$93,649.53	\$488,087.00	\$581,736.53	\$21,648.00			\$156,574.90	\$73,536.22	\$29,977.41			
27	Health and Human Services		35.34%	\$162,690.00	\$460,339.00	\$623,029.00	\$5,340.00				\$470,000.00				
28	Parks and Recreation		1.49%	\$18,301.00	\$1,226,743.00	\$1,245,044.00	\$1,205,750.00	\$39,294.00							
29	Education (including Library)	1.00	0.14%	\$29.00	\$21,341.00	\$21,270.00	\$21,270.00								
30	Unclassified			\$0.00	\$0.00	\$0.00									
31	Utilities and Built Purchases		-3.59%	(\$9,685.00)	\$269,430.00	\$259,745.00	\$181,745.00			\$60,000.00	\$18,000.00	\$240,000.00			
32	Landfill / Solid Waste Disposal		0.11%	\$255.00	\$239,745.00	\$240,000.00									
33	Contingency			\$0.00	\$0.00	\$0.00									
35	Sanitary Expenditures		15.16%	\$46,260.36	\$305,658.00	\$351,318.36	\$285,047.00			\$30,257.10	\$23,555.76	\$12,458.50			
36	Judgments			\$0.00	\$0.00	\$0.00									
37	Shared Services			\$0.00	\$0.00	\$0.00									
42	Court and Public Defender		0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00								
43	Capital		3.92%	\$15,000.00	\$383,000.00	\$398,000.00	\$318,000.00			\$40,000.00	\$40,000.00				
44	Debt		-2.57%	(\$40,100.00)	\$1,561,310.00	\$1,521,210.00	\$1,564,250.00			\$6,950.00	\$150,000.00				
45	Debt of Changes		20.42%	\$9,700.00	\$47,500.00	\$57,200.00	\$49,200.00			\$8,000.00					
46	Debt - Type 1 School District			\$0.00	\$0.00	\$0.00									
48	Reserve for Unallocated Taxes		-1.12%	(\$4,468.00)	\$399,498.00	\$395,030.00	\$395,030.00								
50	Surplus General Budget			\$0.00	\$0.00	\$0.00									
55	Total	16.00	21.00	5.99%	\$436,153.00	\$7,805,236.00	\$8,241,392.00	\$6,213,759.00	\$1,874,533.00	\$0.00	\$476,425.00	\$968,979.00	\$394,776.00	\$0.00	\$0.00







**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	10,765.00	\$10,000.00				\$765.00
Supervisory Staff (Department Heads & Managers)	3.00		423,680.00	\$281,569.00		\$38,107.00	\$82,618.00	\$21,386.00
Police Officers (Including Superior Officers)	7.00		1,128,769.00	\$682,365.00	\$67,649.00	\$166,710.00	\$154,668.00	\$57,377.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	14.00	627,700.00	\$367,387.00	\$36,255.00	\$35,941.00	\$157,085.00	\$31,032.00
<b>Totals</b>	<b>16.00</b>	<b>21.00</b>	<b>2,190,914.00</b>	<b>\$1,341,321.00</b>	<b>\$103,904.00</b>	<b>\$240,758.00</b>	<b>\$394,371.00</b>	<b>\$110,560.00</b>

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

**NO**

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

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	2.00	\$11,645.94	\$23,291.88	1.00	\$13,509.47	\$13,509.47
Parent & Child	3.00	\$20,981.80	\$62,945.40	3.00	\$19,107.20	\$57,321.60
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1.00	\$32,549.83	\$358,048.08	12.00	\$28,946.73	\$347,360.76
Employee Cost Sharing Contribution (enter as negative - )			(\$95,706.48)			(\$89,265.43)
Subtotal	16.00		\$348,578.88	16.00		\$328,926.40
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	<b>16.00</b>		<b>\$348,578.88</b>	<b>16.00</b>		<b>\$328,926.40</b>

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

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

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

YES
YES











# 2016 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2016 BUDGET)

MUNICIPALITY: BOROUGH OF HIGH BRIDGE

COUNTY: HUNTERDON

Mark Desire	12/31/18
Mayor's Name	Term Expires as Mayor

Municipal Officials	Date of Orig. Appt
Adam Young	N/A
Municipal Clerk	Cert No.
Bonnie Fleming	T-1483
Tax Collector	Cert No.
Bonnie Fleming	N-0524
Chief Financial officer	Cert No.
Anthony Ardito	524
Registered Municipal Accountant	Lic No.
Barry Goodman	
Municipal Attorney	

Official Mailing Address of Municipality

**BOROUGH OF HIGH BRIDGE**

71 Main Street

High Bridge, NJ 08829

Phone#: 908-638-6455

Fax #: 908-638-9374

Governing Body Members	Term Expires
Lynn Hughes	12/31/16
Adrienne Shipp	12/31/17
Christopher Zappa	12/31/17
Stephen Strange	12/31/16
Keir Lolaccono	12/31/16
Mike Stemple	12/31/18

Please attach this to your 2016 Budget and Mail to:

Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

**2016  
MUNICIPAL BUDGET**

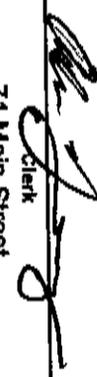
Municipal Budget of the BOROUGH of HIGH BRIDGE, County of HUNTERDON for the Fiscal Year 2016.

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

17th day of March, 2016

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

Certified by me, this 17th day of March, 2016

X  
  
Clerk  
71 Main Street

Address  
High Bridge, NJ 08829  
Address  
908-638-6455

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 17th day of March, 2016



Registered Municipal Accountant  
1110 Harrison Street, Suite C  
Address  
Frenchtown, NJ 08825  
(908) 996-4711  
Phone Number

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

Certified by me, this 17th day of March, 2016

X  
  
Chief Financial Officer

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

*Do not advertise this Certification form!*

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-7.9.

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

Dated: 2016

Dated: 2016

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

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

**Borough \_\_\_\_\_ of \_\_\_\_\_ High Bridge \_\_\_\_\_ County of \_\_\_\_\_ Hunterdon \_\_\_\_\_**

## MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of High Bridge, County of Hunterdon for the Fiscal Year 2016.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

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

in the issue of March 31, 2016.

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

<p><b>RECORDED VOTE</b> (insert last name)</p>	<p>{ Hughes { Shipps Ayes { Zappa { Strange { Stemple</p>	<p>{ { Nays { None {</p>	<p>{ { { {</p>	<p>Abstained { None {  Absent { None {</p>
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough

of High Bridge County of Hunterdon on March 17, 2016.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on May 12, 2016 at

7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX XX
1. Appropriations within "CAPS" -	XXXXXXXXXX XX
(a) Municipal Purposes (Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)	3,893,094 00
2. Appropriations excluded from "CAPS"	XXXXXXXXXX XX
(a) Municipal Purposes (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)	2,113,088 00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.62</u> Percent of Tax Collections	395,030 00
4. Total General Appropriations (Item 9, Sheet 29)	6,401,212 00
Building Aid Allowance} 2015 - \$ _____	
for Schools-State Aid } 2015 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)	3,056,524 00
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	XXXXXXXXXX XX
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	3,344,688 00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

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

	General Budget		Water Utility		Sewer Utility		Solid Waste Util	
Budget Appropriations - Adopted Budget	6,174,468	00	342,400	00	855,000	00	325,000	00
Budget Appropriations Added by N.J.S. 40A:4-87	100,371	00						
Emergency Appropriations			8,000	00				
Total Appropriations	6,274,839	00	350,400	00	855,000	00	325,000	00
<b>Expenditures:</b>								
Paid of Charged (Including Reserve for Uncollected Taxes)	6,010,695	00	347,383	00	737,810	00	312,066	00
Reserved	229,914	00	3,017	00	117,190	00	12,934	00
Unexpended Balances Canceled	34,230	00						
Total Expenditures and Unexpended Balances Canceled	6,274,839	00	350,400	00	855,000	00	325,000	00
Overexpenditures*	0	00	0	00	0	00	0	00

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

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable  
equipment

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

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

Printing and advertising, utility ser-  
vices, insurance and many other items essen-  
tial to the services rendered by municipal  
government

**EXPLANATORY STATEMENT - (Continued)**

Information on the 2016 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting the Municipal Clerk at 908-638-6455

**I. TAX RATE**

As of the date of introduction of this budget, the Local School, Regional School and County Tax Rates have not been determined. Therefore, the 2016 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2016 (Estimate)</u>		<u>2015 (Actual)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Local Municipal Taxes	\$ 3,344,688	\$ 1.01268	\$ 3,184,323	\$ 0.96358
	\$ 3,344,688	\$ 1.01268	\$ 3,184,323	\$ 0.96358

Net Valuation Taxable **\$ 330,280,154** **\$ 330,466,854**

**II. APPROPRIATIONS "CAPS"**

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

<b>BUDGET MESSAGE</b>		
<b>CAP CALCULATION</b>		
Total General Appropriations for 2015		\$ 6,174,469.00
Cap Base Adjustment		-
<b>Modifications</b>		<b>6,174,469.00</b>
<b>Less:</b>		
Reserve for Uncollected Taxes	\$ 399,498.00	
Public and Private Programs	13,678.00	
Total Other Operations	96,756.00	
Capital Improvements	343,000.00	
Municipal Debt Service	1,404,360.00	
Interlocal Service Agreements	37,000.00	
Deferred Charges	39,500.00	
Amount on Which CAP is Applied	<b>2,333,792.00</b>	
0.0% CAP *		<b>3,840,677.00</b>
Allowable Appropriations Before Exceptions		<b>3,840,677.00</b>
<b>Additional Modifications</b>		
New Construction	\$ 396.00	
2015 CAP Banking	107,975.54	
2014 CAP Banking	132,397.13	
Increase to 3.5%*	134,423.70	
Total Allowable Appropriations with 3.5% "CAP"		<b>4,215,869.37</b>
Total Appropriations within CAPS		<b>3,893,094.00</b>
<b>DIFFERENCE - Banked to Future Budgets</b>		<b>\$ 322,775.37</b>

Sheet 3b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

\*Under provisions of N.J.S. 40A:4-45.2(as amended), the annual CAP rate is set at 2.5% or the index rate, whichever is less. For 2016, the index rate is established at 0.0% and the CAP is at this per cent unless the municipality elected to increase to 3.5% by adoption of municipal index ordinance.

**IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS**

The implementation of a flexible chart of accounts program began in earnest several years ago for Municipal and County entities to provide a "common language" common to all municipal and county budgets. The common coding will ultimately lead to electronic filing of budgets rather than the historical, but now outdated, paper intensive system in place today. It's other benefits are a higher degree of comparability between government units, and it assists the Division in preparing it's Annual Report.

Any questions regarding the new budget breakdowns and crosswalks should be directed to the office of the Chief Financial Officer.

Sheet 3b

NOTE:

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

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

EXPLANATORY STATEMENT - (Continued)

**III. TAX LEVY CAP**

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

**BUDGET MESSAGE**

**TAX LEVY CAP CALCULATION**

Prior Year Amount to be Raised for Taxation for Municipal Purposes \$ 3,184,323.00

**Modifications**

**Less:**

Prior Year Deferred Charges-Emergencies

Amount on Which CAP is Applied

2% CAP Increase

Adjusted Tax Levy Prior to Exclusions

**Exclusions:**

Debt Service Increase

Current Year Deferred Charges: Emergencies

Allowable Pension Obligation Increase

Allowable Debt Service Increase

Allowable increase in health care costs

Capital Improvement Fund & Down Pay.

Less: Cancelled or Unexpended Exclusions

Adjusted Tax Levy

**Additions:**

New Ratables

Prior Year Municipal Purpose Tax Rate

New Ratable Adjustment to Levy

CY2015 CAP Bank Utilized in CY 2016

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation included in this Budget

3,184,323.00  
63,686.46  
3,248,009.46

32,638.00  
174,230.00  
-

206,868.00  
34,230.00  
3,420,647.46

41,100.00  
0.964

396.00  
3,421,043.46  
3,344,688.00

**I V. HEALTH CARE COSTS**

Total Health Care Costs for 2016 \$ 319,188.00

Employee Share of Health Care Costs (Est.) 95,706.00

Total Employer Share of Health Care Costs/Appropriations \$ 223,482.00

Sheet 3b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:**

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



Explanatory Statement - (continued)  
Budget Message

**Analysis of Compensated Absence Liability**

Legal basis for benefit  
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police	107	53,271.00			
Administration	10	4,243.00			
DPW	30	8,614.00			
<b>Totals</b>	147 days	\$ 66,128.00			
<b>Total Funds Reserved as of end of 2015:</b>					
<b>Total Funds Appropriated in 2016:</b>		\$ -			













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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:	xxxxx	xxxxxxxx xx	xxxxxxx xx	xxxxxxx xx
N.J. Transportation Trust Fund Authority Act-Ch 159	10-865			
Recycling Tonnage Grant	10-701	3,694.00	3,893.00	3,893.00
Drunk Driving Enforcement Fund - CH159	10-745		3,000.00	3,000.00
Clean Communities Program-Prior Unapprop.	10-770			
Clean Communities Program-2016	10-770		17,102.00	17,102.00
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Highlands Plan Conformance - ch159	10-704		40,000.00	40,000.00
Neighborhood Preservation - Balanced Housing	10-705			
Body Armor Grant	10-709		3,154.00	3,154.00
Click it or Ticket Grant	10-706		1,900.00	1,900.00
NUDEP Federal Highway Admin.-Recreation Trails Grant	10-710	11,300.00		
FEMA Generator Grant	10-711	147,689.00		
Body Camera Grant	10-712	2,500.00		
NUEM Grant	10-701	7,000.00		
SIF Risk Control Grant	10-707	1,942.00		
TDR Feasibility Grant - ch 159	10-709		40,000.00	40,000.00
Drive Sober Grant - ch159	10-713		5,000.00	5,000.00
SIF Risk Control Grant-Radar Speed Sign	10-714	2,028.00		







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

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
<b>GENERAL REVENUES</b>				
<b>Summary of Revenues</b>	xxxxxx	xxxxxxx	xxxxxxx xx	xxxxxxx xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	726,000 00	602,000 00	602,000 00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	xxxxxx	xxxxxxx	xxxxxxx xx	xxxxxxx xx
Total Section A: Local Revenues	08-001	1,256,980 00	1,252,385 00	1,291,521 00
Total Section B: State Aid Without Offsetting Appropriations	09-001	304,840 00	304,840 00	304,840 00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	23,000 00	23,000 00	54,731 00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11-001	0 00	0 00	0 00
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	176,153 00	114,049 00	114,049 00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	395,551 00	594,242 00	594,882 00
<b>Total Miscellaneous Revenues</b>	13-099	2,156,524 00	2,288,516 00	2,360,023 00
<b>4. Receipts from Delinquent Taxes</b>	15-499	174,000 00	200,000 00	223,631 00
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	3,056,524 00	3,090,516 00	3,185,654 00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,344,688 00	3,184,323 00	xxxxxxx xx
b) Addition to Local District School Tax	07-191			xxxxxxx xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	3,344,688 00	3,184,323 00	3,388,289 00
<b>7. Total General Revenues</b>	13-299	6,401,212 00	6,274,839 00	6,573,943 00

**CURRENT FUND - APPROPRIATIONS**

	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
<b>(A) Operations within "CAPS"</b>							
<b>GENERAL GOVERNMENT FUNCTIONS:</b>							
General Administration:							
Salaries and Wages	20-100-1	40,241 00	43,605 00		45,230 00	45,219 00	11 00
Other Expenses:	20-100-2						
IT Internet	20-100-2	5,850 00	5,250 00		5,850 00	5,836 00	14 00
Miscellaneous Other Expenses	20-100-2	6,300 00	2,500 00		2,500 00	1,194 00	1,306 00
Mayor and Council:	20-110						
Salaries and Wages	20-110-1	4,000 00	6,000 00		4,000 00	4,000 00	0 00
Other Expenses: Advertising Costs	20-110-2	11,700 00	9,700 00		11,700 00	10,900 00	800 00
Newsletter	20-110-2	12,455 00	13,915 00		12,455 00	9,676 00	2,779 00
Miscellaneous Other Expenses	20-110-2	1,760 00	1,760 00		1,760 00	1,293 00	467 00
Municipal Clerk:	20-120						
Salaries and Wages	20-120-1	13,074 00	19,400 00		22,300 00	21,626 00	674 00
Other Expenses: Election Expenses	20-120-2	2,750 00	2,750 00		2,750 00	1,964 00	786 00
Miscellaneous Other Expenses	20-120-2	9,925 00	9,925 00		9,925 00	8,018 00	1,907 00
Financial Administration (Treasury):	20-130						
Salaries and Wages	20-130-1	41,330 00	40,436 00		41,536 00	41,532 00	4 00
Other Expenses	20-130-2	6,470 00	6,470 00		6,470 00	5,176 00	1,294 00
Audit Services:	20-135						
Other Expenses	20-135-2	25,865 00	25,865 00		25,865 00	25,865 00	0 00
Revenue Administration (Tax Collection):	20-145						
Salaries and Wages	20-145-1	41,330 00	40,436 00		41,536 00	41,532 00	4 00
Other Expenses	20-145-2	6,065 00	6,065 00		6,065 00	5,679 00	386 00
Tax Assessment Administration:	20-150						
Salaries and Wages	20-150-1	16,609 00	16,446 00		16,446 00	16,285 00	161 00
Other Expenses:	20-150-2	2,600 00	2,600 00		2,600 00	1,394 00	1,206 00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS (Continued):</b>							
Legal Services (Legal Dept.):	20-155						
Other Expenses	20-155-2	114,036 00	67,000 00		67,000 00	65,673 00	1,327 00
Engineering Services:	20-165						
Other Expenses	20-165-2	14,800 00	6,800 00		6,800 00	5,800 00	1,000 00
Public Buildings and Grounds:	26-310						
Other Expenses:							
Maintenance and Repairs	26-310-2	33,022 00	25,425 00		25,425 00	25,348 00	77 00
Miscellaneous Other Expenses	26-310-2	12,890 00	15,487 00		15,487 00	15,466 00	21 00
<b>LAND USE ADMINISTRATION:</b>							
Planning Board:	21-180						
Salaries and Wages	21-180-1	5,152 00	3,500 00		3,500 00	2,911 00	589 00
Other Expenses:	21-180-2	10,000 00	4,500 00		8,000 00	7,168 00	832 00
Zoning Officer:	21-186						
Salaries and Wages	21-186-1	5,000 00	4,758 00		4,758 00	4,712 00	46 00
Environmental Commission (NJS 40:58A-1, ET SEQ)	27-335						
Other Expenses:	27-335-2	1,500 00	1,500 00		1,500 00	1,500 00	0 00
Building Inspector - Salary & Wage	21-195-1	5,000 00	4,758 00		4,758 00	4,712 00	46 00
Economic Development:	20-270						
Other Expenses:	20-270-2	500 00	500 00		500 00	165 00	335 00



**CURRENT FUND - APPROPRIATIONS**

	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
(A) Operations within "CAPS" - (Continued)							
<b>PUBLIC WORKS FUNCTIONS:</b>							
Streets and Road Maintenance:	26-290						
Salaries and Wages	26-290-1	114,868 00	187,279 00		187,279 00	183,858 00	3,421 00
Other Expenses:							
Field Maintenance	26-290-2	6,000 00	14,000 00		10,000 00	2,862 00	7,138 00
Miscellaneous Other Expenses	26-290-2	200,780 00	111,780 00		111,780 00	110,718 00	1,062 00
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
Board of Health:	27-331						
Other Expenses	27-331-2	5,340 00	5,340 00		5,340 00	4,800 00	540 00
<b>PARK AND RECREATION FUNCTIONS:</b>							
Recreation Services and Programs:	28-370						
Other Expenses-Parks and Playgrounds	28-370-2	6,000 00	7,000 00		7,000 00	2,551 00	4,449 00
<b>WELFARE AND RECREATION FUNCTIONS:</b>							
Other Expenses:	27-340						
Special Events	27-340-2	3,750 00	2,750 00		2,750 00	1,929 00	821 00
Miscellaneous Other Expenses	27-340-2	2,000 00	2,000 00		2,000 00	2,000 00	0 00









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Insurance (N.J.S.A. 40A:4-45.3(00)):		XXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
General Liability	23-210-2						
Workers Compensation	23-215-2						
Employee Group Health	23-220-2		7,726 00		7,726 00	7,726 00	
Environmental Testing	25-290-2	121,775 00	53,630 00		53,630 00	53,630 00	
Declared State of Emergency cost for snow removal							
NJSA (40A:4-45.45(b)) and 40A: 4-45.3(bb)	25-291-2	19,200 00					
Stormwater Management Engineering	20-165-2	500 00	500 00		500 00		500 00
Affordable Housing (COAH):	21-190						
Other Expenses	21-190-2	2,000 00	2,000 00		2,000 00	1,000 00	1,000 00
LOSAP:	25-240						
Other Expenses	25-240-2	32,900 00	32,900 00		32,900 00	32,900 00	









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" Public and Private Programs Offset by Revenues	FCOA	Appropriated				Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved	
<b>FEDERAL AND STATE GRANTS:</b>								
Clean Communities Program:	41-770							
Other Expenses	41-770-2		7,720 00		7,720 00	7,720 00		
Clean Communities - Ch 159			9,382 00		9,382 00	9,382 00		
Body Armor Replacement Program:								
Other Expenses	41-710-2		2,065 00		2,065 00	2,065 00		
Other Expenses-Ch 159	41-710-4		1,089 00		1,089 00	1,089 00		
Recycling Tonnage Grant:	41-701							
Other Expenses	41-701-2		3,894 00		3,893 00	3,893 00		
SIF Risk Control Grant	41-702-2		1,942 00					
Trail Grant	41-703-2		11,300 00					
Trail Grant - Local Matching Funds	41-704-2		11,300 00					
NJEM Grant	41-705-2		7,000 00					
Body Camera Grant	41-706-2		2,500 00					
FEMA Generator Grant	41-707-2		147,689 00					
SIF Risk Control Grant-Radar Speed Sign	41-713-2		2,028 00					
Click it or Ticket - Other Expenses - Ch159	41-708-2			1,900 00	1,900 00	1,900 00		

**CURRENT FUND - APPROPRIATIONS**

	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
<b>(A) Operations - (continued)</b>							
<b>Public and Private Programs</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Offset by Revenues - (Continued)</b>							
Drunk Driving Enforcement Fund - ch 159	41-709-2		3,000 00		3,000 00	3,000 00	
Drive Sober or Get Pulled Over Program - ch 159	41-711-2		5,000 00		5,000 00	5,000 00	
NJ Highlands Water Protection Council Program - ch 159:	41-712-1						
Other Expenses - Plan Performance Grant	41-712-2		25,000 00		25,000 00	25,000 00	
Other Expenses - Transfer Development Feasibility	41-712-3		40,000 00		40,000 00	40,000 00	
Other Expenses - Stormwater Management Plan	41-712-4		15,000 00		15,000 00	15,000 00	
<b>Total Public and Private Programs Offset by Revenues</b>	40-999		187,453 00	114,049 00	114,049 00	114,049 00	0 00
<b>Total Operations - Excluded from "CAPS"</b>	34-305	400,828 00	247,805 00		247,805 00	246,011 00	1,794 00
<b>Detail:</b>							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	400,828 00	247,805 00		247,805 00	246,011 00	1,794 00







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(I) DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XX
Emergency Authorizations	46-870		9,500 00	XXXXXXXX	9,500 00	9,500 00	XXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-56)	46-875	30,000 00	30,000 00	XXXXXXXX	30,000 00	30,000 00	XXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXX			XXXXXXXX
	46-876			XXXXXXXX			XXXXXXXX
	46-877			XXXXXXXX			XXXXXXXX
	46-878			XXXXXXXX			XXXXXXXX
	46-879			XXXXXXXX			XXXXXXXX
	46-880			XXXXXXXX			XXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-899	30,000 00	39,500 00	XXXXXXXX	39,500 00	39,500 00	0 00
(F) Judgments (N.J.S.A. 40A:4-45.3ec)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,113,088 00	2,034,665 00		2,034,665 00	1,998,641 00	1,794 00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015				
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved			
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XX		
(I) Type 1 District School Debt Service:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX		
Payment of Bond Principal	48-920							XXXXXXXX		
Payment of Bond Anticipation Notes	48-925							XXXXXXXX		
Interest on Bonds	48-930							XXXXXXXX		
Interest on Notes	48-935							XXXXXXXX		
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999							XXXXXXXX		
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX		
Emergency Authorizations - Schools	29-406							XXXXXXXX		
Capital Project for Land, Building or Equipment	29-407							XXXXXXXX		
N.J.S.A. 18A:22-20										
Expend- itures-Local School-Excluded from "CAPS"	29-409							XXXXXXXX		
(K) Total Municipal Appropriations for Local District School Purposes (I) and (J)-Excluded from "CAPS"	29-410									
(O) Total General Appropriations - Excluded from "CAPS"		2,113,088	00	2,034,665	00		1,998,641	00	1,794	00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	6,006,182	00	5,875,341	00	0	5,611,197	00	229,914	00
(M) Reserve for Uncollected Taxes	50-899	395,030	00	399,498	00	XXXXXXXX	399,498	00	XXXXXXXX	XX
9. Total General Appropriations	34-499	6,401,212	00	6,274,839	00	0	6,010,695	00	229,914	00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299 XXXXXXXXXX	3,893,094 00	3,840,676 00	0 00	3,840,676 00	3,612,556 00	228,120 00
(A) Operations - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	176,375 00	96,756 00		96,756 00	95,256 00	1,500 00
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	37,000 00	37,000 00		37,000 00	36,706 00	294 00
Additional Appropriations Offset by Revs.	34-303						
Public and Private Programs Off-Set by Revs.	40-999	187,453 00	114,049 00		114,049 00	114,049 00	0 00
Total Operations - Excluded from "CAPS"	34-305	400,828 00	247,805 00		247,805 00	246,011 00	1,794 00
(C) Capital Improvements	44-999	318,000 00	343,000 00		343,000 00	343,000 00	
(D) Municipal Debt Service	45-999	1,364,260 00	1,404,360 00		1,404,360 00	1,370,130 00	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	30,000 00	39,500 00	XXXXXXXXXX	39,500 00	39,500 00	XXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficit - With Prior Consent of LFB	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	395,030 00	399,498 00	XXXXXXXXXX	399,498 00	399,498 00	XXXXXXXXXX
Total General Appropriations	34-499	6,401,212 00	6,274,839 00	0 00	6,274,839 00	6,010,695 00	229,914 00



**DEDICATED WATER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR <u>WATER UTILITY</u>	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	55-501	153,086 00	120,750 00		109,750 00	109,498 00	252 00
Other Expenses	55-502	238,132 00	165,463 00	8,000 0	184,463 00	182,314 00	2,149 00
<b>Capital Improvements:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	40,000 00	40,000 00	XXXXXXXX	40,000 00	40,000 00	
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	6,550 00	6,550 00		6,550 00	6,550 00	XXXXXXXX
Interest on Bonds	55-522						XXXXXXXX
Interest on Notes	55-523	400 00	400 00		400 00	400 00	XXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530	8,000 00		XXXXXXXXXX			XXXXXXXXXX
Overexpended Appropriations	55-540			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	18,393 00					
Social Security System (O.A.S.I.)	55-541	11,864 00	9,237 00		9,237 00	8,621 00	616 00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficits in Operations in Prior Years	55-532						XXXXXXXXXX
Surplus (General Budget)	55-545						XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>476,425 00</b>	<b>342,400 00</b>	<b>8,000 00</b>	<b>350,400 00</b>	<b>347,383 00</b>	<b>3,017 00</b>

**DEDICATED SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM <u>SEWER UTILITY</u>	FCOA	2016		2015		Realized in Cash In 2015	
Operating Surplus Anticipated	08-501	213,979	00	100,000	00	100,000	00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502						
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>						
Sewer Fees and Charges	08-503	755,000	00	755,000	00	776,242	00
Miscellaneous Revenue	08-504						
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer Connections Fees	08-506						
Deficit (General Budget)	08-549						
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>968,979</b>	<b>00</b>	<b>855,000</b>	<b>00</b>	<b>876,242</b>	<b>00</b>

Use a separate set of sheets for each separate Utility.

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR <u>SEWER UTILITY</u>	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	55-501	109,840 00	108,949 00		108,949 00	98,120 00	10,829 00
Other Expenses	55-502	645,583 00	587,716 00		587,716 00	482,139 00	105,577 00
Capital Improvements:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	40,000 00		XXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	55-520	20,000 00	20,000 00		20,000 00	20,000 00	XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXX
Interest on Bonds	55-522	130,000 00	130,000 00		130,000 00	130,000 00	XXXXXXXX
Interest on Notes	55-523						XXXXXXXX

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR <u>SEWER UTILITY</u>	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXX	XXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
<b>DEFERRED CHARGES:</b>	XXXXXXX	XXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Emergency Authorizations	55-530	00	00	XXXXXXXXXX XX	00	XXXXXXXXXX XX	XXXXXXXXXX XX
				XXXXXXXXXX XX		XXXXXXXXXX XX	XXXXXXXXXX XX
				XXXXXXXXXX XX		XXXXXXXXXX XX	XXXXXXXXXX XX
				XXXXXXXXXX XX		XXXXXXXXXX XX	XXXXXXXXXX XX
				XXXXXXXXXX XX		XXXXXXXXXX XX	XXXXXXXXXX XX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Contribution to:							
Public Employees' Retirement System	55-540	15,000 00					
Social Security System (O.A.S.I.)	55-541	8,556 00	8,335 00		8,335 00	7,551 00	784 00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
<b>Judgements</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			XXXXXXXXXX XX			XXXXXXXXXX XX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX XX			XXXXXXXXXX XX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	968,979 00	855,000 00	0 00	855,000 00	737,810 00	117,190 00





**DEDICATED SOLID WASTE FUND BUDGET - (CONTINUED)**

	Appropriated				Expended 2015	
	for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>11. APPROPRIATIONS FOR SOLID WASTE COLLECTION DISTRICT</b>						
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution to:						
Public Employees' Retirement System		7,807 00				
Social Security System (O.A.S.I.)		4,651 00		2,708 00	1,959 00	749 00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)						
<b>Judgements</b>						
<b>Deficits in Operations in Prior Years</b>			XXXXXXXX			XXXXXXXX
			XXXXXXXX			XXXXXXXX
<b>Surplus (General Budget)</b>			XXXXXXXX			XXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	394,776 00	325,000 00	0 00	325,000 00	312,066 00
						12,934 00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Request, 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; Developer's Escrow, Open Space Donations, Police Department Programs, Affordable Housing NJSA 40A:12A-3, Celebration of Public Events Uniform Fire Safety Act, Fee Programs-Recreation Trust, Historic Preservation Donations.

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

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director.)*

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

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

ASSETS			
Cash and Investments	1110100	3,291,141	00
Due from State of N.J.(c.20,P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	226,893	00
Receivables with Offsetting Reserves:			
Taxes Receivable	1110300	171,996	00
Tax Title Liens Receivable	1110400	8,163	00
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	201,471	00
Deferred Charges Required to be in 2016 Budget	1110700	30,000	00
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	85,000	00
<b>Total Assets</b>	<b>1110900</b>	<b>4,014,664</b>	<b>00</b>

LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	2,266,780	00
Reserves for Receivables	2110200	381,630	00
Surplus	2110300	1,366,254	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,014,664</b>	<b>00</b>

School Tax Levy Unpaid	2220160	3,023,113	00
Less: School Tax Deferred	2220200	1,838,110	00
<b>"Cash Liabilities"</b>	<b>2220300</b>	<b>1,185,003</b>	<b>00</b>

	YEAR 2015	YEAR 2014
Surplus Balance, January 1st	2310100	1,223,639
<b>CURRENT REVENUE ON A CASH BASIS:</b>		
Current Taxes	2310200	12,048,948
*Percentage collected: 2015 98.37%, 2014 97.88%		
Delinquent Taxes	2310300	223,631
Other Revenues and Additions to Income	2310400	2,791,038
Total Funds	2310500	16,287,256
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>		
Municipal Appropriations	2310600	5,841,111
School Taxes (Including Local and Regional)	2310700	7,733,555
County Taxes (Including Added Tax Amounts)	2310800	1,326,602
Special District Taxes	2310900	0
Other Expenditures and Deductions from Income	2311000	19,734
Total Expenditures and Tax Requirements	2311100	14,921,002
Less: Expenditures to be Raised by Future Taxes	2311200	0
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>14,921,002</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,223,639</b>

\*Rounded even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget			
Surplus Balance December 31, 2015	2311500	1,366,254	00
Current Surplus Anticipated in 2016 Budget	2311600	726,000	00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>640,254</b>	<b>00</b>

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

**2016**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

**CAPITAL IMPROVEMENT PROGRAM** - A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages reflect the estimated needs for the Borough of High Bridge for the years 2016 through 2018, as required by New Jersey Statute. We retain the right to make changes as a result of our growth or as the occasion merits.







**SECTION 2 - UPON ADOPTION FOR YEAR 2016**  
(Only to be Included in the Budget as Finally Adopted)

**RESOLUTION**

Be it resolved by the High Bridge Governing Body Hunterdon of the Borough 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) \$ 3,344,688.00 (Item 2 below) for municipal purposes, and  
 (b) \$ NONE (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,  
 (c) \$ NONE (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.  
 (d) \$ NONE (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

**RECORDED VOTE**

(insert last name)

{ Hughes		
{ Shipp		
Ayes { Zappa		
{ Strange		
{ Sterple		
{ Lolacono		
	Nays {	
		Abstained {
		Absent {

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>			
Surplus Anticipated		08-100	\$ 726,000.00
Miscellaneous Revenues Anticipated		13-089	\$ 2,156,524.00
Receipts from Delinquent Taxes		15-499	\$ 174,000.00
		07-190	\$ 3,344,688.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6a), Sheet 11)</b>			
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 42		07-196	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$ 3,344,688.00
<b>Total Revenues</b>		13-299	\$ 6,401,212.00

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS		XXXXXXX	XXXXXXXXXX
Within "CAPS"			
(a&b) Operations Including Contingent	34-201	XXXXXXX	XXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	34-209	285,047.00
(g) Cash Deficit	46-885	46-885	-
Excluded from "CAPS"			
(a) Operations - Total Operations Excluded from "CAPS"	34-305	XXXXXXX	XXXXXXXXXX
(c) Capital Improvements	44-999	44-999	318,000.00
(d) Municipal Debt Service	45-999	45-999	1,364,260.00
(e) Deferred Charges - Municipal	46-999	46-999	30,000.00
(f) Judgements	37-490	37-490	-
(h) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	29-405	-
(g) Cash Deficit	48-885	48-885	-
(k) For Local District School Purposes	29-410	29-410	-
(m) Reserve for Uncollected Taxes	50-899	50-899	395,030.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	07-195	-
Total Appropriations	34-499	34-499	6,401,212.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 12th day of May, 2016. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 12th day of May, 2016 , Clerk

MUNICIPALITY BOROUGH OF HIGH BRIDGE OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated		Realized in	Cash In 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015			
		2016	2015					for 2016	for 2015	Paid or Charged	Reserved		
FROM TRUST FUND	FCOA												
Amount To Be Raised by Taxation	54-190					Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
County Open Space						Salaries & Wages	54-385-1						
Interest Income	54-113					Other Expenses	54-385-2						
Reserve Funds:						Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Added Ornit						Salaries & Wages	54-375-1						
						Other Expenses	54-375-2						
						Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
						Salaries & Wages	54-176-1						
						Other Expenses	54-176-2						
						Acquisition of Lands for Recreation and Conservation	54-915-2						
						Acquisition of Farmland	54-916-2						
Total Trust Fund Revenues:	54-299	0 00	0 00	0 00	0 00	Down Payments on Improvements	54-902-2						
Summary of Program													
Year Referendum Passed/Implemented:													
Rate Assessed:	\$					Debt Service:	54-902-2	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date:	\$					Payment of Bond Principal							
Total Expended to date:	\$					Payment of Bond Anticipation Notes and Capital Notes	54-925-2						
Total Acreage Preserved to date:	(Acres)					Interest on Bonds	54-930-2						
Recreation land preserved in 2016:	(Acres)					Interest on Notes	54-935-2						
Farmland preserved in 2016:	(Acres)					Surveys, Appraisals, Legal Services							
						Reserve for Future Use	54-950-2		0 00		0 00		0 00
						Total Trust Fund Appropriations:	54-499		0 00		0 00		0 00

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

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

Year Ending: December 31, 2015

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

- 1.
- 2.
- 3.
- 4.

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

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

March 17, 2016

Date

Sheet 44

  
Clerk of the Governing Body