



## 2016 MUNICIPAL BUDGET

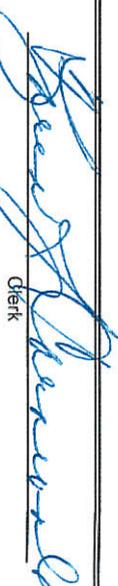
Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2016.

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

22nd day of March, 2016

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 22nd day of March, 2016

  
Clerk  
66 Main Street  
West Orange, NJ 07052

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 22nd day of March, 2016

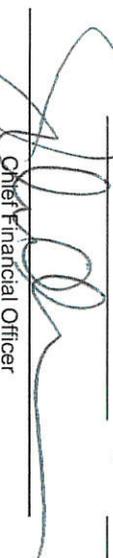
  
Francis M. McEnaney

293 Eisenhower Parkway

Registered Municipal Accountant  
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 22nd day of March

  
Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2016 By: \_\_\_\_\_

### Do Not Advertise This Certification Form

### CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2016 By: \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ West Orange \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_ for the Fiscal Year 2016.

Be it resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016.

Be it Further Resolved, that said Budget be published in the West Orange Chronicle \_\_\_\_\_

In the issue of \_\_\_\_\_ March 31st \_\_\_\_\_, 2016.

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

Michelle Casalino

Victor Cirilo

Jerry Guarino

Joseph Krakoviak

Susan McCartney

### RECORDED VOTE

(Insert last name)

**Ayes**



**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 22nd \_\_\_\_\_, 2016.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ 66 Main Street, West Orange, NJ 07052 \_\_\_\_\_, on \_\_\_\_\_ May 4th \_\_\_\_\_, 2016 at \_\_\_\_\_

(A.M.)

\_\_\_\_\_ 7:00 \_\_\_\_\_ o'clock \_\_\_\_\_ (P.M.) \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year \_\_\_\_\_ may be presented by taxpayers or other

interested persons. \_\_\_\_\_ (Cross out one)

**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		<b>YEAR 2015</b>
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX.XX
1. Appropriations within "CAPS" -		XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}		60,024,140.94
2. Appropriations excluded from "CAPS"		XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}		15,682,701.21
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)		0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		15,682,701.21
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated		2,887,057.99
98.7% Percent of Tax Collections		
4. Total General Appropriations (Item 9, Sheet 29)		78,593,900.14
Building Aid Allowance		0.00
for Schools-State Aid		0.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)		
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		24,671,862.01
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX.XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		51,933,857.13
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		0.00
(c) Minimum Library Tax		1,988,181.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	First Utility	Swimming Pool Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	74,104,365.47	0.00	267,542.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	2,306,500.00	0.00	0.00	0.00	0.00
Total Appropriations	76,410,865.47	0.00	267,542.00	0.00	0.00
<u>Expenditures:</u>					
Paid or Charged (Including Reserve for Uncollected Taxes)	73,316,246.92	0.00	243,490.13	0.00	0.00
Reserved	2,371,905.70	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	75,688,152.62	0.00	243,490.13	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

\* See Budget appropriation items so marked to the right of column "Expended 2015 Reserved."

**Explanation of Appropriations for "Other Expenses"**

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

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

- Materials, supplies and non-bondable equipment;
- Repairs and maintenance of buildings, equipment, roads, etc.;
- Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
- Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

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

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

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

**CAP CALCULATION**

Total General Appropriations for the Previous Year	74,104,365.00
CAP Base Adjustment	-
Less: Exceptions	<u>16,739,195.02</u>
Amount on Which CAP is Applied	<u>57,365,169.98</u>
Current Year CAP	0.0%
COLA Rate Ordinance	3.5%
Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-4.5.3	59,372,950.93
Additional Available from Banking	659,509.54

Additional (cont)\

Assessed Valuation of New Construction per Assessor's Certification 158,251.73

Total Additions 158,251.73

Total Allowable Appropriations Within "CAPS"-Current Year 60,190,712.20

This Budget indicates that the total general appropriations for municipal purposes within CAP is the sum of and is within the Statutory CAP limit as indicated above. 60,024,140.94

The estimated tax levy for Municipal Purposes for Current year changes as indicated : Increase(Decrease) % 2.0%

Current Year Increase(Decrease) in Appropriations	4,489,534.67
Current Year Increase(Decrease) in General Revenues	3,432,239.80
Net Increase in Amount to be Raised by Taxes	<u>1,057,294.87</u>
Subtract: Decrease in Reserve for Uncollected Taxes	-
Net Change in Amount to be Raised by Taxes	<u><u>1,057,294.87</u></u>

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

**NOTE:** **MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:** **Sheet 3b [/Sheet3b(1)]**

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

**EXPLANATORY STATEMENT - (Continued)**

[Extra Sheet]

**BUDGET MESSAGE**

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

**CURRENT YEAR LEVY CAP CALCULATION**

Prior Year amount to be Raised by Taxation for Municipal Purposes 52,864,743  
 Less: Prior year adjustments -  
 Less: Prior Year Minimum Library Appropriation (1,920,683)

Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation 50,944,060  
 Plus: 2% Cap increase 1,018,881  
**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS 51,962,941**

Plus Exclusions -  
 Less: Cancelled or Unexpended Previous Year Exclusions -

**ADJUSTED TAX LEVY AFTER EXCLUSIONS**

Additions 51,962,941  
 New Ratables-Increase in Valuations 17,390,300.00  
 Prior year Local Municipal Tax Rate (\$100) 0.910  
 Additional Levy Allowance 158,252

**Maximum Allowable Amount to be Raised by Taxation \$ 52,121,193**

2013 CAP Bank Available for Banking (CY 2014 - CY 2016) \$ 997,903  
 2014 CAP Bank Available for Banking (CY 2015 - CY 2017) \$ 2,853,922  
 2015 CAP Bank Available for Banking (CY 2016 - CY 2018) \$ 5,332

Total CAP Bank Available for the 2015 Budget \$ 3,857,157

Maximum Allowable Amount to be Raised by Taxation \$ 52,121,193  
 Amount to be Raised by Taxation for Municipal Purposes \$ 51,933,857

2013 CAP Bank Utilized in 2016 \$ -  
 2014 CAP Bank Utilized in 2016 \$ -  
 2015 CAP Bank Utilized in 2016 \$ -  
 Total CAP Bank utilized for the 2016 Budget \$ -

The Budget indicated that the tax levy for municipal Purposes is within the Statutory Levy CAP as indicated. \$ 187,336

Remaining 2013 CAP Bank Available for Banking (CY 2014 - CY 2016) Used/Expired  
 Remaining 2014 CAP Bank Available for Banking (CY 2015 - CY 2017) \$ 2,853,922  
 Remaining 2015 CAP Bank Available for Banking (CY 2016 - CY 2018) \$ 5,332  
 New 2016 CAP Bank Available for Banking (CY 2017 - CY 2019) \$ 187,336  
**\$ 3,046,590**

**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.)

Sheet3b\_i [Sheet3b(2)]

[Extra Sheet]

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

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

	2016 Budget	2015 Budget	Increase (Decrease)
Surplus Anticipated	2,898,302.12	2,898,302.12	-
Miscellaneous Revenues			
Energy Receipts Tax	4,691,252.00	4,691,252.00	-
Consolidated Municipal Property Tax Relief	-	-	-
Watershed Moatorium Offset Aid	5,217.00	5,217.00	-
Other Miscellaneous Revenue	14,525,324.25	11,297,228.60	3,228,095.65
Sub-Total	22,120,095.37	18,891,999.72	3,228,095.65
Receipts from Delinquent Taxes	2,551,766.64	2,347,622.49	63,708.65
Total General Revenues	<u>24,671,862.01</u>	<u>21,239,622.21</u>	<u>3,291,804.30</u>

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

	2016 Budget	2015 Budget	Increase (Decrease)
Within "CAPS"			
Operations			
Salaries and Wages	29,378,965.89	29,271,544.63	107,421.26
Other Expenses	24,428,215.05	22,189,391.64	2,238,823.41
Statutory Expenses	6,216,960.00	5,904,233.71	312,726.29
Total Within "CAPS"	60,024,140.94	57,365,169.98	2,658,970.96
Excluded from "CAPS"			
Operations	5,663,087.74	6,088,027.17	(424,939.43)
Capital Improvements	726,000.00	501,000.00	225,000.00
Debt Service	7,170,640.47	6,801,637.33	369,003.14
Deferred Charges	2,127,973.00	461,473.00	1,666,500.00
Total Excluded from "CAPS"	15,687,701.21	13,852,137.50	1,835,563.71
Total General Appropriations	<u>75,711,842.15</u>	<u>71,217,307.48</u>	<u>4,494,534.67</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.)

Sheet 3b\_i

[Extra Sheet]

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

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

	2016	2015	Increase (Decrease)
Municipal Tax Levy	51,933,857.13	50,944,060.12	989,797.01
Assessed Valuation	5,600,289,055	5,601,313,855	(1,024,800)
Municipal Tax Rate	0.927	0.910	0.018
Average Assessed Value-Single Family Home	338,049	337,916	132
Average Municipal Taxes-Single Family Home	3,135	3,189	(54)

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	561,093.75	10,473.93	571,567.68
Police			
Other Expenses	420,824.00	5,018.53	425,842.53
Employee Health Benefits			
Other Expenses	#####	0.00	12,281,765.12

Sheet 3b\_iii

[Extra Sheet]

[Extra Sheet]

Estimated Employee Hospitalization and Prescription Summary

Retiree Health Benefits	4,547,312.17
Retiree Prescription Benefits	2,080,792.32
Medicare Reimbursement-Retirees	320,000.00
Health Benefits-Active Employees	4,940,979.99
Prescription-Active Employees	1,653,047.00
Dental-Active Employees	287,712.00
Health Benefit Waivers-Active Employees	210,000.00
Actuary	
ACA Fees	58,398.52
RDS Reimbursement for Retiree Prescription	(215,000.00)
Employee Contribution	(1,601,476.88)
Net Employee Health Benefit Cost	<u>12,281,765.12</u>
Summary	
Employee Hospitalization and Prescription	
Inside CAP	12,100,567.42
Outside CAP	181,197.70
Total Employee Health Benefit Cost	<u>12,281,765.12</u>

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

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

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

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

Minimum Library Tax	1,988,181.00
Assessed Valuation	5,600,289,055
Library Tax Rate	\$ 0.0355
Average Assessed Value-Single family Home	338,048.57
Minimum Library Tax-Single Family Home	\$ 120.01

**NOTE:**

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

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

Sheet 3b\_iv

[Extra Sheet]













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

3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
CLG Grant	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
N.J. Transportation Trust Fund Authority Act	10-865	221,000.00	226,000.00	226,000.00
Recycling Tommange Grant Appropriated Reserves	10-701	60,443.18	126,404.18	126,404.18
Drunk Driving Enforcement Fund	10-745		3,975.00	3,975.00
Clean Communities Program Appropriated Reserves	10-770	78,776.36		
ABC Grant	10-702		11,629.88	11,629.88
Municipal Alliance on Alcoholism and Drug Abuse	10-703	59,800.00	59,800.00	59,800.00
Drive SOBER or Get Arrested	10-704			
Community Stewardship Incentive Grant-Forestry	10-705			
OEM Trailer Grant	10-706			
Body Armor Replacement Fund		13,965.73		
Body Armor Replacement Fund Appropriated Reserves		8,582.64	8,599.73	8,599.73
NJ Transit-Community Shuttle Grant	10-713			
Edward Byrne Memorial Justice Assistance Grant Appropriated Reserves	10-738	9,934.56		
Hazard Mitigation Grant	10-739			
NJ DEP-No Net Loss Tree Planting Project	10-725			
Essex County Division on Aging-Title III -Older Americans Act	10-709	16,127.00	16,127.00	16,127.00
SAFER Grant Appropriated Reserves		10,411.49	425,948.51	425,948.51

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

	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
<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
Hazardous Discharge Grant Appropriated Reserves		0.09	19,011.20	19,011.20
NIACCCHO Grant	10-710	8,700.00		
Body Worn Camera Grant		30,000.00		
EMMA Assistance - Fire				
US Department of Energy				
Energy Efficiency and Conservation Block Grant	10-748			
ANJEC Grant	10-727	500.00		
ANJEC Grant Appropriated Reserves	10-716	1,000.00		
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		7,303.56		
NJ Dept. of Law and Public Safety-Cops in Shops	10-746			
CTTEC Grant Appropriated Reserves		42,549.53		
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 Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxx 10-001	xxxxxxxxxx.xx 587,657.14	xxxxxxxxxx.xx 928,606.50	xxxxxxxxxx.xx 928,606.50

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

	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
<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	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	63,229.63	66,779.58	63,229.63
General Capital Fund Balance	08-180	259,001.23	192,307.96	192,307.96
Reimbursement Reserve-Joint Maintenance Outlet Sewer	08-100			
Supplemental Sewer Fees	08-100	202,400.00	29,616.00	202,400.00
Comcast Cable TV	08-100	638,895.41	609,736.57	638,895.41
Reserve for Tax Appeals	08-100	594,374.39		
Ground Leases	08-100	177,672.48	142,417.14	177,672.48
Hotel Tax	08-100	481,246.51	488,864.20	481,246.51
Community Development Fund Balance	08-100	0.13		
Open Space Trust Fund-Debt Service Payments	08-100	12,922.60		
Medical Transport Billing Services	08-100	786,939.32	649,006.59	786,939.32
Reserve to Pay Debt Service	08-100	397,502.58		
Assessment Trust Fund Balance	08-100	16,287.24	11,967.21	11,967.21
Rental-Environmental Center	08-100	102,000.00	93,500.00	102,000.00
Reserve for Parking Garage	08-100	36,073.26		
Trust Fund Balance	08-100	14,804.93		
Swim Pool Fund Balance	08-100	4,500.00		
Board of Education Reserve	08-100	1.02		



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

**GENERAL REVENUES**

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
<b>SUMMARY OF REVENUES</b>				
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	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	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	9,266,924.42	7,355,335.19	7,319,487.47
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,696,469.00	4,696,469.00	4,696,469.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	729,187.00	596,503.00	731,751.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Shared Services Agreements	11-001	10,474.00	10,474.00	13,548.57
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations	08-003	0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations	10-001	587,657.14	928,606.50	928,606.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,931,081.69	2,406,309.91	2,799,889.48
<b>Total Miscellaneous Revenues</b>	13-099	19,221,793.25	15,993,697.60	16,489,752.02
<b>4. Receipts from Delinquent Taxes</b>	15-499	2,551,766.64	2,347,622.49	2,288,377.30
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	24,671,862.01	21,239,622.21	21,676,431.44
<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	51,933,857.13	50,944,060.12	xxxxxxxxxx.xx
b) Addition to Local District School Tax	07-191	0.00	0.00	xxxxxxxxxx.xx
c) Minimum Library Tax	07-192	1,988,181.00	1,920,683.14	1,922,220.51
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	53,922,038.13	52,864,743.26	53,183,020.22
<b>7. Total General Revenues</b>	13-299	78,593,900.14	74,104,365.47	74,859,451.66

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	101,593.09	89,824.63		90,797.72	90,797.72	0.00
Other Expenses	20-110-2	21,446.00	21,446.00		820.07	657.08	162.99
Public Information Officer							
Other Expenses	20-110-2	595.00	595.00		0.00	0.00	
Governing Body							
Town Council							
Salaries and Wages	20-110-1	62,435.00	62,435.00		62,145.66	62,145.66	0.00
Advertising Expenses	20-110-2					0.00	
Other Expenses	20-110-2	32,400.00	32,400.00		22,607.51	20,622.50	1,985.01
Alcoholic Beverage Control							
Salaries and Wages	20-120-1	700.00	700.00		700.00	700.00	0.00
Other Expenses	20-120-2	250.00	250.00		201.00	201.00	0.00
Litigation Expenses							
Other Expenses	20-155-2	275,000.00	275,000.00		245,000.00	235,438.72	9,561.28
Office of the Township Clerk							
Township Clerk							
Salaries and Wages	20-120-1	180,213.20	213,187.33		197,204.98	197,204.98	0.00
Other Expenses	20-120-2	2,000.00	2,000.00		2,000.00	1,100.22	899.78
Elections							
Salaries and Wages	20-120-1	4,000.00	4,000.00		2,612.97	2,612.97	0.00
Other Expenses	20-120-2	17,500.00	17,500.00		17,500.00	16,117.09	1,382.91

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (cont'd)							
Office of the Township Attorney							
Township Attorney							
Salaries and Wages	20-155-1	42,500.00	74,000.00		63,822.35	63,822.35	0.00
Other Expenses	20-155-2	92,940.00	61,440.00		61,440.00	55,100.00	6,340.00
Human Relations Commission							
Other Expenses	20-110-2	5,100.00	5,100.00		5,100.00	2,424.96	2,675.04
Statutory Agencies							
Planning Board							
Salaries and Wages	21-180-1	5,250.00	5,250.00		5,249.40	5,249.40	0.00
Other Expenses	21-180-2	10,400.00	10,400.00		10,400.00	5,274.70	5,125.30
Board of Adjustment							
Salaries and Wages	21-185-1	5,250.00	5,250.00		5,249.40	5,249.40	0.00
Other Expenses	21-185-2	4,530.00	4,530.00		4,530.00	3,309.70	1,220.30
Board of Appeals							
Other Expenses	20-110-2						
Waste Management							
Salaries and Wages	26-305-1						
Other Expenses	26-305-2	417,180.93	259,102.93		259,102.93	116,088.70	143,014.23
Municipal Court							
Salaries and Wages	43-490-1	326,304.63	391,446.20		355,000.47	355,000.47	0.00
Other Expenses	43-490-2	31,300.00	31,300.00		31,300.00	25,105.59	6,194.41
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	43-495-1	18,200.00	18,200.00		15,400.00	15,400.00	0.00
Other Expenses	43-495-2	6,000.00	6,000.00		6,000.00	0.00	6,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	125.00	25.00	
Rent Leveling Board								
Salaries and Wages	22-195-1							
Other Expenses	22-195-2	75.00	75.00		75.00	0.00	75.00	
TOTAL EXECUTIVE AND LEGISLATIVE DEPT.								
DEPT. OF ADMINISTRATION AND FINANCE								
Office of the Business Administrator								
Director								
Salaries and Wages	20-100-1	261,369.24	250,505.88		253,996.15	253,996.15	0.00	
Other Expenses	20-100-2	173,200.00	173,200.00		173,200.00	90,316.82	82,883.18	
Administration of Township Owned Property								
Other Expenses	26-312-2	1,000.00	1,000.00		1,000.00	0.00	1,000.00	
Division of Administration								
Central Purchasing								
Salaries and Wages	20-100-1	166,349.83	158,792.80		161,174.52	161,174.52	0.00	
Other Expenses	20-100-2	38,400.00	38,400.00		38,400.00	28,749.12	9,650.88	
Central Printing and Supplies								
Salaries and Wages	20-100-1							
Other Expenses	20-100-2	27,700.00	27,700.00		27,700.00	14,775.92	12,924.08	
Central Telephone								
Other Expenses	31-430-2	235,000.00	235,000.00		245,133.14	232,089.66	13,043.48	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015			
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved	
Central Insurance								
Unemployment Compensation Insurance	23-225-2	80,000.00	100.00		100.00	(4,063.01)	4,163.01	
Insurance Administration S&W	23-210-1	2,400.00	2,400.00		2,400.00	2,400.00	0.00	0.00
General Liability	23-210-2	874,712.00	899,652.00		899,652.00	899,652.00	0.00	0.00
Workers Compensation	23-215-2	500,000.00	494,212.59		494,212.59	488,425.18	5,787.41	
Employee Group Health	23-220-2	12,281,765.12	10,066,539.12	1,500,000.00	11,850,213.83	11,816,991.56	33,222.27	
Negotiation Reserve								
Central Mailing Service								
Other Expenses	20-100-2	73,750.00	73,750.00		73,750.00	62,515.16	11,234.84	
Township Physician								
Salaries and Wages	20-100-1							
Other Expenses	20-100-2	9,365.00	9,365.00		9,365.00	1,696.00	7,669.00	
Division of Treasury								
Collector's Office								
Salaries and Wages	20-145-1	208,914.26	207,784.00		193,305.58	193,305.58	0.00	
Other Expenses	20-145-2	20,900.00	20,900.00		20,900.00	15,294.99	5,605.01	
Township Treasurer								
Other Expenses	20-130-2	9,900.00	9,900.00		9,900.00	2,887.07	7,012.93	
Division of Accounts and Control								
Comptroller's Office								
Salaries and Wages	20-130-1	550,985.23	530,863.40		393,349.49	393,349.49	0.00	
Other Expenses	20-130-2	189,285.00	189,285.00		189,285.00	173,182.88	16,102.12	
TOTAL DEPARTMENT OF ADMINISTRATION AND			13,376,434.79					

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
<b>(A) Operations - within "CAPS" - (cont'd)</b>							
DEPARTMENT OF PLANNING AND DEVELOPMENT							
Director							
Planning Department							
Salaries and Wages	21-180-1	181,980.79	292,672.00		172,707.83	172,707.83	0.00
Other Expenses	21-180-2	32,045.00	32,045.00		32,045.00	24,031.12	8,013.88
Housing Code Enforcement							
Salaries and Wages	22-195-1	283,441.39	253,362.00		237,903.90	237,903.90	0.00
Other Expenses	22-195-2	5,725.00	5,725.00		5,725.00	3,007.98	2,717.02
Historic Preservation Commission (N.J.S.A. 40A:55D-107)							
Other Expenses	20-175-2	1,500.00	1,500.00		1,500.00	3.60	1,496.40
Arts Council							
Other Expenses	20-170-2	1,500.00	1,500.00		1,500.00	544.98	955.02
Downtown West Orange Alliance							
Salaries and Wages	20-170-1						
Other Expenses	20-170-2	42,509.00	42,509.00		42,509.00	41,701.60	807.40
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							

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (cont'd)							
DEPARTMENT OF ASSESSMENT							
Assessor's Office							
Salaries and Wages	20-150-1	248,161.01	223,199.53		227,977.56	227,977.56	0.00
Other Expenses	20-150-2	10,600.00	10,600.00		10,600.00	5,553.20	5,046.80
TOTAL DEPARTMENT OF ASSESSMENT	25-240-2						
DEPARTMENT OF POLICE							
Division of Police							
Salaries and Wages	25-240-1	12,130,576.40	12,119,852.07		11,980,138.05	11,932,525.40	47,612.65
Uniform Allowance	25-240-2	97,600.00	97,600.00		97,900.00	97,900.00	0.00
Other Expenses	25-240-2	420,824.00	420,824.00		439,703.23	378,643.22	61,060.01
TOTAL DEPARTMENT OF POLICE							
DEPARTMENT OF FIRE							
Division of Fire							
Salaries and Wages	25-265-1	9,169,350.05	8,774,900.80		8,749,900.80	8,717,977.74	31,923.06
Other Expenses	25-265-2	122,200.00	122,200.00		122,200.00	94,947.06	27,252.94
Other Expenses Uniforms	25-265-3	74,400.00	74,400.00		74,400.00	69,333.32	5,066.68
Uniform Fire Safety Act (C. 383, P.L. 1983)							
Salaries and Wages	25-265-1	28,250.00	28,250.00		7,477.37	7,477.37	0.00
Other Expenses	25-265-2	38,530.00	38,530.00		38,530.00	23,066.85	15,463.15
Emergency Management Service							
Salaries and Wages	25-252-1	4,950.00	4,950.00		0.00	0.00	
Other Expenses	25-252-2	5,800.00	5,800.00		5,800.00	2,492.64	3,307.36

[Extra Sheet]

Sheet 15b

Township Of West Orange [Code 0722], Essex County - 2016 Budget

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	488,123.65	469,028.00		476,093.13	476,093.13	0.00
Other Expenses	20-165-2	6,500.00	6,500.00		6,500.00	5,851.55	648.45
Division of Building and Property							
Public Building Operations and Maintenance							
Other Expenses	26-310-2	395,100.00	395,100.00		413,276.33	374,086.27	39,190.06
Shade Tree Care and Pruning							
Other Expenses	26-300-2	70,250.00	70,250.00		70,250.00	63,174.42	7,075.58
Parking Facilities, Maintenance and Repairs							
Salaries and Wages	26-300-1	2,200.00	2,200.00		2,200.00	2,200.00	0.00
Other Expenses	26-300-2	2,970.00	2,970.00		3,712.99	3,387.99	325.00
Division of Public Works							
Salaries and Wages	26-290-1	2,482,043.14	2,789,148.99		2,708,740.46	2,708,740.46	0.00
Division of Street Services							
Street Service, Cleaning and Drainage							
Salt, Chloride and Plowing	26-290-2	800,000.00	600,000.00		964,122.72	898,219.85	65,902.87
Other Expenses	26-290-2	48,600.00	48,600.00		48,600.00	41,914.16	6,685.84
Street Repairs							
Other Expenses	26-290-2	70,350.00	70,350.00		70,350.00	37,892.39	32,457.61
Street Services and Traffic							
Other Expenses	26-300-2	13,100.00	13,100.00		13,100.00	10,099.75	3,000.25

[Extra Sheet]

Sheet 15c

Township Of West Orange [Code 0722], Essex County - 2016 Budget

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	2,577.80	3,522.20
Central Automotive							
Other Expenses	26-315-2	641,200.00	641,200.00		723,007.01	604,815.33	118,191.68
Sewage and Pumping Stations							
Other Expenses	26-300-2	65,800.00	65,800.00		65,800.00	36,129.44	29,670.56
TOTAL DEPARTMENT OF PUBLIC WORKS							
DEPARTMENT OF HEALTH AND WELFARE							
Division of Health							
Dental Health Program and Child Health Clinic							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2						
General Health Services							
Salaries and Wages	27-330-1	561,093.75	560,793.00		547,323.78	547,323.78	0.00
Other Expenses	27-330-2	22,372.00	22,372.00		22,372.00	18,876.94	3,495.06
Senior Citizen's Transportation Program							
Salaries and Wages	28-370-1	195,893.73	203,464.00		185,998.93	185,998.93	0.00
Other Expenses	28-370-2	950.00	950.00		950.00	592.90	357.10
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]

(A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated				Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved	
Division of Welfare								
Administration of Public Assistance								
Salaries and Wages	27-345-1	135,951.36	131,350.00		132,304.64	132,304.64	0.00	
Other Expenses	27-345-2	5,050.00	5,050.00		5,050.00	1,096.50	3,953.50	
Animal Control								
Salaries and Wages	27-340-1	120,113.92	116,206.00		133,620.38	133,620.38	0.00	
Other Expenses	27-340-2	3,175.00	3,175.00		3,175.00	2,544.48	630.52	
Podiatry Clinic								
Salaries and Wages	27-330-1	0.00						
Other Expenses	27-330-2	9,500.00	9,500.00		9,500.00	3,387.96	6,112.04	
Senior Citizen Health Center								
Salaries and Wages	27-330-1	184,272.40	176,073.00		179,079.65	179,079.65	0.00	
Other Expenses	27-330-2	4,775.00	4,775.00		4,775.00	2,674.62	2,100.38	
Health Day								
Other Expenses	27-330-2							
Meals on Wheels-Contractual								
Other Expenses	27-360-2							
Borough of Essex Fells Health Services-Interlocal								
Contract								
Salaries and Wages	42-330-1							
Child Health Clinic								
Salaries and Wages	27-330-1	3,000.00	3,000.00		0.00	0.00		
Other Expenses	27-330-2	4,150.00	4,150.00		4,150.00	3,413.07	736.93	
Retired Citizens Program	27-330-2	20,850.00	20,850.00		20,850.00	10,444.62	10,405.38	

[Extra Sheet ]

Sheet 15e

Township Of West Orange [Code 0722], Essex County - 2016 Budget

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (cont'd)							
Right to Know Program (P.L. 1983, Ch. 315)							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2	425.00	425.00		425.00	75.00	350.00
Garbage and Trash Removal Contract							
Other Expenses	26-305-2	3,041,365.00	3,041,365.00		3,160,202.30	2,664,425.56	495,776.74
TOTAL DEPARTMENT OF HEALTH AND WELFARE							
DEPARTMENT OF RECREATION							
Community Services, Recreational and Civic Contracts							
Other Expenses	28-370-2	76,250.00	101,250.00		101,250.00	96,500.00	4,750.00
Parks and Playgrounds							
Salaries and Wages	28-370-1	642,034.85	620,577.00		635,097.60	635,097.60	0.00
Other Expenses	28-370-2	123,700.00	123,700.00		123,700.00	102,540.23	21,159.77
Programs for Retired Citizens							
Salaries and Wages	28-370-1						
Other Expenses	28-370-2						
Celebration of Public Events, Anniversary or Holiday							
Other Expenses	30-420-2	45,600.00	45,600.00		45,600.00	37,151.26	8,448.74
TOTAL DEPARTMENT OF RECREATION							



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
UNCLASSIFIED							
Utilities							
Gasoline	31-430-2	413,460.00	713,460.00		468,331.88	302,698.68	165,633.20
Fuel Oil	31-430-2						
Electricity	31-430-2	515,000.00	585,000.00		585,000.00	313,488.98	271,511.02
Street Lighting	31-430-2	600,000.00	630,000.00		630,000.00	369,736.03	260,263.97
Fire Hydrant Service	31-430-2	618,650.00	668,650.00		668,650.00	559,339.34	109,310.66
Water	31-430-2	46,000.00	38,000.00		44,014.97	33,573.98	10,440.99
Membership-NJ League of Municipalities	20-100-2	3,696.00	3,424.00		3,656.00	3,656.00	0.00
Challenge Grant Bus Shuttle	28-370-2	175,000.00	175,000.00		175,000.00	160,092.20	14,907.80
Compensated Absence Liability	31-441-1	5,000.00	5,000.00	800,000.00	805,000.00	805,000.00	0.00
Medical Transport Billing Service	31-441-2	190,000.00	150,000.00		183,614.38	167,596.88	16,017.50
TOTAL UNCLASSIFIED							
Total Operations {Item 8(A)} within "CAPS"	34-199	53,806,180.94	51,459,936.27	2,300,000.00	53,759,936.27	51,396,557.80	2,363,378.47
B. Contingent	35-470	1,000.00	1,000.00		1,000.00	0.00	1,000.00
Total Operations Including Contingent within "CAPS"	34-201	53,807,180.94	51,460,936.27	2,300,000.00	53,760,936.27	51,396,557.80	2,364,378.47
Detail:							
Salaries & Wages	34-201-1	29,378,965.89	29,271,544.63	800,000.00	29,466,200.39	29,386,664.68	79,535.71
Other Expenses (Including Contingent)	34-201-2	24,428,215.05	22,189,391.64	1,500,000.00	24,294,735.88	22,009,893.12	2,284,842.76















**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Drive Sober or Get Arrested							
Trailor Grant							
NJ Dept of Environmental Protection							
Clean Communities Program App Reserves	41-770-2	78,776.36					
NJ Dept of Solid Waste Administration							
Recycling Tonnage Grant	37-701-2	60,443.18	126,404.18		126,404.18	126,404.18	0.00
U.S. Department of Energy							
Energy Efficiency and Conservation Block Grant	41-748-2						
CTTEC Grant	41-746-1	42,549.53					
NJACCHO Grant App Res	41-747-2	8,700.00					
Essex County Office on Aging-Title III Older Americans Act	27-709-1	16,127.00	16,127.00		16,127.00	16,127.00	0.00
Essex County Office on Aging-Title III Older Americans Act Match	27-xxx-2	164.00	164.00		164.00	164.00	0.00
West Orange Municipal Alliance	27-703-2	59,800.00	59,800.00		59,800.00	59,800.00	0.00
Essex County Open Space Grant	41-704-1						
Community Stewardship Incentive Program-Match	21-xxx-2	0.00	10,000.00		10,000.00	10,000.00	0.00
SAFER Grant App Rers	25-739-1	10,411.49	425,948.51		425,948.51	425,948.51	0.00
West Orange Municipal Alliance Match	27-703-2	14,950.00	14,950.00		14,950.00	14,950.00	0.00
Hazardous Discharge Grant App Res	26-708-2	0.09	19,011.20		19,011.20	19,011.20	0.00
ANIAC Grant	41-739-2	1,500.00					
County of Essex-Delinquency Prevention Grant	25-743-2	18,563.00	18,563.00		18,563.00	18,563.00	0.00

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Drunk Driving Enforcement Fund	25-xxx-2		3,975.00		3,975.00	3,975.00	0.00
CLG Grant	21-xxx-2		12,548.00		12,548.00	12,548.00	0.00
Cops In Shops	41-746-2						
Body Armor Replacement Fund	25-xxx-2		13,965.73		8,599.73	8,599.73	0.00
Body Armor Replacement Fund Approp Reserves	25-xxx-2		8,582.64				
Body Worn Camera Grant	41-738-2		30,000.00				
ABC Grant	25-xxx-1			11,629.88		11,629.88	0.00
Property Acquisition-Parking Garage	41-727-2						
Edward Byrne Memorial Justice Assistance App Res	41-738-2		9,934.56				
NJHOA-HINI 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	25-xxx-2		7,303.56				
Total Public and Private Programs Offset by Revenue	40-999		381,771.14	727,720.50		727,720.50	0.00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		<b>5,663,087.74</b>	<b>6,088,027.17</b>	<b>0.00</b>	<b>6,088,027.17</b>	<b>5,394,261.95</b>
Detail:							
Salaries & Wages	34-305-1		69,314.46	30,739.93	0.00	30,739.93	0.00
Other Expenses	34-305-2		5,593,773.28	6,057,287.24	0.00	6,057,287.24	5,363,522.02





**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	4,080,000.00	3,840,000.00		3,840,000.00	3,840,000.00	XXXXXXXXXXXX
Payment of Bond Antic. Notes and Capital Notes	45-925	1,599,067.33	1,505,848.83		1,505,848.83	1,498,908.00	XXXXXXXXXXXX
Interest on Bonds	45-930	765,113.77	859,522.50		859,522.50	859,522.50	XXXXXXXXXXXX
Interest on Notes	45-935	419,227.15	297,470.81		297,470.81	297,098.18	XXXXXXXXXXXX
<b>Green Trust Loan Program:</b>	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXXXX
NJ Environmental Infrastructure Trust and Fund Loans							XXXXXXXXXXXX
Principal	45-945	247,850.96	234,763.93		234,763.93	222,684.27	XXXXXXXXXXXX
Interest	45-950	59,381.26	64,031.26		64,031.26	54,476.75	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	<b>7,170,640.47</b>	<b>6,801,637.33</b>	<b>0.00</b>	<b>6,801,637.33</b>	<b>6,772,689.70</b>	<b>XXXXXXXXXXXX</b>

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxx			xxxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxxx			xxxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxx			xxxxxxxxxxxx
Deferred Charges to Future Taxation-Unfunded				xxxxxxxxxxxx			xxxxxxxxxxxx
ORD#2322-11 Severance Liabilities	46-880-2	89,780.00	89,780.00	xxxxxxxxxxxx	89,780.00	89,780.00	xxxxxxxxxxxx
2015 Library Down Payment	46-xxx-2	6,500.00		xxxxxxxxxxxx			xxxxxxxxxxxx
2013 Severance Liabilities	46-xxx-2	240,000.00	240,000.00	xxxxxxxxxxxx	240,000.00	240,000.00	xxxxxxxxxxxx
2014 Tax Appeal Liabilities	46-xxx-2			xxxxxxxxxxxx			xxxxxxxxxxxx
2014 Severance Liabilities	46-xxx-2	131,693.00	131,693.00	xxxxxxxxxxxx	131,693.00	131,693.00	xxxxxxxxxxxx
2015 Severance Liabilities	46-xxx-2	160,000.00		xxxxxxxxxxxx			xxxxxxxxxxxx
2015 Health Benefits Emergency	46-xxx-2	1,500,000.00		xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	2,127,973.00	461,473.00	xxxxxxxxxxxx	461,473.00	461,473.00	xxxxxxxxxxxx
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480						xxxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	15,682,701.21	13,852,137.50	6,500.00	13,858,637.50	13,135,924.65	0.00

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes -							
Excluded from "CAPS"	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(I) Type 1 District School Debt Service	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXX.XX
							XXXXXXXXXX.XX
							XXXXXXXXXX.XX
<b>Total of Type 1 District School Debt Service</b>							XXXXXXXXXX.XX
- Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX.XX	XXXXXXXXXX.XX		XXXXXXXXXX.XX
Capital Project for Land, Building or Equipment							
N.J.S. 18A:22-20	29-407						XXXXXXXXXX.XX
<b>Total of Deferred Charges and Statutory Expenditures-Local School - Excluded from "CAPS"</b>	29-409	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	15,682,701.21	13,852,137.50	6,500.00	13,858,637.50	13,135,924.65	0.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	75,706,842.15	71,217,307.48	2,306,500.00	73,523,807.48	70,429,188.93	2,371,905.70
(M) Reserve for Uncollected Taxes	50-899	2,887,057.99	2,887,057.99	XXXXXXXXXX.XX	2,887,057.99	2,887,057.99	XXXXXXXXXX.XX
<b>9. Total General Appropriations</b>	34-499	78,593,900.14	74,104,365.47	2,306,500.00	76,410,865.47	73,316,246.92	2,371,905.70

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299 xxxxxx	60,024,140.94	57,365,169.98	2,300,000.00 xxxxxxxxxx	59,665,169.98	57,293,264.28	2,371,905.70 xxxxxxxxxx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Other Operations	34-300	5,265,824.14	5,344,814.21	0.00	5,344,814.21	4,656,067.52	0.00
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	15,492.46	15,492.46	0.00	15,492.46	10,473.93	0.00
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	381,771.14	727,720.50	0.00	727,720.50	727,720.50	0.00
Total Operations - Excluded from "CAPS"	34-305	5,663,087.74	6,088,027.17	0.00	6,088,027.17	5,394,261.95	0.00
(C) Capital Improvements	44-999	721,000.00	501,000.00	6,500.00	507,500.00	507,500.00	0.00
(D) Municipal Debt Service	45-999	7,170,640.47	6,801,637.33	0.00	6,801,637.33	6,772,689.70	xxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	2,127,973.00	461,473.00	xxxxxxxxxx	461,473.00	461,473.00	xxxxxxxxxxx
(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	xxxxxxxxxx	0.00	0.00	xxxxxxxxxx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxxxx	0.00	0.00	xxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	2,887,057.99	2,887,057.99	xxxxxxxxxx	2,887,057.99	2,887,057.99	xxxxxxxxxx
Total General Appropriations	34-499	78,593,900.14	74,104,365.47	2,306,500.00	76,410,865.47	73,316,246.92	2,371,905.70

**NOT APPLICABLE**

**DEDICATED FIRST UTILITY BUDGET**

10. DEDICATED REVENUES FROM FIRST UTILITY	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
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>	08-500	0.00	0.00	0.00
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Deficit (General Budget)</b>	08-549			
<b>Total First Utility Revenues</b>	08-599	0.00	0.00	0.00

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

All other utilities use sheets 34, 35 and 36.

**NOT APPLICABLE**

**NOT APPLICABLE**

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

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

11. APPROPRIATIONS FOR FIRST UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 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						
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						
Payment of Bond Anticipation Notes and Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						

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

**NOT APPLICABLE** Sheet 32

**NOT APPLICABLE**

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

NOTE: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR FIRST UTILITY	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
DEFERRED CHARGES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
<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						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
<b>TOTAL FIRST UTILITY APPROPRIATIONS</b>	<b>55-599</b>	0.00	0.00	0.00	0.00	0.00	0.00

**NOT APPLICABLE** Sheet 33

**DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized In
		2016	2015	Cash in 2015
		Operating Surplus Anticipated	08-501	43,152.73
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>43,152.73</b>	<b>46,664.98</b>	<b>46,664.98</b>
Membership Fees	08-503	180,450.00	170,645.00	180,450.00
Miscellaneous	08-505	67,854.27	50,232.02	67,854.27
Current Fund Balance				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Deficit (General Budget)</b>	<b>08-549</b>			
<b>Total Swimming Pool Utility Revenues</b>	<b>08-599</b>	<b>291,457.00</b>	<b>267,542.00</b>	<b>294,969.25</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.

	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 as Modified By All Transfers	Paid or Charged	Reserved
<b>11. APPROPRIATIONS FOR SWIMMING POOL UTILITY</b>							
<b>Operating:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Salaries & Wages	55-501	169,665.00	145,750.00		157,911.26	157,911.26	0.00
Other Expenses	55-502	110,505.00	110,505.00		98,343.74	85,578.87	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						
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

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

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 by Emergency Appropriation	Total for 2015 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
DEFERRED CHARGES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX			XXXXXXXXXX.XX
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
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>291,457.00</b>	<b>267,542.00</b>	<b>0.00</b>	<b>267,542.00</b>	<b>243,490.13</b>	<b>0.00</b>



### DEDICATED ASSESSMENT BUDGET SWIMMING POOL UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
Assessment Cash	53-101			
Deficit ( Swimming Pool Utility Budget)	53-885			
Total Swimming Pool Utility Assessment Revenues	53-899	0.00	0.00	0.00
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>	<b>FCOA</b>	<b>Appropriated</b>		<b>Expended 2015</b>
Payment of Bond Principal	53-920	2016	2015	Paid or Charged
Payment of Bond Anticipation Notes	53-925			
Total Swimming Pool Utility Assessment Appropriations	53-999	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2016 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 are from Animal Control, reserve for Training & Equipment Uniform Fire Safety Act Penalty Monies, Fire Prevention Penalties, Recycling Program, Community Development Block Grant, Parking Offenses Adjudication Acct, Disposal of Forfeited Property, Neighborhood Preservation Program, Public Defender Application Fees, Developers Fees, Developer Application Escrow Fees, Recreation Trust Fund, Open Space Trust Funds, Snow Removal Trust Funds, Accumulated Absences Trust Fund, Sale of Recyclable Materials and Self Insurance Fund.

**are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."**

*(Insert additional, appropriate titles in space above when applicable. If resolution for rider has been approved by the Director)*

**APPENDIX TO BUDGET STATEMENTS**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2015**

**CURRENT SURPLUS**

ASSETS			
Cash and Investments	1110100	13,622,676.33	
Due from State of N.J. (c. 20, P.L. 1971)	1111000	30,232.44	
Federal and State Grants Receivable	1110200	1,504,899.00	
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX	
Taxes Receivable	1110300	2,474,569.00	
Tax Title Liens Receivable	1110400	1,088,853.00	
Property Acquired by Tax Title Lien	1110500	392,465.00	
Liquidation	1110600	488,942.00	
Other Receivables	1110700	2,127,973.00	
Deferred Charges Required to be in 2016 Budget	1110800	1,510,077.00	
Subsequent to 2016	1110900	23,240,686.77	
<b>Total Assets</b>			
<b>LIABILITIES, RESERVES AND SURPLUS</b>			
*Cash Liabilities	2110100	15,351,165.00	
Reserves for Receivables	2110200	4,444,829.00	
Surplus	2110300	3,444,692.77	
<b>Total Liabilities, Reserves and Surplus</b>		<b>23,240,686.77</b>	

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

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

	YEAR 2015	YEAR 2014
Surplus Balance, January 1st	2310100	3,503,500.77
<b>CURRENT REVENUE ON A CASH BASIS</b>		3,052,868.30
Current Taxes	2310200	207,172,935.47
*Percentage collected: 2015 98.7 %, 2014 98.6 %)	2310300	2,172,351.00
Delinquent Taxes	2310400	18,775,325.00
Other Revenues and Additions to Income	2310500	231,173,479.77
<b>Total Funds</b>		230,954,681.00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>		227,669,979.00
Municipal Appropriations	2310600	72,994,382.00
School Taxes (Including Local and Regional)	2310700	127,999,172.00
County Taxes (Including Added Tax Amounts)	2310800	29,704,099.00
Special District Taxes	2310900	104,412.00
Other Expenditures and Deductions from Income	2311000	152,616.00
<b>Total Expenditures and Tax Requirements</b>		<b>230,954,681.00</b>
Less: Expenditures to be Raised by Future Taxes	2311200	3,284,702.00
<b>Total Adjusted Expenditures and Tax Requirements</b>		<b>227,669,979.00</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>3,503,500.77</b>

\* Nearest even percent may be used

**Proposed Use of Current Fund Surplus in 2016 Budget**

Surplus Balance December 31, 2015	2311500	3,444,692.77
Current Surplus Anticipated in 2016 Budget	2311600	2,898,302.12
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>546,390.65</b>

2016

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
  - 6 years. (Over 10,000 and all county governments)
  - \_\_\_ years. (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

1

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

- Equipment
- Facilities
- Infrastructure
- Information Technology
- Streets and Sewers
- Vehicles



**6 YEAR CAPITAL PROGRAM 2016 - 2021**

**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 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021	
...	...	...								0.00
Streets & Sewers	...	37,800,000.00	6 years	6,300,000.00	110,000.00	160,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Outdoor Facilities	...	1,800,000.00	6 years	261,905.00	307,619.00	307,619.00	307,619.00	307,619.00	307,619.00	307,619.00
Indoor Facilities	...	5,000,000.00	6 years	327,050.00	934,590.00	934,590.00	934,590.00	934,590.00	934,590.00	934,590.00
Information Technology	...	2,598,635.45	6 years	919,954.00	335,736.29	335,736.29	335,736.29	335,736.29	335,736.29	335,736.29
Equipment	...	1,000,000.00	6 years	...	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Vehicles	...	5,000,000.00	6 years	...	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
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...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
...	...	...								0.00
<b>TOTALS - ALL PROJECTS</b>	<b>33-299</b>	<b>53,198,635.45</b>		<b>7,808,909.00</b>	<b>2,887,945.29</b>	<b>2,937,945.29</b>	<b>2,817,945.29</b>	<b>2,817,945.29</b>	<b>2,817,945.29</b>	<b>2,817,945.29</b>

**6 YEAR CAPITAL PROGRAM 2016 - 2021**  
**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 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Streets & Sewers	37,800,000.00	...	...	1,890,000.00			#####				
Outdoor Facilities	1,800,000.00	...	...	90,000.00			1,710,000.00				
Indoor Facilities/Facilities	5,000,000.00	...	...	250,000.00			4,750,000.00				
Information Technology	2,598,635.45	...	...	129,931.77			2,468,703.68				
Equipment	1,000,000.00	...	...	50,000.00			950,000.00				
Vehicles	5,000,000.00	...	...	250,000.00			4,750,000.00				
	...	...	...								
	...	...	...								
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	...	...	...								
	...	...	...								
	...	...	...								
<b>TOTALS - ALL PROJECTS</b>	<b>53,198,635.45</b>	<b>0.00</b>	<b>0.00</b>	<b>2,659,931.77</b>	<b>0.00</b>	<b>0.00</b>	<b>50,538,703.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SECTION 2 - UPON ADOPTION FOR YEAR 2016**  
 (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) \$ 51,933,857.13 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ 0.00 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 145,460.49 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 1,988,181.00 (Item 5 below) Minimum Library Levy

<p><b>RECORDED VOTE</b> (Insert last name)</p> <p>Ayes</p> <p>Michelle Casalino Victor Cirilo Jerry Guarino Susan McCartney</p>	}	<p>Nays</p> <p>Joseph Krakoviak</p>	}	<p>Abstained</p>	}	<p>Absent</p>	}
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**1. General Revenues**

**SUMMARY OF REVENUES**

Surplus Anticipated		08-100	\$	2,898,302.12
Miscellaneous Revenues Anticipated		13-099	\$	19,221,793.25
Receipts from Delinquent Taxes		15-499	\$	2,551,766.64
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>		07-190	\$	51,933,857.13
<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	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				0.00
<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>		07-192		1,988,181.00
<b>Total Revenues</b>		13-299	\$	78,593,900.14

**SUMMARY OF APPROPRIATIONS**

**2016**

5. GENERAL APPROPRIATIONS		XXXXXXX	XXXXXXXXXX.XX
Within "CAPS"		XXXXXXXXXX	XXXXXXXXXX.XX
(a&b) Operations Including Contingent		34-201	\$ 53,807,180.94
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 6,216,960.00
(g) Cash Deficit		46-885	\$ 0.00
Excluded from "CAPS"		XXXXXXXXXX	XXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 5,663,087.74
(c) Capital Improvements		44-999	\$ 721,000.00
(d) Municipal Debt Service		45-999	\$ 7,170,640.47
(e) Deferred Charges - Municipal		46-999	\$ 2,127,973.00
(f) Judgements		37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		29-405	\$ 0.00
(g) Cash Deficit		46-885	\$ 0.00
(k) For Local District School Purposes		29-410	\$ 0.00
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		50-899	\$ 2,887,057.99
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		07-195	\$ 0.00
Total Appropriations		34-499	\$ 78,593,900.14

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 24th day of May, 2016. 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 24th day of May, 2016

  
 Signature  
 Township Of West Orange [Code 0722], Essex County - 2016 Budget

**Local Unit: TOWNSHIP OF WEST ORANGE [CODE 0722], ESSEX COUNTY - 2016 BUD  
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015	
		2016	2015				for 2016	for 2015	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	145,460.49	145,460.49	145,545.71	Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113			627.70	Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Reserve Funds:		626,438.42	507,472.95	507,472.95	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	771,898.91	652,933.44	27,207.94	625,725.50
Total Trust Fund Revenues	54-299	771,898.91	652,933.44	653,646.36	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-906-2		xxxxxxx.xx		
Year Referendum Passed / Implemented				11/06/2001-02	Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Rate Assessed:				0.0030	Payment of Bond Principal	54-920-2				
Total Tax Collected to date				\$ 2,120,871.99	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				
Total Expended to date:				\$ 1,494,433.57	Interest on Bonds	54-930-2				
Total Acreage Preserved to date				17.228	Interest on Notes	54-935-2				
Recreation land preserved in 2015:				0.000	Reserve for Future Use	54-950-2				
Farmland preserved in 2015:				0.000	Total Trust Fund Appropriations:	54-499	771,898.91	652,933.44	27,207.94	625,725.50
				(Acres)						

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

Contracting Unit: Township of West Orange

Year Ending: December 31, 2015

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

- 1.
- 2.
- 3.
- 4.

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

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

1-24-16  
Date

and certify below.

[Signature]  
Clerk of the Governing Body