

2015 MUNICIPAL DATA SHEET

(Must accompany 2015 Budget)

Adopted 5/12/15

MUNICIPALITY: Township of West Orange

COUNTY: Essex

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

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

Official Mailing Address of Municipality

Township of West Orange

66 Main Street

West Orange, NJ 07052

Fax #: 973-736-9182

Governing Body Members	
Name	Term Expires
Victor Cirilo	12/31/18
Jerry Guarino	12/31/16
Joseph Krakoviak	12/31/16
Susan McCarthey	12/31/18
Patricia Spango	12/31/16

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

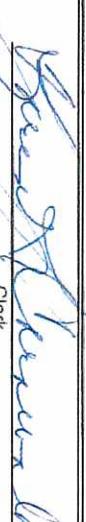
Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2015.

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. McEnemey #139

293 Eisenhower Parkway

Address

Livingston, NJ 07039

(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

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: _____

Do Not Advertise This Certification Form

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 _____ (P.M.) _____ at which time and place objections to said Budget and Tax Resolution for the year may be presented by taxpayers or other interested persons. _____ (Cross out one)

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
<u>Expenditures:</u>					
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 Canceled	1,184,226.62	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Canceled	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 Inflation for State 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 as indicated below. The limit is generally referred to 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 computation 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
CAP Base Adjustment	(2,267.85)
Less: Exceptions	<u>17,958,567.57</u>
Amount on Which CAP is Applied	<u>55,820,129.58</u>
Current Year CAP	1.5%
COLA Rate Ordinance	3.5%
Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	57,773,834.12
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 Year

58,022,332.24

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

57,365,169.98

The estimated tax levy for Municipal Purposes for Current year changes as indicated :

Increase(Decrease) % 2.0%

Current Year Increase(Decrease) in Appropriations	323,400.47
Current Year Increase(Decrease) in General Revenues	(713,163.30)
Net Increase in Amount to be Raised by Taxes	<u>1,036,563.77</u>
Subtract: Decrease in Reserve for Uncollected Taxes	-
Net Change in Amount to be Raised by Taxes	<u><u>1,036,563.77</u></u>

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 contractual obligations for salary and other expense elements, over which the Governing Body has little or no control.

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b [Sheet3b(1)]

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 Previous 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

Remaining 2012 CAP Bank Available for Banking (CY 2013 - CY 2015) Used/Expired
 Remaining 2013 CAP Bank Available for Banking (CY 2014 - CY 2016) \$ 997,903
 Remaining 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:

Sheet3b_i [Sheet3b(2)]

[Extra Sheet]

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

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

	2015 Budget	2014 Budget	Increase (Decrease)
Surplus Anticipated	2,898,302.12	2,898,302.12	-
Miscellaneous Revenues			
Energy Receipts Tax	4,691,252.00	4,691,251.84	0.16
Consolidated Municipal Property Tax Relief	-	-	-
Watershed Moratorium Offset Aid	5,217.00	5,217.00	-
Other Miscellaneous Revenue	11,297,228.60	12,074,100.71	(776,872.11)
Sub-Total	18,891,999.72	19,668,871.67	(776,871.95)
Receipts from Delinqu	2,347,622.49	2,283,913.84	63,708.65
Total General Revenue	21,239,622.21	21,952,785.51	(713,163.30)

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	29,271,544.63	29,325,978.44	(54,433.81)
Other Expenses	22,189,391.64	20,598,759.18	1,590,632.46
Statutory Expenses	5,904,233.71	5,897,659.87	6,573.84
Total Within "CAPS"	57,365,169.98	55,822,397.49	1,542,772.49
Excluded from "CAPS"			
Operations	6,088,027.17	6,784,535.71	(696,508.54)
Capital Improvements	501,000.00	549,000.00	(48,000.00)
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"	13,852,137.50	15,071,509.52	(1,219,372.02)
Total General Appropriations	71,217,307.48	70,893,907.01	323,400.47

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.)

Sheet 3b_i

[Extra Sheet]

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF SPLIT FUNCTIONS

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.

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.)

In order to comply with statutory and regulatory requirements, the amounts 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
		-	-

Sheet 3b_iii

[Extra Sheet]

[Extra Sheet]

EXPLANATORY STATEMENT - (Continued)

[Extra Sheet]

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 Employees	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 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:

Summary	
Employee Hospitalization and Prescription	
Inside CAP	10,066,539.12
Outside CAP	-
Total Employee Health Benefit Cost	10,066,539.12

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 Library 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.)

Sheet 3b_iv

[Extra Sheet]

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

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:	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
CLG Grant	xxxxxx	12,548.00	xxxxxxx.xx	xxxxxxx.xx
N.J. Transportation Trust Fund Authority Act	10-865	226,000.00	224,000.00	224,000.00
Recycling Tonnage Grant	10-701	126,404.18		
Drunk Driving Enforcement Fund	10-745	3,975.00		
Clean Communities Program	10-770		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	16,127.00	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

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):	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Hazardous Discharge Grant	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Assistance to Firefighters Grant	10-710	19,011.20		
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	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 Consent of Director of Local Government Services - Public and Private Revenues	10-001	928,606.50	1,791,594.86	1,791,594.86

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Utility Operating Surplus of Prior Year	08-116	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
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 Service	08-100	0.00	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		Realized in
		2015	2014	Cash in 2014
SUMMARY OF REVENUES				
1. Surplus Anticipated (Sheet 4, #1)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	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	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.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	4,696,469.00	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	928,606.50	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	2,406,309.91	2,670,031.37	2,470,366.14
Total Miscellaneous Revenues	13-099	15,993,697.60	16,770,569.55	16,999,592.67
4. Receipts from Delinquent Taxes	15-499	2,347,622.49	2,283,913.84	2,172,350.80
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	21,239,622.21	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	xxxxxxx.xx
b) Addition to Local District School Tax	07-191	0.00		xxxxxxxxxx.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	74,104,365.47	73,780,965.00	74,157,837.61

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"							
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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014		
		(A) Operations - within "CAPS" - (cont'd)	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	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	

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	
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	

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
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	10,066,539.12	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		13,376,434.79	12,327,767.75				

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

	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
8. GENERAL APPROPRIATIONS							
(A) Operations - within "CAPS" - (cont'd)							
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	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" - (cont'd)							
DEPARTMENT OF ASSESSMENT							
Assessor's Office							
Salaries and Wages	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	8,774,900.80	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	9,049,030.80	8,708,577.61				

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

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
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	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" - (cont'd)							
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			Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	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	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
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 Playgrounds							
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	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
		xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
UNCLASSIFIED:							
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	51,459,936.27	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	51,460,936.27	49,924,737.62	0.00	49,924,737.62	47,914,573.42	2,010,164.20
Detail:							
Salaries & Wages	34-201-1	29,271,544.63	29,325,978.44	0.00	28,059,368.30	27,820,675.00	238,693.30
Other Expenses (Including Contingent)	34-201-2	22,189,391.64	20,598,759.18	0.00	21,865,369.32	20,093,898.42	1,771,470.90

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)	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(2) STATUTORY EXPENDITURES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Contribution to: Public Employees' Retirement System	36-471	975,896.00	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/PERS Assessment							
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	5,904,233.71	5,897,659.87	0.00	5,897,659.87	5,619,441.08	2,000.00
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	57,365,169.98	55,822,397.49	0.00	55,822,397.49	53,534,014.50	2,012,164.20

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"							
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
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	16,127.00	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-Match		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	18,563.00	18,563.00		18,563.00	18,563.00	0.00

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" (continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Drunk Driving Enforcement Fund		3,975.00					
CLG Grant		12,548.00					
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							
Pedestrian 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	727,720.50	1,582,708.86	0.00	1,582,708.86	1,582,708.86	0.00
Total Operations - Excluded from "CAPS"	34-305	6,088,027.17	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	30,739.93	28,854.00	1,000,000.00	1,028,854.00	687,317.07	341,536.93
Other Expenses	34-305-2	6,057,287.24	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 (D) Municipal Debt Service - 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
Payment of Bond Principal	45-920	3,840,000.00	3,530,000.00		3,530,000.00	3,530,000.00	XXXXXXXXXXXX
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	XXXXXXXXXXXX
Interest on Bonds	45-930	859,522.50	1,163,752.50		1,163,752.50	1,000,860.64	XXXXXXXXXXXX
Interest on Notes	45-935	297,470.81	280,844.26		280,844.26	200,990.87	XXXXXXXXXXXX
Green Trust Loan Program:	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXXXX
NJ Environmental Infrastructure Trust and Fund Loans							XXXXXXXXXXXX
Principal	45-945	234,763.93	258,664.11		258,664.11	235,430.30	XXXXXXXXXXXX
Interest	45-950	64,031.26	69,343.76		69,343.76	61,284.84	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
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	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 - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Deferred Charges to Future Taxation-Unfunded				xxxxxxxxxxxxx			xxxxxxxxxxxxx
ORD#2322-11 Severance Liabilities	46-880-2	89,780.00	89,780.00	xxxxxxxxxxxxx	89,780.00	89,780.00	xxxxxxxxxxxxx
Hurricane Sandy		0.00	120,000.00	xxxxxxxxxxxxx	120,000.00		xxxxxxxxxxxxx
2013 Severance Liabilities		240,000.00	240,000.00	xxxxxxxxxxxxx	240,000.00	240,000.00	xxxxxxxxxxxxx
2013 Tax Appeal Liabilities		0.00	837,500.00	xxxxxxxxxxxxx	837,500.00	837,500.00	xxxxxxxxxxxxx
2014 Severance Liabilities		131,693.00		xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	461,473.00	1,287,280.00	xxxxxxxxxxxxx	1,287,280.00	1,167,280.00	xxxxxxxxxxxxx
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480						xxxxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	13,852,137.50	15,071,509.52	3,284,702.00	18,356,211.52	16,893,117.96	555,085.73

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"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx.xx			xxxxxxxxxx.xx
Capital Project for Land, Building or Equipment							
N.J.S. 18A:22-20	29-407						xxxxxxxxxx.xx
Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.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	xxxxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	13,852,137.50	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	71,217,307.48	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	xxxxxxxxxx.xx	2,887,057.99	2,887,057.99	xxxxxxxxxx.xx
9. Total General Appropriations	34-499	74,104,365.47	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	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
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	57,365,169.98	55,822,397.49	0.00	55,822,397.49	53,534,014.50	2,012,164.20
	xxxxxx			xxxxxxxxxx			xxxxxxxxxx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Other Operations	34-300	5,344,814.21	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	727,720.50	1,582,708.86	0.00	1,582,708.86	1,582,708.86	0.00
Total Operations - Excluded from "CAPS"	34-305	6,088,027.17	6,784,535.71	3,284,702.00	10,069,237.71	9,089,962.31	555,085.73
(C) Capital Improvements	44-999	501,000.00	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	xxxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	461,473.00	1,287,280.00	xxxxxxxx.xx	1,287,280.00	1,167,280.00	xxxxxxxxxxxxxx
(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	xxxxxxxx.xx	0.00	0.00	xxxxxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxxxx.xx
(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	xxxxxxxxxx.xx
Total General Appropriations	34-499	74,104,365.47	73,780,965.00	3,284,702.00	77,065,667.00	73,314,190.45	2,567,249.93

DEDICATED FIRST UTILITY BUDGET
NOT APPLICABLE

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	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.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

DEDICATED FIRST UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR FIRST 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
		xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Operating:							
Salaries & Wages	55-501	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Other Expenses	55-502						
Capital Improvements:							
Down Payment on Improvements	55-510	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Capital Improvement Fund	55-511			xxxxxxxxxx.xx			
Capital Outlay	55-512						xxxxxxxxxx.xx
Debt Service:							
Payment of Bond Principal	55-520	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxx.xx
Interest on Bonds	55-522						xxxxxxxxxx.xx
Interest on Notes	55-523						xxxxxxxxxx.xx
							xxxxxxxxxx.xx

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

NOT APPLICABLE **Sheet 32**

NOT APPLICABLE
DEDICATED FIRST UTILITY BUDGET - (Continued)

NOTE: Use sheet 33 for Water Utility only.

	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
DEFERRED CHARGES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
				XXXXXXXXXX.XX		XXXXXXXXXX.XX	XXXXXXXXXX.XX
STATUTORY EXPENDITURES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.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			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.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		Realized in
		2015	2014	Cash in 2014
		Operating Surplus Anticipated	08-501	46,664.98
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	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.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)

	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified By All All Transfers	Paid or Charged	Reserved
11. APPROPRIATIONS FOR SWIMMING POOL UTILITY							
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
Deficit in Operations				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
				xxxxxxxxxx.xx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.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			xxxxxxxxxx.xx		xxxxxxxxxx.xx	
Surplus (General Budget)	55-545			xxxxxxxxxx.xx		xxxxxxxxxx.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

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
14. DEDICATED REVENUES FROM				
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				
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

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
14. DEDICATED REVENUES FROM				
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				
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		Realized in Cash in 2014
		2015	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				
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 are from Animal Control, reserve for Training & Equipment Uniform Fire Safety Act Penalty Monies, Fire Prevention Penalties, Recycling Program, Community Development Block Grant, Parking Offenses Adjudication Acct, Disposal of Forfeited Property, Neighborhood Preservation Program, Public Defender Application Fees, Developers Fees, Developer Application Escrow Fees, Recreation Trust Fund, Open Space Trust Funds, Snow Removal Trust Funds, Accumulated 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	XXXXXXXXXX.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	2310200	207,999,172.00	203,095,917.84
*Percentage collected: 2014 0.0 %, 2013 0.0 %)			
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

**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

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		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2015	3b Future Years				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				
									
									
									
									
									
									
									
									
									
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, Essex County 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	Nays	Abstained
{ Victor Cirilo Jerry Guarino Susan McCartney Patricia Spango	{	{ Joseph Krakoviak	{ Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated		08-100	\$ 2,898,302.12
Miscellaneous Revenues Anticipated		13-099	\$ 15,993,697.60
Receipts from Delinquent Taxes		15-499	\$ 2,347,622.49
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			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-192	\$	1,920,683.14
Total Revenues	13-299	\$	74,104,365.47

SUMMARY OF APPROPRIATIONS

2015

5. GENERAL APPROPRIATIONS		
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 51,460,936.27
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,904,233.71
(g) Cash Deficit	46-885	\$ 0.00
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 6,088,027.17
(c) Capital Improvements	44-999	\$ 501,000.00
(d) Municipal Debt Service	45-999	\$ 6,801,637.33
(e) Deferred Charges - Municipal	46-999	\$ 461,473.00
(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	\$ 2,887,057.99
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$ 0.00
Total Appropriations	34-499	\$ 74,104,365.47

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


Signature
Clerk.

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		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	145,460.49	145,437.00	145,732.38	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				
Interest Income	54-113			530.61	Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-375-1				
Reserve Funds:		507,472.95	485,303.96	485,303.96	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				
Total Trust Fund Revenues	54-299	652,933.44	630,740.96	631,566.95	Down Payments on Improvements	54-906-2		xxxxxxxx.xx		
Summary of Program					Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Year Referendum Passed / Implemented					Payment of Bond Principal	54-920-2				xxxxxxx.xx
Rate Assessed:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
Total Tax Collected to date					Interest on Bonds	54-930-2				xxxxxxx.xx
Total Expended to date:					Interest on Notes	54-935-2				xxxxxxx.xx
Total Acreage Preserved to date					Reserve for Future Use	54-950-2				
Recreation land preserved in 2014:					Total Trust Fund Appropriations:	54-499	652,933.44	630,740.96	124,094.00	506,646.96
Farmland preserved in 2014:										

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

**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

1. 27.15
Date

and certify below.

Shirley A. Bernard
Clerk of the Governing Body