



**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Sewer Utility	Additional Utility	2nd Additional Utility
Budget Appropriations - Adopted Budget	29,402,801.54	3,033,127.54	3,871,790.91	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	10,868.91	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
Total Appropriations	29,413,670.45	3,033,127.54	3,871,790.91	0.00	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	28,032,623.92	2,931,027.19	3,523,831.36	0.00	0.00
Reserved	749,006.29	15,839.22	44,500.10	0.00	0.00
Unexpended Balances Cancelled	632,040.24	86,261.13	303,459.45	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	29,413,670.45	3,033,127.54	3,871,790.91	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

\* See Budget appropriation items so marked to the right of column "Expended 2009 Reserved."

**Explanation of Appropriations for "Other Expenses"**

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

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

- Materials, supplies and non-bondable equipment;
- Repairs and maintenance of buildings, equipment, roads, etc.;
- Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
- Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT - (Continued)		SFY	
BUDGET MESSAGE			
<b>CAP CALCULATION FOR SFY2010 BUDGET</b>			
Total General Appropriations for SFY2009	29,402,802.00		15,895,123.00
Cap Base Adjustment PERS	414,841.00		
Subtotal	29,817,643.00		15,720,123.00
LESS EXCEPTIONS:			628,805.00
Total Other Operations	694,841.00		
Total Public-Private Offsets	747,895.00		
Total Capital Improvement	175,000.00		
Total Debt Service	2,829,495.00		
Total Deferred Charges	142,000.00		
Reserve for Uncollected Taxes	652,644.00		
Total Exceptions:	5,241,875.00		16,348,928.00
Amount on Which 3.5% CAP Applied	24,575,768.00		824,768.00
3.5% CAP	860,151.88		-18,111.00
Allowable Operating Appropriations Before			17,155,585.00
Additional Exceptions per N.J.S.A. 40A4-45.3			
CAP BANK			
SFY2008 Cap Bank	216929.84		
SFY2009 Cap Bank	844143.67		
Allowable Appropriations Within Cap			
NEW RATABLES:	17,580,643		
	0.799		
	26,496,993.39		
	140,469.33		
	26,637,462.72		
Amount on Which 3.5% CAP Applied	24,575,768.00		
3.5% CAP	860,151.88		
Allowable Operating Appropriations Before			
Additional Exceptions per N.J.S.A. 40A4-45.3			
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NOTE: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF: **Sheet 3b**

1. HOW THE LEVY AND APPROPRIATION "CAP" WERE CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should be included in this section.)

**Budget Message  
Analysis of Compensated Absence Liability**

Organization / Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)			
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements	
P.B. A. Contract	7,300.00	3,051,366.00	<del>X</del>			
OPEIU White Collar Contract	3,024.00	505,680.00	<del>X</del>			
OPEIU Blue Collar Contract	1,843.00	294,143.00	<del>X</del>			
OPEIU Supervisors Contract	1,692.00	430,232.00	<del>X</del>			
Department Head/Chief of Police Contracts	697.00	329,713.00			<del>X</del>	
Middle Management Personnel Contracts	552.00	208,796.00			<del>X</del>	
<b>Totals</b>	15,108.00 days	\$ 4,819,930.00				
	<b>Total Funds Reserved as of end of 2009 :</b>	\$ 81,901.00				
	<b>Total Funds Appropriated in 2010 :</b>	\$ 160,000.00				