

2015 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Borough of North Caldwell

COUNTY: Essex

Joseph H. Alessi	12/31/2018
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Joshua Raymond	12/31/2016
John Chiaia	12/31/2017
Cynthia Santomauro	12/31/2017
Frank X. Astorino	12/31/2015
Robert Kessler	12/31/2015
Arthur Rees	12/31/2016

Municipal Officials	
Nancy Pravata	10/23/2013
Municipal Clerk	Date of Orig. Appt.
	C-1738
	Cert. No.
Richard T. Mondelli	T-1338
Tax Collector	Cert. No.
Richard T. Mondelli	N-0369
Chief Financial Officer	Cert. No.
Joseph J. Faccione	100
Registered Municipal Accountant	Lic. No.
David M. Paris	
Municipal Attorney	

Official Mailing Address of Municipality
Municipal Building
141 Gould Avenue
North Caldwell, New Jersey 07006

Fax #: (973) 228-2914

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: _____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the Borough of North 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 26th day of March, 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).

Nancy Pravata, Clerk
Municipal Building, 141 Gould Avenue

Address
North Caldwell, New Jersey 07006

Address
(973) 228-6410

Phone Number

Certified by me, this 26th day of March, 2015

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 26th day of March, 2015

Joseph J. Faccone, Registered Municipal Accountant #100	SAMUEL KLEIN AND COMPANY, CPA's
550 Broad Street, Newark, New Jersey 07102	Firm
Address	(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 26th day of March, 2015

Richard T. Mondelli
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.

Borough of North Caldwell

County of

Essex

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of North 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 2, 2015;

The Governing Body of the Borough of North Caldwell does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE
(Insert last name)

Ayes	Astorino Kessler Raymond Rees Santomauro	Nays	Abstained	Absent	Chiaia
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of North Caldwell, County of Essex, on March 26, 2015.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on May 12, 2015 at 7:30 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)}	6,021,741.88
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	2,367,900.50
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	2,367,900.50
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.95% Percent of Tax Collections	369,000.00
4. Total General Appropriations (Item 9, Sheet 29)	8,758,642.38
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,684,877.79
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)	6,073,764.59
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	

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

	General Budget	Water Utility	Swimming Pool Utility	Utility
Budget Appropriations - Adopted Budget	8,789,400.89	1,389,670.00	143,863.50	
Budget Appropriations Added by N.J.S. 40A:4-87	248,576.26			
Emergency Appropriations				
Total Appropriations	9,037,977.15	1,389,670.00	143,863.50	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	8,643,119.44	1,284,923.32	128,902.57	
Reserved	394,814.96	104,217.65	4,678.62	
Unexpended Balances Canceled	42.75	529.03	10,282.31	
Total Expenditures and Unexpended Balances Canceled	9,037,977.15	1,389,670.00	143,863.50	
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
The Borough's policy concerning compensated absences is as follows:					
Civilian Personnel - Every permanent employee is granted one (1) working day's sick leave for each month of service; the use of same is restricted to a maximum of 30 days in a calendar year, except with the specific approval of Mayor and Council. No payments are made for unused accumulations.	256.36	\$ 88,527.02			
Police Personnel - All officers are entitled to 150 hours of sick leave per year. Unused time may be accumulated to a maximum sum of 1,400 hours which would be paid as terminal leave upon retirement.	1,020.94	297,570.86			
Totals	1,277.30 days	\$ 386,097.88	X		X
Total Funds Reserved as of end of 2014:		\$ 3,490.00			
Total Funds Appropriated in 2015:		\$ -			

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Health Benefits

The CY 2015 Budget reflects a Group Health Benefits Appropriation of \$581,183.00. This reflects employee contributions of \$216,357.69 which will be paid out of the Payroll Agency Account in accordance with Local Finance Notices. The gross amount that the Borough will pay is the sum of \$578,346.57 for Group Benefits in the Current Fund in CY 2015.

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		\$ 8,789,401.00
MODIFICATIONS		
Total Other Operations	\$ 1,130,422.00	
Total Interlocal Service Agreement	167,006.00	
Total Public-Private Offset	34,384.00	
Total Capital Improvement	425,001.00	
Total Debt Service	807,422.00	
Total Deferred Charges	9,000.00	
Reserve for Uncollected Taxes	<u>369,000.00</u>	
		<u>2,942,235.00</u>
Amount on Which % CAP is Applied		5,847,166.00
3.5% CAP		<u>204,650.81</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		6,051,816.81
New Construction \$19,040,400.00 X Local Tax Rate \$.384		73,115.14
2013 Bank		377,611.82
2014 Bank		<u>191,759.14</u>
Total Allowable Appropriations - Inside CAPS		<u><u>\$ 6,694,302.91</u></u>

BOROUGH OF NORTH CALDWELL
EXPLANATORY STATEMENT - (Continued)
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:

Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$6,002,645
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		<u>6,002,645</u>
Plus: 2% Cap Increase		<u>120,053</u>
 Adjusted Tax Levy Prior to Exclusions		 6,122,698
Exclusions:		
Allowable Pension Obligations Increase	\$ 30,709	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	<u>21</u>	
Add Total Exclusions		30,730
Less Cancelled or Unexpended Exclusions		<u>43</u>
Adjusted Tax Levy After Exclusions		6,153,386
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	19,040,000	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.384</u>	
New Ratable Adjustment to Levy		<u>73,114</u>
 Maximum Allowable Amount to be Raised by Taxation		 6,226,499
 Amount to be Raised by Taxation for Municipal Purposes		 <u>6,073,765</u>
 Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		 <u><u>\$ 152,734</u></u>

BOROUGH OF NORTH CALDWELL
EXPLANATORY STATEMENT - (Continued)

The following is a tabulation of the estimated tax for Municipal Purposes for 2015:

	Amount to be Raised by Taxation			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>
Total Local Tax for Municipal Purposes	\$ <u>6,073,764.59</u>	\$ <u>6,002,644.84</u>	\$ <u>71,119.75</u>	\$ <u>0.384</u>	\$ <u>0.384</u>	\$ <u>0.000</u>
Assessed Valuations	\$ <u>1,581,709,000.00</u>	\$ <u>1,561,964,800.00</u>	\$ <u>19,744,200.00</u>			

While County and School Tax levies and rates are not final at this time, the amounts for these purposes used in establishing the "Reserve for Uncollected Taxes", or the so-called "Cash Basis Overlay", conform to mandatory provisions governing the preparation of the Local Municipal Budget. The County Budget and its distributive effect on our Borough has not been determined as of this date and the amount to be raised by taxation for School Purposes has not been finalized. When School and County Taxes are finally determinable, their effect on the 2015 tax rate will be made known to the taxpayers.

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	450,000.00	492,000.00	492,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	450,000.00	492,000.00	492,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	2,000.00	5,000.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Municipal Court	08-110	56,605.00	65,900.00	56,605.19
Other	08-109			
Interest and Costs on Taxes	08-112	95,272.00	84,000.00	102,588.62
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	9,489.00	6,630.00	9,506.96
Anticipated Utility Operating Surplus - Water Utility Fund	08-114			
Municipal Tennis Court Fees	08-115	4,172.00	6,160.00	4,172.00
Cable TV Franchise Fees	08-120	109,671.07	99,410.28	99,410.28
Recreation Program Fees	08-117	76,588.00	80,000.00	76,588.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	356,797.07	344,100.28	353,871.05

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	457,984.00	457,984.00	457,984.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	457,984.00	457,984.00	457,984.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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)		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	206,000.00	206,000.00	211,686.80
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
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)	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations	08-002	206,000.00	206,000.00	211,686.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	2,592.22	2,592.22	3,381.30
Rental - Borough-Owned Property	08-119	18,900.00	25,200.00	18,900.00
Sewer Rental Charges - Township of Fairfield	08-121	6,183.00	6,112.50	6,183.00
Sewer User Fees	08-125	342,000.00	333,600.00	342,435.29
Rental Cell Tower	08-126	84,000.00	83,528.76	84,188.75
Recycling Fees	08-129	14,293.00	42,597.00	14,293.40
Water Utility Fund	08-130	50,000.00	50,000.00	50,000.00
Sale of Liquor License			225,001.00	225,001.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	450,000.00	492,000.00	492,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	356,797.07	344,100.28	353,871.05
Total Section B: State Aid Without Offsetting Appropriations	09-001	457,984.00	457,984.00	457,984.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	206,000.00	206,000.00	211,686.80
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	167,585.12	167,006.00	164,628.24
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	251,443.38	278,210.55	278,210.55
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	517,968.22	768,631.48	744,382.74
Total Miscellaneous Revenues	13-099	1,957,777.79	2,221,932.31	2,210,763.38
4. Receipts from Delinquent Taxes	15-499	277,100.00	321,400.00	322,565.36
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,684,877.79	3,035,332.31	3,025,328.74
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,073,764.59	6,002,644.84	xxxxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxx
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,073,764.59	6,002,644.84	6,269,842.29
7. Total General Revenues	13-299	8,758,642.38	9,037,977.15	9,295,171.03

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
(A) Operations - within "CAPS" - (continued)							
<u>GENERAL GOVERNMENT</u>							
Administrative and Executive:	20-100						
Salaries and Wages	20-100-1	127,926.00	123,723.00		119,723.00	118,057.24	1,665.76
Other Expenses	20-100-2	51,500.00	51,500.00		51,500.00	46,407.71	5,092.29
Elections:	20-120						
Other Expenses	20-120-2	3,500.00	3,500.00		3,500.00	3,266.46	233.54
Financial Administration:	20-130						
Salaries and Wages	20-130-1	53,222.00	51,100.00		51,100.00	51,099.84	0.16
Other Expenses	20-130-2	1,835.00	1,960.00		1,960.00	1,959.30	0.70
Audit	20-135-2	35,030.00	34,343.60		34,343.60	34,343.60	
Assessment of Taxes:	20-150						
Salaries and Wages	20-150-1	27,407.00	26,869.00		26,869.00	26,868.40	0.60
Other Expenses	20-150-2	10,300.00	2,800.00		2,800.00	2,411.47	388.53
Collection of Taxes:	20-145						
Salaries and Wages	20-145-1	53,222.00	51,100.00		51,100.00	51,099.95	0.05
Other Expenses	20-145-2	5,696.00	5,696.00		5,696.00	4,983.74	712.26

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
(A) Operations - within "CAPS" - (continued)							
<u>GENERAL GOVERNMENT</u>							
Legal Services and Costs:	20-155						
Other Expenses	20-155-2	126,884.00	144,384.00		144,384.00	111,884.93	32,499.07
Engineering Services and Costs:	20-165						
Salaries and Wages	20-165-1	95,336.00	90,644.00		87,044.00	87,016.81	27.19
Other Expenses	20-165-2	1,350.00	1,350.00		1,600.00	1,478.69	121.31
Public Buildings and Grounds:	26-310						
Other Expenses	26-310-2	89,400.00	86,800.00		95,800.00	94,133.42	1,666.58
Historical Society:							
Other Expenses		500.00	500.00		500.00		500.00
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:	21-180						
Other Expenses	21-180-2	5,700.00	5,700.00		5,700.00	423.75	5,276.25
Board of Adjustment:	21-185						
Salaries and Wages	21-185-1	3,000.00	3,000.00		3,000.00	2,999.88	0.12
Other Expenses	21-185-2	8,600.00	9,600.00		9,600.00	4,224.67	5,375.33
		700,408.00	694,569.60		696,219.60	642,659.86	53,559.74

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
(A) Operations - within "CAPS" - (continued)							
<u>PUBLIC SAFETY</u>							
Fire:	25-265						
Fire Hydrant Services	25-265-2	2,616.00	2,616.00		2,616.00	2,616.00	
Fire Prevention:	25-265						
Salaries and Wages	25-265-1	3,750.00	3,750.00		3,750.00	3,750.00	
Other Expenses	25-265-2	2,570.00	2,570.00		2,570.00	2,505.24	64.76
Miscellaneous Other Expenses	25-266-2	62,525.00	60,400.00		60,400.00	60,379.55	20.45
Police:	25-240						
Salaries and Wages	25-240-1	1,840,865.88	1,781,939.00		1,781,939.00	1,711,218.13	70,720.87
Other Expenses	25-240-2	93,250.00	73,750.00		73,750.00	72,141.49	1,608.51
Purchase of Police Vehicle	25-240-2	40,000.00					

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
(A) Operations - within "CAPS" - (continued)							
<u>PUBLIC SAFETY</u>							
First Aid Organization - Contribution	25-260-2	5,000.00	5,000.00		5,000.00	5,000.00	
Emergency Management:	25-252						
Salaries and Wages	25-252-1	1,000.00	1,000.00		1,000.00	999.96	0.04
Other Expenses	25-252-2	1,000.00	750.00		750.00	406.00	344.00
		2,052,576.88	1,931,775.00		1,931,775.00	1,859,016.37	72,758.63
<u>STREETS AND ROADS</u>							
Road Repairs and Maintenance:	26-290						
Salaries and Wages	26-290-1	342,211.00	321,874.00		321,874.00	312,728.10	9,145.90
Other Expenses	26-290-2	69,200.00	68,200.00		68,200.00	68,004.40	195.60
Snow Removal:	26-292						
Salaries and Wages	26-292-1	50,000.00	50,000.00		50,000.00	42,031.55	7,968.45
Other Expenses	26-292-2	68,000.00	75,000.00		75,000.00	69,180.99	5,819.01
Street Lighting - Contractual	31-435	95,000.00	95,000.00		95,000.00	88,465.28	6,534.72
Storm Water Management:							
Other Expenses	26-293-2	2,000.00	2,000.00		2,000.00	2,000.00	
		626,411.00	612,074.00		612,074.00	582,410.32	29,663.68

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
(A) Operations - within "CAPS" - (continued)							
<u>SANITATION</u>							
Sewer Maintenance:	31-445						
Other Expenses	31-445-2	5,000.00	5,000.00		5,000.00	1,602.57	3,397.43
Garbage and Trash Collection - Contractual	26-305-2	566,300.00	571,300.00		571,300.00	505,217.00	66,083.00
Recycling Program:	26-305						
Other Expenses	26-306-2	89,093.00	88,773.00		88,773.00	86,955.98	1,817.02
		660,393.00	665,073.00		665,073.00	593,775.55	71,297.45
<u>HEALTH AND WELFARE</u>							
Board of Health:	27-330						
Salaries and Wages	27-330-1	9,000.00	9,000.00		9,000.00	8,999.90	0.10
Other Expenses	27-330-2	23,800.00	23,200.00		23,700.00	23,622.50	77.50
Administration of Public Assistance:	27-345						
Other Expenses	27-345-2	500.00	500.00		500.00		500.00
Mental Health and Guidance (N.J.S.A. 40:5-2.9):	27-366						
Other Expenses	27-366-2	4,000.00	4,000.00		4,000.00	4,000.00	
Dog Regulation:							
Other Expenses	27-340-2	7,177.00	7,050.00		7,050.00	5,145.20	1,904.80
		44,477.00	43,750.00		44,250.00	41,767.60	2,482.40

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
(A) Operations - within "CAPS" - (continued)							
<u>RECREATION AND EDUCATION</u>							
Parks and Playgrounds:	28-370						
Salaries and Wages	28-370-1	111,800.00	98,800.00		95,628.50	90,430.65	5,197.85
Other Expenses	28-370-2	85,310.00	87,810.00		84,310.00	75,993.24	8,316.76
Camp Wyanokie	28-372-2	2,476.00	2,476.00		2,476.00	2,476.00	
Library Services:	29-xxx						
Other Expenses	29-390-2	8,400.00	11,400.00		11,400.00	8,370.00	3,030.00
		207,986.00	200,486.00		193,814.50	177,269.89	16,544.61
Municipal Court:	29-490						
Salaries and Wages	20-490-1	6,755.00	4,859.00		4,859.00	1,343.08	3,515.92
Other Expenses	20-490-2	6,290.00	6,290.00		6,290.00	5,586.34	703.66
		13,045.00	11,149.00		11,149.00	6,929.42	4,219.58
Insurance (N.J.S.A. 40A:4-45.3(00)):							
General Liability	23-210-2	226,149.00	221,413.00		221,413.00	219,715.09	1,697.91
Employee Group Health	23-220-2	576,183.00	580,212.00		585,712.00	562,390.82	23,321.18
Employee Group Health - Waiver	23-220-2	5,000.00	5,000.00		5,000.00	5,000.00	
		807,332.00	806,625.00		812,125.00	787,105.91	25,019.09

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
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(1) DEFERRED CHARGES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorization	46-870			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX

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
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	136,457.00	130,103.00		130,103.00	130,103.00	
Social Security System (O.A.S.I.)	36-472	125,000.00	116,000.00		116,500.00	116,353.49	146.51
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	355,230.00	321,836.00		321,836.00	321,836.00	
DCRP		1,000.00	1,000.00		1,000.00	589.28	410.72
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	617,687.00	568,939.00		569,439.00	568,881.77	557.23
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,021,741.88	5,847,165.60		5,847,144.10	5,555,824.95	291,319.15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Sewer Rental Charges:	31-455						
Other Expenses	31-455-2	982,100.00	1,080,574.00		1,080,574.00	980,366.93	100,207.07
Contribution to:							
LOSAP	30-430-2	45,500.00	45,500.00		45,500.00	42,211.26	3,288.74
Insurance (N.J.S.A. 40A:4-45.3(00)):							
Employee Group Health	23-220-2		4,348.00		4,348.00	4,348.00	

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Total Other Operations - Excluded from "CAPS"	34-300	1,027,600.00	1,130,422.00		1,130,422.00	1,026,926.19	103,495.81

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999						

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
Interlocal Municipal Service Agreements	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Police Dispatch - Essex Fells		75,741.12	74,256.00		74,256.00	74,256.00	
Municipal Court - Essex Fells		91,844.00	92,750.00		92,750.00	92,750.00	
Total Interlocal Municipal Service Agreements	42-999	167,585.12	167,006.00		167,006.00	167,006.00	

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Clean Communities Program	31-701-2	9,091.91	11,576.26		11,576.26	11,576.26	
Municipal Alliance Committee Program	41-703-2	23,750.00	23,750.00		23,750.00	23,750.00	
Alcohol Education and Rehabilitation Fund	41-702-2	886.20	1,794.34		1,794.34	1,794.34	
Recycling Tonnage Grant	41-708-2		6,627.47		6,627.47	6,627.47	
Body Armor Replacement Fund	41-710-2	1,765.27	2,212.48		2,212.48	2,212.48	
Click It or Ticket			5,000.00		5,000.00	5,000.00	

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
(C) Capital Improvements - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Department of Transportation Trust Fund							
Authority Act	41-865	220,700.00	232,000.00		232,000.00	232,000.00	
Total Capital Improvements Excluded from "CAPS"	44-999	320,700.00	657,001.00		657,001.00	657,001.00	

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
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	450,000.00	601,000.00		601,000.00	601,000.00	XXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	199,420.00	33,834.00		33,834.00	33,834.00	XXXXXXXXXXXXXX
Interest on Bonds	45-930	139,215.00	156,840.00		156,861.50	156,861.50	XXXXXXXXXXXXXX
Interest on Notes	45-935	18,887.00	15,748.00		15,748.00	15,705.25	XXXXXXXXXXXXXX
Green Trust Loan Program:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
Total Municipal Debt Service - Excluded from "CAPS"	45-999	807,522.00	807,422.00		807,443.50	807,400.75	XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXX			XXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	9,000.00	9,000.00	XXXXXXXXXXXX	9,000.00	9,000.00	XXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	9,000.00	9,000.00	XXXXXXXXXXXX	9,000.00	9,000.00	XXXXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,367,900.50	2,821,811.55		2,821,833.05	2,718,294.49	103,495.81

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
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
							XXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						XXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXX
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						XXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"	29-410						XXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,367,900.50	2,821,811.55		2,821,833.05	2,718,294.49	103,495.81
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	8,389,642.38	8,668,977.15		8,668,977.15	8,274,119.44	394,814.96
(M) Reserve for Uncollected Taxes	50-899	369,000.00	369,000.00	XXXXXXXXXXXX	369,000.00	369,000.00	XXXXXXXXXXXX
9. Total General Appropriations	34-499	8,758,642.38	9,037,977.15		9,037,977.15	8,643,119.44	394,814.96

8. GENERAL APPROPRIATIONS Summary of 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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,021,741.88	5,847,165.60		5,847,144.10	5,555,824.95	291,319.15
	XXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Operations	34-300	1,027,600.00	1,130,422.00		1,130,422.00	1,026,926.19	103,495.81
Uniform Construction Code	22-999						
Interlocal Municipal Services Agreements	42-999	167,585.12	167,006.00		167,006.00	167,006.00	
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	35,493.38	50,960.55		50,960.55	50,960.55	
Total Operations-Excluded from "CAPS"	34-305	1,230,678.50	1,348,388.55		1,348,388.55	1,244,892.74	103,495.81
(C) Capital Improvements	44-999	320,700.00	657,001.00		657,001.00	657,001.00	
(D) Municipal Debt Service	45-999	807,522.00	807,422.00		807,443.50	807,400.75	XXXXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	9,000.00	9,000.00	XXXXXXXXXXXX	9,000.00	9,000.00	XXXXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX
(K) Local District School Purposes	29-410						XXXXXXXXXXXX
(N) Transferred to Board of Education	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	369,000.00	369,000.00	XXXXXXXXXXXX	369,000.00	369,000.00	XXXXXXXXXXXX
Total General Appropriations	34-499	8,758,642.38	9,037,977.15		9,037,977.15	8,643,119.44	394,814.96

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	134,000.00	79,000.00	79,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	134,000.00	79,000.00	79,000.00
Rents	08-503	1,366,200.00	1,273,170.00	1,386,970.55
Fire Hydrant Service	08-504			
Miscellaneous	08-505	37,000.00	37,500.00	37,136.31
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rents - Additional	08-506			
Water Capital Surplus	08-507			
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	1,537,200.00	1,389,670.00	1,503,106.86

*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
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	149,519.00	148,744.00		153,044.00	153,033.48	10.52
Other Expenses	55-502	1,084,104.00	991,546.00		986,936.00	882,728.87	104,207.13
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	50,000.00	50,000.00	XXXXXXXXXXXX	50,000.00	50,000.00	
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520	80,000.00	80,000.00		80,000.00	80,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522	24,346.00	25,979.00		25,979.00	25,978.56	XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

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
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Prior Years Bills:				XXXXXXXXXXXX			XXXXXXXXXXXX
Borough of Essex Fells:				XXXXXXXXXXXX			XXXXXXXXXXXX
Other Expenses:				XXXXXXXXXXXX			XXXXXXXXXXXX
2010, 2011 and 2012		87,000.00	32,000.00	XXXXXXXXXXXX	32,000.00	31,474.32	XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	12,230.00	11,400.00		11,710.00	11,707.09	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	1.00	1.00		1.00	1.00	
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545	50,000.00	50,000.00	XXXXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXXXX
Total Water Utility Appropriations	55-599	1,537,200.00	1,389,670.00		1,389,670.00	1,284,923.32	104,217.65

DEDICATED SWIMMING POOL UTILITY

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	4,661.50	4,661.50	4,661.50
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	4,661.50	4,661.50	4,661.50
Membership Fees	08-503	112,785.00	117,672.00	112,785.00
Guest Fees	08-504	14,360.50	15,375.00	14,367.46
Snack Bar	08-505	6,400.00	6,000.00	6,000.00
Interest on Investments	08-506	100.00	155.00	101.96
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Membership Fees				
Deficit (General Budget)	08-549			
Total Swimming Pool Utility Revenues	08-599	138,307.00	143,863.50	137,915.92

Use a separate set of sheets for

DEDICATED SWIMMING POOL UTILITY - (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
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	78,600.00	82,600.00		82,600.00	81,320.00	
Other Expenses	55-502	41,156.00	42,756.00		42,756.00	32,341.36	1,414.64
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511		3,000.00	XXXXXXXXXXXX	3,000.00	3,000.00	
Capital Outlay	55-512	8,270.00	8,270.00		8,270.00	5,334.97	2,935.03
Debt Service:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	3,276.00					XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523	955.00	687.50		687.50	685.19	XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY - (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
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Deficit in Operations				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	6,050.00	6,550.00		6,550.00	6,221.05	328.95
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Swimming Pool Utility Appropriations	55-599	138,307.00	143,863.50		143,863.50	128,902.57	4,678.62

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			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

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			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

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			
Total Sewer Utility Assessment Revenues	53-899			
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			
Total Sewer Utility Assessment Appropriations	53-999			

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; Housing and Community Development Act of 1974; Municipal Public Defenders Law (P.L. 1997, C. 256); Accumulated Absence Liability; Snow Removal Trust; Developer Fees Escrow Trust Accounts; Recreation Fees, P.L. 1999, c. 292; Police Forfeitures Fund, POAA, Affordable Housing Trust; Housing Trust 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

ASSETS		
Cash and Investments	1110100	2,451,520.33
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	347,439.22
Receivables with Offsetting Reserves:	XXXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	277,204.38
Tax Title Liens Receivable	1110400	63.55
Property Acquired by Tax Title Lien Liquidation	1110500	310,900.00
Other Receivables	1110600	3,249.42
Deferred Charges Required to be in 2015 Budget	1110700	9,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	15,000.00
Total Assets	1110900	3,414,376.90

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,774,556.08
Reserves for Receivables	2110200	668,968.42
Emergency Note Payable		
Surplus	2110300	970,852.40
Total Liabilities, Reserves and Surplus		3,414,376.90

School Tax Levy Unpaid	2220100	10,361,696.98
Less: School Tax Deferred	2220200	9,985,641.50
*Balance Included in Above "Cash Liabilities"	2220300	376,055.48

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	809,663.29	435,488.55
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 99.20% , 2013 99.04 %	2310200	34,425,935.87	33,234,616.96
Delinquent Taxes	2310300	322,565.36	284,687.24
Other Revenues and Additions to Income	2310400	2,646,768.93	2,867,003.87
Total Funds	2310500	38,204,933.45	36,821,796.62
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	8,668,934.40	8,170,171.28
School Taxes (Including Local and Regional)	2310700	19,971,283.00	19,577,519.00
County Taxes (Including Added Tax Amounts)	2310800	8,553,810.58	7,968,070.48
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	40,053.07	296,372.57
Total Expenditures and Tax Requirements	2311100	37,234,081.05	36,012,133.33
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	37,234,081.05	36,012,133.33
Surplus Balance - December 31st	2311400	970,852.40	809,663.29

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in Budget

Surplus Balance December 31, 2014	2311500	970,852.40
Current Surplus Anticipated in 2015 Budget	2311600	450,000.00
Surplus Balance Remaining	2311700	520,852.40

(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.

**WATER BUDGET(Current Year Action)
2015**

Local Unit Borough of North Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANT IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
IMPROVEMENTS TO WATER SYSTEM.	1	50,000.00			50,000.00				
TOTALS - ALL PROJECTS		50,000.00		0.00	50,000.00	0.00	0.00	0.00	

**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
Borough of North 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) \$ 6,073,764.59 (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) \$ _____ Minimum Library Levy

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent

SUMMARY OF REVENUES

1. GENERAL REVENUES

Surplus Anticipated	08-100	\$	450,000.00
Miscellaneous Revenues Anticipated	40004-10	\$	1,957,777.79
Receipts from Delinquent Taxes	15-499	\$	277,100.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	6,073,764.59
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
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			
4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		
Total Revenues	40000-00	\$	8,758,642.38

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 5,404,054.88
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 617,687.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,230,678.50
(c) Capital Improvements	60002-00	\$ 320,700.00
(d) Municipal Debt Service	60003-00	\$ 807,522.00
(e) Deferred Charges - Municipal	60024-00	\$ 9,000.00
(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	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 369,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 8,758,642.38

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 12th day of May, 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 12th day of May, 2015

Nancy Pravato, Clerk

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

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:				
Total Trust Fund Revenues	54-299			

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	54-915-2				
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				
Total Trust Fund Appropriations	54-499				

SUMMARY OF PROGRAM	
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)

