

# ADOPTED

**CAP**

## 2019 MUNICIPAL DATA SHEET (MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: Township of West Orange

COUNTY: Essex

Robert D. Parisi	12/31/2022
Mayor's Name	Term Expires

Municipal Officials	
Karen Carnevale	03/24/2009
Municipal Clerk	Date of Orig. Appt.
	C-1350
	Cert. No.
Joanne Gagliardo	8157
Tax Collector	Cert. No.
John O. Gross	N-0451
Chief Financial Officer	Cert. No.
Francis M. McEnerney	539
Registered Municipal Accountant	Lic. No.
Richard D. Trenk	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Michelle Casalino	12/31/2020
Jerry Guarino	12/31/2020
Joseph Krakoviak	12/31/2020
Cindy Matute-Brown	12/31/2022
Susan McCartney	12/31/2022

Please attach this to your 2019 Budget and Mail to:  
 Director Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton, NJ 08625

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

Fax #: 973-736-9182

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2019  
MUNICIPAL BUDGET**

Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2019.

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

12th day of June, 2019  
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 12th day of June, 2019

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 \_\_\_\_\_ day of June, 2019

Francis M. McEnerney

PKF O'Connor Davies LLP

Firm

293 Eisenhower Parkway, Livingston, NJ 07039

(973) 535-2880

Address

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

12th day of June, 2019

Chief Financial Officer

DO NOT USE THESE SPACES

**(Do Not advertise this Certification form)**

**CERTIFICATION OF ADOPTED BUDGET**

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2019

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: \_\_\_\_\_, 2019

By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

\_\_\_\_\_ Township of West Orange \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the Township of West Orange, County of Essex for the Fiscal Year 2019.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

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

in the issue of June 20, 2019

The Governing Body of the Township of West Orange does hereby approve the following as the Budget for the year 2019:

<b>RECORDED VOTE</b> (Insert last name)	<b>Ayes</b>	Michelle Casalino Jerry Guarino Joseph Krakoviak Cindy Matute-Brown Susan McCartney	<b>Nayes</b>	None	<b>Abstained</b>	None	<b>Absent</b>

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 June 12, 2019.

A Hearing on the Budget and Tax Resolution will be held at 66 Main Street, West Orange, NJ 07052, on July 16, 2019 at 7:00 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

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

	YEAR 2019
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	67,200,391.64
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	15,719,465.62
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	15,719,465.62
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>98.77%</u> Percent of Tax Collections	2,873,567.91
4. Total General Appropriations (Item 9, Sheet 29)	85,793,425.17
Building Aid Allowance 2019 - \$ _____ for Schools - State Aid 2018 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	25,044,027.71
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	58,624,808.58
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	2,124,588.88

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Swimming Pool Utility	Third Utility
Budget Appropriations - Adopted Budget	83,235,484.00		299,277.00	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	83,235,484.00		299,277.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	80,405,698.90		298,564.35	
Reserved	2,369,392.31		712.65	
Unexpended Balances Canceled	460,392.79			
Total Expenditures and Unexpended Balances Canceled	83,235,484.00		299,277.00	
Overexpenditures*				

\*See Budget Appropriation Items so marked to the right of column "Expended 2018 Reserved".

Explanations of Appropriations for "Other Expenses":

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

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

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

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

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	83,235,484.00
CAP Base Adjustment	
Less: Exceptions	<u>(19,335,193.68)</u>
Amount on Which CAP is Applied	63,900,290.32
Current Year CAP	<u>1.0%</u> 639,002.90
COLA Rate Ordinance	<u>2.5%</u> 1,597,507.26
Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	66,136,800.48
Available from Banking	924,491.47

Additional (cont)	
Assessed Valuation of New Construction per Assessor's Certification	210,703.82
Total Additions	<u>210,703.82</u>
Total Allowable Appropriations Within "CAPS"-Current Year	<u>67,271,995.77</u>
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.	67,200,391.64
The estimated tax levy for Municipal Purposes for Current year changes as indicated :	
Current Year Increase(Decrease) in Appropriations	2,557,941.17
Current Year Increase(Decrease) in General Revenues	(2,090,967.82)
Net Increase (Decrease) in Amount to be Raised by Taxes	4,648,908.99
Subtract: Decrease in Reserve for Uncollected Taxes	(446,432.09)
Net Change in Amount to be Raised by Taxes	5,095,341.08
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: Sheet 3b

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

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

Explanations of Appropriations for "Other Expenses":

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

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

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

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

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	54,025,331.47
Less: Deferred Charges - Emergencies	(891,693.00)
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	53,133,638.47
Plus: 2% Cap increase	1,062,672.77
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>54,196,311.24</b>
Exclusions:	
Allowable Pension obligations increase	452,408.74
Allowable capital improvements increase	242,431.88
CY deferred charges - emergencies	651,693.00
Total Exclusions	1,346,533.62
Less: Cancelled or Unexpended Previous Year Exclusions	(124,304.00)
<b>ADJUSTED TAX LEVY AFTER EXCLUSIONS</b>	<b>55,418,540.86</b>
Additions	
New Ratables-Increase in Valuations	21,812,000.00
Prior year Local Municipal Tax Rate (\$100)	0.966
Additional Levy Allowance	210,703.92
Balance (carried forward)	55,629,244.78

2016 CAP Bank Available for Banking (CY 2017 - CY 2019)	2,459,107.00
2017 CAP Bank Available for Banking (CY 2018 - CY 2020)	-
2018 CAP Bank Available for Banking (CY 2019 - CY 2021)	609,475.00
Total CAP Bank Available for the 2019 Budget	<u>3,068,582.00</u>

2016 CAP Bank Utilized	2,459,107.00
2017 CAP Bank Utilized	-
2018 CAP Bank Utilized	608,161.00
Total CAP Bank utilized for the 2019 Budget	<u>3,067,268.00</u>

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

Maximum Allowable Amount to be Raised by Taxation	58,696,512.78
Amount to be Raised by Taxation for Municipal Purposes	58,624,808.58

Remaining 2016 CAP Bank Available for Banking (CY 2017 - CY 2019)	-
Remaining 2017 CAP Bank Available for Banking (CY 2018 - CY 2020)	-
Remaining 2018 CAP Bank Available for Banking (CY 2019 - CY 2021)	1,314.00
New 2019 CAP Bank Available for Banking (CY 2020 - CY 2022)	71,704.20
	<u>73,018.20</u>

Sheet3b\_i

- 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 - (Continued)**  
**BUDGET MESSAGE**

Estimated Employee Hospitalization and Prescription Summary		
Retiree Health Benefits	6,014,210.25	
Retiree Prescription Benefits	2,421,441.60	
Medicare Reimbursement-Retirees	390,000.00	
Health Benefits-Active Employees	6,049,701.37	
Prescription-Active Employees	1,653,153.36	
Dental-Active Employees	230,000.00	
Health Benefit Waivers-Active Employees	358,738.96	
ACA Fees	38,000.00	
RDS Reimbursement for Retiree Prescription	(215,000.00)	
Employee Contribution	(2,055,000.00)	
Anticipated Meritain Savings	(741,350.00)	
Net Employee Health Benefit Cost	14,143,895.54	

Sheet 3b\_ii

**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

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,404,009.99	3,262,227.48	3,262,227.48
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,404,009.99	3,262,227.48	3,262,227.48
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxx	xxxxxxx	
Licenses:	xxxxxxx	xxxxxxx	xxxxxxx	
Alcoholic Beverages	08-103	69,209.22	69,209.22	121,223.12
Other	08-104	62,154.00	50,573.00	62,154.00
Fees and Permits	08-105	275,518.90	283,739.94	275,518.88
Fines and Costs:	xxxxxxx	xxxxxxx	xxxxxxx	
Municipal Court	08-110	527,492.62	581,817.44	527,492.62
Other	08-109			
Interest and Costs on Taxes	08-112	847,581.26	787,097.48	847,580.86
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	5,348.81	13,027.29	5,348.43
Interest on Investments and Deposits	08-113	70,037.47	43,747.92	70,037.47
Anticipated Utility Operating Surplus	08-114			
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>1,857,342.28</b>	<b>1,829,212.29</b>	<b>1,909,355.38</b>





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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>		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Uniform Construction Code Fees	<b>08-160</b>	722,962.00	724,360.00	724,360.00
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	<b>xxxxxxx</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	<b>xxxxxxx</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Uniform Construction Code Fees	<b>08-160</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations</b>	<b>08-002</b>	722,962.00	724,360.00	724,360.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
School Board Election (N.J.S.A. 19:60-12)	<b>11-120</b>			
Borough of Roseland-Tax Assessor	<b>11-150</b>			
Essex Fells ILSA		10,474.00	10,474.00	10,474.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>	10,474.00	10,474.00	10,474.00



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Partners for Health				
N.J. Transportation Trust Fund Authority Act	<b>10-865</b>	620,000.00	820,000.00	820,000.00
Recycling Tonnage Grant Appropriated Reserves	<b>10-701</b>		52,524.21	52,524.21
Drunk Driving Enforcement Fund	<b>10-745</b>		10,890.00	10,890.00
Clean Communities Program Appropriated Reserves	<b>10-770</b>	81,653.80	76,506.14	76,506.14
Click-It-Or-Ticket	<b>10-702</b>	5,500.00	5,500.00	5,500.00
Municipal Alliance on Alcoholism and Drug Abuse	<b>10-703</b>	59,202.00	59,202.00	59,202.00
U Drive, U Text, U Pay	<b>10-704</b>	5,500.00	5,500.00	5,500.00
Community Stewardship Incentive Grant-Forestry	<b>10-705</b>	24,500.00	30,000.00	30,000.00
COPS grant	<b>10-706</b>	500,000.00	500,000.00	500,000.00
Body Armor Replacement Fund			8,293.48	8,293.48
Body Armor Replacement Fund Appropriated Reserves				
Distracted Driver Grant	<b>10-704</b>		6,600.00	6,600.00
Edward Byrne Memorial Justice Assistance Grant Appropriated Reserves	<b>10-738</b>			
Hazard Mitigation Grant	<b>10-739</b>	171,110.80		
NJ DEP-No Net Loss Tree Planting Project	<b>10-725</b>			
Essex County Division on Aging-Title III -Older Americans Act	<b>10-709</b>	16,127.00	16,127.00	16,127.00
Justice & Mental Health Collaboration Program	<b>10-702</b>	100,000.00		
The Leary Firefighters Foundation	<b>10-702</b>	24,979.20		
Juvenile Assistance Gran (JAG)	<b>10-702</b>	11,191.00		

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
NJ HEALTHY COMMUNITIES			20,000.00	20,000.00
NJ Prevention Network			1,500.00	1,500.00
NJ ROID GRANT			17,053.00	17,053.00
ESSEX COUNTY ARTS COUNCIL GRANT	10-748	3,000.00	2,000.00	2,000.00
Partners for Health	10-727	89,400.00		
Green Acres Grant	10-742		45,525.00	45,525.00
County of Essex-Delinquency Prevention Grant	10-743	18,563.00	18,563.00	18,563.00
County of Essex-Delinquency Prevention Grant	10-743		6,900.00	6,900.00
Bullet Proof Vest Program Grant			10,967.67	10,967.67
EMMA Fire Grant			2,000.00	2,000.00
Drive SOBER Labor Day	10-708		5,500.00	5,500.00
NJ Dept. of Law and Public Safety-Pedestrian Safety Grant	10-717	15,000.00	15,000.00	15,000.00
NJ Clean Energy Program				
Sustainable Jersey Grants Program		10,000.00		
New Jersey American Water Environmental Grant Program		8,100.00		
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
	10-001	1,763,826.80	1,736,151.50	1,736,151.50

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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>	xxxxxxx	xxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	84,550.92	66,542.49	84,550.92
General Capital Fund Balance	08-180	237,911.59	257,946.03	257,946.03
Reimbursement Reserve-Joint Maintenance Outlet Sewer	08-100			
Supplemental Sewer Fees	08-100	37,730.00	33,482.86	37,730.00
Comcast Cable TV	08-100	677,782.01	670,746.50	677,782.01
Reserve for Tax Appeals	08-100			
Ground Leases	08-100	153,235.50	136,030.15	153,235.50
Hotel Tax	08-100	515,311.11	493,797.83	515,311.11
Community Development Fund Balance	08-100			
Open Space Trust Fund-Debt Service Payments	08-100	12,922.60	12,922.60	12,922.60
Medical Transport Billing Services	08-100	1,243,241.96	1,395,358.94	1,243,241.96
Reserve to Pay Debt Service	08-100	90,598.63	90,598.63	90,598.63
Assessment Trust Fund Balance	08-100	373,720.11	331,613.70	331,613.70
Rental-Environmental Center	08-100	86,666.67		
Reserve for Parking Garage	08-100			
Trust Fund Balance	08-100		105,210.26	105,210.26
Swim Pool Fund Balance	08-100		50,000.00	50,000.00
Rock Spring	08-100	50,000.00		



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	1,404,009.99	3,262,227.48	3,262,227.48
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	9,955,834.53	9,650,368.53	9,919,234.18
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	4,696,469.00	4,696,469.00	4,696,469.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	722,962.00	724,360.00	724,360.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	<b>11-001</b>	10,474.00	10,474.00	10,474.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	1,763,826.80	1,736,151.50	1,736,151.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	3,712,011.99	3,827,847.67	3,708,483.61
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	20,861,578.32	20,645,670.70	20,795,172.29
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	2,778,439.40	3,227,097.35	3,306,368.930
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	25,044,027.71	27,134,995.53	27,363,768.700
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	58,624,808.58	54,025,331.47	xxxxxxxxxxxxxxxxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxxxxxxxxxxxxxxxx
c) Minimum Library Tax	<b>07-192</b>	2,124,588.88	2,075,157.00	2,075,157.00
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	60,749,397.46	56,100,488.47	56,481,317.13
<b>7. Total General Revenues</b>	<b>13-299</b>	85,793,425.17	83,235,484.00	83,845,085.83

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Office of the Mayor and Agencies							
Office of the Mayor							
Salaries and Wages	20-110-1	104,600.00	103,126.00		103,126.00	103,125.88	0.12
Other Expenses	20-110-2	21,065.76	21,446.00		2,263.04	2,245.54	17.50
Public Information Officer							
Other Expenses	20-110-2						
Governing Body							
Town Council							
Salaries and Wages	20-110-1	62,435.00	62,435.00		62,435.10	62,435.10	
Advertising Expenses	20-110-2						
Other Expenses	20-110-2	31,550.00	32,400.00		18,818.99	16,692.94	2,126.05
Alcoholic Beverage Control							
Salaries and Wages	20-120-1'						
Other Expenses	20-120-2						
Litigation Expenses							
Other Expenses	20-155-2	275,000.00	275,000.00		286,079.09	242,713.44	43,365.65
Office of the Township Clerk							
Township Clerk							
Salaries and Wages	20-120-1	198,003.00	200,780.00		190,288.12	190,288.12	
Other Expenses	20-120-2	21,250.00	21,250.00		21,250.00	20,003.29	1,246.71

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Office of the Township Attorney							
Township Attorney							
Salaries and Wages	20-155-1	53,000.00	53,000.00		53,000.48	53,000.48	
Other Expenses	20-155-2	92,940.00	92,940.00		72,875.00	72,875.00	
Statutory Agencies							
Planning Board							
Salaries and Wages	21-180-1						
Other Expenses	21-180-2	87,900.00	50,400.00		7,384.49	6,828.67	555.82
Board of Adjustment							
Salaries and Wages	21-185-1						
Other Expenses	21-185-2	4,530.00	4,530.00		4,530.00	303.69	4,226.31
Support for Commissions							
Other Expenses	20-110-2	55,138.89	56,429.00		56,429.00	45,299.28	11,129.72
Waste Management							
Salaries and Wages	26-305-1						
Other Expenses	26-305-2	921,177.00	417,180.93		364,523.36	292,273.36	72,250.00
Municipal Court							
Salaries and Wages	43-490-1	378,833.87	349,068.00		355,581.09	355,581.09	
Other Expenses	43-490-2	28,459.53	31,300.00		17,262.83	16,834.93	427.90
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	43-495-1						
Other Expenses	43-495-2	24,200.00	24,200.00		24,200.00	18,915.00	5,285.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
Open Space Recreation and Environmental Commission							
(N.J.S.A. 40:56A-1)							
Other Expenses	<b>27-335-2</b>						
Rent Leveling Board							
Salaries and Wages	<b>22-195-1</b>						
Other Expenses	<b>22-195-2</b>						
TOTAL EXECUTIVE AND LEGISLATIVE DEPT.							
DEPT. OF ADMINISTRATION AND FINANCE							
Office of the Business Administrator							
Director							
Salaries and Wages	<b>20-100-1</b>	269,004.00	269,004.00		269,119.70	269,119.70	
Other Expenses	<b>20-100-2</b>	176,278.37	173,200.00		173,200.00	102,593.13	70,606.87
Administration of Township Owned Property							
Other Expenses	<b>26-312-2</b>		3,500.00		3,500.00		3,500.00
Division of Administration							
Central Purchasing							
Salaries and Wages	<b>20-100-1</b>	169,676.00	169,677.00		169,677.00	169,676.78	0.22
Other Expenses	<b>20-100-2</b>	4,100.00	38,400.00		38,400.00	32,367.13	6,032.87
Central Printing and Supplies							
Salaries and Wages	<b>20-100-1</b>						
Other Expenses	<b>20-100-2</b>	41,000.00	6,700.00		6,700.00	6,137.66	562.34
Central Telephone							
Other Expenses	<b>31-430-2</b>	297,464.61	256,000.00		256,000.00	198,372.29	57,627.71

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Central Insurance							
Unemployment Compensation Insurance	23-225-2	80,000.00	80,000.00		80,000.00	80,000.00	
Insurance Administration S&W	23-210-1						
General Liability	23-210-2	929,426.90	857,873.00		857,873.00	857,873.00	
Workers Compensation	23-215-2	500,000.00	500,000.00		500,000.00	500,000.00	
Employee Group Health	23-220-2	14,143,895.54	13,649,731.89		13,391,229.98	12,796,083.73	595,146.25
Central Mailing Service	20-100-2	73,750.00	73,750.00		73,750.00	47,990.59	25,759.41
Information Technology	20-100						
Salaries and Wages	20-100-1	260,494.00					
Central Information Technology	20-100-2	107,260.00					
Central IT Online Services	20-100-2	85,764.08					
Central IT PD Services	20-100-2	213,991.26					
Central IT FD Services	20-100-2	18,630.05					
Central IT Non Uniform Services	20-100-2	58,451.21					
Township Physician							
Other Expenses	20-100-2		9,365.00		9,365.00	1,592.00	7,773.00
Collector's Office							
Salaries and Wages	20-145-1	241,667.00	231,795.00		231,795.00	229,084.67	2,710.33
Other Expenses	20-145-2	11,460.95	20,900.00		22,039.32	21,348.94	690.38
Township Treasurer							
Other Expenses	20-130-2	9,900.00	9,900.00		9,900.00	1,550.00	8,350.00
Division of Accounts and Control							
Comptroller's Office							
Salaries and Wages	20-130-1	349,689.00	580,267.00		581,229.99	581,229.99	
Other Expenses	20-130-2	82,025.00	189,285.00		189,285.00	186,428.66	2,856.34
TOTAL DEPARTMENT OF ADMINISTRATION AND							



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF ASSESSMENT							
Assessor's Office							
Salaries and Wages	20-150-1	268,543.00	264,855.00		264,855.24	264,855.24	
Other Expenses	20-150-2	2,928.22	10,600.00		10,600.00	291.39	10,308.61
TOTAL DEPARTMENT OF ASSESSMENT	25-240-2						
DEPARTMENT OF POLICE							
Division of Police							
Salaries and Wages	25-240-1	12,711,817.00	12,540,188.00		12,354,297.87	12,354,297.87	
Uniform Allowance	25-240-2						
Other Expenses	25-240-2	159,001.78	484,845.31		484,845.31	409,282.28	75,563.03
TOTAL DEPARTMENT OF POLICE							
DEPARTMENT OF FIRE							
Division of Fire							
Salaries and Wages	25-265-1	10,260,160.00	9,924,889.00		10,103,892.32	10,103,892.32	
Other Expenses	25-265-2	105,032.67	132,800.00		132,800.00	79,980.36	52,819.64
Other Expenses Uniforms	25-265-3						
Uniform Fire Safety Act (C. 383, P.L. 1983)							
Salaries and Wages	25-265-1	28,250.00	28,250.00		28,250.00	28,250.00	
Other Expenses	25-265-2	29,687.95	38,530.00		38,530.00	26,738.96	11,791.04
Emergency Management Service							
Salaries and Wages	25-252-1	5,445.00	5,445.00		5,445.00	5,445.00	
Other Expenses	25-252-2	10,800.00	10,800.00		10,800.00	6,891.10	3,908.90

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 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	517,400.00	512,720.00		523,639.61	523,639.61	
Other Expenses	20-165-2	8,648.62	12,500.00		12,500.00	3,705.10	8,794.90
Division of Building and Property							
Public Building Operations and Maintenance							
Other Expenses	26-310-2	387,150.27	395,100.00		411,845.29	335,606.67	76,238.62
Shade Tree Care and Pruning							
Other Expenses	26-300-2	70,250.00	70,250.00		94,953.37	81,408.55	13,544.82
Parking Facilities, Maintenance and Repairs							
Salaries and Wages	26-300-1						
Other Expenses	26-300-2	2,970.00	2,970.00		2,970.00	565.00	2,405.00
Division of Public Works							
Salaries and Wages	26-290-1	2,460,656.00	2,505,631.00		2,642,751.90	2,642,751.90	
Division of Street Services							
Street Service, Cleaning and Drainage							
Salt, Chloride and Plowing	26-290-2	951,450.00	800,000.00		1,180,998.66	1,089,552.31	91,446.35
Other Expenses	26-290-2	48,600.00	48,600.00		18,321.43	14,539.19	3,782.24
Street Repairs							
Other Expenses	26-290-2	70,350.00	70,350.00		38,748.85	15,226.83	23,522.02
Street Services and Traffic							
Other Expenses	26-300-2	13,100.00	13,100.00		13,100.00	7,235.74	5,864.26

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
Division of Sewers and Sanitation							
Sanitation and General Township Service Force							
Other Expenses	<b>26-305-2</b>	6,100.00	6,100.00		6,100.00	4,299.68	1,800.32
Central Automotive							
Other Expenses	<b>26-315-2</b>	498,500.00	498,500.00		384,330.27	289,066.63	95,263.64
Sewage and Pumping Stations							
Other Expenses	<b>26-300-2</b>	65,800.00	65,800.00		65,800.00	45,067.60	20,732.40
TOTAL DEPARTMENT OF PUBLIC WORKS							
DEPARTMENT OF HEALTH AND WELFARE							
Division of Health							
Dental Health Program and Child Health Clinic							
Salaries and Wages	<b>27-330-1</b>						
Other Expenses	<b>27-330-2</b>						
General Health Services							
Salaries and Wages	<b>27-330-1</b>	611,267.00	618,996.00		618,996.00	618,258.54	737.46
Other Expenses	<b>27-330-2</b>	23,327.99	26,397.00		26,397.00	18,661.13	7,735.87
Senior Citizen's Transportation Program							
Salaries and Wages	<b>28-370-1</b>	203,955.00	203,954.00		203,954.00	197,246.71	6,707.29
Other Expenses	<b>28-370-2</b>	950.00	950.00		950.00	553.58	396.42
Aid to Health Care Facilities (N.J.S.A. 44:5-2 as Amended)							
Other Expenses	<b>27-360-2</b>		1,500.00		1,500.00		1,500.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Division of Welfare							
Administration of Public Assistance							
Salaries and Wages	27-345-1	35,053.00	140,213.00		140,213.00	139,022.33	1,190.67
Other Expenses	27-345-2	5,050.00	5,050.00		5,050.00	825.00	4,225.00
Animal Control							
Salaries and Wages	27-340-1	122,408.00	122,408.00		122,408.00	120,200.10	2,207.90
Other Expenses	27-340-2	3,175.00	3,175.00		3,175.00	2,845.32	329.68
Podiatry Clinic							
Other Expenses	27-330-2	7,632.12	9,500.00		9,500.00	4,633.91	4,866.09
Senior Citizen Health Center							
Salaries and Wages	27-330-1	187,393.00	187,393.00		187,393.00	176,783.92	10,609.08
Other Expenses	27-330-2	4,775.00	4,775.00		4,775.00	3,302.75	1,472.25
Health Day	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						
Other Expenses	27-330-2		4,150.00		4,150.00	400.00	3,750.00
Retired Citizens Program	27-330						
Salaries and Wages	27-330-1	77,217.00					
Other Expenses	27-330-2	20,850.00	20,850.00		20,850.00	12,876.94	7,973.06

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
Right to Know Program (P.L. 1983, Ch. 315)							
Salaries and Wages	<b>27-330-1</b>						
Other Expenses	<b>27-330-2</b>						
Garbage and Trash Removal Contract							
Other Expenses	<b>26-305-2</b>	3,789,555.00	3,041,365.00		3,278,985.72	2,973,875.15	305,110.57
TOTAL DEPARTMENT OF HEALTH AND WELFARE							
DEPARTMENT OF RECREATION							
Community Services, Recreational and Civic Contracts							
Other Expenses	<b>28-370-2</b>	76,250.00	76,250.00		76,250.00	73,888.00	2,362.00
Parks and Playgrounds							
Salaries and Wages	<b>28-370-1</b>	663,301.00	652,832.00		621,876.12	621,876.12	
Other Expenses	<b>28-370-2</b>	150,727.40	151,740.00		122,742.79	103,893.95	18,848.84
Programs for Retired Citizens							
Salaries and Wages	<b>28-370-1</b>						
Other Expenses	<b>28-370-2</b>						
Celebration of Public Events, Anniversary or Holiday							
Other Expenses	<b>30-420-2</b>	55,600.00	55,600.00		55,600.00	49,609.90	5,990.10





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA					Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
UNCLASSIFIED							
Utilities:							
Gasoline	31-430-2	413,460.00	413,460.00		317,306.57	267,147.82	50,158.75
Fuel Oil	31-430-2						
Electricity	31-430-2	545,000.00	545,000.00		545,000.00	390,253.73	154,746.27
Street Lighting	31-430-2	650,000.00	650,000.00		617,740.34	556,472.90	61,267.44
Fire Hydrant Service	31-430-2	650,000.00	650,000.00		650,000.00	585,346.41	64,653.59
Water	31-430-2	46,000.00	46,000.00		46,000.00	38,205.49	7,794.51
Membership-NJ League of Municipalities	20-100-2	3,696.00	3,696.00		3,696.00	3,290.00	406.00
Challenge Grant Bus Shuttle	28-370-2	278,148.00	278,148.00		278,148.00	270,004.89	8,143.11
Compensated Absence Liability	31-441-1	5,000.00	5,000.00		66,965.20	66,965.20	
Medical Transport Billing Service	31-441-2	375,000.00	375,000.00		345,143.28	186,780.93	158,362.35
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>59,536,064.64</b>	<b>56,799,754.13</b>		<b>56,787,995.02</b>	<b>54,435,657.01</b>	<b>2,352,338.01</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>1,000.00</b>	<b>1,000.00</b>	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	<b>1,000.00</b>		<b>1,000.00</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-301</b>	<b>59,537,064.64</b>	<b>56,800,754.13</b>		<b>56,788,995.02</b>	<b>54,435,657.01</b>	<b>2,353,338.01</b>
Detail:							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>31,479,258.87</b>	<b>30,743,152.00</b>		<b>30,895,532.38</b>	<b>30,868,365.97</b>	<b>27,166.41</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>28,057,805.77</b>	<b>26,057,602.13</b>		<b>25,893,462.64</b>	<b>23,567,291.04</b>	<b>2,326,171.60</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
Prior Years Bills				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
State of NJ Site Remediation Plan Review				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
McManimon & Scotland - Master Plan Re-exam				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
O'Donnell McCord, P.C. - 2011 - Tax Appeal Litigation							
McManimon & Scotland - Master Plan Re-exam				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
South Jersey Energy				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
Inglesino, Webster, Wyciskala	46-870-2	-	11,060.42	XXXXXXXXXXXXXXXX	11,060.42	7,620.80	XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>							
<b>(2) STATUTORY EXPENDITURES:</b>							
Contribution to:							
Public Employees' Retirement System	<b>36-471</b>	1,141,995.00	1,124,080.83		1,124,080.83	1,113,313.26	10,767.57
Social Security System (O.A.S.I.)	<b>36-472</b>	1,027,979.00	1,027,979.00		1,033,738.11	1,033,738.11	
Consolidated Police and Firemen's Pension Fund	<b>36-474</b>						
Police and Firemen's Retirement System of N.J. (Accrued Liability)	<b>36-475</b>	5,477,353.00	4,926,415.94		4,926,415.94	4,926,415.94	
State Unemployment Insurance	<b>36-476</b>						
Defined Contribution Retirement Program		16,000.00	10,000.00		16,000.00	16,000.00	
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	7,663,327.00	7,099,536.19		7,111,295.30	7,097,088.11	10,767.57
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	67,200,391.64	63,900,290.32		63,900,290.32	61,532,745.12	2,364,105.58

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
Chapter 10, P.L. 1977-Joint Outlet Sewer Maintenance	<b>31-455-2</b>	3,210,941.00	3,082,608.00		3,106,644.73	3,101,358.00	5,286.73
Maintenance of Free Public Library (Ch. 541-82, P.L. 1985)	<b>29-390-2</b>	2,124,588.88	2,075,157.00		2,075,157.00	2,075,157.00	-
Tax Appeal Refunds	<b>30-426-2</b>	350,000.00	350,000.00		325,963.27	-	-
LOSAP-First Aid Pension Costs	<b>30-476-2</b>					-	-
							-
Severance Pay Emergency							-
							-
Tax Appeal Emergency							-
							-
							-
							-
							-
							-
							-
							-
							-





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>							
<b>Shared Services:</b>							
School Board Election							
Salaries and Wages	42-120-1						
Other Expenses	42-120-2						
Borough of Roseland							
Salaries and Wages	42-150-1						
Essex Fells Health Ilsa							
Salaries and Wages	42-xxx-1	10,473.93	10,473.93		10,473.93	10,473.93	
Essex County CJIS Network							
Other Expenses	42-xxx-2	5,018.53	5,018.53		5,018.53		
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	15,492.46	15,492.46		15,492.46	10,473.93	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	<b>34-303</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
U Drive, U Text, U Pay	<b>25-746-1</b>	5,500.00	5,500.00		5,500.00	5,500.00	
NJ Healthy Communities	<b>27-747-2</b>		20,000.00		20,000.00	20,000.00	
Partners for Health	<b>27-747-2</b>	89,400.00					
Partners for Health - Match	<b>27-747-2</b>	10,000.00					
NJ Dept of Ennvironmental Protection							
Clean Communities Program App Reserves	<b>37-770-2</b>	81,653.80	76,506.14		76,506.14	76,506.14	
Recycling Tonnage Grant	<b>37-701-2</b>		52,524.21		52,524.21	52,524.21	
Sustainable Jersey Grants Program	<b>41-771-2</b>	10,000.00					
New Jersey American Water	<b>41-xxx-2</b>	8,100.00					
Community Stewardship Match	<b>25-xxx-1</b>		15,000.00		15,000.00	15,000.00	
NJACCHO Grant App Res	<b>27-747-2</b>						
Essex County Office on Aging-Title III Older							
Americans Act	<b>27-709-1</b>	16,127.00	16,127.00		16,127.00	16,127.00	
Essex County Office on Aging-Title III Older							
Americans Act Match	<b>27-xxx-1</b>	264.00	164.00		164.00	164.00	
West Orange Municipal Alliance	<b>27-703-2</b>	59,202.00	59,202.00		59,202.00	59,202.00	
Essex County Open Space Grant	<b>41-704-1</b>						
Historical Preservation Grant	<b>21-xxx-2</b>						
EMMA Fire Grant	<b>25-739-1</b>		2,000.00		2,000.00	2,000.00	
West Orange Municipal Alliance Match	<b>27-703-2</b>	14,950.00	14,950.00		14,950.00	14,950.00	
Hazardous Discharge Grant	<b>26-708-2</b>	171,110.80					
County of Essex-Delinquency Prevention Grant Expansion	<b>25-743-2</b>		6,900.00		6,900.00	6,900.00	
County of Essex-Delinquency Prevention Grant	<b>25-743-2</b>	18,563.00	18,563.00		18,563.00	18,563.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Public and Private Programs Offset by Revenues (continued)</b>							
Drunk Driving Enforcement Fund	25-xxx-1		10,890.00		10,890.00	10,890.00	
NJPN Grant	21-xxx-2		1,500.00		1,500.00	1,500.00	
Click-It-Or-Ticket	25-xxx-1	5,500.00	5,500.00		5,500.00	5,500.00	
Body Armor Replacement Fund	25-xxx-2		8,293.48		8,293.48	8,293.48	
NJ ROID Match	25-xxx-2		3,846.67		3,846.67	3,846.67	
COPS Hiring Grant	25-xxx-2	500,000.00	500,000.00		500,000.00	500,000.00	
Community Stewardship	25-xxx-2	24,500.00	30,000.00		30,000.00	30,000.00	
Green Acres	41-727-2		45,525.00		45,525.00	45,525.00	
NJ ROID Grant	25-xxx-2		17,053.00		17,053.00	17,053.00	
Drive SOBER Labor Day	25-746-2		5,500.00		5,500.00	5,500.00	
Distracted Driving Grant	25-746-2		6,600.00		6,600.00	6,600.00	
Justice and Mental Health	25-xxx-2	100,000.00					
The Leary Firefighters Foundation	25-xxx-2	24,979.20					
Juvenile Assistance Grant (JAG)	25-xxx-2	11,191.00					
Pedestrian Safety Enforcement	41-717-1	15,000.00	15,000.00		15,000.00	15,000.00	
County of Essex-Arts Council	25-xxx-2	3,000.00	2,000.00		2,000.00	2,000.00	
Bullet Proof Vest Program Grant	25-xxx-2		10,967.67		10,967.67	10,967.67	
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>1,169,040.80</b>	<b>950,112.17</b>		<b>950,112.17</b>	<b>950,112.17</b>	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>6,870,063.14</b>	<b>6,473,369.63</b>		<b>6,473,369.63</b>	<b>6,137,101.10</b>	<b>5,286.73</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>	<b>52,864.93</b>	<b>80,654.93</b>		<b>80,654.93</b>	<b>80,654.93</b>	
<b>Other Expenses</b>	<b>34-305-2</b>	<b>6,817,198.21</b>	<b>6,392,714.70</b>		<b>6,392,714.70</b>	<b>6,056,446.17</b>	<b>5,286.73</b>





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(D) Municipal Debt Service - Excluded from "CAPS"</b>							
Payment of Bond Principal	<b>45-920</b>	4,000,000.00	3,885,000.00		3,885,000.00	3,885,000.00	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	<b>45-925</b>	800,000.00	1,563,567.00		1,563,567.00	1,561,568.00	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interest on Bonds	<b>45-930</b>	913,801.88	1,088,711.25		1,088,711.25	1,086,838.20	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interest on Notes	<b>45-935</b>	783,853.37	438,523.85		438,523.85	419,206.43	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Green Trust Loan Program:	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Loan Repayments for Principal and Interest	<b>45-940</b>						xxxxxxxxxxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxxxxxxxxxx
NJ Environmental Infrastructure Trust and Fund Loans							xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Principal	<b>45-945</b>	298,429.78	302,030.36		302,030.36	232,030.36	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interest	<b>45-950</b>	48,039.24	61,145.26		61,145.26	30,031.36	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
							xxxxxxxxxxxxxxxxxxxxxxxxxxxx
<b>Capital Lease Obligations Approved Prior To 7/1/2007</b>							xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Principal	<b>45-941</b>						xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interest	<b>45-941</b>						xxxxxxxxxxxxxxxxxxxxxxxxxxxx
<b>Capital Lease Obligations Approved After 7/1/2007</b>							xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Principal	<b>45-941</b>						xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interest	<b>45-941</b>						xxxxxxxxxxxxxxxxxxxxxxxxxxxx
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	6,844,124.27	7,338,977.72		7,338,977.72	7,214,674.35	xxxxxxxxxxxxxxxxxxxxxxxxxxxx

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations:	<b>46-870</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	<b>46-875</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	<b>46-871</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Deferred Charges to Future Taxation-Unfunded				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
ORD#2322-11 Severance Liabilities	<b>46-880-2</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
2015 Library Down Payment	<b>46-xxx-2</b>						XXXXXXXXXXXXXXXXXXXX
2013 Severance Liabilities	<b>46-xxx-2</b>		240,000.00		240,000.00	240,000.00	XXXXXXXXXXXXXXXXXXXX
2016 Severance Liabilities	<b>46-xxx-2</b>	120,000.00	120,000.00	XXXXXXXXXXXXXXXXXXXX	120,000.00	120,000.00	XXXXXXXXXXXXXXXXXXXX
2014 Severance Liabilities	<b>46-xxx-2</b>	131,693.00	131,693.00	XXXXXXXXXXXXXXXXXXXX	131,693.00	130,025.00	XXXXXXXXXXXXXXXXXXXX
2015 Severance Liabilities	<b>46-xxx-2</b>	160,000.00	160,000.00	XXXXXXXXXXXXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXXXXXXXXXXXX
2017 Severance Liabilities	<b>46-xxx-2</b>	240,000.00	240,000.00	XXXXXXXXXXXXXXXXXXXX	240,000.00	240,000.00	XXXXXXXXXXXXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>60024-00</b>	651,693.00	891,693.00		891,693.00	890,025.00	XXXXXXXXXXXXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 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>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	15,719,465.62	16,015,193.68		16,015,193.68	15,552,953.78	5,286.73

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>							
<b>(1) Type 1 District School Debt Service</b>							
Payment of Bond Principal	<b>48-920</b>						
Payment of Bond Anticipation Notes	<b>48-925</b>						
Interest on Bonds	<b>48-930</b>						
Interest on Notes	<b>48-935</b>						
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>						
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>							
Emergency Authorizations - Schools	<b>29-406</b>						
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	<b>29-407</b>						
<b>Total of Deferred Charges and Statutory Expenditures-Local School-Excluded from "CAPS"</b>	<b>29-409</b>						
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"</b>	<b>29-410</b>						
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	15,719,465.62	16,015,193.68		16,015,193.68	15,552,953.78	5,286.73
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	<b>34-400</b>	82,919,857.26	79,915,484.00		79,915,484.00	77,085,698.90	2,369,392.31
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	2,873,567.91	3,320,000.00		3,320,000.00	3,320,000.00	
<b>9. Total General Appropriations</b>	<b>34-499</b>	85,793,425.17	83,235,484.00		83,235,484.00	80,405,698.90	2,369,392.31

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Summary of Appropriations</b>							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>34-299</b>	67,200,391.64	63,900,290.32		63,900,290.32	61,532,745.12	2,364,105.58
	XXXXXXXXXXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Operations	<b>34-300</b>	5,685,529.88	5,507,765.00		5,507,765.00	5,176,515.00	5,286.73
Uniform Construction Code	<b>22-999</b>						
Interlocal Municipal Services Agreements	<b>42-999</b>	15,492.46	15,492.46		15,492.46	10,473.93	
Additional Appropriations Offset by Rev.	<b>34-303</b>						
Public & Private Programs Offset by Rev.	<b>40-999</b>	1,169,040.80	950,112.17		950,112.17	950,112.17	
Total Operations-Excluded from "CAPS"	<b>34-305</b>	6,870,063.14	6,473,369.63		6,473,369.63	6,137,101.10	5,286.73
(C) Capital Improvements	<b>44-999</b>	1,353,585.21	1,311,153.33		1,311,153.33	1,311,153.33	
(D) Municipal Debt Service	<b>45-999</b>	6,844,124.27	7,338,977.72		7,338,977.72	7,214,674.35	XXXXXXXXXXXXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	<b>46-999</b>	651,693.00	891,693.00		891,693.00	890,025.00	XXXXXXXXXXXXXXXXXXXX
(F) Judgments	<b>37-480</b>						
(G) Cash Deficits - With Prior Consent of LFB	<b>46-885</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(K) Local District School Purposes	<b>29-410</b>						XXXXXXXXXXXXXXXXXXXX
(N) Transferred to Board of Education	<b>29-405</b>			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	<b>50-899</b>	2,873,567.91	3,320,000.00	XXXXXXXXXXXXXXXXXXXX	3,320,000.00	3,320,000.00	XXXXXXXXXXXXXXXXXXXX
Total General Appropriations	<b>34-499</b>	85,793,425.17	83,235,484.00		83,235,484.00	80,405,698.90	2,369,392.31

**NOT APPLICABLE**  
**DEDICATED FIRST UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>			
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
Rents	<b>08-503</b>			
Fire Hydrant Service	<b>08-504</b>			
Miscellaneous	<b>08-505</b>			
Water Capital Surplus				
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Revenue - Rate Increase & Meter Change				
Deficit (General Budget)	<b>08-549</b>			
<b>Total Water Utility Revenues</b>	<b>08-599</b>			

**NOT APPLICABLE**

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

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
Water Supply Rehabilitation Loan: Principal and Interest	55-524						XXXXXXXXXXXX

**NOT APPLICABLE**

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

\*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Budget Appropriations	<b>55-531</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Appropriations Reserves	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Unfunded Improvement Authorization	55-533			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to: Public Employees' Retirement System	<b>55-540</b>						
Social Security System (O.A.S.I.)	<b>55-541</b>						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>						
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Water Utility Appropriations</b>	<b>55-599</b>						

**DEDICATED POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>	21,522.51	15,438.00	15,438.00
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	21,522.51	15,438.00	15,438.00
Membership Fees	<b>08-503</b>	218,062.99	222,741.00	218,062.99
Miscellaneous	<b>08-505</b>	68,363.00	61,098.00	68,363.00
	<b>08-506</b>			
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	<b>08-599</b>			
Deficit (General Budget)	<b>08-549</b>			
<b>Total Pool Utility Revenues</b>	<b>08-599</b>	307,948.50	299,277.00	301,863.99

**DEDICATED POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	<b>55-501</b>	178,336.50	169,665.00		183,362.59	183,362.59	
Other Expenses	<b>55-502</b>	118,325.00	118,325.00		104,627.41	103,915.76	711.65
<b>Capital Improvements:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	<b>55-510</b>						
Capital Improvement Fund	<b>55-511</b>			XXXXXXXXXXXXXX			
Capital Outlay	<b>55-512</b>						
<b>Debt Service:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	<b>55-520</b>						XXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	<b>55-521</b>						XXXXXXXXXXXXXX
Interest on Bonds	<b>55-522</b>						XXXXXXXXXXXXXX
Interest on Notes	<b>55-523</b>						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX

**DEDICATED POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Appropriations				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>						
Social Security System (O.A.S.I.)	<b>55-541</b>	11,286.00	11,286.00		11,286.00	11,286.00	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>	1.00	1.00		1.00		1.00
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Pool Utility Appropriations</b>	<b>55-599</b>	307,948.50	299,277.00		299,277.00	298,564.35	712.65

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**DEDICATED ASSESSMENT BUDGET POOL UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	<b>53-101</b>			
Deficit (Pool Operating Utility Budget)	<b>53-885</b>			
<b>Total Pool Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	<b>53-920</b>			
Payment of Bond Anticipation Notes	<b>53-925</b>			
<b>Total Pool Utility Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; \_\_\_\_\_  
 Board of Recreation Commissioners; Housing and Community Development Act of 1974; POAA; Donations- Tree Planting; Environmental Advisory; Special Events  
 Donations; Affordable Housing Trust; Disposal of Forfeited Property; Local Access Cable; Developer's Escrow & UCC Enforcement

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

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

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018**

<b>ASSETS</b>		
Cash and Investments	1110100	12,295,197.75
Due from State of N.J. (C. 20, P.L. 1961)	1111000	796.57
Federal and State Grants Receivable	1110200	2,210,130.42
Receivables with Offsetting Reserves:	XXXXXXXXXXXXXXXXXXXX	
Taxes Receivable	1110300	2,769,463.70
Tax Title Liens Receivable	1110400	56,508.57
Property Acquired by Tax Title Lien Liquidation	1110500	1,652,465.00
Other Receivables	1110600	424,560.18
Deferred Charges Required to be in 2019 Budget	1110700	891,693.00
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	876,666.00
<b>Total Assets</b>	<b>1110900</b>	<b>21,177,481.19</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	12,577,570.63
Reserves for Receivables	2110200	4,902,997.45
Surplus	2110300	3,696,913.11
<b>Total Liabilities, Reserves and Surplus</b>		<b>21,177,481.19</b>

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

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	3,785,283.55	4,415,550.88
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2018 ____, 2017 __%)	2310200	223,025,244.43	220,193,875.54
Delinquent Taxes	2310300	3,306,368.93	2,588,270.20
Other Revenues and Additions to Income	2310400	20,795,172.29	21,291,383.52
<b>Total Funds</b>	<b>2310500</b>	<b>250,912,069.20</b>	<b>248,489,080.14</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	77,351,228.79	77,860,923.84
School Taxes (Including Local and Regional)	2310700	138,493,957.00	136,344,646.00
County Taxes (Including Added Tax Amounts)	2310800	31,126,600.63	31,398,650.12
Special District Taxes	2310900	97,767.05	299,575.09
Other Expenditures and Deductions from Income	2311000	145,602.62	1.54
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>247,215,156.09</b>	<b>245,903,796.59</b>
Less: Expenditures to be Raised by Future Taxes	2311200		1,200,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>247,215,156.09</b>	<b>244,703,796.59</b>
Surplus Balance - December 31st	2311400	3,696,913.11	3,785,283.55

\*Nearest even percentage may be used.

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

Surplus Balance December 31, 2018	2311500	3,696,913.11
Current Surplus Anticipated in 2019 Budget	2311600	1,404,009.99
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>2,292,903.12</b>

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

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total Capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

\_\_\_\_\_

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.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

Streets & sewers  
Outdoor facilities  
Indoor facilities  
Information Technology  
Equipment  
Vehicles

CAPITAL BUDGET (Current Year Action)  
2019

Local Unit Township of West Orange

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4.00 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Streets & sewers		37,800,000.00			168,995.24			3,379,904.76	34,251,100.00
Outdoor facilities		2,861,000.00			58,652.38			1,173,047.62	1,629,300.00
Indoor facilities		5,550,000.00			44,047.62			880,952.38	4,625,000.00
Information Technology		2,981,303.00			39,065.05			781,300.95	2,160,937.00
Equipment		2,804,825.00			51,423.81			1,028,476.19	1,724,925.00
Vehicles		5,306,158.00			31,428.57			628,571.43	4,646,158.00
PAGE TOTALS		57,303,286.00			393,612.67			7,872,253.33	49,037,420.00



6 YEAR CAPITAL PROGRAM - 2019 - 2024  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Township of West Orange

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4.00 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Streets & sewers		37,800,000.00	6 Years	3,548,900.00	6,850,220.00	6,850,220.00	6,850,220.00	6,850,220.00	6,850,220.00
Outdoor facilities		2,861,000.00	6 Years	1,231,700.00	325,860.00	325,860.00	325,860.00	325,860.00	325,860.00
Indoor facilities		5,550,000.00	6 Years	925,000.00	925,000.00	925,000.00	925,000.00	925,000.00	925,000.00
Information Technology		2,981,303.00	6 Years	820,366.00	432,187.40	432,187.40	432,187.40	432,187.40	432,187.40
Equipment		2,804,825.00	6 Years	1,079,900.00	344,985.00	344,985.00	344,985.00	344,985.00	344,985.00
Vehicles		5,306,158.00	6 Years	660,000.00	929,231.60	929,231.60	929,231.60	929,231.60	929,231.60
PAGE TOTALS		57,303,286.00		8,265,866.00	9,807,484.00	9,807,484.00	9,807,484.00	9,807,484.00	9,807,484.00

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4.00 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
TOTALS - ALL PROJECTS		57,303,286.00		8,265,866.00	9,807,484.00	9,807,484.00	9,807,484.00	9,807,484.00	9,807,484.00

6 YEAR CAPITAL PROGRAM - 2019 - 2024  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Township of West Orange

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4.00 CAPITAL IMPROVE- MENT FUND	5.00 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a CURRENT YEAR 2018	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Streets & sewers	37,800,000.00			1,800,000.00			36,000,000.00			
Outdoor facilities	2,861,000.00			136,238.10			2,724,761.90			
Indoor facilities	5,550,000.00			264,285.71			5,285,714.29			
Information Technology	2,981,303.00			141,966.81			2,839,336.19			
Equipment	2,804,825.00			133,563.10			2,671,261.90			
Vehicles	5,306,158.00			252,674.19			5,053,483.81			
PAGE TOTALS	57,303,286.00			2,728,727.90			54,574,558.10			



**SECTION 2 - UPON ADOPTION FOR YEAR 2019  
(Only to be Included in the Budget as Finally Adopted)**

Be it resolved by the \_\_\_\_\_ Governing Body \_\_\_\_\_ 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 in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 58,624,808.58 (Item 2 below) for municipal purposes; and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 279,841.45 Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.

<b>RECORDED VOTE</b> (Insert last name)	<b>Ayes</b>	Jerry Guarino Cindy Matute-Brown Michelle Casalino	<b>Nayes</b>	Joseph Krakoviak Susan McCartney	<b>Abstained</b>	None	<b>Absent</b>	None
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**SUMMARY OF REVENUES**

**1. GENERAL REVENUES**

Surplus Anticipated	08-100	\$ 1,404,009.99
Miscellaneous Revenues Anticipated	40004-10	\$ 20,861,578.32
Receipts from Delinquent Taxes	15-499	\$ 2,778,439.40
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$ 58,624,808.58
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE 1</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only</b>		
<b>4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY (Item 6(C), Sheet 11)</b>	07-192	\$ 2,124,588.88
<b>Total Revenues</b>	40000-00	\$ 85,793,425.17

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 59,537,064.64
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 7,663,327.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 6,870,063.14
(c) Capital Improvements	60002-00	\$ 1,353,585.21
(d) Municipal Debt Service	60003-00	\$ 6,844,124.27
(e) Deferred Charges - Municipal	60024-00	\$ 651,693.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 2,873,567.91
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 85,793,425.17

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 16th of July, 2019.  
 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 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 16th day of July, 2019

  
 Karen Carnevale, Municipal Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Amount to be Raised by Taxation	<b>54-190</b>	279,841.45	145,460.49	147,447.96
Interest Income	<b>54-113</b>			169.69
Reserve Funds:		920,475.53	828,939.68	828,939.68
<b>Total Trust Fund Revenues</b>	<b>54-299</b>	1,200,316.98	974,400.17	976,557.33

APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		for 2019	for 2018	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Salaries & Wages	<b>54-385-1</b>				
Other Expenses	<b>54-385-2</b>				
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Salaries & Wages	<b>54-375-1</b>				
Other Expenses	<b>54-375-2</b>				
Historic Preservation:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Salaries & Wages	<b>54-176-1</b>				
Other Expenses	<b>54-176-2</b>				
Recreation and Conservation	<b>54-915-2</b>	1,187,394.38	961,477.57	43,159.20	918,318.37
Acquisition of Farmland	<b>54-916-2</b>				
Down Payments on Improvements	<b>54-902-2</b>				
Debt Service:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Payment of Bond Principal	<b>54-920-2</b>				xxxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	<b>54-915-2</b>				xxxxxxxxxxxxxx
Interest on Bonds	<b>54-930-2</b>				xxxxxxxxxxxxxx
Interest on Notes	<b>54-935-2</b>	12,922.60	12,922.60	12,922.60	xxxxxxxxxxxxxx
Reserve for Future Use	<b>54-950-2</b>				
<b>Total Trust Fund Appropriations</b>	<b>54-499</b>	1,200,316.98	974,400.17	56,081.80	918,318.37

<b>SUMMARY OF PROGRAM</b>	
Year Referendum Passed/Implemented:	11/6/2001-02
Rate Assessed:	\$ 0.005
Total Tax Collected to Date:	\$ 2,413,950.13
Total Expended to Date:	\$ 1,493,474.60
Total Acreage Preserved to Date:	17.228
Recreation Land Preserved in 2018:	(Acres)
Farmland Preserved in 2018:	(Acres)

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

Contracting Unit: Township of West Orange

Year Ending: Monday, December 31, 2018

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. None

2.

3.

4.

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

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

6/12/2019

Date

  
Clerk of the Governing Body

Advertise Date: June 20 , 2019

The name of the municipality and the budget title shall be printed in bold 16 point typeface and the remainder of the summary shall be printed in bold 8 point typeface.

**2019 Municipal Budget  
of the Township of West Orange, County of  
Essex for the Fiscal Year 2019.**

Revenue and Appropriation Summaries

2019 Current Fund Budget		
	Anticipated	Final
	2019	2018
Surplus	1,404,009.99	3,262,227.48
Total Miscellaneous Revenues	20,861,578.32	20,795,172.29
Receipts from Delinquent Taxes	2,778,439.40	3,306,368.93
a) Local Tax for Municipal Purposes	58,624,808.58	54,406,160.13
Minimum Library Tax	2,124,588.88	2,075,157.00
Total Amount to be Raised by Taxes for Support of Municipal & Library Budgets	60,749,397.46	56,481,317.13
Total General Revenues	85,793,425.17	83,845,085.83

	Anticipated	Final
	2019	2018
	Budget	Budget
Operating Expenses: Salaries and Wages	31,479,258.87	30,895,532.38
Other Expenses	42,591,195.91	40,087,729.40
Deferred Charges and Other Appropriations	651,693.00	891,693.00
Capital Improvements	1,353,585.21	1,311,153.33
Debt Service (Include for School Purposes)	6,844,124.27	7,338,977.72
Reserve for Uncollected Taxes	2,873,567.91	3,320,000.00
Total General Appropriations	85,793,425.17	83,845,085.83
Total Number of Employees - Full Time		

2019 Pool Utility Budget		
	Anticipated	Final
	2019	2018
Surplus	21,522.51	15,438.00
Miscellaneous Revenues	286,425.99	283,839.00
Deficit (General Budget)		
Total Revenues	307,948.50	299,277.00

	Anticipated	Final
	2019	2018
	Budget	Budget
Operating Expenses: Salaries and Wages	178,336.50	169,665.00
Other Expenses	129,612.00	129,612.00
Capital Improvements		
Debt Service		
Deferred Charges and Other Appropriations		
Surplus (General Budget)		
Total Appropriations	307,948.50	299,277.00
Total Number of Employees - Full Time	-	-

Debt Service Summary		
	General	Pool Utility
Interest	1,745,694.49	Zero
Principal	5,098,429.78	Zero
Outstanding Balance	79,869,285.85	Zero

Notice is hereby given that the budget and tax resolution were approved by the Mayor and Council of the Township of West Orange, County of Essex on June 12, 2019.

A hearing on the budget and tax resolution will be held at The Municipal Building, on July 16, 2019 at 7:00 o'clock P.M. at which time and place discussions relating to the Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of the Business Administrator, at the Municipal Building, 66 Main Street, West Orange, New Jersey 07052 during the hours of 8:30 A.M. to 4:30 P.M.