2015 MUNICIPAL DATA SHEET

(Must accompany 2015 Budget)

MUNICIPALITY: Township of West Orange **COUNTY:** Essex

Robert D. Parisi	12/31/18
Mayor's Name	**Term Expires**

Municipal Officials

	03/24/09 — Date of Orig. Appt.
Municipal Clerk	C-1350 — Cert No.
Joanne Gagliardo	8157 — Cert No.
Tax Collector	
John O Gross	n-0451 — Cert No.
Chief Financial Officer	
Francis M. McEnerney	539 — Lic No.
Registered Municipal Accountant	
Richard D. Trenk	
Municipal Attorney	

Governing Body Members

Name	Term Expires
Victor Cirilo	12/31/18
Jerry Guarino	12/31/16
Joseph Krakoviak	12/31/16
Susan McCartney	12/31/18
Patricia Spango	12/31/16

Official Mailing Address of Municipality

Township of West Orange
66 Main Street
West Orange, NJ 07052

Fax #: 973-736-9182

Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton NJ 08625

Division Use Only

Municode: _____

Public Hearing Date: _____

2015
MUNICIPAL BUDGET

Municipal Budget of the Township of West Orange, 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 24th 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).

Certified by me, this 24th day of March, 2015

Clerk

66 Main Street
Address

West Orange, NJ 07052
Address

(973) 325-4155
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 24th day of March, 2015

Francis M. McEnerney #539
Registered Municipal Accountant

293 Eisenhower Parkway
Address

Livingston, NJ 07039
Address

(973) 535-2880
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 24th day of March

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

Do Not Advertise This Certification Form

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:** _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township **of** West Orange **, 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 West Orange Chronicle

In the issue of April 2nd **, 2015.**

The Governing Body of the Township **of** West Orange **, does hereby approve the following as the Budget for the year 2015.**

RECORDED VOTE

(Insert last name)

Ayes

Victor Cirilo
Jerry Guarino
Joseph Krakoviak
Susan McCartney
Patricia Spango

Nays ____

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body **of the** Township **of** West Orange **, County of** Essex **, on** March 24th **, 2015.**

A Hearing on the Budget and Tax Resolution will be held at the West Orange Town Hall **, on** April 28th **, 2015 at** 7:00 **o'clock** ~~(A.M.)~~ (P.M.) (Cross out one) **at which time and place objections to said Budget and Tax Resolution for the year 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)	xxxxxxxxx.xx
1. Appropriations within "CAPS" -	xxxxxxxxx.xx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	57,004,888.37
2. Appropriations excluded from "CAPS"	xxxxxxxxx.xx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	13,862,734.50
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	13,862,734.50
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.7% Percent of Tax Collections	2,887,057.99
4. Total General Appropriations (Item 9, Sheet 29) — Building Aid Allowance for Schools-State Aid: 2015 - $ 0.00; 2014 - $ 0.00	73,754,680.86
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	20,889,937.60
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxx.xx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	50,944,060.12
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00
(c) Minimum Library Tax	1,920,683.14

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	First Utility	Swimming Pool Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	73,780,965.00	0.00	267,542.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	3,284,702.00	0.00	0.00	0.00	0.00
Total Appropriations	77,065,667.00	0.00	267,542.00	0.00	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	73,314,190.45	0.00	234,674.74	0.00	0.00
Reserved	2,567,249.93	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	1,184,226.62	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	77,065,667.00	0.00	234,674.74	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

* See Budget appropriation Items so marked to the right of column "Expended 2014 Reserved."

Explanation of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Chapter 89, Public Laws of 1990, as amended by Chapter 95, Public Laws of 1990, places limits on certain Municipal Expenditures. The limit for this year is the Federal Implicit Inflator for State and and Local Government Purchases of Goods and Services, determined below. The Governing Body has decided to continue to limit the pertinent appropriation to an overall increase for this year asindicated below. The limit is generally referred as the Appropriation "CAP", is calculated by methods established by law.

The Township plans to adopt a COLA Rate Ordinance, which will increase the CAP to 3.5%.

The following schedule, subject to the review and approval by the Division of Local Government Services in the Department of Community affairs, shows the computataion of the maximum amount of increase allowable in the Budget for this year, over that of the previous year Adopted Budget for the appropriations subject to the Appropriation "CAP".

CAP CALCULATION

Total General Appropriations for the Previous Year		73,780,965.00
Less: Exceptions		17,958,567.57
Amount on Which CAP is Applied		55,822,397.43
Current Year CAP	1.5%	837,335.96
COLA Rate Ordinance	3.5%	1,116,447.95
Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		57,776,181.34
Additional		
Available from Banking	2014	-
Additional (cont)\		
Assessed Valuation of New Construction per Assessor's Certification		248,498.12
Total Additions		248,498.12
Total Allowable Appropriations Within 'CAPS"-Current Yea		58,024,679.46

This Budget indicates that the total general appropriations for municipal purposes within CAP is the sum of 57,004,888.37 and is within the Statutory CAP limit as indicated above.

The estimated tax levy for Municipal Purposes for Current year changes as indicated : Increase(Decrease) %	2.0%
Current Year Increase(Decrease) in Appropriations	(26,284.14)
Current Year Increase(Decrease) in General Revenues	(1,062,847.91)
Net Increase in Amount to be Raised by Taxes	1,036,563.77
Subtract: Decrease in Reserve for Uncollected Taxes	-
Net Change in Amount to be Raised by Taxes	1,036,563.77

After deliberations, by the Mayor and Township on the details of the department requests, operating appropriations have been set at minimum levels to continue to provide needed services. In this connection, it is pointed out that a substantial portion of operating expenses are determined by contractural obligations for salary and other expense elements, over which the Governing Body has little or no control.

NOTE:

Sheet 3b *[/Sheet3b(1)]*

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
2. **2010 "CAP"' LEVY CAP WORKBOOK SUMMARY**
3. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the**

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Chapter 44 of the Public Laws of 2010, places limits on Municipal Tax Increases. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the Local Municipal Amount to be Raised by Taxation (Tax Levy) for each local unit budget. The levy CAP is in addition to the existing appropriation CAP for municipalities.

CURRENT YEAR LEVY CAP CALCULATION

Prior Year amount to be Raised by Taxation for Municipal Purposes		51,828,179
Less: Prior year adjustments		(1,167,280)
Less: Prior Year Minimum Library Appropriation		(1,932,697)
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation		48,728,203
Plus: 2% Cap increase		974,564
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		**49,702,767**
Plus Exclusions		1,361,945
Less: Cancelled or Unexpended Previou Year Exclusions		(363,818)
ADJUSTED TAX LEVY AFTER EXCLUSIONS		50,700,894
Additions		
New Ratables-Increase in Valuations	27,889,800.00	
Prior year Local Municipal Tax Rate ($100)	0.891	
Additional Levy Allowance		248,498
Maximum Allowable Amount to be Raised by Taxation		**$ 50,949,392**

2012 CAP Bank Available for Banking (CY 2013 - CY 2015)	$ 2,101,490
2013 CAP Bank Available for Banking (CY 2014 - CY 2016)	$ 997,903
2014 CAP Bank Available for Banking (CY 2015 - CY 2017)	$ 2,853,922
Total CAP Bank Available for the 2015 Budget	$ 5,953,315
Maximum Allowable Amount to be Raised by Taxation	$50,949,392
Amount to be Raised by Taxation for Municipal Purposes	$50,944,060
2012 CAP Bank Utilized in 2015	$ -
2013 CAP Bank Utilized in 2015	$ -
2014 CAP Bank Utilized in 2015	$ -
Total CAP Bank utilized for the 2015 Budget	$ -
The Budget indicated that the tax levy for municipal Purposes is within the Statutory Levy CAP as indicated.	$ 5,332

Remainimg 2012 CAP Bank Available for Banking (CY 2013 - CY 2015)	Used/Expired
Remainimg 2013 CAP Bank Available for Banking (CY 2014 - CY 2016)	$ 997,903
Remainimg 2014 CAP Bank Available for Banking (CY 2015 - CY 2017)	$ 2,853,922
New 2015 CAP Bank Available for Banking (CY 2016 - CY 2018)	$ 5,332
	$ 3,857,157

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

(See Management section of Budget Manual)

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

General Revenues Anticipated for the Current Year is detailed as follows:

	2015 Budget	2014 Budget	Increase (Decrease)
Surplus Anticiapted	2,898,302.12	2,898,302.12	-
Miscellaneous Revenues			
Energy Receipts Tax	4,482,216.50	4,494,814.84	(12,598.34)
Consolidated Municipal Property Tax Relief	196,437.00	196,437.00	-
Watershed Moaratorium Offset Aid	5,217.00	5,217.00	-
Other Miscellaneous Revenue	11,171,925.75	12,074,100.71	(902,174.96)
Sub-Total	18,754,098.37	19,668,871.67	(914,773.30)
Receipts from Delin	2,135,839.23	2,283,913.84	(148,074.61)
Total General Reve	20,889,937.60	21,952,785.51	(1,062,847.91)

Appropriations for "Municipal Purposes" exclusive of "Reserve for Uncollected Taxes, are indicated in the following tabulation:

	2015 Budget	2014 Budget	Increase (Decrease)
Within "CAPS"			
Operations			
Salaries and Wages	29,208,902.02	29,325,978.44	(117,076.42)
Other Expenses	21,893,752.64	20,598,759.18	1,294,993.46
Statutory Expenses	5,902,233.71	5,897,659.87	4,573.84
Total Within "CAPS"	57,004,888.37	55,822,397.49	1,182,490.88
Excluded from "CAPS"			
Operations	6,349,624.17	6,784,535.71	(434,911.54)
Capital Improvements	250,000.00	549,000.00	(299,000.00)
Debt Service	6,801,637.33	6,450,693.81	350,943.52
Deferred Charges	461,473.00	1,287,280.00	(825,807.00)
Total Excluded from "CAPS"	13,862,734.50	15,071,509.52	(1,208,775.02)
Total General Appropriations	70,867,622.87	70,893,907.01	(26,284.14)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

An estimated tax rate and assessed valuation for the Current year is detailed in the following tabulation

	2015	2014	Increase (Decrease)
Municipal Tax Levy	50,944,060.12	49,895,482.90	1,048,577.22
Assessed Valuation as of 3/22/11	5,594,641,400	5,602,146,397	(7,504,997)
Municipal Tax Rate	0.911	0.891	0.020
Average Assessed Value-Single Family Home	337,918	337,497	421
Average Municipal Taxes-Single Family Home	3,077	3,006	71

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 requirement for a local school tax is based on the amount submitted to the commissioner of Education, and the County Tax is approved by the Division of Local Government Services.

The Township of West Orange Revalued all Property effective 2012.

See Sheet 3b_iv for the Library Tax Levy that was signed into law on 3/21/11.
The Minimum Library Tax Levy is not reflected in the Current Year Municipal Tax Levy.

RECAP OF SPLIT FUNCTIONS

In order to comply with statutory and regulatory requirements, the amounnts appropriated for certain departments or functions, have been split, and their parts appear in several places.

Those appropriations which have been split, add up as follows;

	Within CAPS"	Excluded from CAPS"	Total
General Health			
Salaries and Wages	560,793.00	10,473.93	571,266.93
Police			
Other Expenses	420,824.00	5,018.53	425,842.53
Employee Group Health			
Other Expenses	9,770,900.12	295,639.00	10,066,539.12

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Estimated Employee Hospitalization and Prescription Summary

Retiree Health Benefits	3,912,107.94
Retiree Prescription Benefits	1,816,949.76
Medicare Reimbursement-Retirees	350,000.00
Health Benefits-Active Employe	3,654,323.60
Prescription-Active Employees	1,511,606.64
Dental-Active Employees	286,646.40
Health Benefit Waivers-Active Employees	200,000.00
Actuary	-
Grants	(46,626.39)
RDS Reimbursement for Retiree Prescription	(215,000.00)
Employee Contribution	(1,403,468.83)
Net Employee Health Benefit C(	10,066,539.12

Summary

Employee Hospitalization and Prscription	
Inside CAP	9,770,900.12
Outside CAP	295,639.00
Total Employee Health Benefit Cost	10,066,539.12

On March 21, 2011, Governor Christie enacted P.L. 2011, c. 38 (S-2068). This law takes effect immediately and provides a dedicated line item on the property tax bill to fund free and joint free libraries. It does not result in any increased taxes, but changes the way the minimum library appropriation is displayed to the public.

The implementation procedure maintains budgeting the minimum 1/3 mill of equalized value in a budget appropriation, but deducts that amount from the tax levy in the calculation of the Amount to be Raised by Taxes for Support of the Municipal Budget. This reduces the municipal tax levy and rate, creates a new line item and tax rate on the tax bill for municipal library purposes, maintains a neutral cap levy, and maintains the library appropriation as part of the municipal budget to facilitate library related transactions.

An estimate of the Minimum Library Levy for the Current year is detailed in the following tabulation:

Minimum Library Tax		1,920,683.14
Assessed Valuation		5,594,641,400
Library Tax Rate	$	0.0343
Average Assessed Value-Single family Home		337,918.00
Minimum Libray Tax-Single Family Home	$	116.01

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
1. Surplus Anticipated	08-101	2,898,302.12	2,898,302.12	2,898,302.12
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,898,302.12	2,898,302.12	2,898,302.12
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	70,139.00	70,397.12	70,139.12
Other	08-104	43,754.00	55,084.00	43,754.00
Fees and Permits	08-105	255,655.65	243,108.46	255,655.65
Fines and Costs:	xxxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	511,997.97	428,121.29	605,593.86
Other	08-109			
Interest and Costs on Taxes	08-112	776,445.39	618,065.56	776,445.39
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	22,724.87	24,419.21	22,724.87
Interest on Investments and Deposits	08-113	46,655.87	32,563.75	46,981.69
Anticipated Utility Operating Surplus	08-114			

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Payments in Lieu of Taxes				
West Orange Senior Citizen Housing	08-100	117,900.00	99,360.00	117,900.00
Jewish Federation Plaza	08-100	106,021.96	86,474.64	106,021.96
Eagle Rock Senior Citizen Housing	08-100	60,407.00	60,407.00	60,407.00
Woodland Valley	08-100	32,195.70	31,318.95	32,195.70
St. Barnabas	08-100	287,188.00	286,545.08	287,188.00
Sewer User Charges	08-100	5,024,249.78	4,856,244.42	5,024,249.78
Total Section A: Local Revenue - Includes Total of "Group 3." items from Sheet 4	08-001	7,355,335.19	6,892,109.48	7,449,257.02

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid (N.J.S.A. 52:27D-118.35)	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	4,199.50	40,181.00	4,199.50
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	4,478,017.00	4,651,070.84	4,478,017.00
Supplemental Energy Receipts Tax	09-203	196,437.00		196,437.00
Municipal Property Tax Assistance	09-212			
Municipal Homeland Security Assistance Aid	09-208			
Garden State Trust	09-210			
Reserve: Watershed Moratorium Offset Aid	09-207			
Watershed Moratorium Offset Aid	09-207	5,217.00	5,217.00	5,217.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,683,870.50	4,696,468.84	4,683,870.50

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 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)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	596,503.00	710,096.00	596,503.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	596,503.00	710,096.00	596,503.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset With Appropriations:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
School Board Election (N.J.S.A. 19:60-12)	11-120			
Borough of Roseland-Tax Assessor	11-150			
Essex Fells ILSA		10,474.00	10,269.00	8,001.15
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	10,474.00	10,269.00	8,001.15

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenue Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
of Director of Local Government Services - Additional Revenues [Sheet Not Used]	08-003	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Public Health Priority Funding - 1987	10-785		224,000.00	224,000.00
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnange Grant	10-701			
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	126,404.18	64,795.49	64,795.49
ABC Grant	10-702	11,629.88		
Municipal Alliance on Alcoholism and Drug Abuse	10-703	59,800.00	29,900.00	29,900.00
Drive SOBER or Get Arrested	10-704		5,000.00	5,000.00
Community Stewardship Incentive Grant-Forestry	10-705		20,000.00	20,000.00
OEM Trailer Grant	10-706		1,250.00	1,250.00
Essex County Open Space Grant			150,000.00	150,000.00
Body Armor Replacement Fund		8,599.73	11,003.19	11,003.19
NJ Transit-Community Shuttle Grant	10-713			
Edward Byrne Memorial Justice Assistance Grant	10-738			
Hazard Mitigation Grant	10-739		375,000.00	375,000.00
NJ DEP-No Net Loss Tree Planting Project	10-725			
Essex County Division on Aging-Title III -Older Americans Act	10-709	17,171.00	17,171.00	17,171.00
SAFER Grant		425,948.51	659,625.00	659,625.00
St. Cloud Historic Preservation Survey				

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Hazardous Discharge Grant		19,011.20		
Assistance to Firefighters Grant	10-710			
PSE&G Grant			128,593.00	128,593.00
EMMA Assistance - Fire			5,000.00	5,000.00
US Department of Energy				
Energy Efficiency and Conservation Block Grant	10-748			
Property Lease Payment-Board of Education	10-727			
NJHOA-H1N1 Corrective Action	10-716			
NJDHHS- Influenza- H1N1 Virus	10-742			
County of Essex-Delinquency Prevention Grant	10-743		18,563.00	18,563.00
County of Essex-ILEA Grant	10-743			
Bullet Proof Vest Program Grant			12,541.10	12,541.10
NJ Dept. of Law and Public Safety-Cops in Shops	10-746			
CTTEC Grant			69,153.08	69,153.08
NJ Dept. of Law and Public Safety-Body Armor Replacement Fund	10-708			
NJ Dept. of Law and Public Safety-Pedestrian Safety Grant	10-717			
NJ Clean Energy Program				
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	668,564.50	1,791,594.86	1,791,594.86

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 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:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	66,779.58	68,633.18	68,975.42
General Capital Fund Balance	08-180	192,307.96	138,957.04	138,957.04
Reimbursement Reserve-Joint Maintenance Outlet Sewer	08-100			
Supplemental Sewer Fees	08-100	29,616.00	51,466.00	29,616.00
Comcast Cable TV	08-100	609,736.57	589,393.01	609,736.57
Summer Playground Program	08-100			
Ground Leases	08-100	142,417.14	142,532.45	142,417.14
Hotel Tax	08-100	488,864.20	487,437.22	488,864.20
Sale of Land	08-100			
Open Space Trust Fund-Debt Service Payments	08-100			
Medical Transport Billing Services	08-100	649,006.59	736,860.64	649,006.59
Reserve to Pay Debt Serv	08-100	134,739.15	134,739.15	0.00
Assessment Trust Fund Balance	08-100	11,967.21	13,888.05	13,888.05
Rental-Environmental Center	08-100	93,500.00	102,072.00	93,500.00
Sale of Lease Revenues-Cell Towers	08-100			
Trust Fund Balance	08-100	0.00	113,290.47	113,290.47
Swim Pool Fund Balance	08-100			
Unemployment Tax Fund Balance	08-100			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 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 (continued):	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Deferred Sewer Revenues				
Extra Duty Admin Fee		122,114.66	90,762.16	122,114.66
Total Section G: Special Item of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Consent of Director of Local Government Services - Other Special Items	08-004	2,541,049.06	2,670,031.37	2,470,366.14

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
SUMMARY OF REVENUES	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,898,302.12	2,898,302.12	2,898,302.12
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Total Section A: Local Revenues	08-001	7,355,335.19	6,892,109.48	7,449,257.02
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,683,870.50	4,696,468.84	4,683,870.50
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	596,503.00	710,096.00	596,503.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Shared Services Agreements	11-001	10,474.00	10,269.00	8,001.15
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations	08-003	0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations	10-001	668,564.50	1,791,594.86	1,791,594.86
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	2,541,049.06	2,670,031.37	2,470,366.14
Total Miscellaneous Revenues	13-099	15,855,796.25	16,770,569.55	16,999,592.67
4. Receipts from Delinquent Taxes	15-499	2,135,839.23	2,283,913.84	2,172,350.80
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	20,889,937.60	21,952,785.51	22,070,245.59
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	50,944,060.12	49,895,482.90	xxxxxxxxx.xx
b) Addition to Local District School Tax	07-191	0.00		xxxxxxxxx.xx
c) Minimum Library Tax	07-192	1,920,683.14	1,932,696.59	1,932,696.59
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	52,864,743.26	51,828,179.49	52,087,592.02
7. Total General Revenues	13-299	73,754,680.86	73,780,965.00	74,157,837.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
EXECUTIVE AND LEGISLATIVE DEPARTMENT							
Office of the Mayor and Agencies							
Office of the Mayor							
Salaries and Wages	20-110-1	89,824.63	80,145.13		80,120.00	80,120.00	0.00
Other Expenses	20-110-2	21,446.00	21,446.00		1,446.00	742.52	703.48
Public Information Officer							
Other Expenses	20-110-2	595.00	595.00		595.00	0.00	595.00
Governing Body							
Town Council							
Salaries and Wages	20-110-1	62,435.00	62,435.00		62,433.80	62,433.80	0.00
Advertising Expenses	20-110-2						
Other Expenses	20-110-2	32,400.00	32,400.00		22,400.00	20,525.56	1,874.44
Alcoholic Beverage Control							
Salaries and Wages	20-120-1	700.00	700.00		700.00	700.00	0.00
Other Expenses	20-120-2	250.00	250.00		250.00	204.00	46.00
Litigation Expenses							
Other Expenses	20-155-2	275,000.00	275,000.00		155,000.00	123,025.99	31,974.01
Office of the Township Clerk							
Township Clerk							
Salaries and Wages	20-120-1	213,187.33	229,030.00		225,609.56	225,609.56	0.00
Other Expenses	20-120-2	2,000.00	2,000.00		2,000.00	323.56	1,676.44
Elections							
Salaries and Wages	20-120-1	4,000.00	4,000.00		3,102.33	3,102.33	0.00
Other Expenses	20-120-2	17,500.00	17,500.00		17,571.32	17,571.32	0.00

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Office of the Township Attorney							
Township Attorney							
Salaries and Wages	20-155-1	74,000.00	74,000.00		73,999.12	73,999.12	0.00
Other Expenses	20-155-2	61,440.00	61,440.00		61,440.00	53,500.00	7,940.00
Human Relations Commission							
Other Expenses	20-110-2	5,100.00	5,100.00		5,100.00	3,305.55	1,794.45
Statutory Agencies							
Planning Board							
Salaries and Wages	21-180-1	5,250.00	5,250.00		5,249.40	5,249.40	0.00
Other Expenses	21-180-2	10,400.00	10,400.00		10,400.00	5,085.40	5,314.60
Board of Adjustment							
Salaries and Wages	21-185-1	5,250.00	5,250.00		5,249.40	5,249.40	0.00
Other Expenses	21-185-2	4,530.00	4,530.00		3,008.15	2,736.81	271.34
Board of Appeals							
Other Expenses	20-110-2						
Waste Management							
Salaries and Wages	26-305-1						
Other Expenses	26-305-2	259,102.93	259,103.00		250,929.93	196,096.59	54,833.34
Municipal Court							
Salaries and Wages	43-490-1	391,446.20	360,076.20		358,166.63	358,166.63	0.00
Other Expenses	43-490-2	31,300.00	31,300.00		31,300.00	18,214.44	13,085.56
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	43-495-1	18,200.00	18,200.00		15,750.00	15,750.00	0.00
Other Expenses		6,000.00	6,000.00		6,000.00	0.00	6,000.00

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Open Space Recreation and Environmental Commission							
(N.J.S.A. 40:56A-1)							
Other Expenses	27-335-2	150.00	150.00		150.00	0.00	150.00
Rent Leveling Board							
Salaries and Wages	22-195-1						
Other Expenses	22-195-2	75.00	75.00		75.00	0.00	75.00
TOTAL EXECUTIVE AND LEGISLATIVE DEPT.		1,591,582.09	1,566,375.33				
DEPT. OF ADMINISTRATION AND FINANCE							
Office of the Business Administrator							
Director							
Salaries and Wages	20-100-1	250,505.88	243,755.88		247,712.99	247,712.99	0.00
Other Expenses	20-100-2	173,200.00	173,200.00		173,200.00	143,897.56	29,302.44
Administration of Township Owned Property							
Other Expenses	26-312-2	1,000.00	1,000.00		1,000.00	0.00	1,000.00
Division of Administration							
Central Purchasing							
Salaries and Wages	20-100-1	158,792.80	152,627.80		152,627.80	152,627.80	0.00
Other Expenses	20-100-2	38,400.00	38,400.00		38,400.00	36,994.17	1,405.83
Central Printing and Supplies							
Salaries and Wages	20-100-1						
Other Expenses	20-100-2	27,700.00	27,700.00		17,700.00	14,875.49	2,824.51
Central Telephone							
Other Expenses	31-430-2	235,000.00	235,000.00		217,475.07	206,069.01	11,406.06

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Central Insurance							
Unemployment Compensation Insurance	23-225-2	100.00	100.00		100.00	97.50	2.50
Insurance Administration S&W		2,400.00	2,400.00		2,400.00	2,400.00	0.00
General Liability	23-210-2	899,652.00	850,000.00		801,995.79	801,995.79	0.00
Workers Compensation	23-215-2	494,212.59	491,778.38		446,778.38	446,778.38	0.00
Employee Group Health	23-220-2	9,770,900.12	8,695,253.80		10,178,775.06	10,115,757.59	63,017.47
Negotiation Reserve		0.00	500,000.00		110,112.91	110,112.91	0.00
Central Mailing Service							
Other Expenses	20-100-2	73,750.00	73,750.00		36,717.16	36,717.16	0.00
Township Physician							
Salaries and Wages	20-100-1						
Other Expenses	20-100-2	9,365.00	9,365.00		1,365.00	876.00	489.00
Division of Treasury							
Collector's Office							
Salaries and Wages	20-145-1	207,784.00	193,313.00		193,312.08	193,312.08	0.00
Other Expenses	20-145-2	20,900.00	20,900.00		20,900.00	13,319.62	7,580.38
Township Treasurer							
Other Expenses	20-130-2	9,900.00	9,900.00		9,900.00	7,645.78	2,254.22
Division of Accounts and Control							
Comptroller's Office							
Salaries and Wages	20-130-1	530,863.40	467,298.89		364,721.26	364,721.26	0.00
Other Expenses	20-130-2	189,285.00	142,025.00		144,025.00	135,870.08	8,154.92
TOTAL DEPARTMENT OF ADMINISTRATION AND		13,080,795.79	12,327,767.75				

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
DEPARTMENT OF PLANNING AND DEVELOPMENT							
Director							
Planning Department							
Salaries and Wages	21-180-1	292,672.00	288,478.00		195,480.41	195,480.41	0.00
Other Expenses	21-180-2	32,045.00	32,045.00		32,045.00	23,142.26	8,902.74
Housing Code Enforcement							
Salaries and Wages	22-195-1	253,362.00	248,362.00		198,851.64	198,851.64	0.00
Other Expenses	22-195-2	5,725.00	5,725.00		5,725.00	2,500.35	3,224.65
Historic Preservation Commission							
(N.J.S.A. 40A:55D-107)							
Other Expenses	20-175-2	1,500.00	1,500.00		1,500.00	127.87	1,372.13
Arts Council							
Other Expenses	20-170-2	1,500.00	1,500.00		1,500.00	45.50	1,454.50
Downtown West Orange Alliance							
Salaries and Wages	20-170-1						
Other Expenses	20-170-2	42,509.00	42,509.00		42,509.00	41,120.22	1,388.78
Energy Commission							
Other Expenses	20-170-2	1,000.00	1,000.00		1,000.00	355.00	645.00
TOTAL DEPARTMENT OF PLANNING AND DEVELOPMENT		630,313.00	621,119.00				

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
DEPARTMENT OF ASSESSMENT							
Assessor's Office							
Salaries and Wag	20-150-1	223,199.53	214,652.60		216,008.52	216,008.52	0.00
Other Expenses	20-150-2	10,600.00	10,600.00		1,600.00	873.83	726.17
TOTAL DEPARTMENT OF ASSESSMENT	25-240-2	233,799.53	225,252.60				
DEPARTMENT OF POLICE							
Division of Police							
Salaries and Wages	25-240-1	12,119,852.07	12,090,548.33		11,741,163.70	11,519,347.97	221,815.73
Uniform Allowance	25-240-2	97,600.00	97,600.00		98,225.00	98,225.00	0.00
Other Expenses	25-240-2	420,824.00	398,100.00		398,100.00	314,759.03	83,340.97
TOTAL DEPARTMENT OF POLICE		12,638,276.07	12,586,248.33				
DEPARTMENT OF FIRE							
Division of Fire							
Salaries and Wages	25-265-1	8,712,258.19	8,439,205.61		8,353,555.19	8,353,555.19	0.00
Other Expenses	25-265-2	122,200.00	122,200.00		122,200.00	93,762.46	28,437.54
Other Expenses Uniforms	25-265-3	74,400.00	74,400.00		74,400.00	71,066.62	3,333.38
Uniform Fire Safety Act (C. 383, P.L. 1983)							
Salaries and Wages	25-265-1	28,250.00	28,250.00		28,250.00	28,250.00	0.00
Other Expenses	25-265-2	38,530.00	33,772.00		33,772.00	23,862.86	9,909.14
Emergency Management Service							
Salaries and Wages	25-252-1	4,950.00	4,950.00		4,950.00	4,950.00	0.00
Other Expenses	25-252-2	5,800.00	5,800.00		5,800.00	5,056.28	743.72
	25-252-3	8,986,388.19	8,708,577.61				

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
DEPARTMENT OF PUBLIC WORKS							
Division of Engineering							
Office of the Township Engineer							
Salaries and Wages	20-165-1	469,028.00	478,916.00		427,690.79	427,690.79	0.00
Other Expenses	20-165-2	6,500.00	5,000.00		5,100.00	3,959.83	1,140.17
Division of Building and Property							
Public Building Operations and Maintenance							
Other Expenses	26-310-2	395,100.00	387,100.00		407,100.00	340,017.12	67,082.88
Shade Tree Care and Pruning							
Other Expenses	26-300-2	70,250.00	70,250.00		70,250.00	38,464.27	31,785.73
Parking Facilities, Maintenance and Repairs							
Salaries and Wages	26-300-1	2,200.00	2,200.00		2,200.00	2,200.00	0.00
Other Expenses	26-300-2	2,970.00	2,970.00		2,970.00	2,618.56	351.44
Division of Public Works							
Salaries and Wages	26-290-1	2,789,148.99	2,894,516.00		2,860,459.86	2,858,259.86	2,200.00
Division of Street Services							
Street Service, Cleaning and Drainage							
Salt, Chloride and Plowing	26-290-2	600,000.00	520,000.00		786,021.53	766,021.53	20,000.00
Other Expenses	26-290-2	48,600.00	48,600.00		48,600.00	48,565.38	34.62
Street Repairs							
Other Expenses	26-290-2	70,350.00	70,350.00		74,531.48	50,331.90	24,199.58
Street Services and Traffic							
Other Expenses	26-300-2	13,100.00	13,100.00		13,100.00	13,063.53	36.47

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Division of Sewers and Sanitation							
Sanitation and General Township Service Force							
Other Expenses	26-305-2	6,100.00	6,100.00		6,100.00	4,626.54	1,473.46
Central Automotive							
Other Expenses	26-315-2	641,200.00	546,700.00		671,700.00	505,660.87	166,039.13
Sewage and Pumping Stations							
Other Expenses	26-300-2	65,800.00	65,800.00		65,800.00	42,430.10	23,369.90
TOTAL DEPARTMENT OF PUBLIC WORKS		5,180,346.99	5,111,602.00				
DEPARTMENT OF HEALTH AND WELFARE							
Division of Health							
Dental Health Program and Child Health Clinic							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2						
General Health Services							
Salaries and Wages	27-330-1	560,793.00	537,958.00		522,646.43	520,684.63	1,961.80
Other Expenses	27-330-2	22,372.00	22,372.00		22,372.00	19,030.90	3,341.10
Senior Citizen's Transportation Program							
Salaries and Wages	28-370-1	203,464.00	216,230.00		192,789.09	192,789.09	0.00
Other Expenses	28-370-2	950.00	950.00		950.00	673.81	276.19
Aid to Health Care Facilities (N.J.S.A. 44:5-2 as							
Amended)							
Other Expenses	27-360-2	1,500.00	1,500.00		1,500.00	0.00	1,500.00

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Division of Welfare							
Administration of Public Assistance							
Salaries and Wages	27-345-1	131,350.00	131,034.00		122,393.83	122,393.83	0.00
Other Expenses	27-345-2	5,050.00	5,050.00		5,050.00	799.52	4,250.48
Animal Control							
Salaries and Wages	27-340-1	116,206.00	116,206.00		116,206.00	114,099.15	2,106.85
Other Expenses	27-340-2	3,175.00	3,175.00		3,175.00	2,907.43	267.57
Podiatry Clinic							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2	9,500.00	9,500.00		9,500.00	5,095.21	4,404.79
Senior Citizen Health Center							
Salaries and Wages	27-330-1	176,073.00	175,328.00		175,328.00	172,719.08	2,608.92
Other Expenses	27-330-2	4,775.00	4,775.00		4,775.00	3,039.70	1,735.30
Health Day							
Other Expenses	27-330-2						
Meals on Wheels-Contractural							
Other Expenses	27-360-2						
Borough of Essex Fells Health Services-Interlocal							
Contract							
Salaries and Wages	42-330-1						
Child Health Clinic							
Salaries and Wages	27-330-1	3,000.00	3,000.00		3,000.00	0.00	3,000.00
Other Expenses	27-330-2	4,150.00	4,150.00		4,150.00	3,380.47	769.53
Retired Citizens Program	27-330-2	20,850.00	20,850.00		20,850.00	16,412.39	4,437.61

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Right to Know Program (P.L. 1983, Ch. 315)							
Salaries and Wages	27-330-1	0.00	4,850.00		4,850.00	4,850.00	0.00
Other Expenses	27-330-2	425.00	425.00		425.00	327.01	97.99
Garbage and Trash Removal Contract							
Other Expenses	26-305-2	3,041,365.00	3,199,765.00		3,125,609.74	2,609,539.50	516,070.24
TOTAL DEPARTMENT OF HEALTH AND WELFARE		4,304,998.00	4,457,118.00				
DEPARTMENT OF RECREATION							
Community Services, Recreational and Civic Contracts							
Other Expenses	28-370-2	101,250.00	86,250.00		86,250.00	76,500.00	9,750.00
Parks and Playgroun							
Salaries and Wages	28-370-1	620,577.00	622,110.00		595,607.81	595,607.81	0.00
Other Expenses	28-370-2	123,700.00	118,700.00		103,700.00	97,591.64	6,108.36
Programs for Retired Citizens							
Salaries and Wages	28-370-1						
Other Expenses	28-370-2						
Celebration of Public Events, Anniversary or Holiday							
Other Expenses	30-420-2	45,600.00	45,600.00		39,549.31	35,963.01	3,586.30
TOTAL DEPARTMENT OF RECREATION		891,127.00	872,660.00				

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Uniform Construction Code-	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
State Uniform Constuction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	482,879.00	425,702.00		391,669.75	391,669.75	0.00
Other Expenses	22-195-2	99,700.00	99,700.00		49,700.00	21,062.15	28,637.85
TOTAL UNIFORM CONSTRUCTION CODE		582,579.00	525,402.00				

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
UNCLASSIFIED:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
UNCLASSIFIED							
Utilities							
Gasoline	31-430-2	713,460.00	713,460.00		563,950.94	519,085.13	44,865.81
Fuel Oil	31-430-2						
Electricity	31-430-2	585,000.00	585,000.00		610,000.00	470,938.16	139,061.84
Street Lighting	31-430-2	630,000.00	630,000.00		570,000.00	514,769.45	55,230.55
Fire Hydrant Service	31-430-2	668,650.00	668,650.00		668,650.00	553,458.40	115,191.60
Water	31-430-2	38,000.00	38,000.00		38,000.00	29,893.10	8,106.90
Membership-NJ League of Municipalities	20-100-2	3,424.00	3,305.00		3,605.00	3,605.00	0.00
Challenge Grant Bus Shuttle	28-370-2	175,000.00	153,200.00		169,661.80	80,846.40	88,815.40
Compensated Absence Liability	31-441-1	5,000.00	5,000.00		5,000.00		5,000.00
Medical Transport Billing Service	31-441-2	150,000.00	125,000.00		137,299.66	136,097.26	1,202.40
TOTAL UNCLASSIFIED							
Total Operations {Item 8(A)} within "CAPS"	34-199	51,101,654.66	49,923,737.62	0.00	49,923,737.62	47,914,573.42	2,009,164.20
B. Contingent	35-470	1,000.00	1,000.00		1,000.00	0.00	1,000.00
Total Operations Including Contingent within "CAPS"	34-201	51,102,654.66	49,924,737.62	0.00	49,924,737.62	47,914,573.42	2,010,164.20
Detail:							
Salaries & Wages	34-201-1	29,208,902.02	29,325,978.44	0.00	28,059,368.30	27,820,675.00	238,693.30
Other Expenses (Including Contingent)	34-201-2	21,893,752.64	20,598,759.18	0.00	21,865,369.32	20,093,898.42	1,771,470.90

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
(1) DEFERRED CHARGES	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Emergency Authorizations	46-870			xxxxxxxxx.xx			xxxxxxxxx.xx
Prior Years Bills				xxxxxxxxx.xx			xxxxxxxxx.xx
State of NJ Site Remediation Plan Review				xxxxxxxxx.xx			xxxxxxxxx.xx
McManimon & Scotland - Master Plan Re-exam				xxxxxxxxx.xx			xxxxxxxxx.xx
O'Donnell McCord, P.C. - 2011 - Tax Appeal Litigation				xxxxxxxxx.xx			xxxxxxxxx.xx
McManimon & Scotland - Master Plan Re-exam				xxxxxxxxx.xx			xxxxxxxxx.xx
South Jersey Energy		0.00	3,159.93	xxxxxxxxx.xx	3,159.93	3,156.89	xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
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Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
(2) STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Contribution to: Public Employees' Retirement System	36-471	973,896.00	876,383.37		876,383.37	856,567.00	0.00
Social Security System (O.A.S.I.)	36-472	1,023,797.76	1,069,085.26		1,069,085.26	993,928.07	0.00
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	3,903,539.95	3,947,031.31		3,947,031.31	3,765,789.12	0.00
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	1,000.00	2,000.00		2,000.00		2,000.00
PERS/PFRS Assessment							
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	5,902,233.71	5,897,659.87	0.00	5,897,659.87	5,619,441.08	2,000.00
(G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	57,004,888.37	55,822,397.49	0.00	55,822,397.49	53,534,014.50	2,012,164.20

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Police and Firemen's Retirement System							
Public Employees Retirement System	36-471-2						
Insurance							
Employee Group Health	23-220-2	295,639.00					
Chapter 10, P.L. 1977-Joint Outlet Sewer Ma	31-455-2	2,774,131.07	2,603,842.73		2,603,842.73	2,441,686.45	37,966.61
Maintenance of Free Public Library (Ch. 541-82, P.L. 1985)	29-390-2	1,920,683.14	1,932,696.59		1,932,696.59	1,932,696.59	0.00
Tax Appeal Refunds	30-426-2	650,000.00	650,000.00		650,000.00	350,000.00	0.00
LOSAP-First Aid Pension Costs	30-476-2						
Severance Pay Emergency				1,000,000.00	1,000,000.00	658,463.07	341,536.93
Tax Appeal Emergency				2,284,702.00	2,284,702.00	2,114,138.34	170,563.66

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Total Other Operations - Excluded from "CAPS"	34-300	5,640,453.21	5,186,539.32	3,284,702.00	8,471,241.32	7,496,984.45	550,067.20

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Uniform Construction Code Appropriations Offset by Increased	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999	0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
School Board Election							
Salaries and Wages	42-120-1						
Other Expenses	42-120-2						
Borough of Roseland							
Salaries and Wages	42-150-1						
Essex Fells Health Ilsa							
Salaries and Wages		10,473.93	10,269.00		10,269.00	10,269.00	0.00
Essex County CJIS Network							
Other Expenses		5,018.53	5,018.53		5,018.53		5,018.53
Total Shared Service Agreements	42-999	15,492.46	15,287.53	0.00	15,287.53	10,269.00	5,018.53

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	0.00	0.00	0.00	0.00	0.00	0.00

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Drive Sober or Get Arrested			5,000.00		5,000.00	5,000.00	0.00
Trailor Grant			1,250.00		1,250.00	1,250.00	0.00
NJ Dept of Ennvironmental Protection							
Clean Communities Program	41-770-2		64,795.49		64,795.49	64,795.49	0.00
NJ Dept of Solid Waste Administration							
Recycling Tonnage Grant	41-701-2	126,404.18					
U.S. Department of Energy							
Energy Efficiency and Conservation Block							
Grant	41-748-2						
CTTEC Grant			69,153.08		69,153.08	69,153.08	0.00
EMMA Assistance - Fire	41-747-2		5,000.00		5,000.00	5,000.00	0.00
Essex County Office on Aging-Title III Older							
Americans Act	41-709-2	17,171.00	17,171.00		17,171.00	17,171.00	0.00
Essex County Office on Aging-Title III Older							
Americans Act Match		164.00	164.00		164.00	164.00	0.00
West Orange Municipal Alliance	41-703-2	59,800.00	29,900.00		29,900.00	29,900.00	0.00
Essex County Open Space Grant	41-704-1	0.00	150,000.00		150,000.00	150,000.00	0.00
Community Stewardship Incentive Program-Forestry		10,000.00	20,000.00		20,000.00	20,000.00	0.00
SAFER Grant	41-739-2	425,948.51	659,625.00		659,625.00	659,625.00	0.00
West Orange Municipal Alliance Match		14,950.00	14,950.00		14,950.00	14,950.00	0.00
Hazardous Discharge Grant	41-708-2	19,011.20					
Hazard Mitigation Grant	41-739-2	0.00	375,000.00		375,000.00	375,000.00	0.00
County of Essex-Delinquency Prevention Grant	41-743-2	0.00	18,563.00		18,563.00	18,563.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey Department of Environmental Protection							
No Net Loss Reforestation Act	41-725-2						
Cops In Shops	41-746-2						
Body Armor Replacement Fund		8,599.73	11,003.19		11,003.19	11,003.19	0.00
Assistance to Firefighters Grant	41-710-2						
PSE&G Grant			128,593.00		128,593.00	128,593.00	0.00
ABC Grant		11,629.88					
Property Acquisition-Parking Garage	41-727-2						
Edward Byrne Memorial Justice Assistance Grant	41-738-2						
NJHOA-H1N1 Corrective Action	41-716-2						
NJDHSS-Influenza H1N1 Virus	41-742-2						
NJ Dept. of Law and Public Safety							
Pedestrain Safety Enforcement	41-717-1						
County of Essex-ILEA Grant							
Bullet Proof Vest Program Grant		0.00	12,541.10		12,541.10	12,541.10	0.00
Total Public and Private Programs Offset by Revenue	40-999	693,678.50	1,582,708.86	0.00	1,582,708.86	1,582,708.86	0.00
Total Operations - Excluded from "CAPS"	34-305	6,349,624.17	6,784,535.71	3,284,702.00	10,069,237.71	9,089,962.31	555,085.73
Detail:							
Salaries & Wages	34-305-1	27,808.93	28,854.00	1,000,000.00	1,028,854.00	687,317.07	341,536.93
Other Expenses	34-305-2	6,321,815.24	6,755,681.71	2,284,702.00	9,040,383.71	8,402,645.24	213,548.80

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	250,000.00	325,000.00	xxxxxxxxxx	325,000.00	325,000.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865						
Belle Terre Road and Roosevelt Ave.							
NJDOT - Misc Streets - 2014			224,000.00		224,000.00	224,000.00	0.00
Total Capital Improvements - Excluded from "CAPS"	44-999	250,000.00	549,000.00	0.00	549,000.00	549,000.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Payment of Bond Principal	45-920	3,840,000.00	3,530,000.00		3,530,000.00	3,530,000.00	xxxxxxxxxxx
Payment of Bond Antic. Notes and Capital Notes	45-925	1,505,848.83	1,148,089.18		1,148,089.18	1,058,309.00	xxxxxxxxxxx
Interest on Bonds	45-930	859,522.50	1,163,752.50		1,163,752.50	1,000,860.64	xxxxxxxxxxx
Interest on Notes	45-935	297,470.81	280,844.26		280,844.26	200,990.87	xxxxxxxxxxx
Green Trust Loan Program:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxxx
							xxxxxxxxxxx
NJ Environmental Infrastructure Trust and Fund Loans							xxxxxxxxxxx
Principal	45-945	234,763.93	258,664.11		258,664.11	235,430.30	xxxxxxxxxxx
Interest	45-950	64,031.26	69,343.76		69,343.76	61,284.84	xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx
Capital Lease Obligations Approved Prior to 7/1/2007							xxxxxxxxxxx
Principal	45-941						xxxxxxxxxxx
Interest	45-941						xxxxxxxxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxxxxxxxx
Principal	45-941						xxxxxxxxxxx
Interest	45-941						xxxxxxxxxxx
Total Municipal Debt Service - Excluded from "CAPS"	45-999	6,801,637.33	6,450,693.81	0.00	6,450,693.81	6,086,875.65	xxxxxxxxxxx

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charges to Future Taxation-Unfunded				xxxxxxxxxxx			xxxxxxxxxxx
ORD#2322-11 Severnce Liabilities	46-880-2	89,780.00	89,780.00	xxxxxxxxxxx	89,780.00	89,780.00	xxxxxxxxxxx
Hurricane Sandy		0.00	120,000.00	xxxxxxxxxxx	120,000.00		xxxxxxxxxxx
2013 Severance Liabilities		240,000.00	240,000.00	xxxxxxxxxxx	240,000.00	240,000.00	xxxxxxxxxxx
2013 Tax Appeal Liabilities		0.00	837,500.00	xxxxxxxxxxx	837,500.00	837,500.00	xxxxxxxxxxx
2014 Severance Liabilities		131,693.00		xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	461,473.00	1,287,280.00	xxxxxxxxxxx	1,287,280.00	1,167,280.00	xxxxxxxxxxx
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480						xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	13,862,734.50	15,071,509.52	3,284,702.00	18,356,211.52	16,893,117.96	555,085.73

Township Of West Orange [Code 0722], Essex County - 2015 Budget

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxx.xx			xxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxx.xx
Total of Deferred Charges and Statutory Expenditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	13,862,734.50	15,071,509.52	3,284,702.00	18,356,211.52	16,893,117.96	555,085.73
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	70,867,622.87	70,893,907.01	3,284,702.00	74,178,609.01	70,427,132.46	2,567,249.93
(M) Reserve for Uncollected Taxes	50-899	2,887,057.99	2,887,057.99	xxxxxxxx.xx	2,887,057.99	2,887,057.99	xxxxxxxx.xx
9. Total General Appropriations	34-499	73,754,680.86	73,780,965.00	3,284,702.00	77,065,667.00	73,314,190.45	2,567,249.93

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	57,004,888.37	55,822,397.49	0.00	55,822,397.49	53,534,014.50	2,012,164.20
	xxxxxx			xxxxxxxx.xx			xxxxxxxx.xx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	5,640,453.21	5,186,539.32	3,284,702.00	8,471,241.32	7,496,984.45	550,067.20
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	15,492.46	15,287.53	0.00	15,287.53	10,269.00	5,018.53
Additional Appropriations Offset by Revs.	34-303	0.00	0.00	0.00	0.00	0.00	0.00
Public & Private Progs Offset by Revs.	40-999	693,678.50	1,582,708.86	0.00	1,582,708.86	1,582,708.86	0.00
Total Operations - Excluded from "CAPS"	34-305	6,349,624.17	6,784,535.71	3,284,702.00	10,069,237.71	9,089,962.31	555,085.73
(C) Capital Improvements	44-999	250,000.00	549,000.00	0.00	549,000.00	549,000.00	0.00
(D) Municipal Debt Service	45-999	6,801,637.33	6,450,693.81	0.00	6,450,693.81	6,086,875.65	xxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	461,473.00	1,287,280.00	xxxxxxx.xx	1,287,280.00	1,167,280.00	xxxxxxxxxx
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00	xxxxxxx.xx	0.00	0.00	xxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxx.xx	0.00	0.00	xxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	2,887,057.99	2,887,057.99	xxxxxxx.xx	2,887,057.99	2,887,057.99	xxxxxxx.xx
Total General Appropriations	34-499	73,754,680.86	73,780,965.00	3,284,702.00	77,065,667.00	73,314,190.45	2,567,249.93

Township Of West Orange [Code 0722], Essex County - 2015 Budget

NOT APPLICABLE

DEDICATED FIRST UTILITY BUDGET

10. DEDICATED REVENUES FROM FIRST UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	0.00	0.00	0.00
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Deficit (General Budget)	08-549			
Total First Utility Revenues	08-599	0.00	0.00	0.00

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

All other utilities use sheets 34, 35 and 36.

NOT APPLICABLE

NOT APPLICABLE

DEDICATED FIRST UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR FIRST UTILITY	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Operating:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxx.xx			
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Payment of Bond Principal	55-520						xxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxx.xx
Interest on Bonds	55-522						xxxxxxxxx.xx
Interest on Notes	55-523						xxxxxxxxx.xx
							xxxxxxxxx.xx
							xxxxxxxxx.xx

(a) Use Sheet 32_i for additional "Operating" Expenses

NOT APPLICABLE

DEDICATED FIRST UTILITY BUDGET - (Continued)

NOTE: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR FIRST UTILITY	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Contribution To: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxx.xx			xxxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxxx.xx			xxxxxxxxx.xx
TOTAL FIRST UTILITY APPROPRIATIONS	55-599	0.00	0.00	0.00	0.00	0.00	0.00

DEDICATED SWIMMING POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
Operating Surplus Anticipated	08-501	46,664.98	29,667.00	28,536.58
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	46,664.98	29,667.00	28,536.58
Membership Fees	08-503	170,645.00	178,975.00	170,645.00
Miscellaneous	08-505	50,232.02	58,900.00	50,432.02
Current Fund Balance				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Deficit (General Budget)	08-549			
Total Swimming Pool Utility Revenues	08-599	267,542.00	267,542.00	249,613.60

Use a separate set of sheets for each separate Utility.

DEDICATED SWIMMING POOL UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Operating:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Salaries & Wages	55-501	145,750.00	160,990.00		160,990.00	144,925.00	0.00
Other Expenses	55-502	110,505.00	95,265.00		95,265.00	89,749.74	0.00
Capital Improvements:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxx.xx			
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Payment of Bond Principal	55-520						xxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxx.xx
Interest on Bonds	55-522						xxxxxxxxx.xx
Interest on Notes	55-523						xxxxxxxxx.xx
							xxxxxxxxx.xx
							xxxxxxxxx.xx

DEDICATED SWIMMING POOL UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated for 2015	Appropriated for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All All Transfers	Expended 2014 Paid or Charged	Expended 2014 Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxx.xx			xxxxxxxxx.xx
Deficit in Operations				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
				xxxxxxxxx.xx			xxxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Contribution To: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	11,286.00	11,286.00		11,286.00		0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	1.00	1.00		1.00		0.00
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxx.xx			xxxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxxx.xx			xxxxxxxxx.xx
TOTAL SWIMMING POOL UTILITY APPROPRIATIONS	55-599	267,542.00	267,542.00	0.00	267,542.00	234,674.74	0.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2015**	**Appropriated 2014**	**Expended 2014 Paid or Charged**
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	0.00	0.00	0.00

DEDICATED FIRST UTILITY ASSESSMENT BUDGET

WATER UTILITY NOT APPLICABLE

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
Assessment Cash	52-101			
Deficit First Utility Budget	52-885			
Total First Utility Assessment Revenues	52-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2015**	**Appropriated 2014**	**Expended 2014 Paid or Charged**
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total First Utility Assessment Appropriations	52-999	0.00	0.00	0.00

DEDICATED ASSESSMENT BUDGET SWIMMING POOL UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
Assessment Cash	53-101			
Deficit (Swimming Pool Utility Budget)	53-885			
Total Swimming Pool Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2015**	**Appropriated 2014**	Expended 2014 Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Swimming Pool Utility Assessment Appropriations	53-999	0.00	0.00	0.00

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 Hackensak 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 Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2011 are from Animal Control, State or Federal Aid for Maintenance of Libraries, Fire Prevention Penalties, Recycling Program, Community Development Block Grant, Parking Offenses Adjusication Acxt, Disposal of Forfeited Propoerty, Neighborhood Preservation Program, Public Defender Application Fees, Developers Fees, Developer Application Escrow Fees, Recreation Trust Fund, Open Space Trust Funds, Snow Removal Trust Funds, Accumliuated Absences Trust Fund, Sale of Recyclable Materials and Self Insurance Fund.

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 STATEMENTS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	12,777,904.56
Due from State of N.J. (c. 20, P.L. 1971)	1111000	29,732.85
Federal and State Grants Receivable	1110200	0.00
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxx.xx
Taxes Receivable	1110300	2,274,065.44
Tax Title Liens Receivable	1110400	889,590.57
Property Acquired by Tax Title Lien Liquidation	1110500	392,465.00
Other Receivables	1110600	1,285,183.34
Deferred Charges Required to be in 2015 Budget	1110700	0.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	0.00
Total Assets	1110900	17,648,941.76
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	9,325,108.20
Reserves for Receivables	2110200	4,841,304.35
Surplus	2110300	3,482,529.21
Total Liabilities, Reserves and Surplus		17,648,941.76

School Tax Levy Unpaid	2220100	1.02
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	1.02

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	3,052,868.30	3,058,351.68
CURRENT REVENUE ON A CASH BASIS			
Current Taxes *(Percentage collected: 2014 0.0 %, 2013 0.0 %)	2310200	207,999,172.00	203,095,917.84
Delinquent Taxes	2310300	2,172,350.80	2,594,432.01
Other Revenues and Additions to Income	2310400	17,921,767.85	17,400,202.89
Total Funds	2310500	231,146,158.95	226,148,904.42
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	72,994,385.43	68,862,348.20
School Taxes (Including Local and Regional)	2310700	127,999,172.00	124,896,204.00
County Taxes (Including Added Tax Amounts)	2310800	29,704,098.90	29,085,576.90
Special District Taxes	2310900	104,412.42	105,244.19
Other Expenditures and Deductions from Income	2311000	146,262.99	146,662.83
Total Expenditures and Tax Requirements	2311100	230,948,331.74	223,096,036.12
Less: Expenditures to be Raised by Future Taxes	2311200	3,284,702.00	0.00
Total Adjusted Expenditures and Tax Requirements	2311300	227,663,629.74	223,096,036.12
Surplus Balance - December 31st	2311400	3,482,529.21	3,052,868.30

* Nearest even percent may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	3,482,529.21
Current Surplus Anticipated in 2015 Budget	2311600	2,898,302.12
Surplus Balance Remaining	2311700	584,227.09

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

2015
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)

☐ ___ years. (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.

1

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

Equipment
Facilities
Infrastructure
IT
Streets & Sewers
Vehicles

CAPITAL BUDGET (Current Year Action)
2015

Local Unit: Township of West Orange

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES 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	
									0.00
Equipment		760,000.00			38,000.00				722,000.00
Facilities		1,724,840.00			86,242.00				1,638,598.00
Infrastructure		275,000.00			13,750.00				261,250.00
IT		964,125.00			48,206.25				915,918.75
Streets & Sewers		20,000,000.00			1,000,000.00				19,000,000.00
Vehicles		5,708,836.00			285,441.80				5,423,394.20
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
TOTALS - ALL PROJECTS	**33-199**	29,432,801.00	0.00	0.00	1,471,640.05	0.00	0.00	0.00	27,961,160.95

5 YEAR CAPITAL PROGRAM 2015 - 2019

Anticipated Project Schedule and Funding Requirements

Local Unit Township of West Orange

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
...	...	...							0.00
Equipment	...	760,000.00	6 years	70,000.00	340,000.00	110,000.00	160,000.00	40,000.00	40,000.00
Facilities	...	1,724,840.00	6 years	1,534,840.00	65,000.00	55,000.00		35,000.00	35,000.00
Infrastructure	...	275,000.00	2 years	275,000.00					
IT	...	964,125.00	3 years	405,000.00	281,625.00	277,500.00			
Streets & Sewers	...	20,000,000.00	6 years	2,500,000.00	3,000,000.00	3,000,000.00	3,500,000.00	4,000,000.00	4,000,000.00
Vehicles	...	5,708,836.00	6 years	413,836.00	3,815,000.00	30,000.00	30,000.00	710,000.00	710,000.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
...	...	...							0.00
TOTALS - ALL PROJECTS	33-299	29,432,801.00		5,198,676.00	7,501,625.00	3,472,500.00	3,690,000.00	4,785,000.00	4,785,000.00

5 YEAR CAPITAL PROGRAM 2015 - 2019
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Township of West Orange

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS 3a Current Year 2015	3b Future Years	4 Capital Improve-ment Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
	...	...								
Equipment	760,000.00	...	760,000.00	19,000.00			741,000.00			
Facilities	1,724,840.00	...	1,724,840.00	43,121.00			1,681,719.00			
Infrastructure	275,000.00	...	275,000.00	6,875.00			268,125.00			
IT	964,125.00	...	964,125.00	24,103.13			940,021.88			
Streets & Sewers	20,000,000.00	...	##########	500,000.00			##########			
Vehicles	5,708,836.00	...	5,708,836.00	142,720.90			5,566,115.10			
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
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	...	...								
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	...	...								
	...	...								
TOTALS - ALL PROJECTS 33-399	29,432,801.00	0.00	29,432,801.00	735,820.03	0.00	0.00	28,696,980.98	0.00	0.00	0.00

SECTION 2 - UPON ADOPTION FOR YEAR 2015

(Only to be included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the Township Council **of the** Township **of** West Orange **, County of** Essex **that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:**

(a) $ 50,944,060.12 **(Item 2 below) for municipal purposes, and**

(b) $ 0.00 **(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) $ 0.00 **(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) $ 145,460.49 **(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy**

(e)$ 1,920,683.14 **(Item 5 below) Minimum Library Levy**

RECORDED VOTE
(Insert last name)

Ayes	* fill in name * fill in name * fill in name * fill in name * fill in name * fill in name * fill in name	
Nays	* fill in name * fill in name * fill in name * fill in name * fill in name	
Abstained	* fill in name * fill in name * fill in name	
Absent	* fill in name * fill in name * fill in name	

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated			08-100	$ 2,898,302.12
Miscellaneous Revenues Anticipated			13-099	$ 15,855,796.25
Receipts from Delinquent Taxes			15-499	$ 2,135,839.23
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			07-190	$ 50,944,060.12
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	$ 0.00		
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	$ 0.00		
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				0.00
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)			07-191	$ 0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			07-192	1,920,683.14
Total Revenues			13-299	$ 73,754,680.86

SUMMARY OF APPROPRIATIONS

		2015
5. GENERAL APPROPRIATIONS	xxxxxxxx	xxxxxxxxxx.xx
Within "CAPS"	xxxxxxxx	xxxxxxxxxx.xx
(a&b) Operations Including Contingent	34-201	$ 51,102,654.6
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 5,902,233.7
(g) Cash Deficit	46-885	$ 0.00
Excluded from "CAPS"	xxxxxxxx	xxxxxxxxxx.xx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 6,349,624.1
(c) Capital Improvements	44-999	$ 250,000.0
(d) Municipal Debt Service	45-999	$ 6,801,637.3
(e) Deferred Charges - Municipal	46-999	$ 461,473.0
(f) Judgements	37-480	$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	$ 0.00
(g) Cash Deficit	46-885	$ 0.00
(k) For Local District School Purposes	29-410	$ 0.00
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	$ 2,887,057.9
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	$ 0.00
Total Appropriations	34-499	$ 73,754,680.8

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 28th day of April, 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 28th day of April, 2015 _____, Clerk.

Signature

Local Unit: TOWNSHIP OF WEST ORANGE [CODE 0722], ESSEX COUNTY - 2015 BUD

MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2015	Anticipated 2014	Realized in Cash in 2014
Amount To Be Raised By Taxation	54-190	145,460.49	145,437.00	145,732.38
Interest Income	54-113			530.61
Reserve Funds:		507,472.95	485,303.96	485,303.96
Total Trust Fund Revenues	54-299	652,933.44	630,740.96	631,566.95

APPROPRIATIONS	FCOA	Appropriated for 2015	Appropriated for 2014	Expended 2014 Paid or Charged	Expended 2014 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Acquisition of Lands for Recreation and Conservation	54-915-2	652,933.44	630,740.96	124,094.00	506,646.96
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-906-2		xxxxxxx.xx		
Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Payment of Bond Principal	54-920-2				xxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
Interest on Bonds	54-930-2				xxxxxxx.xx
Interest on Notes	54-935-2				xxxxxxx.xx
Reserve for Future Use	54-950-2				
Total Trust Fund Appropriations:	54-499	652,933.44	630,740.96	124,094.00	506,646.96

Summary of Program

Year Referendum Passed / Implemented	11/06/2001-02 (Date)
Rate Assessed:	$ 0.0030
Total Tax Collected to date	$ 1,975,326.28
Total Expended to date:	$ 1,546,975.89
Total Acreage Preserved to date	17.228 (Acres)
Recreation land preserved in 2014:	1.312 (Acres)
Farmland preserved in 2014:	0.000 (Acres)

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

Contracting Unit: Township of West Orange

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.

1.24.15
Date

Clerk of the Governing Body