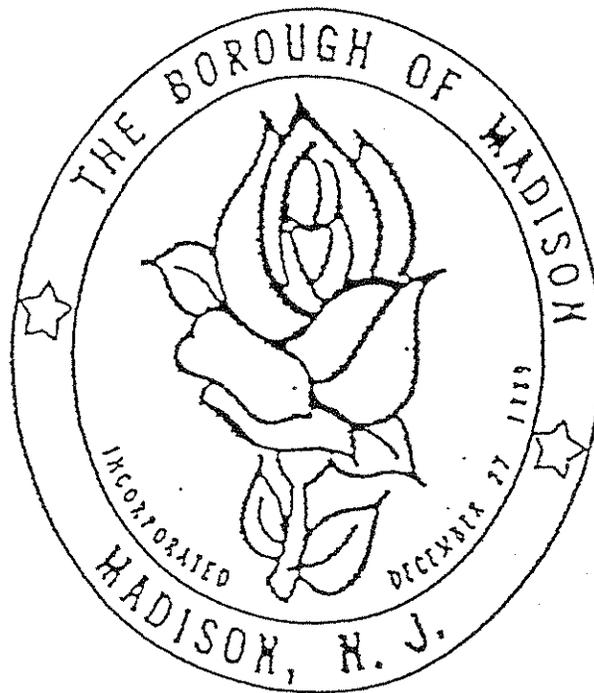


1997 BUDGET IN BRIEF



MAYOR  
GARY E. RUCKELSHAUS

COUNCIL

DENNIS G. MULLINS

JOHN J. DUNNE

NINO A. COVIELLO

ANN T. DALENA  
Council President

MARTIN F. BARBATO

BRUCE C. GALTON



HARTLEY DODGE MEMORIAL  
**BOROUGH OF MADISON**  
MADISON, NEW JERSEY 07940

March 10, 1997

Dear Madison Residents:

After months of work by Borough Staff and the entire Council, I am pleased to report that the 1997 Budget actually reduces overall spending by \$236,000 from 1996. Although this will require a tax rate increase of 1.0%, it is significantly below the rate of inflation and it will maintain the same level of service for our taxpayers. This is the first time in six years that the tax rate has increased at all, in fact, the municipal tax rate has increased by only 2.1% since 1990 which is a period of seven years!

During 1997 the Borough plans to spend \$1,700,000 for new capital improvements financed solely by our "pay as you go" policy. This continues the capital financing strategy that reduced our outstanding debt from a peak of \$23,000,000 in 1990 to \$15,000,000 at the end of 1996. I am proud to report that the Borough's Bond Rating was upgraded by Standard & Poors to AA+ from AA, which should reduce the cost of future borrowing if needed.

This "Budget In Brief" summarizes the appropriations and services that support municipal services. It also describes the accomplishments of 1996 and the goals set for 1997. The Council and I will conduct a budget hearing on Monday, April 14th at 8:00 pm. We welcome your questions and suggestions.

Sincerely,

Gary E. Ruckelshaus  
Mayor  
Borough of Madison

The following Borough Officials are responsible for preparing and expending their budgets in accordance with the Limitations imposed by the Governing Body:

Borough Administrator	James R. Allison
Director of Finance	Robert F. Kalafut
Borough Clerk	Esther Sebesto
Deputy Borough Clerk	Patricia Graham
Purchasing/Personnel Officer	Patricia Walsh
Chief of Police	Edward Kluck
Fire Chief	Douglas O. Atchison
Health Officer	John Theese
Borough Engineer	Stanley J. Schrek
Superintendent, Public Works	Vincent Falcone
Municipal Court Administrator	Emily Traversi
Recreation Director	Douglas L. Smith
Library Director	Nancy Vernon
Borough Attorney	Joseph Mezzacca, Jr.
Director of Welfare	Linda B. Durney
Senior Citizen Coordinator	Joan Holmes

INDEX

	<u>PAGE</u>
Budget Responsibilities.....	1
1997 Budget Process.....	2
Budget At A Glance.....	3
Changes In Revenues and Appropriations.....	4
Average Home Costs For Government Services.....	5
Summary of 1996.....	6
1997 Plans.....	11
The 1997 CAP Calculation.....	15
Comparative Distribution of Revenues and Appropriations For 1996 and 1997.....	16
Chart Showing the Distribution of 1996 and 1997 Revenues.....	17
Chart Showing the Distribution of 1996 and 1997 Appropriations.....	18
Comparison of 1996 and 1997 Appropriations by Services.....	19
Tax Collection Report.....	20
Summary of Levies, Tax Rates and Net Taxable Valuation.....	21
Chart Showing Distribution of 1996 and 1997 Tax Levy Including Schools and County.....	22
Where Your Tax Dollar Goes.....	23
Comparative Statement of Operations For 1996 and 1995 Water Utility.....	24
Comparative Distribution of Revenues and Apropriations For 1996 and 1997 For the Water Utility.....	25
Comparative Statement of Operations For 1996 and 1995 Electric Utility.....	26
Comparative Distribution of Revenues and Appropriations For 1996 and 1997 For the Electric Utility.....	27
The Capital Budget and Program.....	28

BUDGET RESPONSIBILITIES

Most municipal functions are under the direct policy making control of the Mayor and Council. In a few cases, such as the Public Library, the Board of Health and the Local Assistance Board, control lies with an autonomous appointed board which administers their functions within the limitations of the appropriation set by the Mayor and Council. The Madison-Chatham Joint Meeting is an autonomous board comprised of the Mayor and Council members from both communities. The Joint Meeting relies on appropriations made by each of the towns in the municipal budgets.

The operation of the public schools is the responsibility of the elected Board of Education and is completely independent of the Mayor and Council. The Board of Education prepares its own budget and submits it directly to the citizens of Madison for approval by popular vote. This report, therefore, does not contain any details of the school budget.

The Governing Body of the Borough of Madison consists of the Mayor and Council, elected by the Borough as a whole. The Mayor's term is four years. There are six Council Members, each elected for three years, with the terms arranged so that two are elected each year. The Mayor and Council serve without compensation.

Although the Council is primarily a legislative body, it also exercises some managerial functions through the Borough Administrator who coordinates the operations of the departments of the Borough. The Council has six standing committees appointed by the Mayor, who is an ex-officio member of each committee. Each Council Member is the chairperson of one committee and a member of one other. The standing committees for 1997 are as follows:

<u>Standing Committee</u>	<u>Chairperson</u>	<u>Other Member</u>
Utilities	Nino A. Coviello	Martin F. Barbato
Public Safety	John J. Dunne	Bruce C. Galton
Public Works & Engineering	Martin F. Barbato	Ann T. Dalena
Health & Public Assistance	Dennis G. Mullins	John J. Dunne
Finance & Borough Clerk	Ann T. Dalena	Nino A. Coviello
Community Affairs	Bruce C. Galton	Dennis G. Mullins

## THE 1997 BUDGET PROCESS

The budget process begins early in September of the year preceding the budget year. Department Heads, using expenditure reports, forecast their needs and draft detailed Budget requests encompassing their department's goals and objectives. In addition, each Department Head reports on the extent to which they have met their proposals of the preceding year.

Each Budget request is reviewed by the Borough Administrator and the Department Head. The goals for the year are established. The Administrator makes adjustments during December and early January and submits a recommended budget to the Mayor and Council by the end of the month. For the next three weeks Mayor and Council review the budget with the Administrator and Department Heads.

This year the budget will be introduced on March 10th and will be published in the MADISON EAGLE on March 27th. At the introduction of the Budget, the Council sets April 14th as the date for the public hearing.

## THE BUDGET IN BRIEF

The following pages provide the taxpayer with an overview of the Municipal Budget and what impact it will have on taxes. Information has also been provided on the County and School levy so that you can determine your total tax bill. The Board of Education will hold a public hearing on the school budget on March 25th. The School Board election will be held on April 15th.

MADISON  
1997 BUDGET  
TOTAL TAX LEVY  
27-Feb-97

ITEM	1997	1996	DIFFERENCE	% CHANGE
R E V E N U E S   A N D   A P P R O P R I A T I O N S				
APPROPRIATIONS-WITHOUT RESERVE	\$17,053,558	\$17,290,234	(\$236,676)	-1.4%
LESS: ANTICIPATED REVENUES	\$9,843,015	\$9,955,952	(\$112,937)	-1.1%
NET APPROPRIATIONS	\$7,210,543	\$7,334,282	(\$123,739)	-1.7%
PLUS: SCHOOL LEVY	\$17,718,048	\$17,359,059	\$358,989	2.1%
COUNTY LEVY	\$4,962,953	\$4,865,640	\$97,313	2.0%
APPROPRIATIONS AND OTHER TAXES	\$29,891,544	\$29,558,981	\$332,563	1.1%
COLLECTION RATE	97%	97%		
AMOUNT TO BE RAISED BY TAXATION	\$30,858,249	\$30,525,686	\$332,563	1.1%
RESERVE FOR UNCOLLECTED TAXES	\$966,705	\$966,705	\$0	0.0%
ASSESSED VALUATION	\$886,888,250	\$887,926,450	(\$1,038,200)	-0.1%
TOTAL RATABLES	\$904,183,608	\$927,003,818	(\$22,820,210)	-2.5%
TOTAL APPROPRIATIONS- with Reserve	\$18,020,263	\$18,256,939	(\$236,676)	-1.3%
LESS ANTICIPATED REVENUES	\$9,843,015	\$9,955,952	(\$112,937)	-1.1%
LOCAL TAX LEVY	\$8,177,248	\$8,300,987	(\$123,739)	-1.5%
T A X   R A T E				
LOCAL TAX RATE	\$0.904	\$0.895	0.009	1.0%
SCHOOL TAX RATE	\$1.960	\$1.873	0.087	4.6%
COUNTY TAX RATE	\$0.549	\$0.525	0.024	4.6%
TOTAL TAX RATE	\$3.413	\$3.293	0.120	3.6%
ONE POINT EQUALS	\$90,418	\$92,700	(\$2,282)	-2.5%
AVG. RESIDENTIAL ASSESSED VALUE	\$159,000	\$159,000		
T A X E S   O N   A V E R A G E   H O M E				
BOROUGH TAXES	\$1,437.96	\$1,423.79	\$14.17	1.0%
SCHOOL TAXES	\$3,115.71	\$2,977.43	\$138.27	4.6%
COUNTY TAXES	\$872.73	\$834.56	\$38.18	4.6%
TOTAL TAXES	\$5,426.40	\$5,235.78	\$190.62	3.6%

M U N I C I P A L      B U D G E T

2/27/97

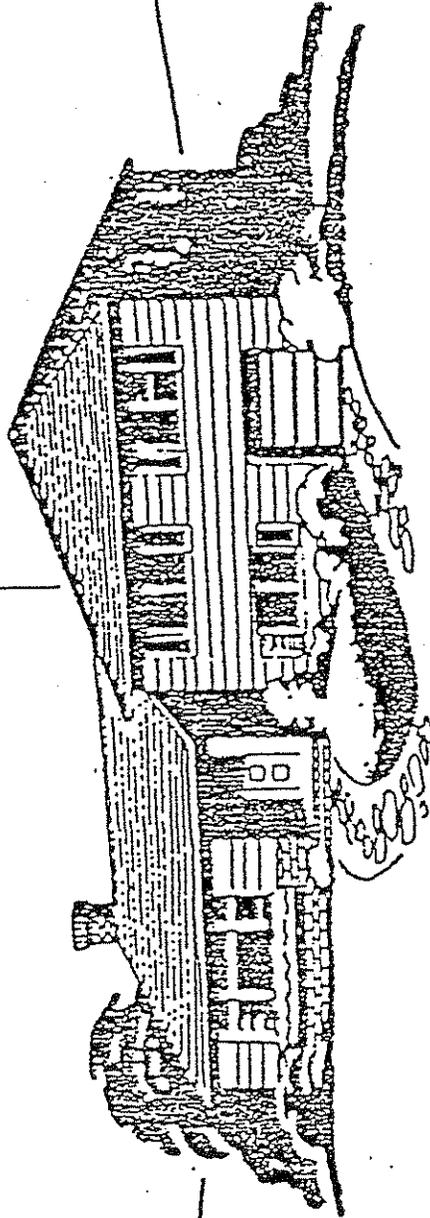
REVENUE AND APPROPRIATIONS  
BY MAJOR CATEGORY 1997 - 1996

REVENUE	1997	1996	INCREASE (DECREASE)	PERCENTAGE CHANGE
PRIOR YEAR'S SURPLUS	2,355,000	2,009,387	345,613	17.2%
MUNICIPAL SOURCES	1,345,714	1,345,109	605	0.0%
STATE CONSOLIDATED AID	494,024	494,024	0	0.0%
STATE AID - ALL OTHER	648,277	707,432	(59,155)	-8.4%
ELECTRIC SURPLUS - OPER.	3,000,000	3,000,000	0	0.0%
ELECTRIC SURPLUS - CAPITAL	2,000,000	2,400,000	(400,000)	-16.7%
 TOTAL MUNICIPAL REVENUES	 9,843,015	 9,955,952	 (112,937)	 -1.1%
PROPERTY TAXES	8,177,248	8,300,987	(123,739)	-1.5%
 TOTAL REVENUES	 18,020,263	 18,256,939	 (236,676)	 -1.3%
<hr/>				
APPROPRIATIONS				
SALARIES & WAGES	6,133,425	5,991,998	141,427	2.4%
HEALTH INSURANCE	775,815	581,437	194,378	33.4%
PENSION & SOCIAL SECURITY	809,000	707,000	102,000	14.4%
SUB-TOTAL	7,718,240	7,280,435	437,805	6.0%
 OPERATING EXPENSES	 1,973,753	 2,009,919	 (36,166)	 -1.8%
WASTE REMOVAL	1,420,606	1,447,246	(26,640)	-1.8%
LIABILITY INSURANCE	307,905	291,060	16,845	5.8%
SUB-TOTAL	3,702,264	3,748,225	(45,961)	-1.2%
 CAPITAL - ELEC. SURPLUS	 2,000,000	 2,400,000	 (400,000)	 -16.7%
CAPITAL IMPROVEMENT FUND	0	150,000	(150,000)	NA
DEBT SERVICE	1,950,524	2,057,004	(106,480)	-5.2%
SUB-TOTAL	3,950,524	4,607,004	(656,480)	-14.2%
 MADISON-CHATHAM JOINT MTG.	 882,164	 889,022	 (6,858)	 -0.8%
PUBLIC LIBRARY	800,366	765,548	34,818	4.5%
 TOTAL SPENDING	 17,053,558	 17,290,234	 (236,676)	 -1.4%
RESERVE FOR UNCOLL. TAXES	966,705	966,705	0	0.0%
 TOTAL APPROPRIATIONS	 18,020,263	 18,256,939	 (236,676)	 -1.3%

1997 Average Property Tax Distribution

Schools

\$3,115.71



Borough

\$1,437.96

County

\$872.73

Average Property Taxes and Tax Rate Per \$100 of Assessment

Borough	\$1,437.96	\$ .904
School	3,115.71	1.960
County	<u>872.73</u>	<u>.549</u>
Total	<u>\$5,426.40</u>	<u>\$3.413</u>

## 1996 ACCOMPLISHMENTS

### PUBLIC SAFETY

#### **FIRE**

1. Emergency repair work, including the replacement of hydraulic seals, was completed on the aerial truck.
2. A 1997 Ford Expedition utility vehicle was delivered in November, replacing the Chief's 1987 Caprice.
3. Emergency pagers were replaced.
4. The "in-service inspection" program was initiated this year. Such program assists commercial property managers identify fire hazards and promotes fire prevention practices.

#### **POLICE**

1. The department received approval from the State of New Jersey for placement of a traffic light at the intersection of Kings Road and Samson Avenue.
2. A parking study was conducted on Rosedale Avenue. As a result, the playing field parking area will be enlarged and street parking has been limited on certain portions of Rosedale Avenue.
3. Driving While Intoxicated check points were increased in the Borough. Drunken driving arrests declined by 10 arrests in 1996.
4. The department began its participation in the State's Cops-In-Shops Liquor Program. This program involves plain clothes police officers overseeing identification procedures in liquor stores.
5. The communications tower was upgraded with conduit and new wire protecting the integrity of the Borough's communication system.
6. A parking study was conducted on the municipal commuter which included an analysis of in-resident vs. out-of-towner parking. As a result of this study, daily parking fees were increased.

#### **COURT**

1. Initiated by the Police Department and citizens, the Municipal Court processed 8800 motor vehicles summonses and 592 criminal dockets.

2. The Municipal Court disposed of 7102 motor vehicle summonses and 810 criminal charges.
3. The Court collected over \$383,000 in fines, costs and surcharges of which over \$220,000 was payable to the Borough of Madison.

## PUBLIC IMPROVEMENTS

### **PUBLIC WORKS**

1. Road improvement projects completed in 1996 were: Keep Street from Edgewood Road to Prospect Street, Danforth Road from Pine Street to Morris Place, and Prospect Place from Shunpike Road to Gibbons Place.
2. The following roads were resurfaced (in cooperation with the Morris County Department of Public Works): Green Village Road and Loantaka Way.
3. Construction was completed at Municipal Commuter Parking Lots II and III. Curb islands were installed which provided an area for the Friends of Madison Shade Trees to plant 75 trees.
4. A sanitary sewer system was installed on Prospect Place and Loantaka Way. Sanitary sewer service is now complete throughout the Borough. Water service improvements were also provided to the residents in this area.
5. The Borough's recreational fields underwent an extensive improvement program including drainage improvements and an installation of a regulation backstop.
6. Handicapped ramps were installed at 9 intersections on the east end of Main Street. This project was completely funded by Morris County Community Development (HUD) monies.
7. A 20-year Capital Improvement Plan for Madison was completed. This strategy outlines the planning, engineering, equipment purchases and financing of road improvement projects for the next twenty years.

### **WATER**

1. The Midwood Terrace water tank reconditioning project was completed.
2. Water mains were replaced on Keep Street and Loantaka Way.
3. The PEOSHA-mandated training program was completed.
4. The well maintenance program was completed.

## **ELECTRIC**

1. Scheduled sub-station improvements were completed.
2. The Nordling Lane/Colonial Way rebuilding projects were completed.
3. The PEOSHA-mandated training program was completed.

## **PUBLIC SERVICES**

### **SENIOR CITIZENS**

1. The Volunteers of Morris County presented the Senior Citizens Center's RSVP program with an award for "Outstanding Morris County Agency" in October.
2. The Madison Senior Citizen Center sponsored a number of trips for resident Senior Citizens including expeditions to the Barnes Foundation, High Tea at the Short Hills Hilton, and West Point.
3. On a weekly basis, volunteers assisted approximately 5 senior citizens with the processing of MediCare and insurance forms.

### **RECREATION AND RECYCLING**

1. The Clean Communities Grant (state monies) funded the purchase of 6 receptacle barrels. These barrels are unique in that they allow for the separation of garbage and recyclables upon waste disposal.
2. Resident volunteers and Public Works staff completed the construction of the concession facility at the Memorial Park Soccer Field. This building includes rest rooms, a storage area and a concession stand.
3. New slides and new multi-station playground equipment were installed at Dodge Field.

### **LIBRARY**

1. The Library's Technology Committee developed a Technology Plan. The committee is comprised of library, borough government, school, business, and non-profit organization representatives. One proposal which was initiated by the Committee is the RoseNet project.
2. Approximately 500 people attended the Summer Seminars which were co-sponsored with the Senior Center. The Library sponsored its annual summer reading club. Its theme this year was, "The Circus Comes to the Madison Public Library." Library staff also supported resident schoolchildren with the

public school-sponsored Rose City Readers Club.

3. The Library, in conjunction with Harper Collins Publishers, sponsored the exhibit, "Arthur W. Rushmore, the Golden Hind Press, and Harpers & Brothers: Fine Letter Press Editions." Library materials were featured in the Harpers Collins' New York City headquarters during the month of July.
4. The Library initiated a new service offering with the purchase of CD-ROMS. Such CD-ROMS were purchased with Geraldine R. Dodge Foundation grant monies.

#### **HEALTH**

1. The Department increased its array of services available to Madison residents with the addition of programs such as Property Maintenance, Multiple Dwelling Inspections and CPR training.

#### **WELFARE**

1. With assistance from local organizations and churches, the Welfare Department provided donations to approximately thirty needy individuals and families.
2. The Welfare Director participated in a finger-imaging pilot project for purposes of welfare fraud detection.
3. The Welfare Director processed and validated approximately 150 holiday requests for community organizations and churches.

#### **PROJECT PRIDE**

1. Project Pride Staff provided counseling services to 100 adolescents and families from Madison, Chatham Borough and Florham Park.
2. On a weekly basis, group counseling was provided for 10-15 adolescent females.
3. Project Pride Staff provided group counseling services for approximately 10 elementary-age adolescents of separated and divorced parents.

#### **DOWNTOWN DEVELOPMENT**

1. The Downtown Development Manager oversaw New Jersey Transit's improvements to the railroad station, particularly in the areas of maintenance, facility powerwashing and new fencing.
2. The Downtown Manager worked with the Public Works Department to initiate sidewalk replacement of Main Street's Section A as well as the powerwashing of brick pavers on Main and Central Streets, Greenwood Avenue and Waverly Place.

**FINANCIAL ADMINISTRATION**

1. The Borough's Bond Rating was upgraded from AA to AA+ by Standard & Poor's Corporation in July.

## 1997 PLANS

### PUBLIC SAFETY

#### **FIRE**

1. Per National Fire Protection Association specifications, all ground ladders will be tested.
2. The department will initiate a five-year phase-in of new protective clothing for firefighters.
3. The department will purchase a new pumper truck to replace the department's current 1973 Hahn pumper. This new engine will have improved foam capabilities -- useful to extinguish large fires such as chemical fires.

#### **POLICE**

1. A sign survey of every roadway in the Borough will be completed.
2. Parking signs will be replaced and moved in the downtown business district.
3. The parking area will be re-designed on Main Street between Prospect Street and Cross Street.
4. Narcotic enforcement activities will be increased through a comprehensive approach comprised of special surveillance activities.

#### **COURTS**

1. The State-mandated computer system (ATS-ACS system) will be installed. This system is required for all municipal courts in the State of New Jersey. The installation of the system will include the entering of all pending criminal and traffic cases (over 1,000 cases).

### PUBLIC IMPROVEMENTS

#### **PUBLIC WORKS**

1. The following roads will be improved in 1997: Alexander Avenue, Barnsdale Road, Beverly Road, Center Street, Court Place, East Street, Edgewood Road, Floyd Street, Kings Road, Lawrence Road, Morris Place, Orchard Street and Surrey Lane.
2. Traffic signals will be installed at the Kings Road/Green Avenue and the Kings Road/Samson Avenue intersections.

3. Improvements will take place at these recreational fields: Delbarton, Rosedale I and II, Lucy D. Anthony, Memorial Park and the Ice Skating Rink.
4. The James Library Building (home of the Museum of Early Trades and Crafts) renovation will be completed.
5. Improvements to the Hartley Dodge Memorial Building will begin which will include ADA access accommodations.
6. A parking analysis of the Central Business District will be completed.

#### **ELECTRIC**

1. Brakers will be installed at the Kings Road substation.
2. The Hillside Avenue and Pomeroy Road distribution circuits will be reconstructed.
3. Lighting will be installed at the parking area of the soccer field.
4. Three-phase demand meters will be recalibrated.
5. Tie connectors and sectionalizers will be installed between the substations.

#### **WATER**

1. The water system map will be upgraded.
2. New water meters and remote reading devices will be installed at Drew University and condominium developments.
3. Hydrants and service parts will be replaced at the Kings Road sidewalk project area.
4. The emergency generator will be replaced at Well C.
5. Water services will be installed on Howard Street.
6. Water main and services will be installed on Greenwood Avenue.
7. Water service needs will be assessed on Morris Place and East Street and installed if necessary.

#### **PUBLIC SERVICES**

##### **SENIOR CITIZENS**

1. The Senior Citizens Center will be refurbished with new or replacement furnishings and wall coverings. Hard-wired smoke

alarms and new air conditioners will be installed.

2. In cooperation with Police Department and the Mid-Day Friendship Center, the Senior Citizens Center will sponsor a photo identification day.
3. In cooperation with the Madison public schools and community organizations, the Senior Center will promote intergenerational programs with Madison's youth and senior citizens.
4. The Senior Citizens Center will provide educational opportunities about the abuse of medications and alcohol.

#### **RECREATION AND RECYCLING**

1. The Recreation/Recycling Director will coordinate with Madison Y.M.C.A. staff to offer a supervised skate board/rollerblade space at the Y.M.C.A parking lot.
2. Working with the Public Works Superintendent and the Clean Communities Director, the Recreation/Recycling Director will complete Clean Communities projects, e.g., downtown area clean up and purchase of receptacles.

#### **LIBRARY**

1. The Technology Committees' plan will be implemented, specifically, the installation of computer and technical equipment, terminal access to the Internet, the sponsorship of Front Page software training, and development of the Madison website.
2. Using Geraldine R. Dodge Foundation grant monies, the Madison Eagle index will be computerized.
3. The administrative accounting system will be upgraded.
4. Employing a new non-toxic approach, the Library will seek to end its annual infestation of termites.

#### **HEALTH**

1. Working with other healthcare organizations such as Morristown Memorial Hospital, the American Heart Association, and the American Cancer Society, the Health Center will provide health programs to Madison residents.
2. The Health Center will seek to augment the Health Department's inter-local contractual relationship with other Morris County communities.

#### WELFARE

1. A list of mental health professionals who will accept low income or public assistance recipients for minimal or no fees will be devised.
2. Community outreach efforts will be conducted to obtain food certificates for emergency food requests.

#### PROJECT PRIDE

1. The feasibility of developing an adolescent boys' group will be assessed.

#### DOWNTOWN DEVELOPMENT

1. Specific areas in the downtown business district which need improvements will be assessed.
2. Whether the services of an outside organization are needed to assist the Downtown Development Commission with raising Madison's level of economic activity will be investigated and assessed.

**MADISON MUNICIPAL BUDGET  
1997 " CAP CALCULATION "**

Below are the calculations for the 1997 CAP appropriation limit utilizing the index rate ordinance of 2.5%

Total adopted appropriations for 1996.....		18,256,939.00
 Deductions :		
Reserve for Uncollected Taxes	966,705.00	
Other Operations	1,208,173.00	
Capital Improvement Fund	1,542,550.00	
Public Library	765,548.00	
Debt Service	2,753,004.00	
Municipal Court	143,116.00	
	-----	
Total Modifications.....		7,379,096.00
Amount on which Cap is Applied.....		10,877,843.00
 2.5% "Cap" Authorized by Ordinance.....		 271,946.08
 Additions to "Cap" Assessed Value of New Construction 2,099,600 at the Local Purpose Tax Rate of \$0.896 per \$100.....		   18,812.00
 Other Adjustments to "Cap"		  0.00
		-----
Total General Appropriations "Cap" Limitation for 1997		11,168,601.08
 Less 1997 Appropriations Within "Cap"		 (11,118,420.00)
		-----
Unused "Cap" Amount		50,181.07

	Inside Cap	Outside Cap
	-----	-----
Salaries & Wages	5,778,419.00	355,006.00
Other Expenses	4,531,001.00	1,787,018.00
Statutory Expenditures	809,000.00	0.00
Deferred Charges	0.00	0.00
Capital Improvement Fund	0.00	1,842,590.00
Debt Service	0.00	1,950,524.00
Reserve For Uncollected Taxes	0.00	966,705.00
	-----	-----
Total Inside & Outside	11,118,420.00	6,901,843.00
 Total Appropriations for 1997		 18,020,263.00

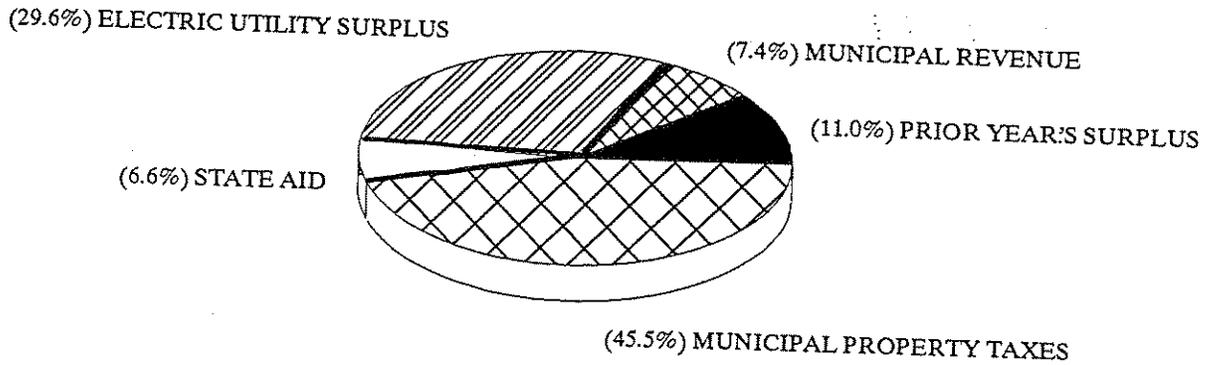
M U N I C I P A L      B U D G E T

REVENUE AND APPROPRIATIONS  
BY MAJOR CATEGORY  
1996 - 1997

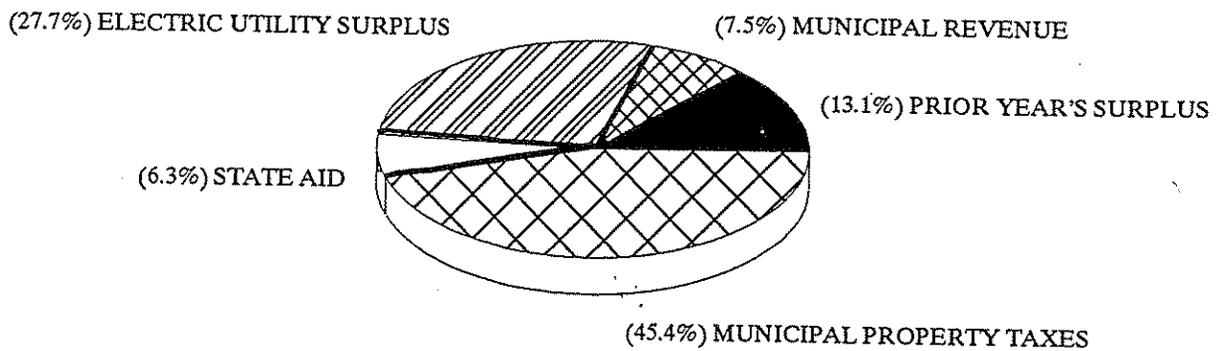
REVENUE	1997	%	1996	%
	-----	-----	-----	-----
PRIOR YEAR'S SURPLUS	\$2,355,000	13.1%	\$2,009,387	11.0%
MUNICIPAL REVENUE	\$1,220,714	6.8%	\$1,220,109	6.7%
STATE CONSOLIDATED AID	\$494,024	2.7%	\$494,024	2.7%
STATE AID - ALL OTHER	\$648,277	3.6%	\$707,432	3.9%
ELECTRIC SURPLUS - OPER.	\$3,000,000	16.6%	\$3,000,000	16.4%
ELECTRIC SURPLUS - CAPITAL	\$2,000,000	11.1%	\$2,400,000	13.1%
DELINQUENT TAXES	\$125,000	0.7%	\$125,000	0.7%
MUNICIPAL PROPERTY TAXES	\$8,177,248	45.4%	\$8,300,987	45.5%
	-----	-----	-----	-----
TOTAL REVENUE	\$18,020,263	100.0%	\$18,256,939	100.0%

APPROPRIATIONS	1997	%	1996	%
	-----	-----	-----	-----
SALARIES & WAGES	\$6,133,425	34.0%	\$5,991,998	32.8%
OTHER EXPENSES	\$1,973,753	11.0%	\$2,009,919	11.0%
WASTE REMOVAL	\$1,420,606	7.9%	\$1,447,246	7.9%
MADISON-CHATHAM JOINT MTG.	\$882,164	4.9%	\$889,022	4.9%
HEALTH & LIAB. INSURANCE	\$1,083,720	6.0%	\$872,497	4.8%
PENSION & SOCIAL SECURITY	\$809,000	4.5%	\$707,000	3.9%
CAPITAL IMPROVEMENTS	\$1,717,000	9.5%	\$2,046,000	11.2%
RESERVE FOR CAPITAL PROJECT	\$283,000	1.6%	\$504,000	2.8%
DEBT SERVICE	\$1,950,524	10.8%	\$2,057,004	11.3%
PUBLIC LIBRARY	\$800,366	4.4%	\$765,548	4.2%
TOTAL SPENDING	\$17,053,558	94.6%	\$17,290,234	94.7%
RESERVE FOR UNCOLL. TAXES	\$966,705	5.4%	\$966,705	5.3%
	-----	-----	-----	-----
TOTAL APPROPRIATIONS	\$18,020,263	100.0%	\$18,256,939	100.0%

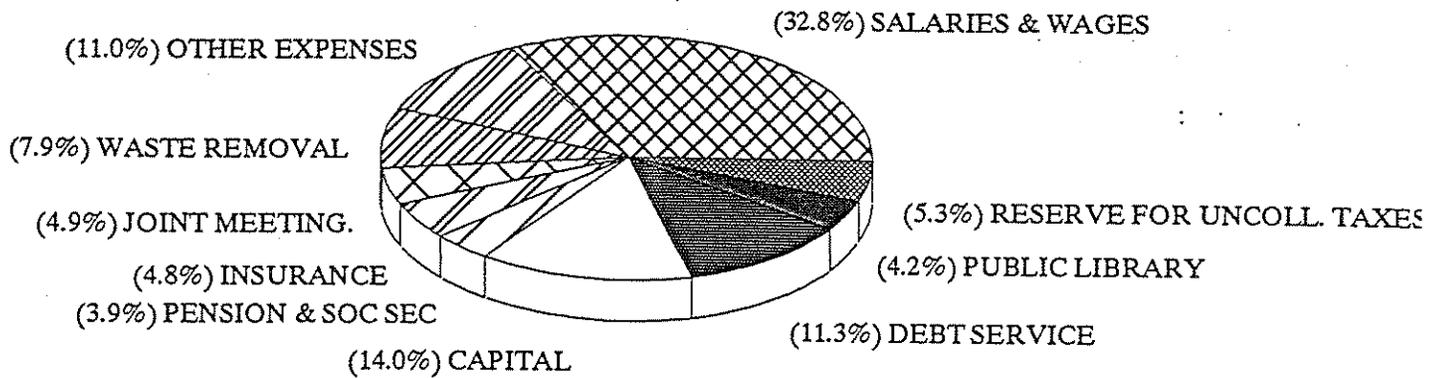
# MUNICIPAL REVENUES 1996



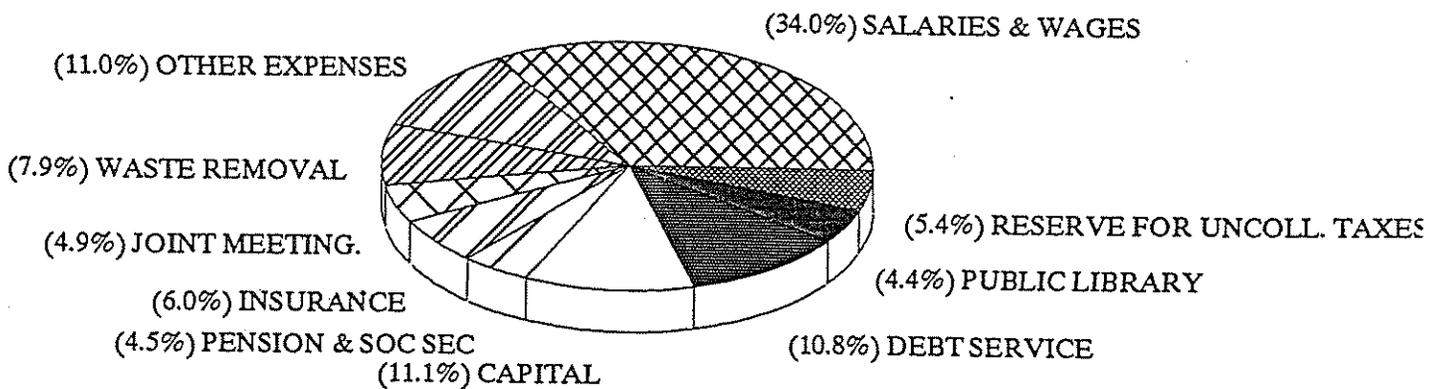
# MUNICIPAL REVENUES 1997



# MUNICIPAL APPROPRIATIONS 1996



# MUNICIPAL APPROPRIATIONS 1997



MADISON 1997 BUDGET  
 APPROPRIATIONS BY SERVICE

04-Mar-97

	1997	1996	DIFFERENCE	PERCENT	PERCENT	PERCENT
				OF BUDGET	OF BUDGET	OF BUDGET
				1997	1996	1996
GENERAL ADMINISTRATION	\$1,044,330	\$1,035,561	\$8,769	0.85%	6.12%	5.99%
PUBLIC WORKS	\$2,368,101	\$2,367,889	\$212	0.01%	13.89%	13.69%
POLICE SERVICES	\$2,762,576	\$2,732,914	\$29,662	1.09%	16.20%	15.81%
FIRE SERVICES	\$897,309	\$875,199	\$22,110	2.53%	5.26%	5.06%
LAND USE SERVICES	\$548,251	\$537,058	\$11,193	2.08%	3.21%	3.11%
LIBRARY	800,366	765,548	\$34,818	4.55%	4.69%	4.43%
GARBAGE & RECYCLING	1,458,828	1,483,959	(\$25,131)	-1.69%	8.55%	8.58%
JOINT MEETING	882,164	889,022	(\$6,858)	-0.77%	5.17%	5.14%
HEALTH REC. & WELFARE	\$706,294	\$687,643	\$18,651	2.71%	4.14%	3.98%
CAPITAL IMPROVEMENT FUND	2,000,000	2,550,000	(\$550,000)	-21.57%	11.73%	14.75%
DEBT SERVICE	\$1,950,524	\$2,057,004	(\$106,480)	-5.18%	11.44%	11.90%
EMPLOYEE BENEFITS	\$1,634,815	\$1,308,437	\$326,378	24.94%	9.59%	7.57%
TOTAL SPENDING APPROPRIATIONS	\$17,053,558	\$17,290,234	(\$236,676)	-1.37%	100.00%	100.00%
RESERVE FOR UNCOLLECTED TAXES	\$966,705	\$966,705	\$0	0.00%		
TOTAL APPROPRIATIONS	\$18,020,263	\$18,256,939	(\$236,676)	-1.30%		

TAX COLLECTION RESULTS

	1996	1995
TAX LEVY	\$30,595,567	\$30,331,276
ADDED TAXES	45,597	49,055
<hr/>		
TOTAL TAX LEVY	30,641,164	30,380,331
CURRENT YEAR TAX COLLECTIONS	30,015,289	29,726,605
SR. CITIZENS & VETERAN DEDUCT	78,700	81,900
TRANSFERS & CANCELLATIONS	15,873	143,559
<hr/>		
TOTAL COLLECTIONS	30,109,862	29,952,064
OUTSTANDING BALANCE	\$531,302	\$428,267
<hr/>		
PERCENTAGE OF COLLECTIONS	98.21%	98.12%
<hr/>		
BALANCE OF DELINQUENT TAXES & TAX TITLE LIENS-JAN. 1	\$483,228	\$396,193
ADDED TAXES	1,800	574
INTEREST, COSTS, & TRANSFERS	5,214	5,119
<hr/>		
TOTAL OUTSTANDING	490,242	401,886
DELINQUENT COLLECTIONS	287,796	343,280
CANCELLATIONS	0	3645
<hr/>		
TOTAL COLLECTIONS	287,796	346,925
OUTSTANDING BALANCE	\$202,446	\$54,961
<hr/>		
PERCENTAGE OF COLLECTIONS	58.70%	85.42%

ANALYSIS OF CURRENT AND DELINQUENT TAXES RECEIVABLE

CURRENT YEAR	\$531,302	\$428,267
DELINQUENT TAXES & TAX TITLE LIENS	202,446	54,961
<hr/>		
TOTAL	\$733,748	\$483,228

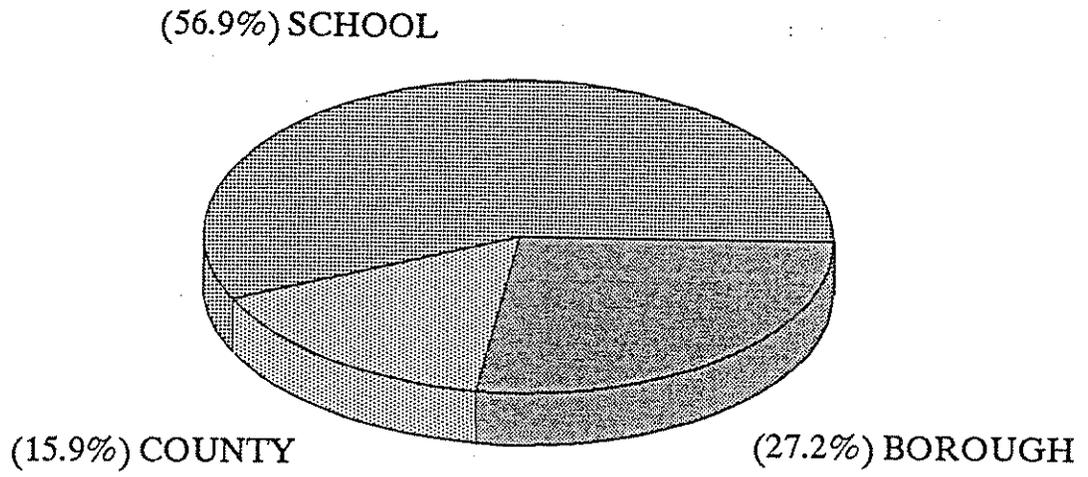
**SUMMARY OF LEVIES AND TAX RATES**

	1997 ESTIMATED			1996 ACTUAL			
	TAX LEVY	TAX RATE	TAX DOLLAR	TAX LEVY	TAX RATE	TAX DOLLAR	INCREASE
SCHOOL	\$17,718,048	1.960	\$0.57	\$17,359,059	1.873	\$0.57	\$358,989
COUNTY	\$4,962,953	0.549	\$0.16	\$4,865,640	0.525	\$0.16	\$97,313
BOROUGH	\$8,177,248	0.904	\$0.26	\$8,300,987	0.895	\$0.27	(\$123,739)
<b>TOTAL LEVY</b>	<b>\$30,858,249</b>	<b>3.413</b>	<b>\$1.00</b>	<b>\$30,525,686</b>	<b>3.293</b>	<b>\$1.00</b>	<b>\$332,563</b>

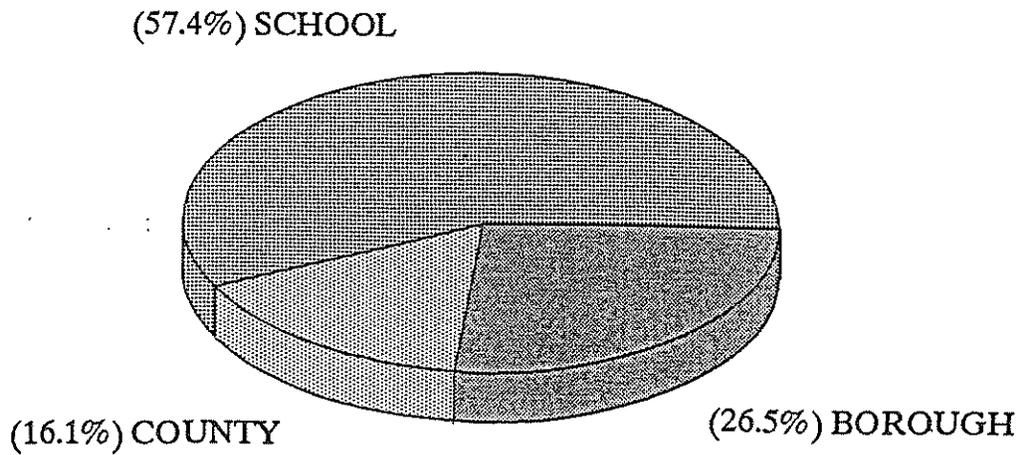
	1996 ACTUAL			1995 ACTUAL			
	TAX LEVY	TAX RATE	TAX DOLLAR	TAX LEVY	TAX RATE	TAX DOLLAR	INCREASE
SCHOOL PURPOSE	\$17,359,059	1.873	\$0.57	\$17,128,223	1.830	\$0.57	\$230,836
COUNTY PURPOSE	\$4,865,640	0.525	\$0.16	\$4,747,129	0.507	\$0.16	\$118,511
BOROUGH PURPOSE	\$8,300,987	0.895	\$0.27	\$8,381,802	0.895	\$0.28	(\$80,815)
<b>TOTAL LEVY</b>	<b>\$30,525,686</b>	<b>3.293</b>	<b>\$1.00</b>	<b>\$30,257,154</b>	<b>3.232</b>	<b>\$1.00</b>	<b>\$268,532</b>

SUMMARY OF NET VALUATION TAXABLE	1997 ESTIMATED	1995 ACTUAL	1995 ACTUAL
<b>TAX RATABLES:</b>			
REAL PROPERTY (LAND AND IMPROVEMENTS)	886,888,250	\$887,926,450	\$892,597,050
TELEPHONE & TELEGRAPH (BUSINESS PERSONAL PROPERTY)	17,295,358	\$39,077,368	\$43,442,608
<b>TOTAL VALUATION TAXABLE</b>	<b>904,183,608</b>	<b>\$927,003,818</b>	<b>\$936,039,658</b>

# 1996 TAX LEVY



# 1997 TAX LEVY



Where Your 1997 Tax Dollar Goes:



Madison Schools

57.4%

Morris  
County

16.1%

Borough of  
Madison

26.5%

COMPARATIVE STATEMENT OF OPERATIONS  
WATER UTILITY  
FOR THE YEARS 1996 & 1995

REVENUES	1996	1995	DIFFERENCE	%
UTILIZATION OF PRIOR YEAR'S SURPLUS	\$59,710	\$328,712	(\$269,002)	-450.5%
WATER RENTS	\$1,213,839	\$1,228,508	(\$14,669)	-1.2%
FIRE HYDRANT SERVICE	61,648	\$63,182	(\$1,534)	-2.5%
INTEREST INCOME & OTHER CREDITS	81,358	\$208,933	(\$127,575)	-156.8%
<b>TOTAL REVENUES</b>	<b>1,416,555</b>	<b>1,829,335</b>	<b>(412,780)</b>	<b>-29.1%</b>
EXPENDITURES	1996	1995	DIFFERENCE	%
SALARIES & WAGES	350,284	347,866	\$2,418	0.7%
CAPITAL IMPROVEMENT	300,000	575,000	(\$275,000)	-47.8%
DEBT SERVICE	52,806	55,696	(\$2,890)	-5.2%
PENSION & SOCIAL SECURITY	67,236	65,329	\$1,907	2.9%
OPERATING EXPENSES	405,174	452,158	(\$46,984)	-10.4%
<b>TOTAL EXPENSES</b>	<b>1,175,500</b>	<b>1,496,049</b>	<b>(\$320,549)</b>	<b>-21.4%</b>
<b>TOTAL OPERATING SURPLUS</b>	<b>\$241,055</b>	<b>\$333,286</b>	<b>(\$92,231)</b>	<b>-27.7%</b>

COMPARATIVE DISTRIBUTION OF REVENUES  
AND APPROPRIATIONS FOR 1997 AND 1996  
FOR THE WATER UTILITY

REVENUES	1997	%	1996	%
	-----	---	-----	---
PRIOR YEAR'S SURPLUS	91,889	7.3%	59,710	4.7%
WATER RENTS	1,050,000	84.0%	1,100,000	86.7%
FIRE HYDRANT SERVICE	58,600	4.7%	58,600	4.6%
INTEREST INCOME	50,000	4.0%	50,000	3.9%
TOTAL	----- 1,250,489 =====	----- 100.0% =====	----- 1,268,310 =====	----- 100.0% =====

APPROPRIATIONS	1997	%	1996	%
	-----	---	-----	---
SALARIES & WAGES	374,954	30.0%	371,001	29.3%
OTHER EXPENSES	475,619	38.0%	473,503	37.3%
CAPITAL IMPROVEMENT FUND	277,000	22.2%	300,000	23.7%
DEBT SERVICE	51,916	4.2%	53,806	4.2%
DEFERRED CHARGES	0	0.0%	0	0.0%
PENSION & SOCIAL SECURITY	71,000	5.7%	70,000	5.5%
TOTAL	----- 1,250,489 =====	----- 100.0% =====	----- 1,268,310 =====	----- 100.0% =====

COMPARATIVE STATEMENT OF OPERATIONS  
ELECTRIC UTILITY  
FOR THE YEARS 1996 & 1995

REVENUE	1996	1995	DIFFERENCE	%
RESIDENTIAL	4,025,296	3,853,450	171,846	4.5%
SMALL COMMERCIAL	3,178,589	2,910,780	267,809	9.2%
LARGE COMMERCIAL	3,884,778	4,490,104	(605,326)	-13.5%
STREET LIGHTING	132,500	132,500	0	0.0%
<hr style="border-top: 1px dashed black;"/>				
SUBTOTAL-ELECTRIC TARIFFS	11,221,163	11,386,834	(165,671)	-1.5%
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INTEREST INCOME & OTHER CREDITS	486,440	376,900	109,540	29.1%
<hr/>				
TOTAL REVENUE	11,707,603	11,763,734	(56,131)	-0.5%

EXPENDITURES & RESERVES	1996	1995	DIFFERENCE	%
SALARIES & WAGES	816,587	808,614	7,973	1.0%
PURCHASED POWER	4,803,903	4,823,940	(20,037)	-0.4%
CAPITAL IMPROVEMENTS	500,000	465,000	35,000	7.5%
DEBT SERVICE	0	0	0	
OPERATING EXPENSES	748,907	761,674	(12,767)	-1.7%
PENSION & SOCIAL SECURITY	144,533	134,704	9,829	7.3%
<hr/>				
TOTAL EXPENSES	7,013,930	6,993,932	19,998	0.3%
<hr/>				
TOTAL OPERATING SURPLUS	4,693,673	4,769,802	(76,129)	-1.6%

ELECTRIC UTILITY BUDGET  
REVENUES & APPROPRIATIONS  
1997 AND 1996

27-Feb-97

REVENUES	1997	%	1996	%
ELECTRIC TARIFFS	8,360,373	97.7%	8,541,089	97.7%
STREET LIGHTING	132,500	1.5%	132,500	1.5%
INTEREST INCOME	67,500	0.8%	67,500	0.8%
<b>TOTAL REVENUES</b>	<b>8,560,373</b>	<b>100.0%</b>	<b>8,741,089</b>	<b>100.0%</b>

APPROPRIATIONS	1996	%	1996	%
SALARIES & WAGES	883,282	10.3%	860,869	9.8%
OTHER EXPENSES	806,391	9.4%	731,820	8.4%
PURCHASED POWER	5,020,000	58.6%	5,300,000	60.6%
CAPITAL IMPROVEMENT FUND	500,000	5.8%	500,000	5.7%
DEBT SERVICE	0	0.0%	0	0.0%
PENSION & SOCIAL SECURITY	150,700	1.8%	148,400	1.7%
SURPLUS (MUNICIPAL)	1,200,000	14.0%	1,200,000	13.7%
<b>TOTAL APPROPRIATIONS</b>	<b>8,560,373</b>	<b>100.0%</b>	<b>8,741,089</b>	<b>100.0%</b>

## THE CAPITAL BUDGET AND PROGRAM

A Capital Budget for the Borough is prepared in accordance with regulations promulgated by the Division of Local Government Services and the Local Finance Board.

Every year department heads and boards submit proposed Capital Budgets to the Borough Administrator with their Operating Budget. After careful review, the Capital Budget is submitted to the Council separately to determine the priorities for the year.

There is one important difference between the Operating and Capital Budget. Unlike the Operating Budget, the Capital Budget does not give the authority to spend. The Capital Budget is a plan, not the actual appropriation of funds. Each project listed must be reviewed again, introduced by ordinance and a public hearing held before any spending can take place. Once the ordinance is adopted, the means of financing will be determined.

The Housing Authority and Board of Education are the only two local agencies that have separate bonding authority and can adopt their own bonding ordinances without the approval of the Mayor and Council.

The following projects will be reviewed by the Mayor and Council in 1997.

### MUNICIPAL

Replace Fire Truck	\$ 290,000
Reconstruction of Morris Place	310,000
Soccer Field Improvements	100,000
Skating Rink Drainage	50,000
Alexander Avenue	200,000
Road Improvements	546,000
Victorian Lamps	40,000
Rosenet Computer Hardware	24,000

### WATER UTILITY

Ozone Generator	\$ 150,000
Well C Generator	17,000
Alexander Avenue Main	100,000

### ELECTRIC UTILITY

Tie Connectors	\$ 250,000
Sectionalizers	112,000
Kings Road Substation Breakers	100,000
Pickup Truck	30,000