

**2015 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Township of West Caldwell

COUNTY: Essex

Joseph Tempesta, Jr.	12/31/2018
Mayor's Name	Term Expires

Municipal Officials	
Mary Donovan	01/27/2014
Municipal Clerk	Date of Orig. Appt.
	C-1726
	Cert. No.
Joan Conway	T-1482
Tax Collector	Cert. No.
Nikole Monroig	N-915
Chief Financial Officer	Cert. No.
Joseph J. Faccione	100
Registered Municipal Accountant	Lic. No.
Paul G. Jemas	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Michael Docteroff	12/31/2017
Joseph P. Cecere	12/31/2016
Stanley W. Hladik	12/31/2015
Thomas M. O'Hern	12/31/2015
Kathy L. Canale	12/31/2017
Stephen P. Wolsky	12/31/2016

Official Mailing Address of Municipality  
Municipal Building  
30 Clinton Road  
West Caldwell, New Jersey 07006

Fax #: (973) 226-2396

Please attach this to your 2015 Budget and Mail to:  
 Director, Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

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**2015  
MUNICIPAL BUDGET**

Municipal Budget of the Township of West Caldwell, County of Essex for the Fiscal Year 2015.

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 7th day of April, 2015, 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 7th day of April, 2015

\_\_\_\_\_  
Mary Donovan, Clerk  
Municipal Building, 30 Clinton Road  
\_\_\_\_\_  
Address  
West Caldwell, New Jersey 07006  
\_\_\_\_\_  
Address  
(973) 226-2300  
\_\_\_\_\_  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 7th day of April, 2015

*Joseph J. Faccone*  
\_\_\_\_\_  
Joseph J. Faccone, Registered Municipal Accountant #100  
550 Broad St., Newark, New Jersey 07102  
\_\_\_\_\_  
Address

SAMUEL KLEIN AND COMPANY, CPA's  
\_\_\_\_\_  
Firm  
(973) 624-6100  
\_\_\_\_\_  
Phone Number

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

Certified by me, this 7th day of April, 2015

*Nikole Monroig*  
\_\_\_\_\_  
Nikole Monroig  
Chief Financial Officer

DO NOT USE THESE SPACES

(Do Not advertise this Certification form)

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.	
STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services	
Dated: _____, 2015	By: _____

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:4-79.	
STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services	
Dated: _____, 2015	By: _____

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

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

Township of West Caldwell, County of Essex

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the Township of West Caldwell, County of Essex for the Fiscal Year 2015.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2015;

Be It Further Resolved, that said Budget be published in the Progress in the issue of April 9, 2015.

The Governing Body of the Township of West Caldwell does hereby approve the following as the Budget for the Year 2015:

<p><b>RECORDED VOTE</b> (Insert last name)</p>	<p>Ayes</p> <p>O'Hern Cecere Hladik Wolsky Docteroff Canale</p>	<p>Nays</p>	<p>Abstained</p>	<p>Absent</p>
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Township of West Caldwell, County of Essex, on April 7, 2015.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on May 5, 2015 at 7:15 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the Year 2015 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)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	12,984,112.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	5,434,713.84
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	5,434,713.84
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <span style="float:right">98.31%</span> Percent of Tax Collections	850,000.00
4. Total General Appropriations (Item 9, Sheet 29)	19,268,825.84
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	6,636,549.84
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	11,911,577.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	720,699.00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Swimming Pool Utility	Utility
Budget Appropriations - Adopted Budget	18,350,641.00	2,767,944.00	580,826.00	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations	16,135.00			
Total Appropriations	18,366,776.00	2,767,944.00	580,826.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	17,455,259.07	2,388,454.17	513,497.23	
Reserved	763,146.48	379,456.70	67,322.29	
Unexpended Balances Canceled	148,370.45	33.13	6.48	
Total Expenditures and Unexpended Balances Canceled	18,366,776.00	2,767,944.00	580,826.00	
Overexpenditures*				

\*See Budget Appropriation Items so marked to the right of column "Expended 2014 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 services, insurance and many other items essential to the services rendered by municipal government.

**Explanatory Statement - (Continued)  
Budget Message**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police Officers	14,673.25 Hours	647,880.07	Contract Dated 1/01/2012		
Chief and Captain	3,271.00 Hours	124,948.13			
Library:					
Pre 1998	1,592.50 Hours	21,237.24		Code 5-4-4a	
Post 1998	1,550.50 Hours	17,026.87		Code 5-4-4a	
Township Employees:					
Pre 1998	1,650 Days	286,341.56		Code 5-4-4a	
Post 1998	2,681.5 Days	154,439.84		Code 5-4-4a	
Post 1998	29.00 Hours	1,031.73			
<b>Totals:</b>	21,116.25 Hours				
	4,331.50 Days	\$ 1,252,905.44			
<b>Total Funds Reserved as of end of 2014:</b>		\$ -			
<b>Total Funds Appropriated in 2015:</b>		\$ 150,000.00			



TOWNSHIP OF WEST CALDWELL

EXPLANATORY STATEMENT - (CONTINUED)

The 2015 Municipal Budget presented herewith indicates an estimated tax rate for Municipal Purposes including the minimum library tax and the reserve for uncollected taxes of \$0.565 per \$100 of assessed valuations, compared with the 2014 tax rate of \$0.557, indicating an \$0.008 increase in the estimated municipal tax rate.

This Budget develops the component of the total tax levy termed "Local Tax for Municipal Purposes" which includes the "Reserve for Uncollected Taxes" or cash basis "overlay" for County and School Purposes as well as for needs of the Township. Additional taxes must be raised, and included as part of the local levy, so that collections will meet requirements for School and County taxes.

The following table sets forth the estimated 2015 municipal levy and tax rate in comparison with the actual 2014:

	Tax Levy			Tax Rates		
	2015 <u>Estimated</u>	2014 <u>Actual</u>	Increase <u>(Decrease)</u>	2015 <u>Estimated</u>	2014 <u>Actual</u>	Increase <u>(Decrease)</u>
Local Municipal Tax Levy and Tax Rate Including the Library	\$ 12,632,276.00	\$ 12,396,498.84	\$ 235,777.16	\$ 0.565	\$ 0.557	\$ 0.008
Assessed Valuations	\$ 2,236,717,000.00	\$ 2,225,409,700.00	\$ 11,307,300.00			

The exact tax rate is not determinable at this time and will not be final until certified by the County Board of Taxation at a later date. The Local Municipal Tax only is developed in this Budget.

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2015 is 1.5%. The Mayor and Council have decided to limit the pertinent appropriations to a 3.5% increase for 2015. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2015 over that of the 2014 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2014		\$ 18,350,641.00
MODIFICATIONS:		
Total Other Operations	\$ 3,037,742.00	
Total Interlocal Service Agreements	260,184.00	
Total Public and Private Programs	36,242.00	
Total Capital Improvement	135,000.00	
Total Debt Service	874,940.00	
Total Deferred Charges	75,000.00	
Reserve for Uncollected Taxes	1,080,000.00	
		5,499,108.00
Amount on Which % CAP is Applied		12,851,533.00
3.5% CAP		449,803.65
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		13,301,336.65
<u>Cap Bank Calculations for Budget 2015</u>		
New Construction (\$18,230,900 X \$0.523)	95,347.61	
2013 Bank	353,191.13	
2014 Bank	381,079.26	
		829,618.00
Allowable Appropriations for 2015 Within the "CAP"		\$ 14,130,954.65
Appropriations for 2015 Within the "CAP"		\$ 12,984,112.00

TOWNSHIP OF WEST CALDWELL  
EXPLANATORY STATEMENT - (Continued)  
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:

Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$ 11,649,797
Less: Prior Year Deferred Charges: Emergencies		<u>75,000</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		11,574,797
Plus: 2% Cap Increase		<u>231,496</u>
Adjusted Tax Levy Prior to Exclusions		11,806,293
Exclusions:		
Allowable Pension Obligations Increase	\$ 71,700	
Allowable Capital Improvements Increase	85,000	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	749,908	
Current Year Deferred Charges: Emergencies	<u>75,000</u>	
Add Total Exclusions		981,608
Less Cancelled or Unexpended Exclusions		<u>148,370</u>
Adjusted Tax Levy After Exclusions		12,639,531
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	18,230,900	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.523</u>	
New Ratable Adjustment to Levy		<u>95,348</u>
Maximum Allowable Amount to be Raised by Taxation		<u>\$ 12,734,879</u>
Amount to be Raised by Taxation for Municipal Purposes		<u>\$ 11,911,577</u>

The Mayor and Council urge all taxpayers to attend the hearing on the Budget for the Year 2015 to be held in the Council Chambers at 7:15 P.M. on May 5, 2015. A complete and comprehensive presentation of the 2015 Budget will be presented. The Mayor and Council shall be pleased to respond to any questions at that time.

The Mayor and Council of the  
Township of West Caldwell

TOWNSHIP OF WEST CALDWELL  
EXPLANATORY STATEMENT - (Continued)

Health Benefits Appropriation

2015

2015 Gross Cost

\$ 1,941,860.00

Less Contribution by Employees Including Library

233,205.00

Net Budget Appropriation

\$ 1,708,655.00

Net Budget Appropriations:

    Within "CAPS"

\$ 1,708,655.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	1,344,442.00	1,086,850.00	1,086,850.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,344,442.00	1,086,850.00	1,086,850.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx			xxxxxxxxxxxxxxx
Licenses:	xxxxxxx			xxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	12,180.00	12,180.00	12,180.00
Other	08-104	14,083.00	17,000.00	14,038.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	126,680.00	138,774.00	126,680.74
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	100,000.00	162,913.55
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	24,000.00	5,406.00	24,853.63
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-115	1,080,000.00	983,294.00	1,181,639.97
Recreation Program Fees	08-116	225,000.00	210,300.00	232,111.83
Township of the Borough of Caldwell - Recreation Costs	08-117	400,000.00	400,000.00	400,000.00
Rent of Township Property	08-118	95,000.00	67,474.00	191,950.49

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Sale of Leaf Bags	08-119			
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	2,126,943.00	1,934,428.00	2,346,368.21

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	<b>09-212</b>			
Consolidated Municipal Property Tax Relief Aid	<b>09-200</b>		2,033.00	2,033.00
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	<b>09-202</b>	1,310,432.00	1,308,399.00	1,308,399.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	1,310,432.00	1,310,432.00	1,310,432.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Uniform Construction Code Fees	<b>08-160</b>	359,354.00	365,000.00	359,354.40
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	<b>XXXXXXX</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	<b>XXXXXXX</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Uniform Construction Code Fees	<b>08-160</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations</b>	<b>08-002</b>	359,354.00	365,000.00	359,354.40









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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:</b>	<b>xxxxxxx</b>	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year - Water	<b>08-116</b>			
Uniform Fire Safety Act	<b>08-106</b>	43,483.00	40,000.00	25,714.36
Franchise Fee from Cablevision Gross Revenue Collections	<b>08-161</b>	174,168.00	158,339.00	166,353.39
Capital Surplus	<b>08-165</b>	70,000.00	60,000.00	60,000.00
Federal Emergency Management - Storm Reimbursement:				
Halloween Snow Storm	<b>08-167</b>			
Superstorm Sandy	<b>08-168</b>			
Due from Pool Operating Fund	<b>08-169</b>			
Reserve for Centennial Fund	<b>08-170</b>		5,723.00	5,723.00
Reserve for Senior Citizen Programs	<b>08-171</b>		47,144.16	47,144.16
Additional - Rent of Township Property	<b>08-172</b>	12,000.00	132,000.00	
Reserve for Debt Service		356,000.00		
Insurance Proceeds		85,000.00		



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	1,344,442.00	1,086,850.00	1,086,850.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	xxxxxxx		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	2,126,943.00	1,934,428.00	2,346,368.21
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	1,310,432.00	1,310,432.00	1,310,432.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	359,354.00	365,000.00	359,354.40
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>	332,750.00	260,184.00	287,702.50
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	96,977.84	29,042.00	29,042.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	740,651.00	443,206.16	304,934.91
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	4,967,107.84	4,342,292.16	4,637,834.02
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	325,000.00	525,000.00	523,424.31
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	6,636,549.84	5,954,142.16	6,248,108.33
<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	<b>07-190</b>	11,911,577.00	11,649,796.92	xxxxxxxxxxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxxxxxxxxxx
c) Minimum Library Tax	<b>07-192</b>	720,699.00	746,701.92	xxxxxxxxxxxxxx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	12,632,276.00	12,396,498.84	13,436,619.30
<b>7. Total General Revenues</b>	<b>13-299</b>	19,268,825.84	18,350,641.00	19,684,727.63

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  <b>(A) Operations - within "CAPS"</b>	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT</b>							
Administrative and Executive:	<b>20-100</b>						
Salaries and Wages	<b>20-100-1</b>	121,000.00	111,000.00		120,850.00	120,084.47	765.53
Other Expenses	<b>20-100-2</b>	90,850.00	91,100.00		91,100.00	90,938.12	161.88
Elections/Municipal Clerk:	<b>20-120</b>						
Salaries and Wages	<b>20-120-1</b>	93,000.00	143,000.00		70,000.00	69,037.82	962.18
Other Expenses	<b>20-120-2</b>	19,440.00	19,440.00		19,440.00	12,276.52	7,163.48
Financial Administration:	<b>20-130</b>						
Salaries and Wages	<b>20-130-1</b>	120,000.00	120,000.00		115,000.00	114,795.15	204.85
Other Expenses	<b>20-130-2</b>	50,450.00	54,450.00		57,450.00	53,563.46	3,886.54
Audit Services	<b>20-135-2</b>	42,830.00	42,830.00		42,830.00	42,830.00	
Assessment of Taxes:	<b>20-150</b>						
Salaries and Wages	<b>20-150-1</b>	85,100.00	82,850.00		83,600.00	83,536.74	63.26
Other Expenses	<b>20-150-2</b>	27,195.00	23,965.00		23,965.00	19,313.20	4,651.80
Collection of Taxes:	<b>20-145</b>						
Salaries and Wages	<b>20-145-1</b>	91,000.00	55,000.00		52,500.00	52,225.37	274.63
Other Expenses	<b>20-145-2</b>	15,400.00	12,900.00		12,900.00	12,140.82	759.18

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT</b>							
Mayor and Council:	<b>20-110</b>						
Salaries and Wages	<b>20-110-1</b>	36,500.00	36,500.00		36,500.00	36,500.00	
Other Expenses	<b>20-110-2</b>	10,530.00	10,530.00		10,530.00	9,837.39	692.61
Legal Services and Costs:	<b>20-155</b>						
Salaries and Wages	<b>20-155-1</b>	5,000.00	5,000.00		5,000.00	3,416.92	1,583.08
Other Expenses	<b>20-155-2</b>	336,000.00	336,000.00		285,500.00	281,663.07	3,836.93
Municipal Prosecutor:	<b>25-275</b>						
Salaries and Wages	<b>25-275-1</b>	23,600.00	23,600.00		23,600.00	23,082.28	517.72
Engineering Services and Costs:	<b>20-165</b>						
Other Expenses	<b>20-165-2</b>	50,000.00	50,000.00		50,000.00	43,779.14	6,220.86
Public Buildings and Grounds:	<b>26-310</b>						
Salaries and Wages	<b>26-310-1</b>	94,000.00	90,800.00		91,700.00	91,700.00	
Other Expenses	<b>26-310-2</b>	99,100.00	96,600.00	16,135.00	122,235.00	121,233.09	1,001.91

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<b>GENERAL GOVERNMENT</b>							
Municipal Land Use Law (N.J.S. 40:55D-1):							
Planning Board:	<b>21-180</b>						
Salaries and Wages	<b>21-180-1</b>	36,000.00	31,000.00		37,300.00	37,270.71	29.29
Other Expenses	<b>21-180-2</b>	13,725.00	12,985.00		12,985.00	12,895.07	89.93
Board of Adjustment:	<b>21-185</b>						
Salaries and Wages	<b>21-185-1</b>	61,900.00	61,900.00		46,900.00	41,590.14	5,309.86
Other Expenses	<b>21-185-2</b>	7,745.00	8,100.00		8,100.00	4,880.02	3,219.98
Environmental Commission:	<b>27-335</b>						
Other Expenses	<b>27-335-2</b>	900.00	900.00		900.00	607.91	292.09
Municipal Court:							
Salaries and Wages	<b>20-490-1</b>	139,000.00	130,000.00		130,000.00	119,218.92	10,781.08
Other Expenses	<b>20-490-2</b>	19,050.00	17,900.00		17,900.00	7,076.39	10,823.61
Public Defender (P.L. 1977, 256):							
Salaries and Wages	<b>20-495-1</b>	1,800.00	1,800.00		1,800.00		1,800.00
Insurance:							
General Liability - Other	<b>23-210-2</b>	297,325.00	268,150.00		128,150.00	126,539.63	1,610.37
Workers' Compensation	<b>23-215-2</b>	222,765.00	234,750.00		234,750.00	234,726.97	23.03
Employee Group Health	<b>23-220-2</b>	1,708,655.00	1,717,938.00		1,970,538.00	1,945,584.59	24,953.41
Group Health Waivers		36,345.00	33,102.00		33,102.00	33,102.00	
		3,956,205.00	3,924,090.00	16,135.00	3,937,125.00	3,845,445.91	91,679.09

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2014	
			for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY</b>							
Fire:	<b>25-255</b>						
Other Expenses	<b>25-255-2</b>	115,650.00	114,550.00		106,550.00	88,360.19	18,189.81
Uniform Fire Safety Act (Ch.383, P.L. 1983):							
Fire Prevention:	<b>25-265</b>						
Salaries and Wages	<b>25-265-1</b>	135,750.00	129,200.00		132,400.00	132,400.00	
Other Expenses	<b>25-265-2</b>	10,500.00	10,500.00		10,500.00	7,304.35	3,195.65
Police:	<b>25-240</b>						
Salaries and Wages	<b>25-240-1</b>	3,484,745.00	3,431,300.00		3,471,300.00	3,460,589.86	10,710.14
Other Expenses	<b>25-240-2</b>	163,000.00	153,195.00		146,095.00	130,859.06	15,235.94
West Essex First Aid Squad - Contribution (N.J.S.A. 40:5-2)	<b>25-260-2</b>	8,553.00	8,553.00		8,553.00	8,553.00	
Emergency Management Services:	<b>25-252</b>						
Salaries and Wages	<b>25-252-1</b>	12,000.00	9,000.00		10,250.00	9,750.00	500.00
Other Expenses	<b>25-252-2</b>	4,100.00	4,100.00		4,600.00	4,600.00	
		3,934,298.00	3,860,398.00		3,890,248.00	3,842,416.46	47,831.54

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>STREETS AND ROADS</b>							
Road Repairs and Maintenance:	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	247,400.00	243,100.00		200,300.00	179,808.96	20,491.04
Other Expenses	<b>26-290-2</b>	63,850.00	72,800.00		72,800.00	56,551.25	16,248.75
Snow Removal:	<b>26-292</b>						
Other Expenses	<b>26-292-2</b>	82,400.00	80,300.00		80,300.00	63,781.93	16,518.07
Motor Vehicle Equipment Service and Repairs:	<b>26-315</b>						
Salaries and Wages	<b>26-315-1</b>	66,550.00	65,500.00		47,750.00	47,733.87	16.13
Other Expenses	<b>26-315-2</b>	52,700.00	51,100.00		51,100.00	46,141.63	4,958.37
		512,900.00	512,800.00		452,250.00	394,017.64	58,232.36

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<u>SANITATION</u>							
Sewer System:	<b>31-455</b>						
Salaries and Wages	<b>31-455-1</b>	10,000.00	10,000.00		4,000.00	3,463.00	537.00
Other Expenses	<b>31-455-2</b>	15,500.00	14,500.00		14,500.00	8,890.78	5,609.22
Garbage Collection and Disposal:	<b>26-305</b>						
Other Expenses	<b>26-305-2</b>	520,000.00	520,000.00		513,600.00	513,600.00	
Recycling:	<b>26-317</b>						
Salaries and Wages	<b>26-317-1</b>	59,000.00	57,500.00		52,100.00	51,996.96	103.04
Other Expenses	<b>26-317-2</b>	7,700.00	8,900.00		8,900.00	1,937.74	6,962.26
		612,200.00	610,900.00		593,100.00	579,888.48	13,211.52

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<u>HEALTH AND WELFARE</u>							
Board of Health:	<b>27-330</b>						
Salaries and Wages	<b>27-330-1</b>	76,248.00	93,900.00		93,900.00	93,899.07	0.93
Other Expenses	<b>27-330-2</b>	19,969.00	16,745.00		16,745.00	9,833.15	6,911.85
Services of Visiting Nurse - Contract (N.J.S.A. 40:13-1 et seq.)	<b>27-336-2</b>	11,800.00	11,800.00		11,800.00	7,663.75	4,136.25
Montclair West Essex Guidance Center	<b>27-360-2</b>	500.00	500.00		500.00	500.00	
Essex County Occupational Therapy	<b>27-360-2</b>	1,000.00	1,000.00		1,000.00		1,000.00
Family Service of West Essex	<b>27-360-2</b>	2,000.00	2,000.00		2,000.00		2,000.00
The Bridge, Inc.	<b>27-360-2</b>	4,929.00	6,000.00		6,000.00	6,000.00	
Administration of Public Assistance:	<b>27-345</b>						
Other Expenses	<b>27-345-2</b>	10,880.00	10,880.00		10,880.00	10,880.00	
Animal Control Regulation:	<b>27-340</b>						
Other Expenses	<b>27-340-2</b>	14,000.00	14,000.00		14,000.00	14,000.00	
		141,326.00	156,825.00		156,825.00	142,775.97	14,049.03

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>RECREATION AND EDUCATION</b>							
Parks and Playgrounds:	<b>28-370</b>						
Salaries and Wages	<b>28-370-1</b>	719,800.00	709,000.00		683,000.00	682,491.42	508.58
Other Expenses	<b>28-370-2</b>	319,850.00	321,550.00		318,800.00	267,011.59	51,788.41
Senior Citizens' Transportation:	<b>28-371</b>						
Other Expenses	<b>28-371-2</b>	20,000.00	20,000.00		20,000.00	19,380.00	620.00
Camp Wyanokie:	<b>28-372</b>						
Other Expenses	<b>28-372-2</b>	3,625.00	3,625.00		3,625.00	3,621.00	4.00
		1,063,275.00	1,054,175.00		1,025,425.00	972,504.01	52,920.99



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<b>UNCLASSIFIED:</b>							
Utilities:							
Gasoline	31-460-2	125,000.00	125,000.00		131,600.00	130,912.74	687.26
Electricity	31-430-2	127,400.00	127,400.00		127,400.00	113,171.42	14,228.58
Telephone and Telegraph	31-440-2	63,850.00	69,000.00		69,000.00	44,574.18	24,425.82
Natural Gas	31-446-2	44,300.00	44,800.00		44,800.00	31,283.88	13,516.12
Street Lighting	31-435-2	147,000.00	147,000.00		147,000.00	128,565.62	18,434.38
Solid Waste Disposal Costs	32-465-2	511,000.00	551,000.00		521,000.00	476,292.36	44,707.64
Other:							
Terminal Leave	30-415-2	150,000.00	150,000.00		75,000.00	65,284.98	9,715.02
Settlements							
Building Standards Board	30-416-2	10,000.00	10,000.00		5,550.00	5,538.03	11.97
Total Unclassified	30-417-2	1,178,550.00	1,224,200.00		1,121,350.00	995,623.21	125,726.79
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199	11,636,034.00	11,572,138.00	16,135.00	11,413,273.00	11,005,188.33	408,084.67
<b>B. Contingent</b>	35-470	4,000.00	4,000.00	xxxxxxxxxxxxxxx	4,000.00	325.00	3,675.00
<b>Total Operations Including Contingent -     within "CAPS"</b>	34-201	11,640,034.00	11,576,138.00	16,135.00	11,417,273.00	11,005,513.33	411,759.67
Detail:							
<b>Salaries &amp; Wages</b>	34-201-1	6,098,393.00	6,013,450.00		5,811,000.00	5,746,112.85	64,887.15
<b>Other Expenses (Including Contingent)</b>	34-201-2	5,541,641.00	5,562,688.00	16,135.00	5,606,273.00	5,259,400.48	346,872.52

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations	<b>46-870</b>			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Prior Year's Bills:	<b>46-870-2</b>						
Engineering:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Other Expenses:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Omland Engineering - 2011			12,382.50	XXXXXXXXXXXXXXXXXX	12,382.50	12,382.28	XXXXXXXXXXXXXXXXXX
Omland Engineering - 2012			9,751.00	XXXXXXXXXXXXXXXXXX	9,751.00	9,751.00	XXXXXXXXXXXXXXXXXX
Legal Services:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Other Expenses:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Riker, Danzig, Scherer, Hyland, Perretti LLP - 2013			27,051.50	XXXXXXXXXXXXXXXXXX	27,051.50	27,051.50	XXXXXXXXXXXXXXXXXX
Planning Board:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Other Expenses:				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
NJGovTech LLC - 2011			5,075.00	XXXXXXXXXXXXXXXXXX	5,075.00	5,075.00	XXXXXXXXXXXXXXXXXX
NJGovTech LLC - 2012			5,740.00	XXXXXXXXXXXXXXXXXX	5,740.00	5,740.00	XXXXXXXXXXXXXXXXXX
			60,000.00	XXXXXXXXXXXXXXXXXX	60,000.00	59,999.78	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>36-471</b>	302,010.00	283,629.00		283,629.00	283,629.00	
Social Security System (O.A.S.I.)	<b>36-472</b>	260,000.00	270,000.00		260,000.00	258,681.61	1,318.39
Consolidated Police and Firemen's Pension Fund	<b>36-474</b>						
Police and Firemen's Retirement System of N.J.	<b>36-475</b>	718,693.00	646,766.00		646,766.00	646,766.00	
Defined Contribution Retirement Program	<b>36-476</b>	8,000.00	8,000.00		8,000.00		8,000.00
Police and Fireman's Retirement System of NJ- retro	<b>36-475</b>	55,375.00	7,000.00		7,000.00		7,000.00
Unemployment Compensation Insurance	<b>23-225</b>						
		1,344,078.00	1,215,395.00		1,205,395.00	1,189,076.61	16,318.39
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	1,344,078.00	1,275,395.00		1,265,395.00	1,249,076.39	16,318.39
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	12,984,112.00	12,851,533.00	16,135.00	12,682,668.00	12,254,589.72	428,078.06

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS"</b>							
Sewerage Treatment:							
Two Bridges Sewerage Authority - Contract - Fairfield	<b>31-457-2</b>	75,000.00	75,000.00		75,000.00	66,680.48	8,319.52
Borough of Caldwell - Contract	<b>31-456-2</b>	1,572,000.00	1,766,640.00		1,766,640.00	1,562,370.38	204,269.62
Borough of Roseland - Contract	<b>31-458-2</b>	18,000.00	18,000.00		18,000.00	14,757.86	3,242.14
Public Assistance - State Aid Agreement (N.J.S.A. 44:8-139)	<b>27-345-2</b>	100.00	100.00		100.00		100.00
Maintenance of Free Public Library (Ch. 82 and Ch. 541, P.L. 1985)	<b>29-390-2</b>	1,075,502.00	1,075,502.00		1,075,502.00	1,075,502.00	
Length of Service Awards Program (LOSAP) - Fire Department		70,000.00	70,000.00		70,000.00		70,000.00
Length of Service Awards Program (LOSAP) - First Aid Squad		32,000.00	32,000.00		32,000.00	2,177.99	29,822.01
Reserve for Prior Year Tax Appeals		500.00	500.00		185,500.00	183,384.87	2,115.13

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	2,843,102.00	3,037,742.00		3,222,742.00	2,904,873.58	317,868.42

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Uniform Construction Code	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Township of Fairfield - Health Services	42-338-2	114,131.00	111,893.00		111,893.00	111,893.00	
Township of North Caldwell - Health Services	42-338-2	23,291.00	23,291.00		23,291.00	23,291.00	
Township of Montville - Health Services	42-338-2	65,328.00			125,000.00	125,000.00	
Borough of Caldwell - Police Dispatch	42-338-2	130,000.00	125,000.00		125,000.00	125,000.00	
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>332,750.00</b>	<b>260,184.00</b>		<b>385,184.00</b>	<b>385,184.00</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	<b>34-303</b>						



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Public and Private Programs Offset by Revenues (continued)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	105,248.34	36,242.00		36,242.00	29,042.00	7,200.00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	3,281,100.34	3,334,168.00		3,644,168.00	3,319,099.58	325,068.42
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>						
<b>Other Expenses</b>	<b>34-305-2</b>	3,281,100.34	3,334,168.00		3,644,168.00	3,319,099.58	325,068.42



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(C) Capital Improvements - Excluded from "CAPS"</b>							
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	<b>41-865</b>						
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	220,000.00	135,000.00		135,000.00	125,000.00	10,000.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations	<b>46-870</b>	16,135.00					XXXXXXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	<b>46-875</b>	75,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	<b>46-871</b>			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-899</b>	91,135.00	75,000.00	XXXXXXXXXXXXXXXXXX	75,000.00	75,000.00	XXXXXXXXXXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	5,434,713.84	4,419,108.00		4,729,108.00	4,245,669.35	335,068.42

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>(1) Type 1 District School Debt Service</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	<b>48-920</b>						XXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	<b>48-925</b>						XXXXXXXXXXXXXX
Interest on Bonds	<b>48-930</b>						XXXXXXXXXXXXXX
Interest on Notes	<b>48-935</b>						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>						XXXXXXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations - Schools	<b>29-406</b>			XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	<b>29-407</b>						XXXXXXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"</b>	<b>29-409</b>						XXXXXXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"</b>	<b>29-410</b>						XXXXXXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	5,434,713.84	4,419,108.00		4,729,108.00	4,245,669.35	335,068.42
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	<b>34-400</b>	18,418,825.84	17,270,641.00	16,135.00	17,411,776.00	16,500,259.07	763,146.48
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	850,000.00	1,080,000.00	XXXXXXXXXXXXXX	1,080,000.00	1,080,000.00	XXXXXXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	19,268,825.84	18,350,641.00	16,135.00	18,491,776.00	17,580,259.07	763,146.48

CURRENT FUND - APPROPRIATIONS

148,370.45

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Summary of Appropriations</b>							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>34-299</b>	12,984,112.00	12,851,533.00	16,135.00	12,682,668.00	12,254,589.72	428,078.06
	XXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Operations	<b>34-300</b>	2,843,102.00	3,037,742.00		3,222,742.00	2,904,873.58	317,868.42
Uniform Construction Code	<b>22-999</b>						
Shared Service Agreements	<b>42-999</b>	332,750.00	260,184.00		385,184.00	385,184.00	
Additional Appropriations Offset by Rev.	<b>34-303</b>						
Public & Private Programs Offset by Rev.	<b>40-999</b>	105,248.34	36,242.00		36,242.00	29,042.00	7,200.00
Total Operations-Excluded from "CAPS"	<b>34-305</b>	3,281,100.34	3,334,168.00		3,644,168.00	3,319,099.58	325,068.42
(C) Capital Improvements	<b>44-999</b>	220,000.00	135,000.00		135,000.00	125,000.00	10,000.00
(D) Municipal Debt Service	<b>45-999</b>	1,842,478.50	874,940.00		874,940.00	726,569.77	XXXXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	<b>46-999</b>	91,135.00	75,000.00	XXXXXXXXXXXX	75,000.00	75,000.00	XXXXXXXXXXXX
(F) Judgments	<b>37-480</b>						
(G) Cash Deficits - With Prior Consent of LFB	<b>46-885</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
(K) Local District School Purposes	<b>29-410</b>						XXXXXXXXXXXX
(N) Transferred to Board of Education	<b>29-405</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	<b>50-899</b>	850,000.00	1,080,000.00		1,080,000.00	1,080,000.00	XXXXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	19,268,825.84	18,350,641.00	16,135.00	18,491,776.00	17,580,259.07	763,146.48

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	250,000.00	300,000.00	300,000.00
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>	250,000.00	300,000.00	300,000.00
Rents	08-503	2,325,852.00	2,348,961.00	2,326,142.29
Fire Hydrant Service	08-504			
Miscellaneous	08-505	68,983.00	68,983.00	72,921.11
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>		XX		
Water Assessment Trust Fund Surplus	08-503			
Water Capital Fund Balance	08-504	20,000.00	50,000.00	50,000.00
Reserve for Debt Service		328,729.00		
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	2,993,564.00	2,767,944.00	2,749,063.40

\*Note: Use pages 31, 32 and 33 for Water Utility only.

All other Utilities use sheets 34, 35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

\*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501	578,000.00	573,985.00		573,985.00	566,178.77	7,806.23
Other Expenses	55-502	1,763,709.00	1,770,499.00		1,732,667.00	1,364,231.37	368,435.63
<b>Capital Improvements:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511		33,000.00	XXXXXXXXXXXXXX	33,000.00	33,000.00	
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520	340,000.00	160,000.00		160,000.00	160,000.00	XXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXXXX
Interest on Bonds	55-522	206,953.00	124,281.00		157,481.00	157,448.34	XXXXXXXXXXXXXX
Interest on Notes	55-523		6,179.00		10,811.00	10,810.53	XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

\*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	60,402.00	56,000.00		56,000.00	56,000.00	
Social Security System (O.A.S.I.)	55-541	44,500.00	44,000.00		44,000.00	40,785.16	3,214.84
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Water Utility Appropriations</b>	55-599	2,993,564.00	2,767,944.00		2,767,944.00	2,388,454.17	379,456.70

**DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	55,000.00	68,956.00	68,956.00
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>	<b>55,000.00</b>	<b>68,956.00</b>	<b>68,956.00</b>
Membership Fees	08-503	437,480.00	470,370.00	451,400.00
Miscellaneous	08-504	42,000.00	41,500.00	49,702.78
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Membership Fees - Additional	08-503			
Deficit (General Budget)	08-549			
<b>Total Swimming Pool Utility Revenues</b>	<b>08-599</b>	<b>534,480.00</b>	<b>580,826.00</b>	<b>570,058.78</b>

Use a separate set of sheets for each separate Utility.

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	262,000.00	262,000.00		262,000.00	228,289.76	33,710.24
Other Expenses	55-502	235,880.00	237,400.00		237,400.00	209,288.89	28,111.11
<b>Capital Improvements:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	1,000.00	1,000.00	XXXXXXXXXXXX	1,000.00	1,000.00	
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521		47,400.00		47,400.00	47,400.00	XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523		156.00		156.00	149.52	XXXXXXXXXXXX
							XXXXXXXXXXXX

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>	15,100.00	12,370.00		12,370.00	12,370.00	
Social Security System (O.A.S.I.)	<b>55-541</b>	20,500.00	20,500.00		20,500.00	14,999.06	5,500.94
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>						
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Swimming Pool Utility Appropriations</b>	<b>55-599</b>	534,480.00	580,826.00		580,826.00	513,497.23	67,322.29

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**DEDICATED ASSESSMENT BUDGET SEWER UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
<b>Total Sewer Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Sewer Utility Assessment Appropriations</b>	<b>53-999</b>			

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, Bequest, 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 Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Electrical, Plumbing Inspections, Building Subcode Inspections UCC Code Enforcement Fee 3rd Party; Parking Offenses Adjudication Act; Uniform Fire Safety Act Penalty Monies; Donations for Holiday Decorations Acceptance of Bequests/Gifts; Municipal Public Defender; Recreation Trust Fund; Accumulated Absences; Snow Removal Trust Fund; Special Events - Centennial Celebration; Special Needs Program; Donations N.J.S.A. 40A:5-29; New Jersey Sales and Use Tax N.J.S.A. 40:6a-1; Housing and Community Development Act of 1974

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, 2014**

<b>ASSETS</b>		
Cash and Investments	1110100	6,377,642.31
Due from State of N.J. (C. 20, P.L. 1961)	1111000	1,534.42
Federal and State Grants Receivable	1110200	28,500.00
Receivables with Offsetting Reserves:	XXXXXXXXXXXXXXXXXXXX	
Taxes Receivable	1110300	316,681.13
Tax Title Liens Receivable	1110400	78,276.93
Property Acquired by Tax Title Lien		
Liquidation	1110500	15,000.00
Other Receivables	1110600	123,273.06
Deferred Charges Required to be in 2015 Budget	1110700	91,135.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>7,032,042.85</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	3,772,020.19
Reserves for Receivables	2110200	533,231.12
Surplus	2110300	2,726,791.54
<b>Total Liabilities, Reserves and Surplus</b>		<b>7,032,042.85</b>

School Tax Levy Unpaid	2220100	1.00
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	1.00

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,526,444.41	803,154.79
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2014 99.36%, 2013 98.97%)	2310200	51,317,214.15	49,869,083.61
Delinquent Taxes	2310300	523,424.31	704,532.29
Other Revenues and Additions to Income	2310400	5,454,491.88	5,593,034.71
<b>Total Funds</b>	<b>2310500</b>	<b>58,821,574.75</b>	<b>56,969,805.40</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	17,138,405.55	17,612,681.61
School Taxes (Including Local and Regional)	2310700	27,121,368.00	26,228,900.00
County Taxes (Including Added Tax Amounts)	2310800	11,839,226.85	11,592,568.76
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	11,917.81	9,210.62
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>56,110,918.21</b>	<b>55,443,360.99</b>
Less: Expenditures to be Raised by Future Taxes	2311200	16,135.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>56,094,783.21</b>	<b>55,443,360.99</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>2,726,791.54</b>	<b>1,526,444.41</b>

\*Nearest even percentage may be used.

**Proposed Use of Current Fund Surplus in 2013 Budget**

Surplus Balance December 31, 2014	2311500	2,726,791.54
Current Surplus Anticipated in 2015 Budget	2311600	1,344,442.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>1,382,349.54</b>

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

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)

1 year. (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 Capital Improvement Program for the Township of West Caldwell is presented herein. Should the need arise, the Capital Budget can and will be revised accordingly.

CAPITAL BUDGET (Current Year Action)  
2015

Local Unit Township of West Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<b>GENERAL CAPITAL</b>									
Various Computer Upgrades and Equipment	AD-15-1	87,905.00			4,185.00			83,720.00	
Utility Vehicle - Construction Department	AD-15-2	29,500.00			1,405.00			28,095.00	
Various Equipment - Fire Department	FIRE-15-1	63,725.00			3,035.00			60,690.00	
Various Road Reconstruction	PW-15-1	1,483,834.00			70,659.00			1,413,175.00	
Crack Sealing Program	PW-15-2	15,000.00			715.00			14,285.00	
Mill and Pave Annual Program	PW-15-3	150,000.00			7,143.00			142,857.00	
Fairmont Road Parking Lot - ADA	PW-15-4	45,362.00			2,161.00			43,201.00	
Various Vehicles and Equipment for DPW	PW-15-5	495,000.00			23,572.00			471,428.00	
Improvements to Various Buildings and Facilities	F-15-1	250,000.00			11,905.00			238,095.00	
Municipal Building Generator	F-15-2	130,000.00			6,191.00			123,809.00	
Various Equipment for Police Department	P-15-1	107,500.00			5,120.00			102,380.00	
HVAC Improvements - Police Station	P-15-2	5,000.00			239.00			4,761.00	
Improvements to Various Parks	R-15-1	1,204,413.00			57,353.00			1,147,060.00	
Wheel Chair Lift at Civic Center	R-15-2	30,000.00			1,429.00			28,571.00	
Improvements to Library	L-15-1	9,500.00			453.00			9,047.00	
Traffic Counter for Library	L-15-2	3,000.00			143.00			2,857.00	
<b>PAGE TOTALS</b>		<b>4,109,739.00</b>				<b>195,708.00</b>		<b>3,914,031.00</b>	



1 Year Capital Program - 2015 (Continued)  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Township of West Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Various computer Upgrades and Equipment	AD-15-1	87,905.00	2015	87,905.00					
Utility Vehicle - Construction Department	C-15-1	29,500.00	2015	29,500.00					
Various Equipment - Fire Department	FIRE-15-1	63,725.00	2015	63,725.00					
Various Road Reconstruction	PW-15-1	1,483,834.00	2015	1,483,834.00					
Crack Sealing Program	PW-15-2	15,000.00	2015	15,000.00					
Mill and Pave Annual Program	PW-15-3	150,000.00	2015	150,000.00					
Fairmont Road Parking Lot - ADA	PW-15-4	45,362.00	2015	45,362.00					
Various Vehicles and Equipment for DPW	PW-15-5	495,000.00	2015	495,000.00					
Improvements to Various Buildings and Facilities	F-15-1	250,000.00	2015	250,000.00					
Municipal Building Generator	F-15-2	130,000.00	2015	130,000.00					
Various Equipment for Police Department	P-15-1	107,500.00	2015	107,500.00					
HVAC Improvements - Police Station	P-15-2	5,000.00	2015	5,000.00					
Improvements to Various Parks	R-15-1	1,204,413.00	2015	1,204,413.00					
Wheel Chair Lift at Civic Center	R-15-2	30,000.00	2015	30,000.00					
Improvements to Library	L-15-1	9,500.00	2015	9,500.00					
Traffic Counter for Library	L-15-2	3,000.00	2015	3,000.00					
PAGE TOTALS		4,109,739.00		4,109,739.00					

1 Year Capital Program - 2015 (Continued)  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Township of West Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
<b>WATER CAPITAL</b>									
Valve Replacement Program	W-15-1	25,000.00	2015	25,000.00					
Various Water Main Replacements	W-15-2	350,000.00	2015	350,000.00					
Mountain Avenue Tank Rehabilitation	W-15-3	125,000.00	2015	125,000.00					
Telemetry System Updates	W-15-4	60,000.00	2015	60,000.00					
Pressure Sensing Equipment for Regulators	W-15-5	45,000.00	2015	45,000.00					
<b>POOL CAPITAL</b>									
Various Equipment for Pools	P-15-1	16,000.00		16,000.00					
Various Improvements to Pools	P-15-2	70,000.00		70,000.00					
<b>TOTALS - ALL PROJECTS</b>		<b>4,800,739.00</b>		<b>4,800,739.00</b>					

**SECTION 2 - UPON ADOPTION FOR YEAR 2015  
(Only to be Included in the Budget as Finally Adopted)**

Be it resolved by the \_\_\_\_\_ Governing Body \_\_\_\_\_ of the  
Township of West Caldwell, County of Essex that the budget hereinbefore set forth is hereby adopted and shall  
constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 11,911,577.00 (Item 2 below), for municipal purposes; and
- (b) \$ \_\_\_\_\_ (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) \$ \_\_\_\_\_ (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) \$ \_\_\_\_\_ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 720,699.00 Minimum Library Levy

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent

**SUMMARY OF REVENUES**

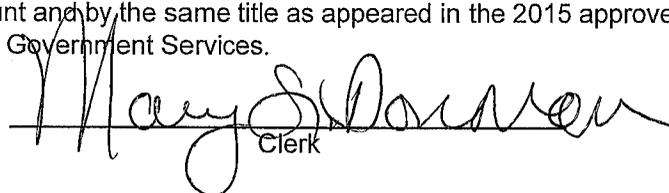
<b>1. GENERAL REVENUES</b>				
Surplus Anticipated		08-100	\$	1,344,442.00
Miscellaneous Revenues Anticipated		13-099	\$	4,967,107.84
Receipts from Delinquent Taxes		15-499	\$	325,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>				07-190
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>				
Item 6, Sheet 42		07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type 1 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	\$	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX</b>				
Total Revenues		13-299	\$	19,268,825.84

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 11,640,034.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,344,078.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,281,100.34
(c) Capital Improvements	44-999	\$ 220,000.00
(d) Municipal Debt Service	45-999	\$ 1,842,478.50
(e) Deferred Charges - Municipal	46-999	\$ 91,135.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 850,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 19,268,825.84

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 6th day of May, 2015.  
 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 6th day of May, 2015

  
 Clerk

**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

N/A

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Amount to be Raised by Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
<b>Total Trust Fund Revenues</b>	<b>54-299</b>			

APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		for 2015	for 2014	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Recreation and Conservation	54-015-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Interest on Bonds	54-930-2				XXXXXXXXXXXX
Interest on Notes	54-935-2				XXXXXXXXXXXX
Reserve for Future Use	54-950-2				
<b>Total Trust Fund Appropriations</b>	<b>54-499</b>				

<b>SUMMARY OF PROGRAM</b>	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2014:	_____ (Acres)
Farmland Preserved in 2014:	_____ (Acres)

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

Contracting Unit: Township of West Caldwell

Year Ending: December 31, 2014

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.

April 7, 2015  
Date

Mary J. Donnan  
Clerk of the Governing Body