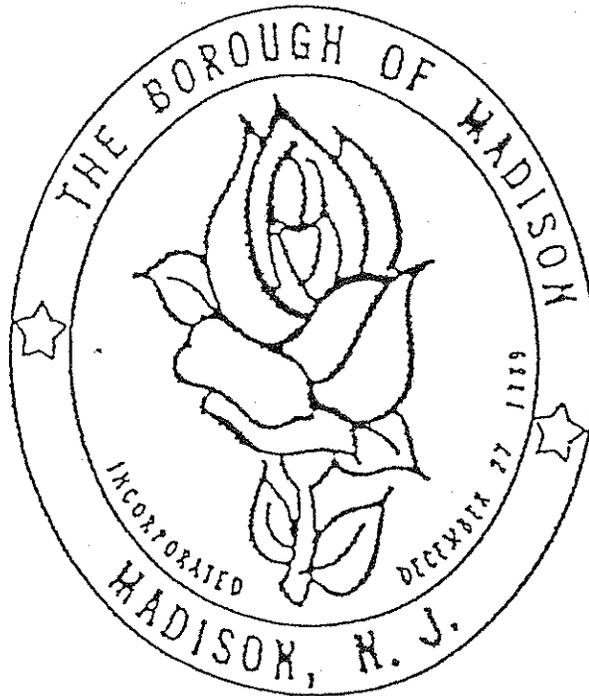


RR
Robert Engelst

1991 BUDGET IN BRIEF



MAYOR

RALPH G. ENGELSMAN

COUNCIL

HAROLD J. DODDS

DAWN Z. SMITH

GARY E. RUCKELSHAUS, COUNCIL PRESIDENT

ROBERT E. SYLVERSTEIN III

JOSEPH J. VERBARO, JR.

DENNIS G. MULLINS

REPORT TO THE TAXPAYERS

These are trying economic times for all of us. We in the Borough government are well aware of the increases in property taxes in the past few years. As we reviewed the budget, these were our priorities.

1. Maintain the excellent services that our citizens expect while trying to minimize the increases in the property tax rate. The services start with public safety, the police and fire protection--that make us feel safe in our homes; then come clean streets, garbage collection and recycling, tree and field maintenance, sidewalks, and street repairs handled by public works; electric and water quality through our utilities, followed by the outstanding library, health programs, and recreation for youth and seniors.
2. Search for ways to reduce costs by:
 - . holding the line on employee replacements;
 - . working with Board of Education to combine efforts; and
 - . combining resources with our neighboring communities.

We have been able to substantially reduce our nonpersonnel costs by entering into a solid waste contract which holds costs for the next four years at the 1990 level. We have cut back on the use of consultants and by participating in the County insurance pool which has lowered our liability coverage premiums.

We have asked all volunteer organizations to seek their own funding, and our support for social service and community organizations has not increased. We will not introduce new programs, like a newsletter, unless outside money is found for these projects. This simply is not the time to be adding even "little extras."

The Borough's operating departments have held the line. The costs of health service, public works, library, public safety, administration show no or minimal increases.

The bad news is that our sewer treatment plant costs will increase by \$337,782 above 1990 and also debt service will increase by \$375,859 over the prior year. These two items will account for more than 75% of the increase in total municipal appropriations for 1991.

On the plus side, the electric utility will contribute \$2,900,000 to reduce our tax rate. This is the largest amount of revenue received in the municipal budget. This is particularly pleasing when we provide cost effective service and are funding capital improvements to the electrical system out of operating income.

Due to diminishing real estate values, particularly in the commercial and condominium sectors, the amount of Madison's assessed valuation has decreased from \$893,790,079 to \$885,075,075. This is a reduction of 1.0% which will result in a higher overall property tax rate. The Borough has no control over the real estate market and therefore the values of property.

County taxes, though reported as only 2% higher, impact us at a 7% rate because of the reduced assessments.

We estimate school increases at 8.25% for 1991. Final figures are not yet available due to funding questions now before the legislature.

Adding this altogether, the bottom line is an increase of 8.6% in the total tax rate, which translates into \$372.23 more for an average \$159,000 assessed value home.

A glimmer of hope is the pending revision of the Quality of Education Act. This legislation could significantly increase the amount of state aid to municipalities in the area of property tax. Playing the guessing game, the Borough of Madison may receive as much as \$395,000 which would effectively reduce the overall tax rate increase mentioned above from 8.6% to 6.9%. If this legislation is approved, the average increase will drop below \$300.

However, we value our services and the employees who provide them. Nobody is happy with any increase in taxes. The trend of increases in taxes is down. In 1990 it was 11.2%, worst case this year is 8.6%, next year should be considerably less than this year because we will not have the dramatic increases in costs of the Joint Meeting. We will do everything possible to make sure this trend continues.

RALPH G. ENGELSMAN, MAYOR

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
Assistant to Administrator	Brenda G. Cochario
Director of Finance	Robert F. Kalafut
Borough Clerk	Esther Sebesto
Deputy Borough Clerk	Patricia Graham
Chief of Police	John P. Salmon
Acting Fire Chief	Douglas O. Atchison
Health Officer	Robert S. Deasey
Borough Engineer	Daniel P. Biondo
Utility Engineer	David Molendyke
Court Clerk	Emily Traversi
Recreation Director	Douglas L. Smith
Supervisor, Public Works	Vincent Falcone
Library Director	Nancy Vernon
Borough Attorney	George C. Witte, Jr.
Director of Welfare	Linda B. Durney
Senior Citizen Coordinator	Elizabeth Brownell

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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. This Body 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 Councilmembers, 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 ex-officio member of each committee. Each Councilmember is the chairperson of one committee and a member of one other. The standing committees for 1991 are as follows:

<u>Standing Committee</u>	<u>Chairperson</u>	<u>Other Member</u>
Utilities	Gary E. Ruckelshaus	Joseph J. Verbaro, Jr.
Public Safety	Harold J. Dodds	Dennis G. Mullins
Public Works & Engineering	Joseph J. Verbaro	Dawn Z. Smith
Health & Public Assistance	Dennis G. Mullins	R. E. Sylverstein, III
Finance & Borough Clerk	Dawn Z. Smith	Gary E. Ruckelshaus
Parks & Recreation	R. E. Sylverstein, III	Harold J. Dodds

THE 1991 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. These requests must be justified and supported by specific goals. In addition, they submit estimates of the extent to which they have met their proposals of the preceding year.

Each Budget request is reviewed by the Borough Administrator in conference with each department head. The goals for the year are established. The Administrator then makes necessary changes during December and early January and a recommended budget is submitted to the Mayor and Council by the middle of the month. For the next three weeks Mayor and Council review the budget with Department Heads.

This year the budget was introduced on February 25th and will be published in the MADISON EAGLE on March 14th. At the introduction of the Budget the Council set March 25th 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 has tentatively scheduled their public hearing on the school budget for April 2nd at 8:00 p.m. at the Torey J. Sabatini School.

We have provided a statement of operations for Current, Water and Electric prepared on a fund basis. This reflects an increase in surplus which is being utilized in 1991 to reduce the tax impact. In addition, pie charts and bar graphs have also been prepared as an illustrative tool to assist taxpayers in understanding the budget.

B U D G E T A T A G L A N C E

PRELIMINARY

2-25-91

	1991	1990	INCREASE (DECREASE)	PERCENTAGE CHANGE
APPROPRIATIONS (EXCLUDING RESERVE FOR UNCOLLECTED TAXES)	13,662,587.00	12,717,230.00	945,357.00	7.4%
LESS: ANTICIPATED REVENUES	6,020,801.00	5,530,497.00	490,304.00	8.9%
NET APPROPRIATIONS	7,641,786.00	7,186,733.00	455,053.00	6.3%
PLUS: SCHOOL LEVY	13,643,821.00	12,603,992.00	1,039,829.00	8.2%
COUNTY LEVY	4,223,467.00	3,947,165.00	276,302.00	7.0%
APPROPRIATIONS AND OTHER TAXES	25,509,074.00	23,737,890.00	1,771,184.00	7.5%
COLLECTION RATE	97.00%	97.00%		
AMOUNT TO BE RAISED BY TAXATION	26,298,014.43	24,472,051.55	1,825,962.89	7.5%
DIFFERENCE-RESERVE FOR UNCOLLECTED TAXES	788,940.43	726,643.00	62,297.43	8.6%
ASSESSED VALUATION	848,788,450.00	857,047,050.00	(8,258,600.00)	-1.0%
TOTAL RATABLES	885,075,075.00	893,790,079.00	(8,715,004.00)	-1.0%
TOTAL APPROPRIATIONS (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	14,451,527.43	13,443,873.00	1,007,654.43	7.5%
LESS ANTICIPATED REVENUES	6,020,801.00	5,530,497.00	490,304.00	8.9%
LOCAL TAX LEVY	8,430,726.43	7,913,376.00	517,350.43	6.5%
LOCAL TAX RATE	0.953	0.885	0.067	7.6%
SCHOOL TAX RATE	1.542	1.410	0.131	9.3%
COUNTY TAX RATE	0.477	0.442	0.036	8.1%
TOTAL TAX RATE	2.971	2.737	0.234	8.6%
ONE POINT EQUALS	88,507.50	89,379.00	(871.50)	-1.0%
AVG. RESIDENTIAL ASSESSED VALUE	159,000.00	159,000.00		
BOROUGH TAXES	1,514.54	1,407.74	106.80	7.6%
SCHOOL TAXES	2,451.05	2,242.18	208.88	9.3%
COUNTY TAXES	758.73	702.18	56.55	8.1%
TOTAL TAXES	4,724.33	4,352.10	372.23	8.6%

ANALYSIS OF THE 1991 CHANGES IN REVENUES AND APPROPRIATIONS

MUNICIPAL BUDGET

REVENUES

	1991	1990	INCREASE (DECREASE)	PERCENTAGE CHANGE
SURPLUS	940,000	1,064,000	(124,000)	-11.7%
MUNICIPAL REVENUES	1,308,178	1,329,633	(21,455)	-1.6%
STATE REVENUES	747,622	811,864	(64,242)	-7.9%
FEDERAL REVENUES			0	0.0%
UTILITY REVENUES	2,900,000	2,200,000	700,000	31.8%
DELINQUENT TAXES	125,000	125,000	0	0.0%
PROPERTY TAXES	8,430,726	7,913,376	517,350	6.5%
TOTAL REVENUES	\$14,451,526	\$13,443,873	1,007,653	7.5%

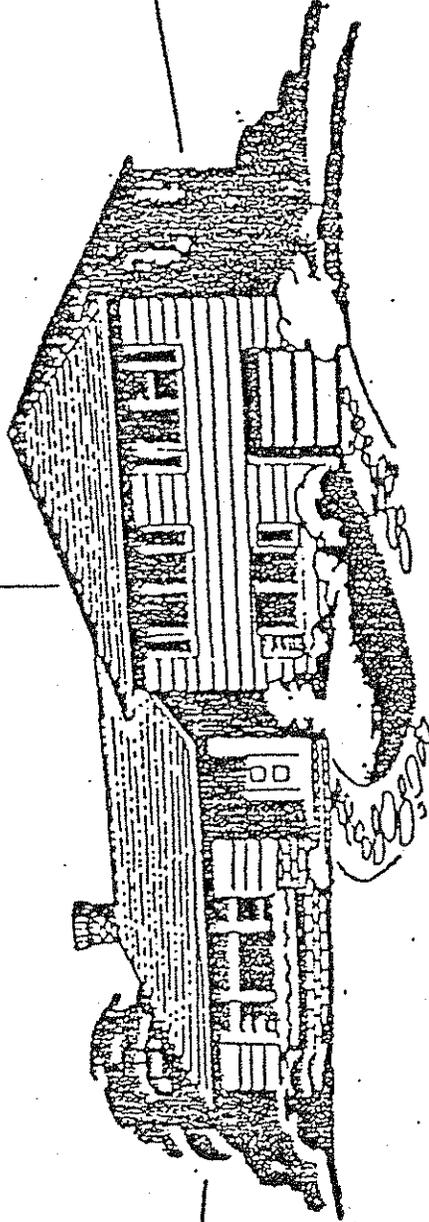
APPROPRIATIONS

SALARIES & WAGES	4,707,327	4,494,352	212,975	4.7%
OTHER EXPENSES	2,201,310	2,157,967	43,343	2.0%
GARBAGE & TRASH REMOVAL	1,655,869	1,756,465	(100,596)	-5.7%
JOINT MEETING	859,782	522,000	337,782	64.7%
HEALTH INSURANCE	508,200	454,327	53,873	11.9%
OTHER INSURANCE	264,895	285,364	(20,469)	-7.2%
STATUTORY EXPENDITURES	809,830	736,679	73,151	9.9%
CAPITAL IMPROVEMENT FUND	347,887	354,738	(6,851)	-1.9%
DEFERRED CHARGES	4,799	28,510	(23,711)	-83.2%
DEBT SERVICE	2,302,687	1,926,828	375,859	19.5%
RESERVE FOR UNCOLL. TAXES	788,940	726,643	62,297	8.6%
TOTAL APPROPRIATIONS	\$14,451,526	\$13,443,873	1,007,653	7.5%

BOROUGH
 \$1,514.54
 (32%)

SCHOOL
 \$2,451.06
 (52%)

COUNTY
 \$758.73
 (16%)



TOTAL COSTS AND TAX RATE

Borough	\$1,514.54	\$.952
School	2,451.06	1.542
County	758.73	.477
	<u>\$4,724.33</u>	<u>\$2.971</u>

The average home in Madison is assessed at \$159,000.
 A home owner, owning property assessed at that amount, will
 pay the annual costs for services expressed above.

SUMMARY OF 1990

The year 1990 saw many changes within the Borough as a result of completed projects. These projects required many hours of design, construction and public input to assure quality projects that will serve the community's best interest.

Some of the major projects completed last year are:

A) ROAD RECONSTRUCTION

Reconstruction of Forest Road, Fairview Avenue and Maple Avenue was completed including pavement, curb, sidewalk and storm sewer reconstruction. Sidewalks and curbing along Elm Street were also replaced during 1990.

B) INFLO AND INFILTRATION (I&I) STUDY

As part of an ongoing project aimed at locating and repairing leaking or damaged sanitary sewer lines, in 1990 the Borough completed the inspection of all sanitary lines in the northwest section of town via a television inspection procedure.

C) 1990 SIDEWALK PROGRAM

Madison again offered homeowners a cost-sharing sidewalk repair program whereby the Borough reimbursed property owners up to 25% of the cost of repairing sidewalks. Last year, forty-five (45) homeowners took part in this program.

D) SOLID WASTE REMOVAL

The Madison Garbage and Recycling Committee, an ad hoc committee formed in 1990, met on a bi-weekly basis during the months of March through August to research alternate means of handling solid waste in preparation for upcoming contract renegotiations. A final report was presented in August and the committee's suggestions were incorporated into the solid waste specifications. Four year contracts were subsequently awarded to J. Filiberto Sanitation for solid waste, mixed recyclable and yard waste collection at an annual savings of \$85,000. Yard waste will be collected and recycled for the first time beginning April 1, 1991. In addition, the pick-up schedule was simplified to include collection of several materials on the same day.

E) DOWNTOWN ELECTRIC CONVERSION

Overhead lines were removed and electrical service was upgraded on Main Street and Prospect Street. The conversion of Central Avenue is well under way.

F) HYDRANT FLUSHING PROGRAM

During the past year, the Water Department completed 45% of the system wide hydrant flushing and pressure testing as part of an ongoing program aimed at finding flaws and leaks in the water system. Maps have been upgraded during this process and repairs have been made to the system to correct problems found during the flushing.

G) MADISON CHATHAM JOINT MEETING

The upgrade of the sewer plant was completed during 1990; effective February 13, 1991 the NJDEP lifted the sewer ban.

H) MAASA - MADISON ALLIANCE AGAINST SUBSTANCE ABUSE

In 1990, MAASA was formed to provide a comprehensive and coordinated community effort against alcoholism and drug abuse. Members of the alliance include private citizens, business people, educators and clergy. MAASA's success in the past year was especially evident during a community-wide drug awareness day in September which was attended by over 3,000 people and was supported by both County and State law enforcement officials.

I) EMERGENCY MANAGEMENT

Through the Sheriff's Computer Aided Dispatch System, immediate identification of hazardous materials, their dangers, methods of handling and medical treatment can be accomplished. By the end of 1990, Madison hazardous materials and their locations have been entered into the system for immediate access by Police Officers.

J) DEVELOPMENT OF HARTLEY DODGE MEMORIAL BROCHURE

During the past year a brochure relating the history and little known facts of the Hartley Dodge Memorial and its benefactor was researched, written and printed using a grant received from the Geraldine R. Dodge Foundation. The brochure was presented at the January 1, 1991 Reorganization Meeting and copies are available in the Clerk's Office.

K) COMPUTERIZATION

The 1990 budget was placed on Lotus computer software and many departments began transferring information by computer. This effort will continue to develop to include all operations by the end of 1992.

1991 PLANS

A) 911 EMERGENCY TELEPHONE OPERATING SYSTEM

The 911 system will replace three separate emergency phone numbers for police, fire and ambulance with one centralized 911 location in the Police Department where an emergency operator will route the call within the shortest possible time. It is slated to go on line in May, 1991.

B) ON-LINE CATALOG

As part of the County Wide Computer System, the Library plans to implement an on-line card catalog during 1991.

C) SIDEWALK PROGRAM

Madison will again offer a cost sharing sidewalk repair program during 1991, whereby property owners will be reimbursed up to 25% of the cost for repairing sidewalks.

D) 1991 COMMUNITY DEVELOPMENT GRANTS

1. Housing Authority - A \$100,000 grant was requested for Madison Scatter Site Property Acquisition.
2. Senior Citizens - A \$40,000 grant was requested for the purchase of a mini-bus for the Senior Citizens Shuttle Service.

E) DODGE FOUNDATION GRANTS

1. Senior Citizens Programs - A \$21,600 grant was requested for public relations, cultural programs and transportation costs.
2. Recreation - A \$4,000 grant was requested to help fund theatre and nature programs.
3. MAASA - An \$8,200 grant was requested to initiate a training program and fund attendance at a prevention conference.
4. Teen Center - An \$8,750 grant was requested to fund drug prevention programs for at risk teens.
5. Police - A \$27,000 grant was requested for installation of an R-U-O-K System and costs associated with public education on the 911 system.
6. Administration - A \$20,500 grant was requested for customer service training in order to provide better service and information to the public.

F) REMOVAL OF UNDERGROUND STORAGE TANKS

In accordance with NJDEP regulations, fifteen underground storage tanks which contain heating oil and gas will be removed, cleaned and disposed of in 1991. As part of this project, sludge and contaminated water will be removed and transported to the appropriate hazardous waste facilities.

G) DEBT SERVICE

In early 1991, 6 month bond anticipation notes were sold which will be converted to permanent debt later in the year. This debt will fund such projects as road and drainage improvements and expansion of the Madison-Chatham Joint Meeting Wastewater Treatment Facility.

H) ELECTRIC UTILITY OPERATIONS

The Borough anticipates a rate increase for electric usage in 1991 due to an increase in purchased power.

I) WORD PROCESSING CONVERSION

Administrative offices will begin the conversion from Wang word processing to a computer based system. This will give departments more flexibility in developing, handling and storing information.

STATEMENT OF OPERATIONS

CURRENT, WATER & ELECTRIC

DECEMBER 31, 1990

OPERATIONS

	CURRENT -----	WATER -----	ELECTRIC -----	TOTAL (MEMO ONLY) -----
SURPLUS, JANUARY 1, 1990	\$2,061,365.00	\$248,561.00	\$1,715,681.00	\$4,025,607.00
PROPERTY TAXES	24,171,245.00			24,171,245.00
WATER RENTS		1,119,189.00		1,119,189.00
METERED SERVICES			11,866,816.00	11,866,816.00
DELINQUENT TAXES	266,794.00			266,794.00
MISCELLANEOUS REVENUE AND OTHER CREDITS TO INCOME	5,436,791.00	294,150.00	705,752.00	6,436,693.00
TOTAL FUNDS	31,936,195.00	1,661,900.00	14,288,249.00	47,886,344.00
SALARIES AND WAGES	4,494,352.00	263,262.00	652,641.00	5,410,255.00
OTHER EXPENSES	5,176,122.00	441,392.00	8,131,935.00	13,749,449.00
STATUTORY EXPENDITURES	736,679.00	56,900.00	128,500.00	922,079.00
DEFERRED CHARGES	28,510.00	0.00	0.00	28,510.00
CAPITAL IMPROVEMENT FUND	354,738.00	300,000.00	500,000.00	1,154,738.00
DEBT SERVICE	1,926,828.00	185,946.00	129,756.00	2,162,530.00
SCHOOL TAXES	12,603,992.00	0.00	0.00	12,603,992.00
COUNTY TAXES	3,972,663.00	0.00	0.00	3,972,663.00
OTHER EXPENDITURES AND OTHER DEDUCTIONS FROM INCOME	0.00	0.00	1,200,000.00	1,200,000.00
TOTAL EXPENDITURES	29,293,884.00	1,167,500.00	10,742,832.00	41,204,216.00
LESS: EXPENDITURES TO BE RAISED BY FUTURE REVENUES	0.00	0.00	0.00	0.00
TOTAL ADJUSTED EXPENDITURES AND REVENUE REQUIREMENTS	29,293,884.00	1,167,500.00	10,742,832.00	41,204,216.00
LESS: AMOUNT TRANSFERRED TO CURRENT FUND		0.00	1,000,000.00	1,000,000.00
SURPLUS BALANCE, DECEMBER 31, 1990	\$2,642,311.00	\$494,400.00	\$2,545,417.00	\$5,682,128.00
	-----	-----	-----	-----

1991 "CAP CALCULATION"

Approved 11/11/91

Given below are simplified calculations of the 1991 Cap appropriation limit utilizing the index rate ordinance of 4.5%

Total adopted appropriations for 1990.....		13,443,872.39
Modifications		
Deductions:		
Reserve for Uncollected Taxes	726,643.00	
Other Operations	1,741,471.00	
Capital Improvement Fund	354,738.00	
Deferred Charges	0.00	
Debt Service	1,926,828.00	
		4,749,680.00
Amount on which 4.5% Cap is Applied		8,694,192.39
4.5% "Cap" Authorized by Ordinance		391,238.66
Additions to "Cap" Assessed Value of New Construction \$11,237,400 at the Local Purpose Tax Rate of \$0.886 per \$100		99,563.00
Other Adjustments to "Cap"		0.00
Total General Appropriations "Cap" Limitation for 1991		9,184,994.05
Less 1991 Appropriations Within "Cap"		9,053,243.00
Unused "Cap" Amount		131,751.05

	Inside Cap	Outside Cap
Salaries & Wages	4,149,173.00	558,154.00
Other Expenses	4,089,441.00	1,546,002.00
Statutory Expenditures	809,830.00	0.00
Deferred Charges	4,799.00	0.00
Capital Improvement Fund	0.00	202,500.00
Debt Service	0.00	2,302,687.00
Reserve For Uncollected Taxes	0.00	788,940.00
	9,053,243.00	5,398,283.00
Total Appropriations for 1990	14,451,526.00	

1990
4,896,836
(4,229,112)
667,718 outside

1991
14,858,740
(9,276,804) CAP
5,581,936

1992
1,646,686

**COMPARATIVE DISTRIBUTION OF REVENUES
AND APPROPRIATIONS FOR 1991 AND 1990**

MUNICIPAL BUDGET

REVENUES

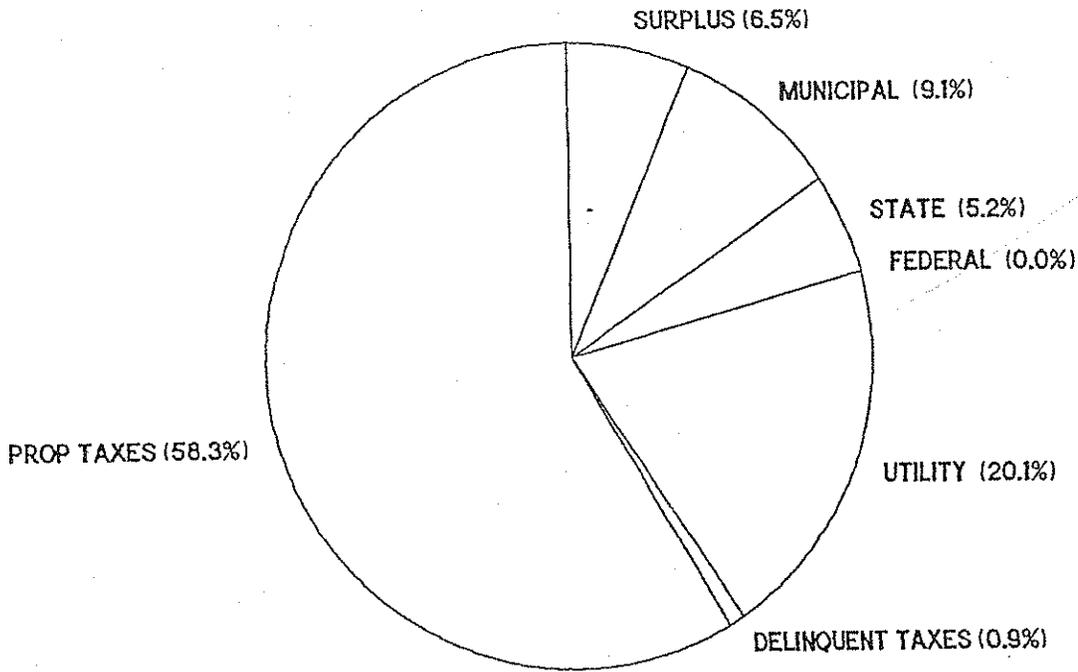
	1991	%	1990	%
SURPLUS	940,000	6.5%	1,064,000	7.9%
MUNICIPAL	1,308,178	9.1%	1,329,633	9.9%
STATE	747,622	5.2%	811,864	6.0%
FEDERAL	0	0.0%	0	0.0%
UTILITY	2,900,000	20.1%	2,200,000	16.4%
DELINQUENT TAXES	125,000	0.9%	125,000	0.9%
PROP TAXES	8,430,726	58.3%	7,913,376	58.9%
TOTAL REVENUES	\$14,451,526	100%	\$13,443,873	100%

6/13/91

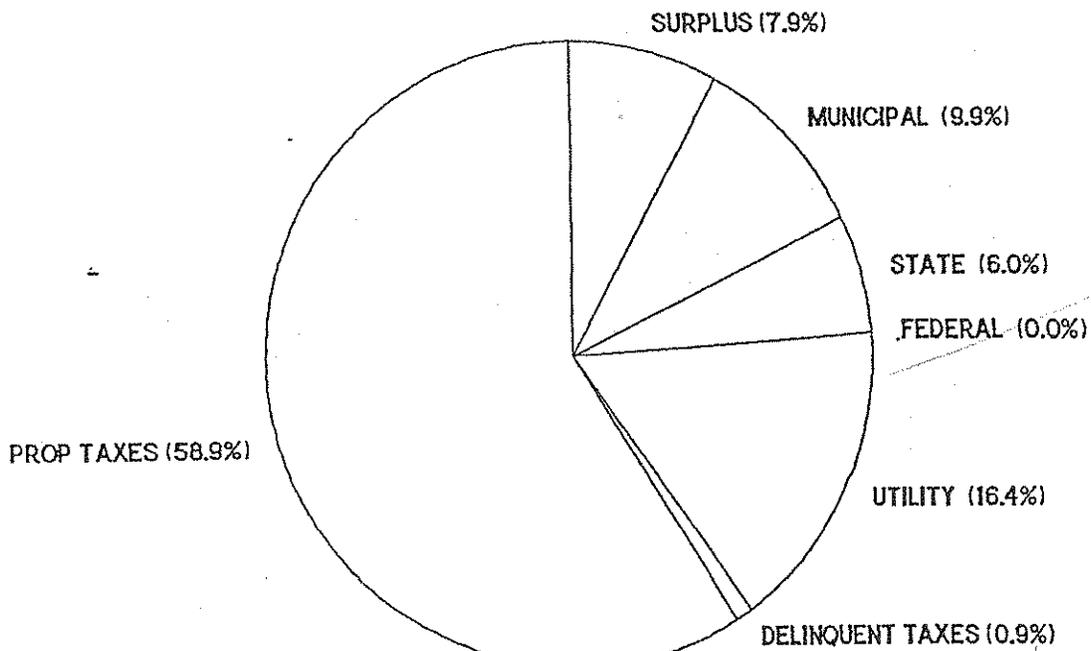
APPROPRIATIONS

SALARIES & WAGES	4,707,327	32.6%	4,453,852	33.1%
OTHER EXPENSES	2,201,310	15.2%	2,198,467	16.4%
GARBAGE REMOVAL	1,655,869	11.5%	1,756,465	13.1%
JOINT MEETING	859,782	5.9%	522,000	3.9%
INSURANCE	773,095	5.3%	739,691	5.5%
STAT EXPEND	809,830	5.6%	736,679	5.5%
CAPITAL IMPROV.	347,887	2.4%	354,738	2.6%
DEF CHARGES	4,799	0.0%	28,510	0.2%
DEBT SERVICE	2,302,687	15.9%	1,926,828	14.3%
RESERVE FOR UNCOLL. TAXES	788,940	5.5%	726,643	5.4%
TOTAL APPROPRIATIONS	\$14,451,526	100%	\$13,443,873	100%

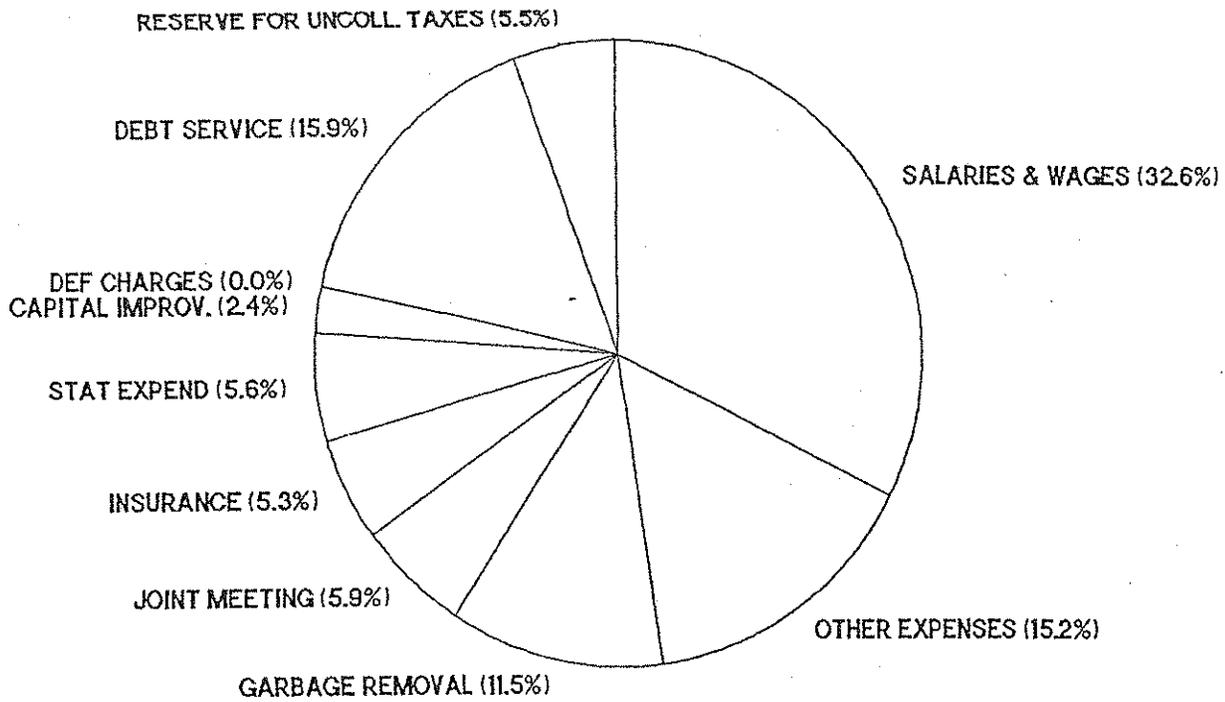
1991 REVENUES



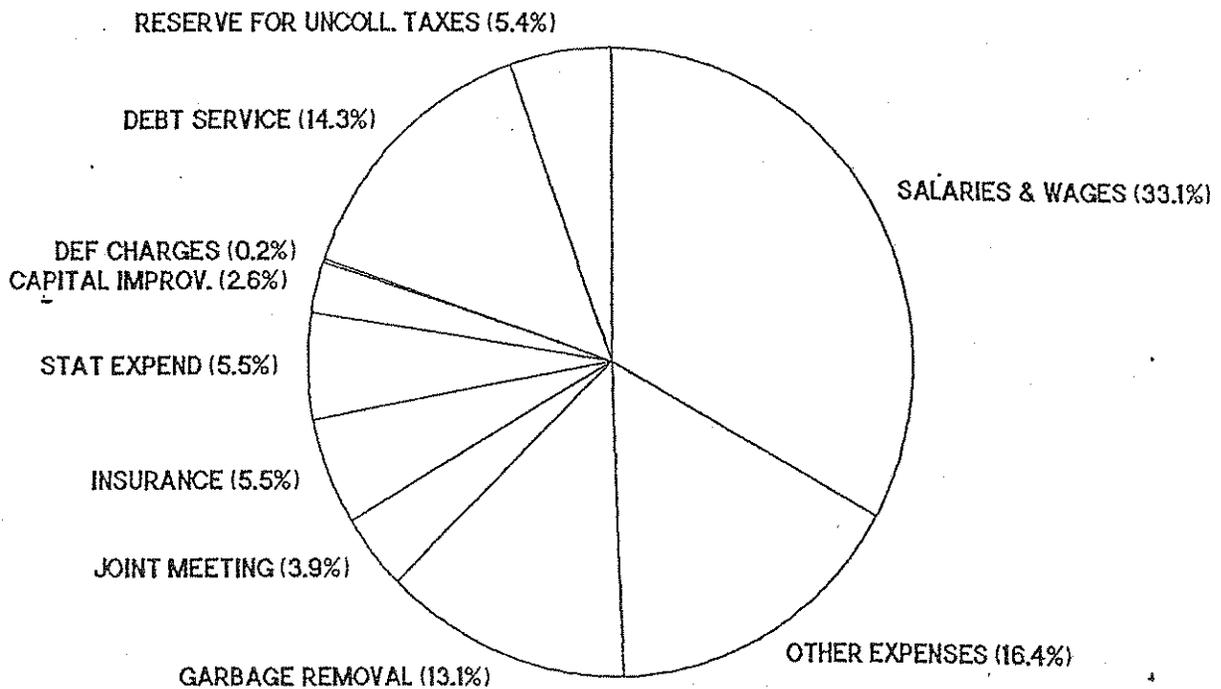
1990 REVENUES



1991 APPROPRIATIONS



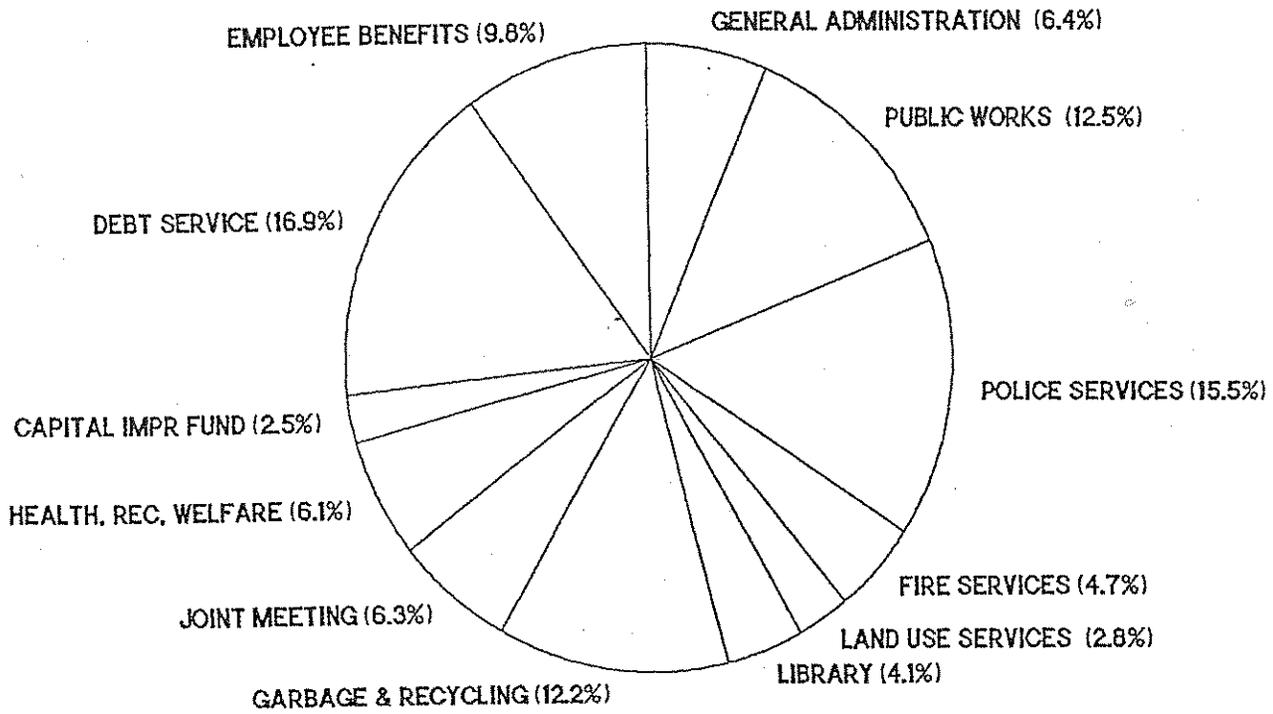
1990 APPROPRIATIONS



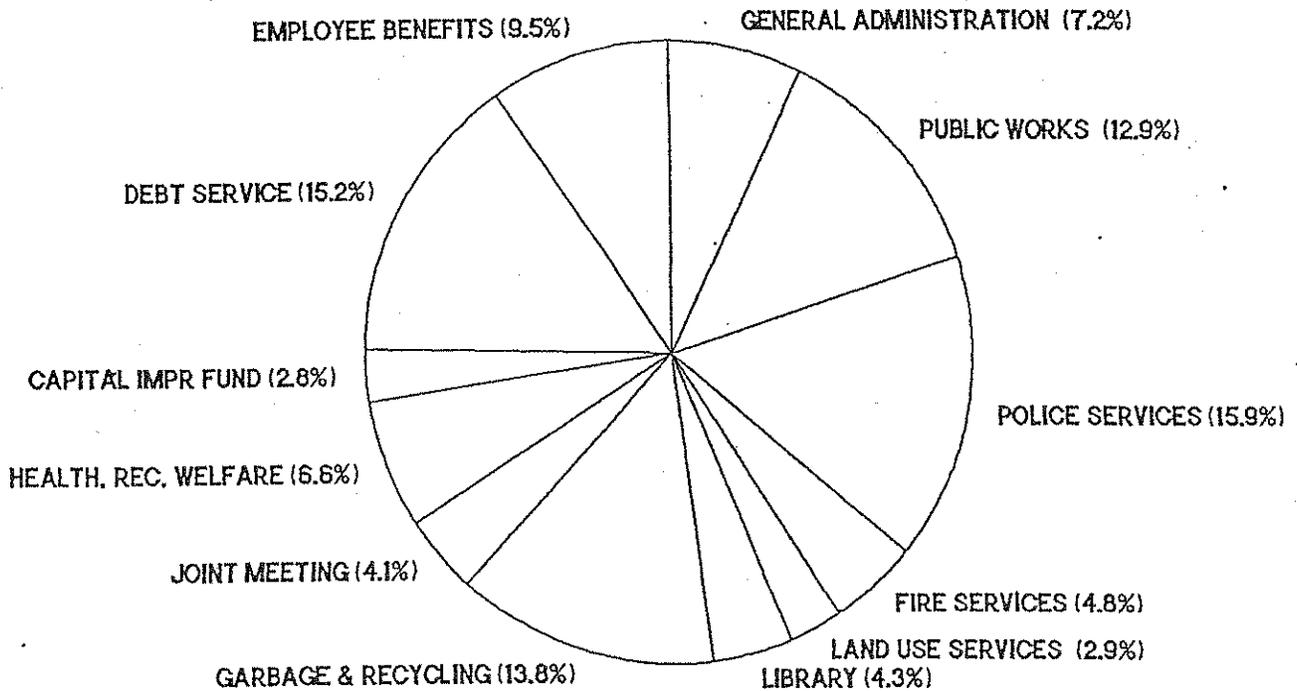
MADISON 1991 BUDGET
 APPROPRIATIONS BY SERVICE

06-Feb-91

	1991	1990	DIFFERENCE	PERCENT
GENERAL ADMINISTRATION	\$878,532	\$909,867	(\$31,335)	-3.44%
PUBLIC WORKS	\$1,707,762	\$1,643,321	\$64,441	3.92%
POLICE SERVICES	\$2,120,405	\$2,023,582	\$96,823	4.78%
FIRE SERVICES	\$647,834	\$607,854	\$39,980	6.58%
LAND USE SERVICES	\$388,929	\$371,209	\$17,720	4.77%
LIBRARY	561,450	551,480	\$9,970	1.81%
GARBAGE & RECYCLING	1,672,947	1,756,465	(\$83,518)	-4.75%
JOINT MEETING	859,782	522,000	\$337,782	64.71%
HEALTH RECREATION AND WELFARE	\$836,341	\$838,880	(\$2,539)	-0.30%
CAPITAL IMPROVEMENT FUND	347,887	354,738	(\$6,851)	-1.93%
DEBT SERVICE	\$2,302,687	\$1,926,828	\$375,859	19.51%
EMPLOYEE BENEFITS	\$1,338,030	\$1,211,006	\$127,024	10.49%
	\$13,662,586	\$12,717,230	\$945,356	7.43%



1990 APPROPRIATIONS BY SERVICE



Taxcol, 11/1

ANNUAL REPORT OF THE TAX COLLECTOR

	1990 -----	1989 -----
TAX LEVY	\$24,489,864	\$21,595,780
ADDED TAXES	152,718	46,682
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TOTAL LEVY	24,642,582	21,642,462
CURRENT TAX COLLECTIONS	24,086,198	21,261,269
SR. CITIZENS & VETERAN DEDUCT	89,434	93,221
TRANSFERS & CANCELLATIONS	168,345	27,505
	-----	-----
TOTAL COLLECTIONS	24,343,977	21,381,995
OUTSTANDING BALANCE	\$298,605 =====	\$260,467 =====
PERCENTAGE OF COLLECTIONS	98.10%	98.25%
BALANCE OF DELINQUENT TAXES & TAX TITLE LIENS-JAN. 1	\$267,546	\$211,588
ADDED TAXES	6,352	3,283
INTEREST, COSTS, & TRANSFERS	3,959	2,793
	-----	-----
TOTAL OUTSTANDING	277,857	217,664
DELINQUENT COLLECTIONS	266,794	211,766
CANCELLATIONS	0	0
	-----	-----
TOTAL COLLECTIONS	266,794	211,766
OUTSTANDING BALANCE	\$11,063 =====	\$5,898 =====
PERCENTAGE OF COLLECTIONS	96.00%	97.29%

ANALYSIS OF CURRENT AND DELINQUENT TAXES RECEIVABLE

CURRENT YEAR	\$298,605	\$260,467
DELINQUENT TAXES & TAX TITLE LIENS	11,063	5,898
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TOTAL	\$309,668 =====	\$266,365 =====

SUMMARY OF LEVIES AND TAX RATES

GR LEVY. W. 1

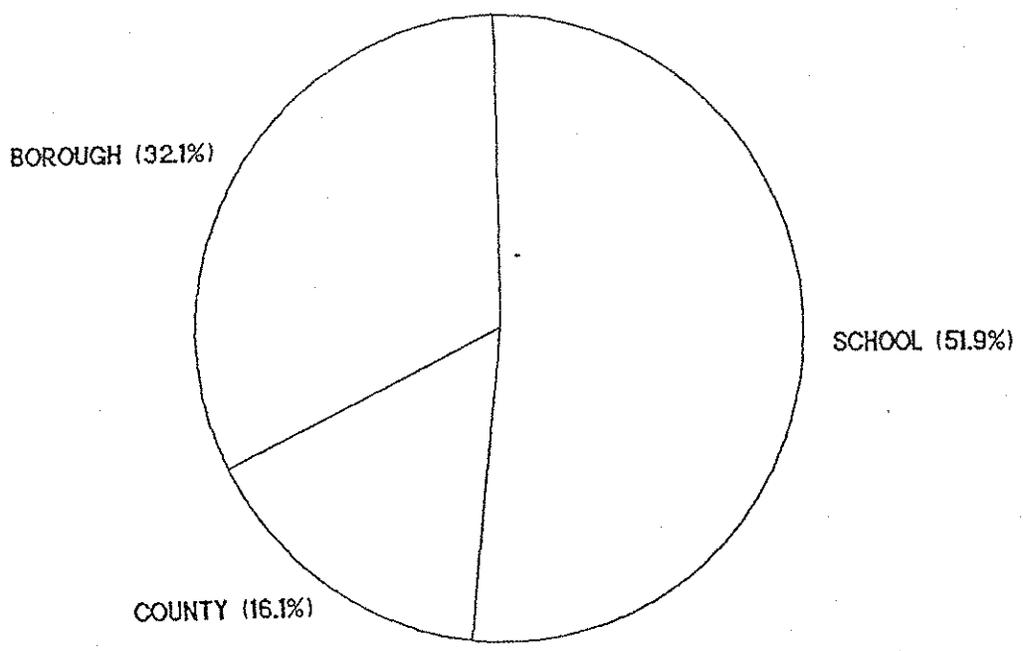
	<u>1991 ESTIMATED</u>			<u>1990 ACTUAL</u>			INCREASE (DOLLARS)
	TAX LEVY	TAX RATE	TAX DOLLAR	TAX LEVY	TAX RATE	TAX DOLLAR	
SCHOOL	13,643,821.00	1.542	0.52	12,603,992.00	1.410	0.52	1,039,829.00
COUNTY	4,223,467.00	0.477	0.16	3,947,165.00	0.442	0.16	276,302.00
BOROUGH	8,430,726.00	0.953	0.32	7,913,375.00	0.885	0.32	517,351.00
TOTAL LEVY	26,298,014.00	2.97	1.00	24,464,532.00	2.74	1.00	1,833,482.00

27,024,594

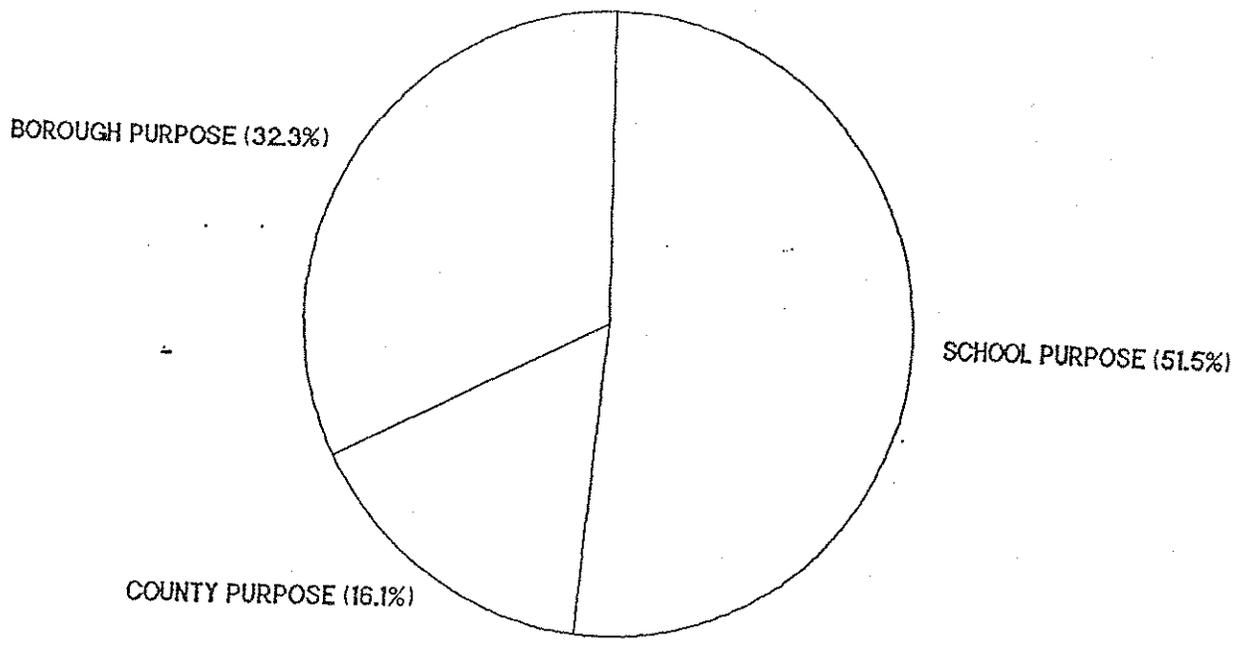
	<u>1990 ACTUAL</u>			<u>1989 ACTUAL</u>			INCREASE (DOLLARS)
	TAX LEVY	TAX RATE	TAX DOLLAR	TAX LEVY	TAX RATE	TAX DOLLAR	
SCHOOL PURPOSE	12,603,992.00	1.410	0.52	11,334,106.00	1.291	0.53	1,269,886.00
COUNTY PURPOSE	3,947,165.00	0.442	0.16	3,393,830.00	0.397	0.16	553,335.00
BOROUGH PURPOSE	7,913,375.00	0.885	0.32	6,778,513.00	0.772	0.32	1,134,862.00
TOTAL LEVY	24,464,532.00	2.74	1.00	21,506,449.00	2.46	1.00	2,958,083.00

<u>SUMMARY OF NET VALUATION TAXABLE</u>	<u>1991 ESTIMATED</u>	<u>1990 ACTUAL</u>	<u>1989 ACTUAL</u>
TAX RATABLES:			
REAL PROPERTY (LAND AND IMPROVEMENTS)	848,788,450	857,047,050	840,212,250
TELEPHONE & TELEGRAPH (BUSINESS PERSONAL PROPERTY)	36,286,625	36,743,029	37,664,997
TOTAL VALUATION TAXABLE	885,075,075	893,790,079	877,877,247

DISTRIBUTION OF THE 1991 TAX LEVY



DISTRIBUTION OF THE 1990 TAX LEVY



WHERE YOUR TAX DOLLAR GOES:



MADISON
SCHOOLS

51.9%

MORRIS
COUNTY

16.1%

BOROUGH OF
MADISON

32.1%

205-187-201

COMPARATIVE STATEMENT OF OPERATIONS
WATER UTILITY
DECEMBER 31, 1990

REVENUES

	1990	1989
WATER RENTS & SURPLUS	\$1,119,186	\$1,148,193
FIRE HYDRANT SERVICE	59,859	60,726
MISCELLANEOUS REVENUES	119,744	85,772
TOTAL REVENUES	1,298,789	1,294,691

EXPENDITURES

SALARIES & WAGES	247,370	239,686
SERVICES	38,663	62,100
EQUIPMENT	38,232	55,300
SUPPLIES	38,613	44,400
OVERHEAD	298,136	275,983
SOCIAL SECURITY	21,400	21,886
PENSIONS	35,500	33,000
CAPITAL IMPROVEMENT FUND	300,000	400,000
DEBT SERVICE	105,946	115,464
TOTAL EXPENDITURES	1,123,860	1,247,819
EXCESS REVENUES	\$174,929	\$46,872

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COMPARATIVE DISTRIBUTION OF REVENUES
AND APPROPRIATIONS FOR 1991 AND 1990

WATER UTILITY

REVENUES

	1991	%	1990	%
	-----	--	-----	--
SURPLUS	126,552	9.1%	0	0.0%
WATER RENTS	1,097,000	78.9%	1,037,642	88.9%
FIRE HYDRANT SERVICE	56,000	4.0%	56,000	4.8%
MISCELLANEOUS	110,000	7.9%	73,858	6.3%
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TOTAL	1,389,552	100.0%	1,167,500	100.0%

APPROPRIATIONS

SALARIES & WAGES	266,427	19.2%	263,262	22.5%
OTHER EXPENSES	436,250	31.4%	441,392	37.8%
CAPITAL IMPROVEMENT FUND	495,000	35.6%	300,000	25.7%
DEBT SERVICE	134,875	9.7%	105,946	9.1%
DEFERRED CHARGES	0	0.0%	0	0.0%
STATUTORY EXPENDITURES	57,000	4.1%	56,900	4.9%
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TOTAL	1,389,552	100.0%	1,167,500	100.0%

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COMPARATIVE STATEMENT OF OPERATIONS
ELECTRIC UTILITY
DECEMBER 31, 1990

REVENUES

	1990	1989
RESIDENTIAL	3,973,000	3,719,000
SMALL COMMERCIAL	493,000	447,000
COMMERCIAL-DEMAND	2,357,000	2,219,000
LARGE COMMERCIAL	4,959,000	4,169,000
	-----	-----
TOTAL TARIFF REVENUES	11,782,000	10,554,000
MISC. REVENUES & INTEREST INCOME	461,111	447,755
	-----	-----
TOTAL REVENUES	12,243,111	11,001,755

EXPENDITURES

SALARIES & WAGES	625,205	636,774
SERVICES	177,006	176,185
EQUIPMENT	20,284	73,902
SUPPLIES	149,418	349,132
OVERHEAD	284,641	242,521
PURCHASED POWER	6,579,241	6,531,100
SOCIAL SECURITY	49,932	46,756
PENSIONS	49,282	48,080
CAPITAL IMPROVEMENT FUND	500,000	529,000
DEBT SERVICE	129,756	136,179
	-----	-----
TOTAL EXPENDITURES	8,564,765	8,769,629
	-----	-----
EXCESS REVENUES	\$3,678,346	\$2,232,126
	=====	=====

COMPARATIVE DISTRIBUTION OF REVENUES
AND APPROPRIATIONS FOR 1991 AND 1990

ELECTRIC UTILITY

REVENUES

	1991	%	1990	%
METERED SERVICE	10,656,587	96.7%	10,070,000	93.7%
MISCELLANEOUS	360,000	3.3%	223,826	2.1%
SURPLUS	0	0.0%	449,006	4.2%
TOTAL	11,016,587	100.0%	10,742,832	100.0%

APPROPRIATIONS

SALARIES & WAGES	629,307	5.7%	652,641	6.1%
OTHER EXPENSES	690,650	6.3%	752,335	7.0%
PURCHASED POWER	7,602,000	69.0%	7,379,600	68.7%
CAPITAL IMPROVEMENT FUND	650,000	5.9%	500,000	4.7%
DEBT SERVICE	124,630	1.1%	129,756	1.2%
DEFERRED CHARGES	0	0.0%	0	0.0%
STATUTORY EXPENDITURES	120,000	1.1%	128,500	1.2%
SURPLUS (GENERAL BUDGET)	1,200,000	10.9%	1,200,000	11.2%
TOTAL	11,016,587	100.0%	10,742,832	100.0%

THE CAPITAL BUDGET AND PROGRAM

The 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. During the year Council does not plan to bond anything, but pay-as-you-go by appropriating funds from the Capital Improvement fund.

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 will be reviewed by the Mayor and Council in 1991:

MUNICIPAL

Air Handler for Communication Area	\$ 8,000
Exhaust System for Apparatus Room	20,000
Fire Pumper	12,500
Smoke House Repair	3,000
Renovation of Board Room	10,000
Road Overlay Program	61,387
Elmer Street Parking Lot	6,000
Storm Sewer Maps	15,000
Topographic Maps	12,000
Underground Storage Tanks	140,000
I&I Program	25,000
Resurfacing Tennis Courts	16,000
Top Dressing of Soccer Field	4,000
Snack Bar & Restrooms at Rosedale	15,000

WATER UTILITY

Filtration System	\$300,000
Utility Building Renovation/Repair	40,000
Cage Ladder at Madison Avenue	5,000
Interconnects Repair	16,000
Paint Madison Avenue Tank	34,000

ELECTRIC UTILITY

Utility Building Renovation/Repair	\$ 50,000
Kings Road Substation Conversion	600,000