

## 2014 MUNICIPAL DATA SHEET

# CAP

(Must accompany 2014 Budget)

**MUNICIPALITY:** Township of West Orange

**COUNTY:** Essex

<u>Robert D. Parisi</u> <b>Mayor's Name</b>	<u>12/31/14</u> <b>Term Expires</b>
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Governing Body Members	
Name	Term Expires
<u>Victor Cirilo</u>	<u>12/31/14</u>
<u>Jerry Guarino</u>	<u>12/31/16</u>
<u>Joseph Krakoviak</u>	<u>12/31/16</u>
<u>Susan McCartney</u>	<u>12/31/14</u>
<u>Patricia Spango</u>	<u>12/31/16</u>

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

**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 2014 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: _____

## 2014 MUNICIPAL BUDGET

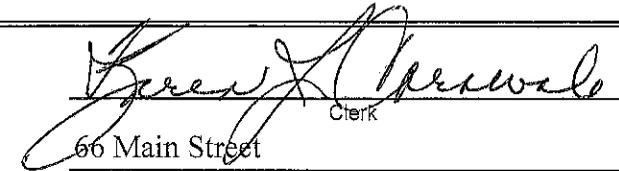
Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2014.

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

8th day of April, 2014

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 8th day of April, 2014

  
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 8th day of April, 2014

Francis M. McEnerney

293 Eisenhower Parkway

Registered Municipal Accountant

Address

Livingston, NJ 07039

Address

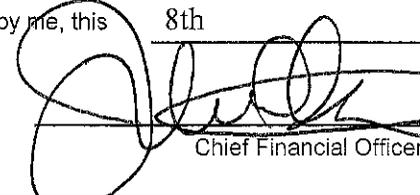
(973) 535-2880

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 8th day of April

  
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: \_\_\_\_\_, 2014 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: \_\_\_\_\_, 2014 By: \_\_\_\_\_

### MUNICIPAL BUDGET NOTICE

**Section 1.**

Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2014.

Be it resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year ;

Be It Further Resolved, that said Budget be published in the West Orange Chronicle

In the issue of April 17th, 2014.

The Governing Body of the Township of West Orange, does hereby approve the following as the Budget for the year 2014:

**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 8th, 2014.

A Hearing on the Budget and Tax Resolution will be held at Town Hall, on May 6th, 2014 at

7:00 o'clock <sup>(A.M.)</sup> ~~(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  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	<b>YEAR 2014</b>
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	<b>xxxxxxxxxx.xx</b>
<b>1. Appropriations within "CAPS"</b>	<b>xxxxxxxxxx.xx</b>
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	55,822,397.49
<b>2. Appropriations excluded from "CAPS"</b>	<b>xxxxxxxxxx.xx</b>
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	14,672,410.95
<b>(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)</b>	0.00
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	14,672,410.95
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.8% Percent of Tax Collections</b>	2,887,057.99
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	73,381,866.43
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	21,553,686.94
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	<b>xxxxxxxxxx.xx</b>
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	49,895,482.90
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	0.00
<b>(c) Minimum Library Tax</b>	1,932,696.59

**EXPLANATORY STATEMENT - (Continued)****SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>First Utility</b>	<b>Swimming Pool Utility</b>	<b>Third Utility</b>	<b>Fourth Utility</b>
<b>Budget Appropriations - Adopted Budget</b>	73,296,719.47	0.00	253,337.00	0.00	0.00
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	0.00	0.00	0.00	0.00	0.00
<b>Emergency Appropriations</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Appropriations</b>	73,296,719.47	0.00	253,337.00	0.00	0.00
<b>Expenditures:</b>					
<b>Paid or Charged (Including Reserve for Uncollected Taxes)</b>	68,862,348.20	0.00	219,372.97	0.00	0.00
<b>Reserved</b>	3,577,744.45	0.00	0.00	0.00	0.00
<b>Unexpended Balances Cancelled</b>	856,626.82	0.00	33,964.03	0.00	0.00
<b>Total Expenditures and Unexpended Balances Cancelled</b>	73,296,719.47	0.00	253,337.00	0.00	0.00
<b>Overexpenditures *</b>	0.00	0.00	0.00	0.00	0.00

\* See Budget appropriation items so marked to the right of column "Expended 2013 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 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	73,296,719.00
Less: Exceptions	15,778,610.00
Amount on Which CAP is Applied	57,518,109.00

Current Year CAP	0.5%	287,590.55
COLA Rate Ordinance	3.5%	1,725,543.27

Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	59,531,242.82
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Additional Available from Banking	2013	1,831,814.92
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Additional (cont)\

Assessed Valuation of New Construction per Assessor's Certification	91,075.27
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Total Additions	1,922,890.19
Total Allowable Appropriations Within 'CAPS'-Current Year	61,454,133.01

This Budget indicates that the total general appropriations for municipal purposes within CAP is the sum of 55,822,397.49 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) % 0.0%

Current Year Increase(Decrease) in Appropriations	85,146.96
Current Year Increase(Decrease) in General Revenues	85,146.96
Net Increase in Amount to be Raised by Taxes	-
Subtract: Decrease in Reserve for Uncollected Taxes	-
Net Change in Amount to be Raised by Taxes	-

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:**

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**

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.

The Budget indicated that the tax levy for municipal Purposes is within the Statutory Levy CAP as indicated.

**CURRENT YEAR LEVY CAP CALCULATION**

Prior Year amount to be Raised by Taxation for Municipal Purposes	51,828,179
Less: Prior year deferred Charges to Future Taxation Unfunded	(209,780)
Less: Prior Year Minimum Library Appropriation	(1,989,173)
 Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	 49,629,227
Plus: 2% Cap increase	992,585
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>50,621,811</b>
 Exclusions	 485,607
Less: Cancelled or Unexpended Exclusions	-
 <b>ADJUSTED TAX LEVY AFTER EXCLUSIONS</b>	 <b>51,107,419</b>
Additions	
New Ratables-Increase in Valuations	
New Construction and Additions)	
Prior year Local Municipal Tax Rate (\$100)	0.92
 <b>Maximum Allowable Amount to be Raised by Taxation</b>	 <b>\$ 51,107,419</b>
Amount to be Raised by Taxation for Municipal Purposes	\$ 49,895,483
 <b>Available for Banking (CY 2014 - CY 2016)</b>	 <b>\$ 997,903</b>
<b>Available for Banking (CY 2013 - CY 2015)</b>	<b>\$ 2,101,490</b>
<b>Available for Banking (CY 2013 - CY 2014)</b>	<b>\$ 3,874,014</b>

**NOTE:**

Sheet 3b\_i

[Extra Sheet]

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Township Of West Orange [Code 0722], Essex County - 2014 Budget

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:

	2014 Budget	2013 Budget	Increase (Decrease)
Surplus Anticiapted	2,898,302.12	2,898,302.12	-
Miscellaneous Revenues			
Energy Receipts Tax	4,651,070.84	4,651,070.84	-
Consolidated Municipal Property Tax Relief	40,181.00	40,181.00	-
Watershed Moaratorium Offset Aid	5,217.00	5,217.00	-
Other Miscellaneous Revenue	11,675,002.14	11,708,915.98	(33,913.84)
Sub-Total	19,269,773.10	19,303,686.94	(33,913.84)
Receipts from Delinquer	2,283,913.84	2,250,000.00	33,913.84
Total General Revenues	<u>21,553,686.94</u>	<u>21,468,539.98</u>	<u>85,146.96</u>

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

	2014 Budget	2013 Budget	Increase (Decrease)
Within "CAPS"			
Operations			
Salaries and Wages	29,325,978.44	29,618,130.16	(292,151.72)
Other Expenses	20,598,759.18	21,712,088.64	(1,113,329.46)
Statutory Expenses	5,897,659.87	6,187,890.36	(290,230.49)
Total Within "CAPS"	55,822,397.49	57,518,109.16	(1,695,711.67)
Excluded from "CAPS"			
Operations	6,609,437.14	6,465,769.67	143,667.47
Capital Improvements	325,000.00	250,715.00	74,285.00
Debt Service	6,450,693.81	5,965,287.65	485,406.16
Deferred Charges	1,287,280.00	209,780.00	1,077,500.00
Total Excluded from "CAPS"	14,672,410.95	12,891,552.32	1,780,858.63
Total General Appropriations	<u>70,494,808.44</u>	<u>70,409,661.48</u>	<u>85,146.96</u>

**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

	2014	2013	Increase (Decrease)
Municipal Tax Levy	49,895,482.90	49,839,006.84	56,476.06
Assessed Valuation as of 3/22/11	5,593,737,800	5,635,365,603	(41,627,803)
Municipal Tax Rate	0.892	0.884	0.008
Average Assessed Value-Single Family Home	339,808	338,615	1,193
Average Municipal Taxes-Single Family Home	3,031	2,995	36

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.)

**RECAP OF SPLIT FUNCTIONS**

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	537,958.00	10,269.00	548,227.00
Police			
Other Expenses	398,100.00	5,018.53	403,118.53

Sheet 3b\_iii

[Extra Sheet]

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Estimated Employee Hospitalization and Prescription Summary

Retiree Health Benefits	3,241,161.41
Retiree Prescription Benefits	1,519,276.32
Medicare Reimbursement-Retirees	350,000.00
Health Benefits-Active Employees	3,126,631.74
Prescription-Active Employees	1,449,822.60
Dental-Active Employees	288,631.08
Health Benefit Waivers-Active Employees	247,992.00
Actuary	10,000.00
Grants	(86,393.83)
RDS Reimbursement for Retiree Prescription	(225,000.00)
Employee Contribution	(1,226,867.52)
	<hr/>
Net Employee Health Benefit Cost	<u>8,695,253.80</u>
Summary	
Employee Hospitalization and Prescription	
Inside CAP	8,695,253.80
Outside CAP	
	<hr/>
Total Employee Health Benefit Cost	<u>8,695,253.80</u>

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 of \$0.0367 per \$100 of assessed valuation for the Current year is detailed in the following tabulation:

Minimum Library Tax	1,932,696.59
Assessed Valuation	5,593,737,800
Library Tax Rate	\$ 0.0346
Average Assessed Value-	
Single family Home	339,808.00
Minimum Libray Tax-	
Single Family Home	\$ 117.41

**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.)

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increase Structural Imbalance Offsets				Line Item Put "X" in cell to the left that corresponds to the type of imbalance	\$ Amount	Comment / Explanation
X				Surplus Anticipated	2,898,302.12	Tighter budgeting of appropriations and revenues may impact the regeneration of surplus
X				Trust Fund Surplus	113,290.47	Tighter budgeting of appropriations and revenues may impact the regeneration of surplus
						0
		X		Various Salary & Wages	587,071.65	Future Negotiated Salary & Wages Increasees
		X		Various Other Expenses	316,706.42	Future Cost Escalation of Other Expenses
		X		2014 Debt Service	310,000.00	Estimated additional principle paydown in 2014 and converting BANS to Bonds
		X		2014 Severance Liabilities	240,000.00	Estimated 2014 Liability payable in 2015
		X		2014 Tax Appeal Liabilities	837,500.00	Estimated 2014 Liability payable in 2015
X				PY Tax Appeal Liabilities	(465,000.00)	Estimated 2014 Liability payable in 2015

EXPLANATORY STATEMENT - (Continued)  
**Budget Message**  
**Analysis of Compensated Absence Liability**

Organization / Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police Department	14,456.00	6,132,590.69	<del>X</del>	<del>X</del>	
Fire Department	9,580.70	4,859,469.35	<del>X</del>	<del>X</del>	
Public Works and Engineering	5,938.00	2,182,266.94	<del>X</del>	<del>X</del>	
All Other Departments	7,015.22	2,362,045.53	<del>X</del>	<del>X</del>	<del>X</del>
<b>Totals</b>	36,989.92 days	\$ 15,536,372.52			
<b>Total Funds Reserved as of end of 2013 :</b>		\$ 0.00			
<b>Total Funds Appropriated in 2014 :</b>		\$ 5,000.00			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>1. Surplus Anticipated</b>	08-101	2,898,302.12	2,898,302.12	2,898,302.12
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,898,302.12	2,898,302.12	2,898,302.12
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	70,397.12	70,911.60	70,397.12
Other	08-104	55,084.00	77,887.49	55,084.00
Fees and Permits	08-105	243,108.46	211,193.64	243,108.46
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	428,121.29	451,549.74	428,121.29
Other	08-109			
Interest and Costs on Taxes	08-112	618,065.56	764,331.21	618,065.56
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	24,419.21	28,886.19	24,419.21
Interest on Investments and Deposits	08-113	32,563.75	36,754.64	32,563.75
Anticipated Utility Operating Surplus	08-114			





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Uniform Construction Code Fees	08-160	710,096.00	611,857.00	710,096.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>710,096.00</b>	<b>611,857.00</b>	<b>710,096.00</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
[Sheet Not Used]	08-003	0.00	0.00	0.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>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:</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865	0.00	200,715.00	200,715.00
Recycling Tonnage Grant	10-701	0.00	52,009.07	52,009.07
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	0.00	69,098.00	69,098.00
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	0.00	59,800.00	59,800.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Community Stewardship Incentive Grant-Forestry	10-705	20,000.00		
Recreational Opportunities for Individuals with Disabilities	10-706			
Essex County Open Space Grant		150,000.00	14,652.03	14,652.03
Body Armor Replacement Fund		11,003.19	8,641.61	8,641.61
NJ Transit-Community Shuttle Grant	10-713			
Edward Byrne Memorial Justice Assistance Grant	10-738			
Hazard Mitigation Grant	10-739	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		659,625.00	659,625.00	659,625.00
St. Cloud Historic Preservation Survey		0.00	24,500.00	24,500.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>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):</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Assistance to Firefighters Grant	10-710			
PSE&G Grant		128,593.00	128,593.00	128,593.00
EMMA Assistance - Fire		0.00	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	14,875.00	14,875.00
NJ Dept. of Law and Public Safety-Cops in Shops	10-746			
CTTEC Grant		0.00	34,106.62	34,106.62
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				
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	1,392,496.29	1,307,349.33	1,307,349.33

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	68,633.18	56,307.86	68,633.18
General Capital Fund Balance	08-180	138,957.04	127,787.97	127,787.97
Reimbursement Reserve-Joint Maintenance Outlet Sewer	08-100			
Supplemental Sewer Fees	08-100	51,466.00	44,766.00	51,466.00
Comcast Cable TV	08-100	589,393.01	573,708.85	589,393.01
Summer Playground Program	08-100			
Ground Leases	08-100	142,532.45	136,747.43	142,532.45
Hotel Tax	08-100	487,437.22	431,629.26	487,437.22
Sale of Land	08-100			
Open Space Trust Fund-Debt Service Payments	08-100			
Medical Transport Billing Services	08-100	736,860.64	570,164.07	736,860.64
Reserve to Pay Debt Service	08-100	134,739.15	134,739.15	134,739.15
Assessment Trust Fund Balance	08-100	13,888.05	23,091.98	23,091.98
Rental-Environmental Center	08-100	102,072.00	90,000.00	91,000.00
Sale of Lease Revenues-Cell Towers	08-100			
Trust Fund Balance	08-100	113,290.47	192,292.74	192,292.74
Swim Pool Fund Balance	08-100	0.00	25,000.00	25,000.00
Unemployment Tax Fund Balance	08-100	0.00	4,869.85	4,869.85



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>SUMMARY OF REVENUES</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	2,898,302.12	2,898,302.12	2,898,302.12
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Total Section A: Local Revenues	08-001	6,892,109.48	7,199,663.51	6,892,109.48
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,696,468.84	4,696,469.00	4,696,468.84
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	710,096.00	611,857.00	710,096.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Shared Services Agreements	11-001	10,269.00	10,068.00	10,469.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	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	10-001	1,392,496.29	1,307,349.33	1,307,349.33
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	2,670,031.37	2,494,831.02	2,766,329.20
<b>Total Miscellaneous Revenues</b>	13-099	16,371,470.98	16,320,237.86	16,382,821.85
<b>4. Receipts from Delinquent Taxes</b>	15-499	2,283,913.84	2,250,000.00	2,594,432.01
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	21,553,686.94	21,468,539.98	21,875,555.98
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	49,895,482.90	49,839,006.84	xxxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxxx.xx
c) Minimum Library Tax	07-192	1,932,696.59	1,989,172.65	xxxxxxxx.xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	51,828,179.49	51,828,179.49	51,749,287.91
<b>7. Total General Revenues</b>	13-299	73,381,866.43	73,296,719.47	73,624,843.89

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
EXECUTIVE AND LEGISLATIVE DEPARTMENT							
Office of the Mayor and Agencies							
Office of the Mayor							
Salaries and Wages	20-110-1	80,145.13	76,120.00		77,084.56	77,084.56	0.00
Other Expenses	20-110-2	21,446.00	21,446.00		21,446.00	875.33	20,570.67
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		62,435.00	62,433.80	0.00
Advertising Expenses	20-110-2	0.00	4,000.00		4,000.00		4,000.00
Other Expenses	20-110-2	32,400.00	30,650.00		30,650.00	19,223.40	11,426.60
Alcoholic Beverage Control							
Salaries and Wages	20-120-1	700.00	700.00		700.00	0.00	700.00
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		290,000.00	259,712.25	30,287.75
Office of the Township Clerk							
Township Clerk							
Salaries and Wages	20-120-1	229,030.00	261,421.24		261,421.24	255,753.72	0.00
Other Expenses	20-120-2	2,000.00	3,000.00		3,000.00	790.18	2,209.82
Elections							
Salaries and Wages	20-120-1	4,000.00	5,000.00		5,000.00	2,980.88	0.00
Other Expenses	20-120-2	17,500.00	17,500.00		17,500.00	15,725.68	1,774.32

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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		74,000.00	73,999.12	0.00
Other Expenses	20-155-2	61,440.00	38,400.00		64,450.00	62,700.00	1,750.00
Human Relations Commission							
Other Expenses	20-110-2	5,100.00	5,100.00		5,100.00	1,863.98	3,236.02
Statutory Agencies							
Planning Board							
Salaries and Wages	21-180-1	5,250.00	5,250.00		5,250.00	5,249.40	0.00
Other Expenses	21-180-2	10,400.00	10,400.00		10,400.00	4,333.43	6,066.57
Board of Adjustment							
Salaries and Wages	21-185-1	5,250.00	5,250.00		5,250.00	5,249.40	0.00
Other Expenses	21-185-2	4,530.00	3,730.00		3,730.00	3,432.21	297.79
Board of Appeals							
Other Expenses	20-110-2	0.00	0.00		0.00	0.00	
Waste Management							
Salaries and Wages	26-305-1	0.00	5,300.00		5,300.00	(7,300.00)	0.00
Other Expenses	26-305-2	259,103.00	281,528.00		281,528.00	224,944.67	56,583.33
Municipal Court							
Salaries and Wages	43-490-1	360,076.20	353,195.74		362,504.72	362,504.72	0.00
Other Expenses	43-490-2	31,300.00	34,800.00		34,800.00	11,924.70	22,875.30
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	43-495-1	18,200.00	18,200.00		19,250.00	19,250.00	0.00
Other Expenses		6,000.00	6,000.00		6,000.00	0.00	6,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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	41.20	108.80
Rent Leveling Board							
Salaries and Wages	22-195-1	0.00	0.00		0.00		
Other Expenses	22-195-2	75.00	75.00		75.00	4.68	70.32
<b>TOTAL EXECUTIVE AND LEGISLATIVE DEPT.</b>		<b>1,566,375.33</b>	<b>1,599,495.98</b>		<b>1,599,495.98</b>		
<b>DEPT. OF ADMINISTRATION AND FINANCE</b>							
Office of the Business Administrator							
Director							
Salaries and Wages	20-100-1	243,755.88	239,834.85		247,412.02	247,412.02	0.00
Other Expenses	20-100-2	173,200.00	173,200.00		173,200.00	134,174.55	39,025.45
Administration of Township Owned Property							
Other Expenses	26-312-2	1,000.00	1,000.00		1,000.00	762.00	238.00
Division of Administration							
Central Purchasing							
Salaries and Wages	20-100-1	152,627.80	143,373.00		144,535.88	144,535.88	0.00
Other Expenses	20-100-2	38,400.00	38,500.00		38,500.00	28,080.04	10,419.96
Central Printing and Supplies							
Salaries and Wages	20-100-1	0.00	0.00		0.00		
Other Expenses	20-100-2	27,700.00	27,700.00		27,700.00	14,326.02	13,373.98
Central Telephone							
Other Expenses	31-430-2	235,000.00	235,000.00		235,000.00	189,580.74	45,419.26

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Central Insurance							
Unemployment Compensation Insurance	23-225-2	100.00	100.00		100.00	(5,771.93)	5,871.93
Insurance Administration S&W		2,400.00	2,400.00		2,400.00		2,400.00
General Liability	23-210-2	850,000.00	850,000.00		850,000.00	848,123.00	1,877.00
Workers Compensation	23-215-2	491,778.38	500,000.00		500,000.00	491,778.38	8,221.62
Employee Group Health	23-220-2	8,695,253.80	9,671,644.14		9,671,644.14	9,301,752.03	48,646.22
Negotiation Reserve		500,000.00	900,000.00		867,409.25	96,744.00	770,665.25
Central Mailing Service							
Other Expenses	20-100-2	73,750.00	73,750.00		73,750.00	64,948.46	8,801.54
Township Physician							
Salaries and Wages	20-100-1	0.00	1,000.00		1,000.00	0.00	0.00
Other Expenses	20-100-2	9,365.00	9,365.00		9,365.00	7,666.00	1,699.00
Division of Treasury							
Collector's Office							
Salaries and Wages	20-145-1	193,313.00	185,601.06		185,674.46	185,674.46	0.00
Other Expenses	20-145-2	20,900.00	24,200.00		24,200.00	14,936.99	9,263.01
Township Treasurer							
Other Expenses	20-130-2	9,900.00	9,900.00		9,900.00	5,408.09	4,491.91
Division of Accounts and Control							
Comptroller's Office							
Salaries and Wages	20-130-1	467,298.89	446,513.75		446,513.75	446,137.75	0.00
Other Expenses	20-130-2	142,025.00	142,025.00		142,025.00	86,786.42	55,238.58
<b>TOTAL DEPARTMENT OF ADMINISTRATION AND</b>		<b>12,327,767.75</b>	<b>13,675,106.80</b>		<b>13,675,106.80</b>		

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PLANNING AND DEVELOPMENT							
Director							
Planning Department							
Salaries and Wages	21-180-1	288,478.00	299,838.73		299,838.73	242,510.71	0.00
Other Expenses	21-180-2	32,045.00	32,095.00		32,095.00	23,671.48	8,423.52
Housing Code Enforcement							
Salaries and Wages	22-195-1	248,362.00	203,320.00		203,320.00	202,673.64	0.00
Other Expenses	22-195-2	5,725.00	5,725.00		5,725.00	5,610.60	114.40
Historic Preservation Commission (N.J.S.A. 40A:55D-107)							
Other Expenses	20-175-2	1,500.00	1,500.00		1,500.00	132.13	1,367.87
Arts Council							
Other Expenses	20-170-2	1,500.00	1,500.00		1,500.00	1,500.00	0.00
Downtown West Orange Alliance							
Salaries and Wages	20-170-1	0.00	0.00				
Other Expenses	20-170-2	42,509.00	42,509.00		42,509.00	42,167.12	341.88
Energy Commission							
Other Expenses	20-170-2	1,000.00	1,000.00		1,000.00	0.00	1,000.00
TOTAL DEPARTMENT OF PLANNING AND DEVELOPMENT		621,119.00	587,487.73		587,487.73		

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF ASSESSMENT							
Assessor's Office							
Salaries and Wages	20-150-1	214,652.60	212,332.00		214,645.04	214,645.04	0.00
Other Expenses	20-150-2	10,600.00	40,600.00		40,600.00	9,307.91	31,292.09
TOTAL DEPARTMENT OF ASSESSMENT	25-240-2	225,252.60	252,932.00		252,932.00	223,952.95	
DEPARTMENT OF POLICE							
Division of Police							
Salaries and Wages	25-240-1	12,090,548.33	11,621,554.70		11,548,501.29	11,402,291.13	146,210.16
Uniform Allowance	25-240-2	97,600.00	94,900.00		94,900.00	84,225.00	10,675.00
Other Expenses	25-240-2	398,100.00	398,100.00		398,100.00	280,222.43	117,877.57
TOTAL DEPARTMENT OF POLICE		12,586,248.33	12,114,554.70		12,114,554.70	11,766,738.56	
DEPARTMENT OF FIRE							
Division of Fire							
Salaries and Wages	25-265-1	8,439,205.61	8,850,060.50		8,850,060.50	8,755,961.49	94,099.01
Other Expenses	25-265-2	122,200.00	120,735.00		151,305.87	135,590.03	15,715.84
Other Expenses Uniforms	25-265-3	74,400.00	74,400.00		74,400.00	72,688.86	1,711.14
Uniform Fire Safety Act (C. 383, P.L. 1983)							
Salaries and Wages	25-265-1	28,250.00	28,250.00		28,250.00	12,063.31	16,186.69
Other Expenses	25-265-2	33,772.00	33,772.00		33,772.00	15,900.46	17,871.54
Emergency Management Service							
Salaries and Wages	25-252-1	4,950.00	4,500.00		4,500.00	0.00	4,500.00
Other Expenses	25-252-2	5,800.00	5,800.00		5,800.00	4,035.01	1,764.99
TOTAL DEPARTMENT OF FIRE	25-252-2	8,708,577.61	9,117,517.50		9,148,088.37	8,996,239.16	

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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	478,916.00	554,112.75		554,112.75	482,300.55	71,812.20
Other Expenses	20-165-2	5,000.00	4,600.00		4,600.00	2,760.16	1,839.84
Division of Building and Property							
Public Building Operations and Maintenance							
Other Expenses	26-310-2	387,100.00	391,975.00		391,975.00	350,279.58	41,695.42
Shade Tree Care and Pruning							
Other Expenses	26-300-2	70,250.00	70,250.00		70,250.00	64,892.86	5,357.14
Parking Facilities, Maintenance and Repairs							
Salaries and Wages	26-300-1	2,200.00	2,200.00		2,200.00	0.00	2,200.00
Other Expenses	26-300-2	2,970.00	4,470.00		4,470.00	2,249.47	2,220.53
Division of Public Works							
Salaries and Wages	26-290-1	2,894,516.00	2,770,928.14		2,774,833.63	2,774,833.63	0.00
Division of Street Services							
Street Service, Cleaning and Drainage							
Salt, Chloride and Plowing	26-290-2	520,000.00	445,000.00		445,000.00	190,162.24	254,837.76
Other Expenses	26-290-2	48,600.00	48,600.00		48,600.00	38,389.40	10,210.60
Street Repairs							
Other Expenses	26-290-2	70,350.00	70,350.00		70,350.00	52,202.82	18,147.18
Street Services and Traffic							
Other Expenses	26-300-2	13,100.00	13,100.00		13,100.00	10,015.64	3,084.36

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	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	2,360.00	3,740.00
Central Automotive							
Other Expenses	26-315-2	546,700.00	548,500.00		548,500.00	547,252.84	1,247.16
Sewage and Pumping Stations							
Other Expenses	26-300-2	65,800.00	57,800.00		57,800.00	49,983.44	7,816.56
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>5,111,602.00</b>	<b>4,987,985.89</b>		<b>4,987,985.89</b>		
<b>DEPARTMENT OF HEALTH AND WELFARE</b>							
Division of Health							
Dental Health Program and Child Health Clinic							
Salaries and Wages	27-330-1	0.00	0.00		0.00		
Other Expenses	27-330-2	0.00	0.00		0.00		
General Health Services							
Salaries and Wages	27-330-1	537,958.00	534,113.63		534,113.63	532,432.97	0.00
Other Expenses	27-330-2	22,372.00	22,372.00		22,372.00	18,934.45	3,437.55
Senior Citizen's Transportation Program							
Salaries and Wages	28-370-1	216,230.00	218,854.16		218,854.16	203,974.84	0.00
Other Expenses	28-370-2	950.00	950.00		950.00	298.05	651.95
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	1,500.00	0.00

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Division of Welfare							
Administration of Public Assistance							
Salaries and Wages	27-345-1	131,034.00	132,604.00		132,604.00	128,549.38	0.00
Other Expenses	27-345-2	5,050.00	5,050.00		5,050.00	969.00	4,081.00
Animal Control							
Salaries and Wages	27-340-1	116,206.00	129,131.98		133,032.42	133,032.42	0.00
Other Expenses	27-340-2	3,175.00	3,175.00		3,907.93	3,829.93	78.00
Podiatry Clinic							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2	9,500.00	14,500.00		14,500.00	5,845.84	8,654.16
Senior Citizen Health Center							
Salaries and Wages	27-330-1	175,328.00	177,213.19		179,267.52	179,267.52	0.00
Other Expenses	27-330-2	4,775.00	4,775.00		4,775.00	2,821.20	1,953.80
Health Day							
Other Expenses	27-330-2	0.00	0.00		0.00	0.00	
Meals on Wheels-Contractual							
Other Expenses	27-360-2	0.00	0.00		0.00	0.00	
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	123.15	0.00
Other Expenses	27-330-2	4,150.00	4,150.00		4,150.00	3,983.79	166.21
Retired Citizens Program	27-330-2	20,850.00	20,850.00		20,850.00	16,738.57	4,111.43

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Right to Know Program (P.L. 1983, Ch. 315)							
Salaries and Wages	27-330-1	4,850.00	4,850.00		4,853.00	4,853.00	0.00
Other Expenses	27-330-2	425.00	425.00		425.00	388.00	37.00
Garbage and Trash Removal Contract							
Other Expenses	26-305-2	3,199,765.00	3,400,000.00		3,400,000.00	2,877,212.57	522,787.43
<b>TOTAL DEPARTMENT OF HEALTH AND WELFARE</b>		4,457,118.00	4,677,513.96		4,677,513.96		
<b>DEPARTMENT OF RECREATION</b>							
Community Services, Recreational and Civic Contracts							
Other Expenses	28-370-2	86,250.00	75,250.00		75,250.00	69,000.00	6,250.00
Parks and Playgrounds							
Salaries and Wages	28-370-1	622,110.00	653,231.74		653,231.74	595,164.89	0.00
Other Expenses	28-370-2	118,700.00	126,200.00		126,200.00	101,763.34	24,436.66
Programs for Retired Citizens							
Salaries and Wages	28-370-1	0.00	0.00		0.00	0.00	
Other Expenses	28-370-2	0.00	0.00		0.00	0.00	
Celebration of Public Events, Anniversary or Holiday							
Other Expenses	30-420-2	45,600.00	46,400.00		46,400.00	41,218.87	5,181.13
<b>TOTAL DEPARTMENT OF RECREATION</b>		872,660.00	901,081.74		901,081.74		



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
UNCLASSIFIED							
Utilities							
Gasoline	31-430-2	713,460.00	713,460.00		713,460.00	473,898.89	239,561.11
Fuel Oil	31-430-2	0.00	2,500.00		2,500.00	0.00	2,500.00
Electricity	31-430-2	585,000.00	585,000.00		585,000.00	401,861.14	183,138.86
Street Lighting	31-430-2	630,000.00	630,000.00		630,000.00	496,942.55	133,057.45
Fire Hydrant Service	31-430-2	668,650.00	668,650.00		668,650.00	603,772.86	64,877.14
Water	31-430-2	38,000.00	38,000.00		38,011.71	37,688.00	323.71
Membership-NJ League of Municipalities	20-100-2	3,305.00	3,305.00		3,305.00	3,102.00	203.00
Challenge Grant Bus Shuttle	28-370-2	153,200.00	147,487.50		147,487.50	146,116.76	1,370.74
Compensated Absence Liability	31-441-1	5,000.00	5,000.00		5,000.00	0.00	0.00
Medical Transport Billing Service	31-441-2	125,000.00	125,000.00		125,965.36	106,079.44	19,885.92
<b>TOTAL UNCLASSIFIED</b>							
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>49,923,737.62</b>	<b>51,329,218.80</b>	<b>0.00</b>	<b>51,329,218.80</b>	<b>47,447,284.98</b>	<b>3,372,228.41</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>1,000.00</b>	<b>1,000.00</b>		<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Total Operations Including Contingent     within "CAPS"</b>	<b>34-201</b>	<b>49,924,737.62</b>	<b>51,330,218.80</b>	<b>0.00</b>	<b>51,330,218.80</b>	<b>47,447,284.98</b>	<b>3,373,228.41</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>29,325,978.44</b>	<b>29,618,130.16</b>	<b>0.00</b>	<b>29,544,799.29</b>	<b>28,247,566.46</b>	<b>1,108,773.31</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>20,598,759.18</b>	<b>21,712,088.64</b>	<b>0.00</b>	<b>21,785,419.51</b>	<b>19,199,718.52</b>	<b>2,264,455.10</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>(1) DEFERRED CHARGES</b>	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	46-870			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Prior Years Bills				XXXXXXXXXX.XX			XXXXXXXXXX.XX
State of NJ Site Remediation Plan Review			709.21	XXXXXXXXXX.XX	709.21	0.00	XXXXXXXXXX.XX
McManimon & Scotland - Master Plan Re-exam			4,346.26	XXXXXXXXXX.XX	4,346.26	0.00	XXXXXXXXXX.XX
O'Donnell McCord, P.C. - 2011 - Tax Appeal Litigation			8,760.00	XXXXXXXXXX.XX	8,760.00	8,760.00	XXXXXXXXXX.XX
McManimon & Scotland - Master Plan Re-exam			136.50	XXXXXXXXXX.XX	136.50	0.00	XXXXXXXXXX.XX
South Jersey Energy		3,159.93		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			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX



**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Police and Firemen's Retirement System							
Public Employees Retirement System	36-471-2						
Insurance							
Employee Group Health	23-220-2	0.00	33,425.86		33,425.86	33,425.86	0.00
Chapter 10, P.L. 1977-Joint Outlet Sewer Maintenance	31-455-2	2,603,842.73	2,656,336.30		2,656,336.30	2,650,362.82	5,973.48
Maintenance of Free Public Library (Ch. 541-82, P.L. 1985)	29-390-2	1,932,696.59	1,989,172.65		1,989,172.65	1,989,172.65	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	0.00	0.00				



**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	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				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
School Board Election							
Salaries and Wages	42-120-1	0.00	0.00		0.00		
Other Expenses	42-120-2	0.00	0.00		0.00		
Borough of Roseland							
Salaries and Wages	42-150-1	0.00	0.00		0.00		
Essex Fells Health Ilsa							
Salaries and Wages		10,269.00	10,068.00		10,068.00	0.00	10,068.00
Essex County CJIS Network							
Other Expenses		5,018.53	5,018.53		5,018.53	0.00	5,018.53
<b>Total Shared Service Agreements</b>	42-999	15,287.53	15,086.53	0.00	15,086.53	0.00	15,086.53



**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Public Health Priority Funding Act of 1977	41-785-2						
Drunk Driving Enforcement Fund	41-745-1						
NJ Dept of Ennvironmental Protection							
Clean Communities Program	41-770-2	0.00	69,098.00		69,098.00	69,098.00	0.00
NJ Dept of Solid Waste Administration							
Recycling Tonnage Grant	41-701-2	0.00	52,009.07		52,009.07	52,009.07	0.00
U.S. Department of Energy							
Energy Efficiency and Conservation Block Grant	41-748-2						
CTTEC Grant		0.00	34,106.62		34,106.62	34,106.62	0.00
EMMA Assistance - Fire	41-747-2	0.00	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	0.00	59,800.00		59,800.00	59,800.00	0.00
Essex County Open Space Grant	41-704-1	150,000.00					
Community Stewardship Incentive Program-Forestry		20,000.00					
SAFER Grant	41-739-2	659,625.00	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
St. Cloud Historic Preservation Survey	41-708-2	0.00	24,500.00		24,500.00	24,500.00	0.00
Hazard Mitigation Grant	41-739-2	375,000.00					
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  (A) Operations - Excluded from "CAPS" (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	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		11,003.19	8,641.61		8,641.61	8,641.61	0.00
Assistance to Firefighters Grant	41-710-2						
PSE&G Grant		128,593.00	128,593.00		128,593.00	128,593.00	0.00
ABC Grant		0.00	14,652.03		14,652.03	14,652.03	0.00
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		12,541.10	14,875.00		14,875.00	14,875.00	0.00
<b>Total Public and Private Programs Offset by Revenue</b>	<b>40-999</b>	<b>1,407,610.29</b>	<b>1,121,748.33</b>	<b>0.00</b>	<b>1,121,748.33</b>	<b>1,121,748.33</b>	<b>0.00</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>6,609,437.14</b>	<b>6,465,769.67</b>	<b>0.00</b>	<b>6,465,769.67</b>	<b>6,144,709.66</b>	<b>21,060.01</b>
Detail:							
Salaries & Wages	34-305-1	27,604.00	27,403.00	0.00	27,403.00	17,335.00	10,068.00
Other Expenses	34-305-2	6,581,833.14	6,438,366.67	0.00	6,438,366.67	6,127,374.66	10,992.01



**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Belle Terre Road and Roosevelt Ave.							
NJDOT - Misc Streets - 2013		0.00	200,715.00		200,715.00	200,715.00	0.00
<b>Total Capital Improvements - Excluded from "CAPS"</b>	<b>44-999</b>	325,000.00	250,715.00	0.00	250,715.00	250,715.00	0.00

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	3,530,000.00	3,345,000.00		3,345,000.00	3,345,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	1,148,089.18	916,274.09		944,310.12	944,310.12	XXXXXXXXXX
Interest on Bonds	45-930	1,163,752.50	1,188,913.00		1,160,876.97	1,131,301.27	XXXXXXXXXX
Interest on Notes	45-935	280,844.26	206,909.56		206,909.56	206,624.76	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
NJ Environmental Infrastructure Trust and Fund Loans							XXXXXXXXXX
Principal	45-945	258,664.11	233,743.00		233,743.00	221,874.06	XXXXXXXXXX
Interest	45-950	69,343.76	74,448.00		74,448.00	74,448.00	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	<b>6,450,693.81</b>	<b>5,965,287.65</b>	<b>0.00</b>	<b>5,965,287.65</b>	<b>5,923,558.21</b>	<b>XXXXXXXXXX</b>

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation-Unfunded				XXXXXXXXXX			XXXXXXXXXX
ORD#2322-11 Severance Liabilities	46-880-2	89,780.00	89,780.00	XXXXXXXXXX	89,780.00	89,780.00	XXXXXXXXXX
Hurricane Sandy		120,000.00	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	XXXXXXXXXX
2013 Severance Liabilities		240,000.00		XXXXXXXXXX			XXXXXXXXXX
2013 Tax Appeal Liabilities		837,500.00		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	<b>1,287,280.00</b>	<b>209,780.00</b>	<b>XXXXXXXXXX</b>	<b>209,780.00</b>	<b>209,780.00</b>	<b>XXXXXXXXXX</b>
<b>(F) Judgements (N.J.S. 40A:4-45.3cc)</b>	<b>37-480</b>						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	<b>14,672,410.95</b>	<b>12,891,552.32</b>	<b>0.00</b>	<b>12,891,552.32</b>	<b>12,528,762.87</b>	<b>21,060.01</b>

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>	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
<b>Total of Deferred Charges and Statutory Expen-     ditures-Local School - Excluded from "CAPS"</b>	<b>29-409</b>	0.00	0.00	0.00	0.00	0.00	XXXXXXXX.XX
(K) <b>Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"</b>	<b>29-410</b>	0.00	0.00	0.00	0.00	0.00	XXXXXXXX.XX
(O) <b>Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	14,672,410.95	12,891,552.32	0.00	12,891,552.32	12,528,762.87	21,060.01
(L) <b>Subtotal General Appropriations {Items (H-1) and (O)}</b>	<b>34-400</b>	70,494,808.44	70,409,661.48	0.00	70,409,661.48	65,975,290.21	3,577,744.45
(M) <b>Reserve for Uncollected Taxes</b>	<b>50-899</b>	2,887,057.99	2,887,057.99	XXXXXXXX.XX	2,887,057.99	2,887,057.99	XXXXXXXX.XX
<b>9. Total General Appropriations</b>	<b>34-499</b>	73,381,866.43	73,296,719.47	0.00	73,296,719.47	68,862,348.20	3,577,744.45

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	55,822,397.49	57,518,109.16	0.00	57,518,109.16	53,446,527.34	3,556,684.44
	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	5,186,539.32	5,328,934.81	0.00	5,328,934.81	5,022,961.33	5,973.48
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	15,287.53	15,086.53	0.00	15,086.53	0.00	15,086.53
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	1,407,610.29	1,121,748.33	0.00	1,121,748.33	1,121,748.33	0.00
Total Operations - Excluded from "CAPS"	34-305	6,609,437.14	6,465,769.67	0.00	6,465,769.67	6,144,709.66	21,060.01
(C) Capital Improvements	44-999	325,000.00	250,715.00	0.00	250,715.00	250,715.00	0.00
(D) Municipal Debt Service	45-999	6,450,693.81	5,965,287.65	0.00	5,965,287.65	5,923,558.21	xxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	1,287,280.00	209,780.00	xxxxxxxx.xx	209,780.00	209,780.00	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	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.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	xxxxxxxx.xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>73,381,866.43</b>	<b>73,296,719.47</b>	<b>0.00</b>	<b>73,296,719.47</b>	<b>68,862,348.20</b>	<b>3,577,744.45</b>

**DEDICATED FIRST UTILITY BUDGET**

10. DEDICATED REVENUES FROM FIRST UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	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	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Deficit (General Budget)</b>	<b>08-549</b>			
<b>Total First Utility Revenues</b>	<b>08-599</b>	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 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxx.xx			
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	55-520						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
							xxxxxxxxxx.xx

**NOT APPLICABLE**

**NOT APPLICABLE**

**DEDICATED FIRST UTILITY BUDGET - (Continued)**

NOTE: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR FIRST UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
DEFERRED CHARGES:	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations	55-530			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.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			xxxxxxxx.xx			xxxxxxxx.xx
Surplus (General Budget)	55-545			xxxxxxxx.xx			xxxxxxxx.xx
<b>TOTAL FIRST UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOT APPLICABLE**

**DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	29,667.00	1,037.00	1,037.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>29,667.00</b>	<b>1,037.00</b>	<b>1,037.00</b>
Membership Fees	08-503	178,975.00	193,400.00	178,975.00
Miscellaneous	08-505	58,900.00	58,900.00	46,381.52
Current Fund Balance		0.00		
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			
<b>Total Swimming Pool Utility Revenues</b>	<b>08-599</b>	<b>267,542.00</b>	<b>253,337.00</b>	<b>226,393.52</b>

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				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Salaries & Wages	55-501	160,990.00	160,990.00		160,990.00	152,566.76	0.00
Other Expenses	55-502	95,265.00	81,060.00		81,060.00	66,806.21	0.00
<b>Capital Improvements:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX.XX			
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	55-520						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
							XXXXXXXXXX.XX

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

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>DEFERRED CHARGES:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			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
<b>STATUTORY EXPENDITURES:</b>	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	0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	1.00	1.00		1.00	0.00	0.00
<b>Judgements</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX.XX			XXXXXXXXXX.XX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>267,542.00</b>	<b>253,337.00</b>	<b>0.00</b>	<b>253,337.00</b>	<b>219,372.97</b>	<b>0.00</b>

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>	0.00	0.00	0.00

**DEDICATED FIRST UTILITY ASSESSMENT BUDGET**

**WATER UTILITY NOT APPLICABLE**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit First Utility Budget	52-885			
<b>Total First Utility Assessment Revenues</b>	<b>52-899</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total First Utility Assessment Appropriations</b>	<b>52-999</b>	0.00	0.00	0.00

**DEDICATED ASSESSMENT BUDGET SWIMMING POOL UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit ( Swimming Pool Utility Budget)	53-885			
<b>Total Swimming Pool Utility Assessment Revenues</b>	<b>53-899</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Swimming Pool Utility Assessment Appropriations</b>	<b>53-999</b>	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 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 Adjudication Acxt, 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, 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**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013**

ASSETS		
Cash and Investments	1110100	13,753,785.84
Due from State of N.J. (c. 20, P.L. 1971)	1111000	35,878.29
Federal and State Grants Receivable	1110200	1,607,845.38
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX
Taxes Receivable	1110300	2,318,266.67
Tax Title Liens Receivable	1110400	856,924.75
Property Acquired by Tax Title Lien Liquidation	1110500	392,485.00
Other Receivables	1110600	1,181,293.55
Deferred Charges Required to be in 2014 Budget	1110700	0.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	1,949,340.00
<b>Total Assets</b>	<b>1110900</b>	<b>22,095,819.48</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	13,329,086.37
Reserves for Receivables	2110200	4,749,099.85
Surplus	2110300	4,017,633.14
<b>Total Liabilities, Reserves and Surplus</b>		<b>22,095,819.36</b>

School Tax Levy Unpaid	2220100	0.00
Less: School Tax Deferred	2220200	0.00
*Balance Included in Above "Cash Liabilities"	2220300	0.00

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	3,058,351.68	3,078,370.09
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes *(Percentage collected: 2013 98.8 %, 2012 98.8 %)	2310200	203,095,917.84	198,813,009.77
Delinquent Taxes	2310300	2,594,432.01	2,967,489.10
Other Revenues and Additions to Income	2310400	18,365,741.73	15,849,319.34
<b>Total Funds</b>	<b>2310500</b>	<b>227,114,443.26</b>	<b>220,708,188.30</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	68,862,348.20	67,293,741.49
School Taxes (Including Local and Regional)	2310700	124,896,204.00	121,879,095.00
County Taxes (Including Added Tax Amounts)	2310800	29,085,576.90	28,823,003.15
Special District Taxes	2310900	105,244.19	106,004.56
Other Expenditures and Deductions from Income	2311000	146,662.83	147,992.42
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>223,096,036.12</b>	<b>218,249,836.62</b>
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	600,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>223,096,036.12</b>	<b>217,649,836.62</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>4,018,407.14</b>	<b>3,058,351.68</b>

\* Nearest even percent may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

Surplus Balance December 31, 2013	2311500	4,018,407.14
Current Surplus Anticipated in 2014 Budget	2311600	2,898,302.12
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>1,120,105.02</b>

The "Current Surplus" amount is from L

2014

**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**

The Township will make the following improvements/purchases

- Equipment
- Facilities
- Infrastructure
- IT
- Streets & Sewers
- Vehicles

**CAPITAL BUDGET (Current Year Action)  
2014**

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
									0.00
Equipment		1,051,357.00	0.00	0.00	16,567.85	0.00	0.00	314,789.15	720,000.00
Facilities		2,614,840.00	0.00	0.00	46,250.00	0.00	0.00	878,750.00	1,689,840.00
Infrastructure		350,000.00	0.00	0.00	3,750.00	0.00	0.00	71,250.00	275,000.00
IT		1,773,426.71	0.00	0.00	40,465.09	0.00	0.00	768,836.62	964,125.00
Streets & Sewers		19,315,000.00	0.00	0.00	165,750.00	0.00	0.00	3,149,250.00	16,000,000.00
Vehicles		6,379,667.00	0.00	0.00	69,041.55	0.00	0.00	1,311,789.45	4,998,836.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>31,484,290.71</b>	<b>0.00</b>	<b>0.00</b>	<b>341,824.49</b>	<b>0.00</b>	<b>0.00</b>	<b>6,494,665.22</b>	<b>24,647,801.00</b>

**6 YEAR CAPITAL PROGRAM 2014 - 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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
...	...	...							0.00
Equipment	...	1,051,357.00	6 years	331,357.00	70,000.00	340,000.00	110,000.00	160,000.00	40,000.00
Facilities	...	2,614,840.00	6 years	925,000.00	1,534,840.00	65,000.00	55,000.00	...	35,000.00
Infrastructure	...	350,000.00	2 years	75,000.00	275,000.00	...	...	...	...
IT	...	1,773,426.71	3 years	809,301.71	405,000.00	281,625.00	277,500.00	...	...
Streets & Sewers	...	19,315,000.00	6 years	3,315,000.00	2,500,000.00	3,000,000.00	3,000,000.00	3,500,000.00	4,000,000.00
Vehicles	...	6,379,667.00	6 years	1,380,831.00	3,413,836.00	815,000.00	30,000.00	30,000.00	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
<b>TOTALS - ALL PROJECTS</b>	<b>33-299</b>	<b>31,484,290.71</b>		<b>6,836,489.71</b>	<b>8,198,676.00</b>	<b>4,501,625.00</b>	<b>3,472,500.00</b>	<b>3,690,000.00</b>	<b>4,785,000.00</b>

**6 YEAR CAPITAL PROGRAM 2014 - 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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	...	...								
Equipment	1,051,357.00	...	1,051,357.00	52,567.85	0.00	0.00	998,789.15			
Facilities	2,614,840.00	...	2,614,840.00	130,742.00	0.00	0.00	2,484,098.00			
Infrastructure	350,000.00	...	350,000.00	17,500.00	0.00	0.00	332,500.00			
IT	1,773,426.71	...	1,773,426.71	88,671.34	0.00	0.00	1,684,755.37			
Streets & Sewers	19,315,000.00	...	#####	965,750.00	0.00	0.00	#####			
Vehicles	6,379,667.00	...	6,379,667.00	318,983.35	0.00	0.00	6,060,683.65			
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
	...	...								
<b>TOTALS - ALL PROJECTS</b>	33-399 31,484,290.71	0.00	31,484,290.71	1,574,214.54	0.00	0.00	29,910,076.17	0.00	0.00	0.00

**SECTION 2 - UPON ADOPTION FOR YEAR 2014**

(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) \$ 49,895,482.90 (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) \$ 145,437.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 1,932,696.59 (Sheet 38) Minimum Library Levy

<p><b>RECORDED VOTE</b> (Insert last name)</p>	}	<p><b>Ayes</b></p>	<p>* fill in name * fill in name</p>	}	<p><b>Nays</b></p>	<p>* fill in name * fill in name</p>	}	<p><b>Abstained</b></p>	<p>* fill in name * fill in name * fill in name</p>	}	<p><b>Absent</b></p>	<p>* fill in name * fill in name * fill in name</p>
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**1. General Revenues SUMMARY OF REVENUES**

<b>Surplus Anticipated</b>	<b>08-100</b>	\$ 2,898,302.12
<b>Miscellaneous Revenues Anticipated</b>	<b>13-099</b>	\$ 16,371,470.98
<b>Receipts from Delinquent Taxes</b>	<b>15-499</b>	\$ 2,283,913.84
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	\$ 49,895,482.90
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	<b>07-195</b>	\$ 0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	<b>07-191</b>	\$ 0.00
<b>Total Amount to be Raised by Taxation for School: 5</b>		<b>0.00</b>
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	<b>07-191</b>	\$ 0.00
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	<b>1,932,696.59</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 73,381,866.43</b>

**SUMMARY OF APPROPRIATIONS**

**2014**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 49,924,737.62
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,897,659.87
(g) Cash Deficit	46-885	\$ 0.00
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 6,609,437.14
(c) Capital Improvements	44-999	\$ 325,000.00
(d) Municipal Debt Service	45-999	\$ 6,450,693.81
(e) Deferred Charges - Municipal	46-999	\$ 1,287,280.00
(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
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ 0.00
<b>Total Appropriations</b>	34-499	\$ 73,381,866.43

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of May, 2014. 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 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 6th day of May, 2014 \_\_\_\_\_, Clerk.

*Signature*

**SECTION 2 - UPON ADOPTION FOR YEAR 2014**

(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) \$ 49,895,482.90 (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) \$ 145,437.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 1,932,696.59 (Sheet 38) Minimum Library Levy

RECORDED VOTE (Insert last name)	Ayes	{	<u>Victor Cirilo</u> <u>Jerry Guarino</u>  <u>Susan McCartney</u> <u>Patricia Spango</u>	Nays	{	Abstained {   Absent {
						<u>Joseph Krakoviak</u>

**1. General Revenues SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$ 2,898,302.12
Miscellaneous Revenues Anticipated	13-099	\$ 16,371,470.98
Receipts from Delinquent Taxes	15-499	\$ 2,283,913.84
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 49,895,482.90</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$ 0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$ 0.00
<b>Total Amount to be Raised by Taxation for School 5</b>		<b>0.00</b>
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$ 0.00
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	<b>1,932,696.59</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 73,381,866.43</b>

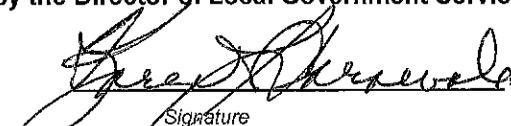
**SUMMARY OF APPROPRIATIONS**

**2014**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	\$ 49,924,737.62
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	\$ 5,897,659.87
<b>(g) Cash Deficit</b>	46-885	\$ 0.00
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	34-305	\$ 6,609,437.14
<b>(c) Capital Improvements</b>	44-999	\$ 325,000.00
<b>(d) Municipal Debt Service</b>	45-999	\$ 6,450,693.81
<b>(e) Deferred Charges - Municipal</b>	46-999	\$ 1,287,280.00
<b>(f) Judgements</b>	37-480	\$ 0.00
<b>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	29-405	\$ 0.00
<b>(g) Cash Deficit</b>	46-885	\$ 0.00
<b>(k) For Local District School Purposes</b>	29-410	\$ 0.00
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)</b>	50-899	\$ 2,887,057.99
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ 0.00
<b>Total Appropriations</b>	34-499	\$ 73,381,866.43

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of May, 2014. 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 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 6th day of May, 2014

 Clerk.  
Signature

**Local Unit: TOWNSHIP OF WEST ORANGE [CODE 0722], ESSEX COUNTY - 2014 BUDGET  
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	145,437.00	146,519.50	146,746.23	Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113			832.85	Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Reserve Funds:		485,303.96	525,852.48	525,852.48	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	630,740.96	672,371.98	188,219.00	484,152.98
Total Trust Fund Revenues	54-299	630,740.96	672,371.98	673,431.56	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-906-2		xxxxxxx.xx		
Year Referendum Passed / Implemented			11/06/01-2002		Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Rate Assessed:			(Date) \$ 0.0030		Payment of Bond Principal	54-920-2				xxxxxxx.xx
Total Tax Collected to date			\$ 1,831,461.43		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
Total Expended to date:			\$ 1,447,874.89		Interest on Bonds	54-930-2				xxxxxxx.xx
Total Acreage Preserved to date			17.228		Interest on Notes	54-935-2				xxxxxxx.xx
Recreation land preserved in 2013:			(Acre) 1.312		Reserve for Future Use	54-950-2		0.00		
Farmland preserved in 2013:			(Acre) 0.000		Total Trust Fund Appropriations:	54-499	630,740.96	672,371.98	188,219.00	484,152.98
			(Acre)							

**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, 2013

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.	Project Name			Contractor - Reivax Contracting Corporation 46 Washington Street, Harrison, New Jersey 07029
	Original Contract		482,855.60	
	Change Order #1	20.00%	96,571.12	
	Change Order #2	6.26%	30,224.64	
	Total Contract	26.26%	609,651.36	

2.

3.

4.

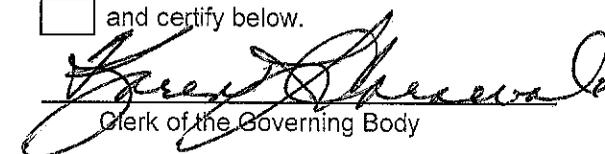
For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here

4/8/2014

Date

and certify below.

  
Clerk of the Governing Body