

2015 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Borough of Wharton

COUNTY: Morris

<u>William Chegwidden</u> Mayor's Name	<u>12/31/2018</u> Term Expires
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Municipal Officials	
<u>Gabrielle Evangelista</u> Municipal Clerk	<u>12/8/2008</u> Date of Orig. Appt.
<u>Diana Fernandez</u> Tax Collector	<u>T8352</u> Cert. No.
<u>Jon Rheinhardt</u> Chief Financial Officer	<u>N-0402</u> Cert. No.
<u>Raymond Sarinelli</u> Registered Municipal Accountant	<u>383</u> Lic. No.
<u>George Johnson</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Wharton

10 Robert Street

Wharton, New Jersey, 07885

 Phone #: (973) 361-8444
 Fax #: (973) 361-5281

Governing Body Members	
Name	Term Expires
<u>Vincent Binkoski</u>	<u>12/31/2017</u>
<u>Glenn Corbett</u>	<u>12/31/2016</u>
<u>Sandra Hayes</u>	<u>12/31/2017</u>
<u>Robert Norton</u>	<u>12/31/2016</u>
<u>Nicole Wickenheisser</u>	<u>12/31/2015</u>
<u>Tom Yeager</u>	<u>12/31/2015</u>

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only Municode: _____ Public Hearing: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of _____ Wharton _____, County of _____ Morris _____ for the Fiscal Year 2015

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

_____ 23rd _____ day of _____ March _____, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 23rd _____ day of _____ March _____, 2015

Gabielle Evangelista
Clerk

10 Robert Street
Address

Wharton, New Jersey, 07885
Address

(973) 361-8444
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 _____ 23rd _____ day of _____ March _____, 2015

Raymond Sarinelli of Nisivoccia LLP

Registered Municipal Accountant

Mt. Arlington, NJ 07856

Address

200 Valley Road, Suite 300

Address

(973) 328-1825

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 and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 23rd _____ day of _____ March _____, 2015

Jon Rheinhardt

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 By: _____</p>		<p>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.A. 40A:4-79.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 By: _____</p>

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.

 Borough of Wharton , County of Morris

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of _____ Wharton _____, County of _____ Morris _____ for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in the _____ Daily Record _____

in the issue of _____ April 9th _____, 2015.

The Governing Body of the _____ Borough _____ of _____ Wharton _____ does hereby approve the following as the Budget for the year 2015.

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the _____ Governing Body _____ of the _____ Borough _____

of _____ Wharton _____, County of _____ Morris _____, on _____ March 23rd _____, 2015.

A Hearing on the Budget and Tax Resolution will be held at _____ the Municipal Building _____, on _____ April 20th _____, 2015 at

_____ 7:30 _____ o'clock _____ (P.M.) _____ at which time and place objections to said Budget and Tax Resolution for the year 2015
(Cross out one)

may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	4,607,770.97
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	2,641,917.03
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	2,641,917.03
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>96.19%</u> Percent of Tax Collections	750,312.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2015 - \$ _____ for Schools-State Aid 2014 - \$ _____	8,000,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,146,190.67
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	3,630,606.11
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Liability Tax (Item 6 (c), Sheet 11)	223,203.22

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	7,826,100.30	2,205,926.00	1,615,702.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87	26,559.36			
Emergency Appropriations				
Total Appropriations	7,852,659.66	2,205,926.00	1,615,702.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	6,792,435.30	1,720,755.10	1,248,025.53	
Reserved	1,060,143.76	464,616.43	356,226.59	
Unexpended Balances Cancelled	80.60	20,554.47	11,449.88	
Total Expenditures and Unexpended Balances Cancelled	7,852,659.66	2,205,926.00	1,615,702.00	
Overexpenditures*				

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.;

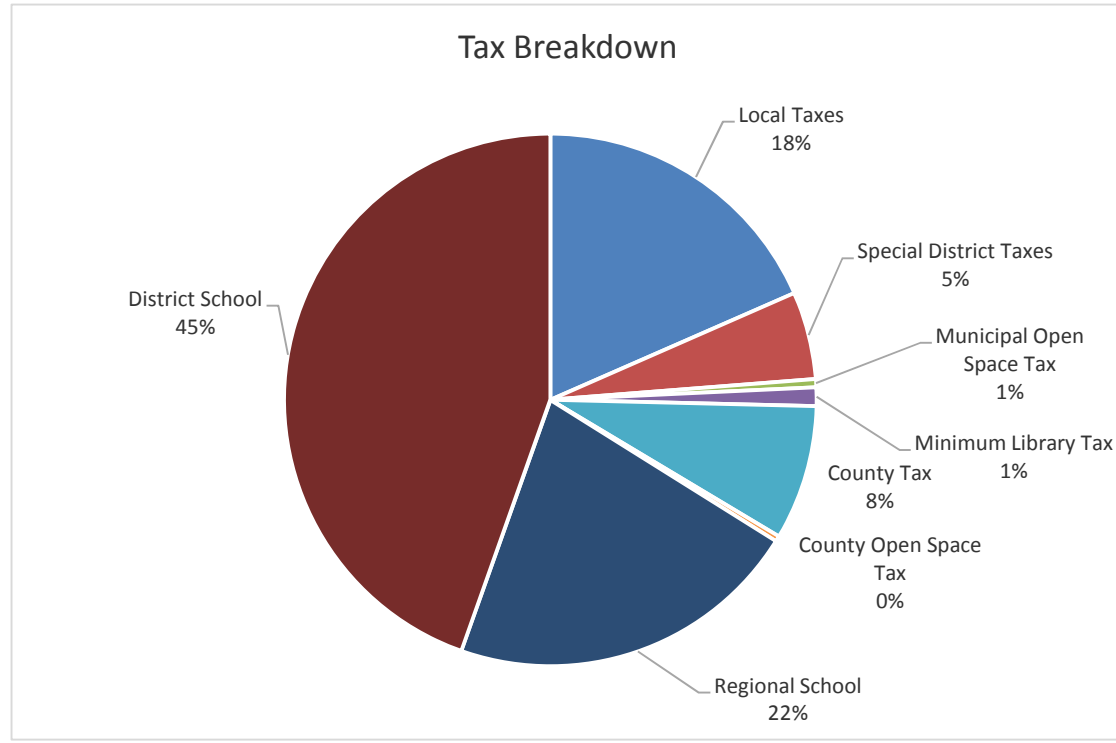
Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the 2015 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Gabrielle Evangelista, Borough Clerk at (973) 361-8444 x2713.



I. Tax Rate

Impact on an Average Residential Home (Estimated):

	<u>Total Bill</u>
2014	7,625.60
2015	7,649.05
Tax Bill Increase \$\$	23.45
Tax Bill Increase %%	0.308%

Local Taxes
Special District Taxes
Municipal Open Space Tax
Minimum Library Tax
County Tax
County Open Space Tax
Regional School
District School
Totals

		2015 (Estimate)	
		<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$	3,630,606	\$ 0.557
Special District Taxes		1,048,860	0.161
Municipal Open Space Tax		97,827	0.015
Minimum Library Tax		223,203	0.034
County Tax		1,614,338	0.248
County Open Space Tax		66,769	0.010
Regional School		4,242,158	0.650
District School		8,782,212	1.347
Totals	\$	19,705,973	\$ 3.022

Sheet 3b(1)a

NOTE:

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)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

II. Appropriation "CAPS"

The following "CAP" calculation as required by the Division of Local Government Services, Department of Community Affairs, is based on the Cost of Living Adjustment (COLA) ordinance .adopted by the Borough Council

CAP Calculation

Total Appropriations for 2014	\$ 7,826,100.00
Cap Base Adjustment	0.00
Exceptions:	7,826,100.00
Other Operations	\$ 276,119.00
Capital Improvements	139,904.00
Debt Service	596,000.00
Public & Private Programs	12,663.00
Interlocal Service Agreements	1,582,580.00
Deferred Charges	
Reserve for Uncollected Taxes	735,600.00
Total Exceptions	3,342,866.00
Amount on Which 3.5% CAP is Applied	4,483,234.00
CAP (3.5%)	156,913.19
Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3	4,640,147.19
Modifications:	
CAP Bank - 2013	0.00
CAP Bank - 2014	275,634.46
Assessed Value of New Construction at 2014 Local Tax Rate	
(\$955,000 x .547 per hundred)	5,223.85
Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"	\$ 4,921,005.50
Total Appropriations within CAP	\$ 4,607,770.97
Non Utilitized Appropriation CAP Amount	\$ 313,234.53

Sheet 3b(1)b

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- 2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY**
- 3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MC (e.g. If Police S&W appears in the regular section and also under "Operations Excluded f 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)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

III. Levy "CAPS"

N.J.S.A. 40A:4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation". The Borough's Tax Levy Cap for 2015 is calculated as follows

Levy "CAP" Calculation:

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$	3,547,519
Less: Change in Service Provider		-
Less: Prior Year Deferred Charges to Future Taxation Unfunded		-
Net Prior Year Tax Levy for Municipal Purposes Tax for Cap Calculation		<u>3,547,519</u>
Plus: 2% CAP Increase		70,950
Adjusted Tax Levy Prior to Exclusion		<u><u>3,618,469</u></u>
Exclusions:		
Allowable Debt Service and Capital Lease Incr.	\$	12,081
Allowable Pension Increases		39,656
Allowable Health Insurance Cost Increases		9,310
Capital Imprvmnt Fund and/or Down Pmt on Impr.		2,596
Deferred Charges to Future Taxation Unfunded		<u>-</u>
Total Exclusions		63,643
Less Cancelled or Unexpended Exclusions		<u>(81)</u>
Adjusted Tax Levy		<u><u>3,682,031</u></u>
Additions:		
New Ratables - Increase on Valuations (New Construction & Additions)		
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)		
(\$955,000 x \$0.547/\$100)		5,224
CAP Bank Utilized in Budget		
Maximum Allowable Amount to be Raised by Taxation	\$	<u><u>3,687,255</u></u>
Amount to be Raised by Taxation for Municipal Purposes	\$	<u><u>3,630,606</u></u>
Amount of Levy CAP Remaining	\$	<u><u>56,649</u></u>

Sheet 3b(1)c

NOTE:

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- 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)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

IV. Health Benefits:

Chapter 78, PL 2011, effective June 28, 2011, mandated a standardized employee contribution .to health benefit costs which is to be phased in over a four year period of time

Health Benefit Calculation:

Gross Amount of Health Benefits	\$ 1,124,655
Employee Contributions	160,000
Net Amount of Budget Appropriation	<u>\$ 964,655</u>

Note: The amounts above are for Current, Water, Sewer & Special District

Sheet 3b(1)d

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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- 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)**

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

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				State Aid - Energy Tax Receipts/CMPTRA	\$ 549,711.00	The State of NJ continues to divert our local revenues for their own use
	X			Pension Payments (PERS & PFRS & DCRP)	694,746.00	The State of NJ fails to properly fund their own obligations which puts us at risk
	X			Collective Bargaining Agreements (CBA)	NA	CBA for both unions expired in 2014 and are still being negotiated
				General Comment		The Borough of Wharton takes a conservative approach to the development of its operating budget. The budget is developed with a long term approach to all activities inclusive of capital and debt management. For these reasons the budget does not experience peaks or valleys. The revenues and appropriations listed above are those that cannot be planned for properly as they are outside of the control of the Mayor and Governing Body. Absent those cost factors above the Borough's budget has been stable and meets the needs of our residents and the services that they desire.

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	1,157,794.00	1,073,094.00	1,073,094.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,157,794.00	1,073,094.00	1,073,094.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	7,000.00	8,400.00	7,080.00
Other	08-104	8,625.00	10,125.00	8,654.71
Fees and Permits	08-105	21,450.00	34,250.00	21,487.17
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	184,300.00	141,700.00	184,304.83
Other	08-109			
Interest and Costs on Taxes	08-112	31,660.00	63,160.00	31,707.53
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113	10,050.00	8,250.00	10,146.92
Anticipated Utility Operating Surplus	08-114			
Rents - Borough Lease	08-116	55,000.00	53,900.00	55,006.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	318,085.00	319,785.00	318,387.38

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	10,965.00	19,209.00	19,209.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	538,746.00	530,502.00	530,502.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	549,711.00	549,711.00	549,711.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Uniform Construction Code Fees	08-160	54,300.00	65,000.00	79,903.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
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):	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	54,300.00	65,000.00	79,903.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services- Interlocal				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Interlocal Service Agreement - Mine Hill Township	11-100	1,506,145.00	1,472,080.00	1,472,080.00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	1,506,145.00	1,472,080.00	1,472,080.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		9,781.30	9,781.30
Alcohol Education and Rehabilitation Fund	10-702		413.56	413.56
Municipal Alliance on Alcoholism and Drug Abuse	10-703		16,364.50	16,364.50
Body Armor Replacement Fund	10-708	2,187.03	2,783.30	2,783.30
New Jersey Historical Commission Grant	10-709		5,000.00	5,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	2,187.03	34,342.66	34,342.66

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Utility Operating Surplus of Prior Year - Water	08-116	150,000.00	150,000.00	150,000.00
Uniform Fire Safety Act	08-106			
Utility Operating Surplus of Prior Year - Sewer	08-116	172,000.00	172,000.00	172,000.00
Reserve for Library Appropriation	08-121	21,968.64	21,968.64	21,968.64
Reserve for UCC Inspection Fees	08-122		50,000.00	50,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (Continued):	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
	08-004	343,968.64	393,968.64	393,968.64

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,157,794.00	1,073,094.00	1,073,094.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	318,085.00	319,785.00	318,387.38
Total Section B: State Aid Without Offsetting Appropriations	09-001	549,711.00	549,711.00	549,711.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	54,300.00	65,000.00	79,903.00
Total Section D: Director of Local Government Services - Interlocal Muni. Service Agreements <small>Special Items of General Revenue Anticipated with Prior Written Consent of</small>	11-001	1,506,145.00	1,472,080.00	1,472,080.00
Total Section E: Director of Local Government Services - Additional Revenues <small>Special Items of General Revenue Anticipated with Prior Written Consent of</small>	08-003			
Total Section F: Director of Local Government Services - Public and Private Revenues <small>Special Items of General Revenue Anticipated with Prior Written Consent of</small>	10-001	2,187.03	34,342.66	34,342.66
Total Section G: Director of Local Government Services - Other Special Items <small>Special Items of General Revenue Anticipated with Prior Written Consent of</small>	08-004	343,968.64	393,968.64	393,968.64
Total Miscellaneous Revenues	13-099	2,774,396.67	2,834,887.30	2,848,392.68
4. Receipts from Delinquent Taxes	15-499	214,000.00	165,000.00	177,981.42
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,146,190.67	4,072,981.30	4,099,468.10
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,630,606.11	3,547,519.36	4,072,417.35
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	223,203.22	232,159.00	232,159.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,853,809.33	3,779,678.36	4,304,576.35
7. Total General Revenues	13-299	8,000,000.00	7,852,659.66	8,404,044.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
General Administration:							
Salaries & Wages	20-100-1	115,155.00	114,375.00		114,375.00	108,918.02	5,456.98
Other Expenses	20-100-2	36,850.00	36,850.00		36,850.00	30,198.48	6,651.52
Mayor and Council:							
Salaries & Wages	20-110-1	72,000.00	36,000.00		36,000.00	35,999.88	0.12
Other Expense	20-110-2	21,500.00	21,500.00		21,500.00	20,184.12	1,315.88
Municipal Clerk:							
Salaries & Wages	20-120-1	39,600.00	38,415.00		38,415.00	33,350.73	5,064.27
Other Expenses	20-120-2	11,450.00	11,450.00		11,450.00	11,353.79	96.21
Financial Administration:							
Salaries & Wages	20-130-1	48,860.00	43,130.00		43,130.00	40,751.90	2,378.10
Other Expenses	20-130-2	23,355.00	23,355.00		23,355.00	22,903.77	451.23
Other Expenses - Computer Maintenance/Support	20-135-2	15,000.00	15,000.00		15,000.00	14,801.58	198.42
Annual Audit	20-135-2	27,081.00	26,550.00		26,550.00		26,550.00
Workers' Compensation Insurance	23-215-2	25,391.00	30,000.00		30,000.00	25,095.77	4,904.23
Liability Insurance	23-210-2	58,849.00	54,879.00		54,879.00	47,809.10	7,069.90
Group Insurance for Employees	23-220-2	576,280.00	555,853.00		555,853.00	287,558.69	268,294.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Tax Assessment Administration:							
Salaries & Wages	20-150-1	38,970.00	38,515.00		38,515.00	37,554.99	960.01
Other Expenses	20-150-2	2,700.00	2,700.00		2,700.00	1,926.19	773.81
Revision of Tax Map	20-150-2	9,900.00	9,900.00		9,900.00		9,900.00
Other Expenses - Tax Appeals	20-150-2	70,000.00	66,200.00		66,200.00	11,420.00	54,780.00
Revenue Administration (Tax Collection):							
Salaries & Wages	20-145-1	35,465.00	35,380.00		35,380.00	30,029.77	5,350.23
Other Expenses	20-145-2	6,250.00	6,250.00		6,250.00	5,761.88	488.12
Engineering Services and Costs:							
Other Expenses	20-165-2	32,000.00	32,000.00		32,000.00	11,878.57	20,121.43
Legal Services and Costs:							
Other Expenses	20-155-2	57,210.00	56,500.00		56,500.00	41,468.90	15,031.10
Codification of Ordinances	20-155-2	6,500.00	6,500.00		6,500.00	2,531.35	3,968.65

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Public Buildings and Grounds:							
Salaries & Wages	26-310-1	30,315.00	29,235.00		29,235.00	29,226.92	8.08
Other Expenses	26-310-2	12,724.00	11,724.00		11,724.00	11,335.19	388.81
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Salaries & Wages	21-180-1	11,265.00	11,265.00		11,265.00	10,332.36	932.64
Other Expenses	21-180-2	12,660.00	12,660.00		12,660.00	2,783.01	9,876.99
Zoning Board of Adjustment:							
Salaries & Wages	21-185-1	39,605.00	38,885.00		38,885.00	38,120.17	764.83
Unemployment Compensation Insurance	23-225-2	5,000.00	5,000.00		5,000.00	5,000.00	
Aid to Volunteer Fire Company	25-255-2	43,697.00	42,840.00		42,840.00	41,787.75	1,052.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Fire Department:							
Other Expenses - Building Rent	25-255-2	30,883.00	30,883.00		30,883.00	29,183.00	1,700.00
Police:							
Salaries & Wages	25-240-1	898,535.00	885,720.00		885,720.00	611,271.04	274,448.96
Other Expenses	25-240-2	209,850.00	209,850.00		209,850.00	193,344.13	16,505.87
Dispatchers:							
Other Expenses	25-250-2	134,400.00	132,925.00		132,925.00	132,418.03	506.97
Emergency Management Services:							
Salaries & Wages	25-252-1	3,505.00	2,945.00		2,945.00	2,870.84	74.16
Other Expenses	25-252-2	5,350.00	5,350.00		5,350.00	18.90	5,331.10
PUBLIC WORKS:							
Street and Road Repairs and Maintenance:							
Salaries & Wages	25-252-1	280,235.00	257,490.00		257,490.00	195,541.63	61,948.37
Other Expenses	25-252-2	176,400.00	176,400.00		176,400.00	175,752.68	647.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:							
Board of Health:							
Salaries & Wages	27-330-1	42,805.00	42,095.00		42,095.00	34,026.93	8,068.07
Other Expenses	27-330-2	61,691.00	60,619.00		60,619.00	55,831.69	4,787.31
Mandated Inoculations: Hepatitis B Vaccine	27-330-2	500.00	500.00		500.00		500.00
Animal Control							
Salaries & Wages	27-340-1	2,500.00	2,500.00		2,500.00		2,500.00
Other Expenses	27-340-2	4,000.00	4,000.00		4,000.00		4,000.00
Contribution to Senior Citizen's Center (40:48-9.4)	27-360-2	2,500.00	2,500.00		2,500.00	2,500.00	
RECREATION AND EDUCATION:							
Parks and Playgrounds:							
Other Expenses	28-375-2	18,450.00	16,950.00		16,950.00	16,789.89	160.11
Recreation:							
Salaries & Wages	28-370-1	18,395.00	18,125.00		18,125.00	17,570.05	554.95
Other Expenses	28-370-2	32,894.00	32,894.00		32,894.00	25,175.55	7,718.45
Celebration of Public Events, Anniversary or Holiday (R.S. 40:48-5.4):	30-420-2	20,700.00	19,700.00		19,700.00	16,200.99	3,499.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
(A) Operations - Within "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION:							
Senior Citizen Van:							
Salaries & Wages	28-370-1	31,980.00	31,350.00		31,350.00	16,800.80	14,549.20
Other Expenses	28-370-2	3,500.00	3,500.00		3,500.00	486.47	3,013.53
UTILITIES:							
Bulk Utilities	31-460-2	222,200.00	222,200.00		222,200.00	149,724.28	72,475.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Expended 2014	
(A) Operations - Within "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Expended 2014	
(A) Operations - Within "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Appropriation Offset by Dedicated							
Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Construction Official:							
Salaries & Wages	22-195-1	86,797.97	135,795.00		135,795.00	127,638.36	8,156.64
Other Expenses	22-195-2	3,200.00	3,200.00		3,200.00	1,764.28	1,435.72
Housing Inspector:							
Salaries & Wages	22-200-1	27,785.00	27,230.00		27,230.00	26,514.94	715.06
Other Expenses	22-200-2	3,800.00	3,800.00		3,800.00	2,159.83	1,640.17
Fire Safety:							
Salaries & Wages	22-200-1	14,465.00	14,190.00		14,190.00	11,505.62	2,684.38
Other Expenses	22-200-2	4,500.00	4,500.00		4,500.00	2,420.31	2,079.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code- Appropriation Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Regionalization Feasibility Study	20-170-2	3,000.00	3,000.00		3,000.00		3,000.00
Evaluation/Upgrade Office Hardware/Software:							
Other Expenses	26-310-2	8,000.00	7,715.00		7,715.00		7,715.00
Total Operations (Item 8(A)) within "CAPS"	34-199	3,838,452.97	3,770,837.00		3,770,837.00	2,807,593.12	963,243.88
B. Contingent	35-470			xxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	3,838,452.97	3,770,837.00		3,770,837.00	2,807,593.12	963,243.88
Detail:							
Salaries & Wages	34-201-1	1,838,237.97	1,802,640.00		1,802,640.00	1,408,024.95	394,615.05
Other Expenses (Including Contingent)	34-201-2	2,000,215.00	1,968,197.00		1,968,197.00	1,399,568.17	568,628.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
Public Employees' Retirement System	36-471	114,684.00	96,074.00		96,074.00	96,074.00	
Social Security System (O.A.S.I)	36-472	143,322.00	140,495.00		140,495.00	105,394.38	35,100.62
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	506,312.00	474,328.00		474,328.00	474,328.00	
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	5,000.00	1,500.00		1,500.00	1,462.19	37.81
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	769,318.00	712,397.00		712,397.00	677,258.57	35,138.43
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	4,607,770.97	4,483,234.00		4,483,234.00	3,484,851.69	998,382.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Maintenance of Free Public Library	29-390	245,171.86	254,127.64		254,127.64	235,146.42	18,981.22
Supplemental Library Funding	29-390	17,533.14	21,991.36		21,991.36		21,991.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Total Other Operations - Excluded from "CAPS"	34-300	262,705.00	276,119.00		276,119.00	235,146.42	40,972.58

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police Salaries & Wages - Mine Hill Township	42-490-1	1,506,145.00	1,472,080.00		1,472,080.00	1,472,080.00	
Five Town Joint Court - Town of Dover	42-490-2	115,500.00	110,500.00		110,500.00	90,000.00	20,500.00
Total Shared Service Agreements	42-999	1,621,645.00	1,582,580.00		1,582,580.00	1,562,080.00	20,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Clean Communities Program	41-770-2		9,781.30		9,781.30	9,781.30	
Municipal Alliance on Alcoholism and Drug Abuse	41-703-2		16,364.50		16,364.50	16,364.50	
Matching Funds:							
Municipal Alliance on Alcoholism and Drug Abuse	41-899-2	4,880.00	4,880.00		4,880.00	4,591.13	288.87
Body Armor Replacement Fund	41-708-2	2,187.03	2,783.30		2,783.30	2,783.30	
Alcohol Education and Rehabilitation Fund	41-702-2		413.56		413.56	413.56	
New Jersey Historical Commission Grant	41-709-2		5,000.00		5,000.00	5,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	7,067.03	39,222.66		39,222.66	38,933.79	288.87
Total Operations - Excluded from "CAPS"	34-305	1,891,417.03	1,897,921.66		1,897,921.66	1,836,160.21	61,761.45
Detail:							
Salaries & Wages	34-305-1	1,506,145.00	1,472,080.00		1,472,080.00	1,472,080.00	
Other Expenses	34-305-2	385,272.03	425,841.66		425,841.66	364,080.21	61,761.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	104,000.00	101,404.00	xxxxxxxxxxx	101,404.00	101,404.00	
Down Payments on Improvements:							
Senior Bus	44-902	7,500.00	7,500.00		7,500.00	7,500.00	
Emergency Service Vehicles	44-902	31,000.00	31,000.00		31,000.00	31,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	142,500.00	139,904.00		139,904.00	139,904.00	

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	602,000.00	588,000.00		588,000.00	588,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	6,000.00	8,000.00		8,000.00	7,919.40	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligation Approved prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligation Approved after 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	608,000.00	596,000.00		596,000.00	595,919.40	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charges to Future Taxation Unfunded:				xxxxxxxxxxx			xxxxxxxxxxx
	46-872			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	49-999			xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,641,917.03	2,633,825.66		2,633,825.66	2,571,983.61	61,761.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
							xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures- Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,641,917.03	2,633,825.66		2,633,825.66	2,571,983.61	61,761.45
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	7,249,688.00	7,117,059.66		7,117,059.66	6,056,835.30	1,060,143.76
(M) Reserve for Uncollected Taxes	50-899	750,312.00	735,600.00	xxxxxxxxxxxxxx	735,600.00	735,600.00	xxxxxxxxxx
9. Total General Appropriations	34-499	8,000,000.00	7,852,659.66		7,852,659.66	6,792,435.30	1,060,143.76

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations:							
(a+b) Within "CAPS" - Including Contingent	34-299	3,838,452.97	3,770,837.00		3,770,837.00	2,807,593.12	963,243.88
Statutory Expenditures	xxxxxxx	769,318.00	712,397.00		712,397.00	677,258.57	35,138.43
(a) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	262,705.00	276,119.00		276,119.00	235,146.42	40,972.58
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	1,621,645.00	1,582,580.00		1,582,580.00	1,562,080.00	20,500.00
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	7,067.03	39,222.66		39,222.66	38,933.79	288.87
Total Operations - Excluded from "CAPS"	34-305	1,891,417.03	1,897,921.66		1,897,921.66	1,836,160.21	61,761.45
(C) Capital Improvements	44-999	142,500.00	139,904.00		139,904.00	139,904.00	
(D) Municipal Debt Service	45-999	608,000.00	596,000.00		596,000.00	595,919.40	xxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999			xxxxxxxxx			xxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885			xxxxxxxxx			xxxxxxxxx
(K) Local School District Purposes	29-410						xxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxx			xxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	750,312.00	735,600.00	xxxxxxxxx	735,600.00	735,600.00	xxxxxxxxx
Total General Appropriations	34-499	8,000,000.00	7,852,659.66		7,852,659.66	6,792,435.30	1,060,143.76

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
	Account Number	for 2015	for 2014	
Operating Surplus Anticipated	08-501	525,000.00	525,000.00	525,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	525,000.00	525,000.00	525,000.00
Rents	08-503	1,646,518.00	1,618,281.00	1,712,526.03
Fire Hydrant Service	08-504			
Miscellaneous	08-505	13,200.00	13,200.00	15,399.85
Interest on Investments and Deposits	08-506			
Water Capital - Reserve for Payment of Debt Service	08-508			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Developer's Agreement - MUA Loan Repayment	08-507	49,445.00	49,445.00	49,444.44
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	2,234,163.00	2,205,926.00	2,302,370.32

* Note: Use pages 31,32 and 33 for water utility only.
All other utilities use sheets 34,35 and 36.

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	325,715.00	336,635.00		336,635.00	287,940.55	48,694.45
Other Expenses	55-502	1,228,948.00	1,203,491.00		1,203,491.00	833,121.94	370,369.06
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	50,000.00	50,000.00	xxxxxxxxxxx	50,000.00	50,000.00	
Capital Outlay	55-512	60,000.00	60,000.00		60,000.00	22,127.75	37,872.25
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	399,000.00	390,000.00		390,000.00	390,000.00	xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523	30,000.00	29,000.00		29,000.00	11,751.23	xxxxxxxxxxx
Developer's MUA Loan Repayment	55-525	50,500.00	50,000.00		50,000.00	49,164.90	xxxxxxxxxxx
NJEIT Loan - Principal & Interest	55-525	29,500.00	29,500.00		29,500.00	27,029.40	xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA Account Number	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorization	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	24,900.00	22,500.00		22,500.00	22,500.00	
Social Security System (O.A.S.I.)	55-541	30,600.00	29,800.00		29,800.00	22,119.33	7,680.67
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	
Judgments	55-531						
Deficit in Operations in Prior years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water Utility Appropriations	55-599	2,234,163.00	2,205,926.00		2,205,926.00	1,720,755.10	464,616.43

DEDICATED SEWER UTILITY BUDGET

12. DEDICATED REVENUES FROM <u>Sewer Utility</u>	FCOA Account Number	Anticipated		Realized in Cash in 2014
		for 2015	for 2014	
Operating Surplus Anticipated	08-501	335,000.00	235,000.00	235,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	335,000.00	235,000.00	235,000.00
User Charges	08-503	1,312,217.00	1,375,282.00	1,412,747.65
Miscellaneous	08-505	31,420.00	5,420.00	96,967.77
Sewer Capital - Reserve for Payment of Debt Service	08-509			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,678,637.00	1,615,702.00	1,744,715.42

Use a separate set of sheets for each separate utility.

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR Sewer Utility	FCOA Account Number	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	296,610.00	293,790.00		293,790.00	253,638.34	40,151.66
Other Expenses	55-502	991,587.00	944,417.00		944,417.00	643,661.67	300,755.33
					-		-
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	10,000.00	10,000.00	xxxxxxxxxxx	10,000.00	10,000.00	-
Capital Outlay	55-512	35,000.00	35,000.00		35,000.00	27,927.75	7,072.25
							-
							-
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520				-		xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	275,000.00	263,000.00		263,000.00	263,000.00	xxxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxxx
Interest on Notes	55-523	15,000.00	17,000.00		17,000.00	5,550.12	xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR Sewer Utility	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	21,940.00	19,820.00		19,820.00	19,820.00	-
Social Security System (O.A.S.I.)	55-541	28,500.00	27,675.00		27,675.00	19,427.65	8,247.35
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Sewer Utility Appropriations	55-599	1,678,637.00	1,615,702.00		1,615,702.00	1,248,025.53	356,226.59

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET

UTILITY

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

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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 Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income, Housing and Community Development Act of 1974, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192), Developer's Escrow Fund (NJSA 40:55D-53.1), Municipal Public Defender P.L. 1997 c.256, Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences NJAC 5:30-15, Snow Removal Trust Fund P.L. 2001 c.138, Disposal of Forfeited Property P.L. 1986, c.135, Recycling Program P.L. 1981 c.278 amended by P.L. 1987, c.102, Parking Offenses Adjudication Act P.L. 1989, c.137, Wharton Pride Donations NJSA 40A:5-29, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192), Recreation Trust Fund P.L. 199, c.292, Self Insurance Programs (NJSA 40:10-1), Relocation Assistance Fund (NJSA 20:4-4.1a)

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	5,504,785.79
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	225,592.60
Tax Title Liens Receivable	1110400	26,367.20
Property Acquired by Tax Title Lien Liquidation	1110500	71,300.00
Other Receivables	1110600	
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	5,828,045.59
LIABILITIES, RESERVES, AND SURPLUS		
* Cash Liabilities	2110100	3,877,078.66
Reserves for Receivables	2110200	323,259.80
Surplus	2110300	1,627,707.13
Total Liabilities, Reserves and Surplus		5,828,045.59

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,624,463.12	1,353,889.52
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2014 98.80% 2013 99.08%)	2310200	19,596,721.82	19,348,696.61
Delinquent Taxes	2310300	177,981.42	302,481.77
Other Revenues and Additions to Income	2310400	3,740,852.30	3,478,477.68
Total Funds	2310500	25,140,018.66	24,483,545.58
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,116,979.06	7,046,061.79
School Taxes (Including Local and Regional)	2310700	13,138,343.00	12,914,511.00
County Taxes (Including Added Tax Amounts)	2310800	1,793,430.05	1,824,124.91
Special District Taxes	2310900	1,095,972.42	1,069,634.76
Other Expenditures and Deductions from Income	2311000	367,587.00	4,750.00
Total Expenditures and Tax Requirements	2311100	23,512,311.53	22,859,082.46
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	23,512,311.53	22,859,082.46
Surplus Balance - December 31st	2311400	1,627,707.13	1,624,463.12

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,627,707.13
Current Surplus Anticipated in 2015 Budget	2311600	1,157,794.00
Surplus Balance Remaining	2311700	469,913.13

**2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

- 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 on improvements.

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.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Wharton for the years 2015 thru 2017, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit

Borough of Wharton

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
General Capital:									
Acquisition of Various Vehicles & Equipment		50,000			50,000				
Various Street Improvements		20,000			20,000				
Emergency Services Equipment		60,000			60,000				
Various Office Equipment & Software		20,000			20,000				
Various Municipal Building Improvements		-							
Parks and Playgrounds		-							
		-							
Total General Improvements		150,000	-	-	150,000	-	-	-	-
TOTALS - ALL PROJECTS	33-199								

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit

Borough of Wharton

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Water Utility Capital:									
Water System Improvements and Updates		450,000			100,000		80,000	270,000	
Total Water Utility Improvements		450,000	-	-	100,000	-	80,000	270,000	-
Sewer Utility Capital:									
Sewer System Improvements and Updates		200,000						200,000	
Total Water Utility Improvements		200,000	-	-	-	-	-	200,000	-
TOTALS - ALL PROJECTS	33-199	800,000	-	-	250,000	-	80,000	470,000	-

3 YEAR CAPITAL PROGRAM - 2015 - 2017
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Wharton

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
General Capital:									
Acquisition of Various Vehicles & Equipment		1,088,000		50,000	75,000	35,000	188,000	550,000	190,000
Various Street Improvements		1,424,000		20,000	180,000	364,000	320,000	270,000	270,000
Emergency Services Equipment		260,000		60,000	50,000	50,000	50,000	50,000	
Various Office Equipment & Software		70,000		20,000	10,000	10,000	10,000	10,000	10,000
Various Municipal Building Improvements		150,000				50,000	50,000	50,000	
Parks and Playgrounds		55,000				55,000			
Total General Improvements		3,047,000		150,000	315,000	564,000	618,000	930,000	470,000
TOTAL ALL PROJECTS	33-299								

3 YEAR CAPITAL PROGRAM - 2015 - 2017
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Wharton

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Water Utility Capital:									
Water System Improvements and		1,075,000		450,000	125,000	125,000	125,000	125,000	125,000
Total Water Utility Improvements		1,075,000		450,000	125,000	125,000	125,000	125,000	125,000
Sewer Utility Capital:									
Sewer System Improvements and		870,000		200,000	200,000	170,000	100,000	100,000	100,000
Total Water Utility Improvements		870,000		200,000	200,000	170,000	100,000	100,000	100,000
TOTAL ALL PROJECTS	33-299	4,992,000		800,000	640,000	859,000	843,000	1,155,000	695,000

**3 YEAR CAPITAL PROGRAM - 2015 - 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Borough of Wharton

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital:										
Acquisition of Various Vehicles & Equipment	1,088,000			1,088,000			-			
Various Street Improvements	1,424,000			674,000		750,000				
Emergency Services Equipment	260,000			260,000						
Various Office Equipment & Software	70,000			70,000						
Various Municipal Building Improvements	150,000			150,000						
Parks and Playgrounds	55,000			-		55,000				
Total General Improvements	3,047,000	-	-	2,242,000	-	805,000	-	-	-	-
TOTAL ALL PROJECTS 33-399										

**3 YEAR CAPITAL PROGRAM - 2015 - 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Borough of Wharton

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Water Utility Capital:										
Water System Improvements and Updates	1,075,000			100,000		80,000		895,000		
Total Water Utility Improvements	1,075,000	-	-	100,000	-	80,000	-	895,000	-	-
Sewer Utility Capital:										
Sewer System Improvements and Updates	870,000							870,000		
Total Water Utility Improvements	870,000	-	-	-	-	-	-	870,000	-	-
TOTAL ALL PROJECTS 33-399	4,992,000	-	-	2,342,000	-	885,000	-	1,765,000	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2015

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

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Wharton, County of Morris that the budget herein before 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) \$ 3,630,606.11 (item 2 below) for municipal purposes and
- (b) \$ _____ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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) \$ 97,827.12 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

- (e) \$ 223,203.22 (Sheet 38) Minimum Library Levy (R.S. 40:54-8 et seq.)

RECORDED VOTE

(insert last name)

AYES

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	1,157,794.00
Miscellaneous Revenues Anticipated	13-099	\$	2,774,396.67
Receipts from Delinquent Taxes	15-499	\$	214,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	3,630,606.11
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 41	07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		223,203.22
Total Revenues	13-299	\$	8,000,000.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
<u>Within "CAPS"</u>	XXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 3,838,452.97
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 769,318.00
(g) Cash Deficit	46-885	
<u>Excluded from "CAPS"</u>	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,891,417.03
(c) Capital Improvements	44-999	\$ 142,500.00
(d) Municipal Debt Service	45-999	\$ 608,000.00
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 750,312.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 8,000,000.00

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 _____ day of _____, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2015, _____, Clerk
Signature

MUNICIPALITY BOROUGH OF WHARTON OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	97,827.12	97,227.42	97,227.42	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
Reserve for Municipal					Other Expenses	54-375-2	25,827.12	20,227.42	18,760.77	1,466.65
Open Space Trust Fund	54-115				Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-176-1				
Public & Private Revenues:					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	97,827.12	97,227.42	97,227.42	Acquisition of Farmland	54-916-2				
<p style="text-align: center;">Summary of Program</p> <p>Year Referendum Passed/Implemented 1998</p> <p style="padding-left: 150px;"><i>(Date)</i></p> <p>Rate Assessed \$ 0.015</p> <p>Total Tax Collected to date \$ 1,226,295.19</p> <p>Total Expended to date \$ 1,283,077.95</p> <p>Total Acreage Preserved to date 138.13</p> <p style="padding-left: 150px;"><i>(Acres)</i></p> <p>Recreation land preserved in 2014: None</p> <p style="padding-left: 150px;"><i>(Acres)</i></p> <p>Farmland preserved in 2014: None</p> <p style="padding-left: 150px;"><i>(Acres)</i></p>					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Payment of Bond Principal	54-920-2				XXXXXXXX
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2	40,000.00	45,000.00	40,000.00	XXXXXXXX
					Interest on Bonds	54-930-2				XXXXXXXX
					Interest on Notes	54-935-2				XXXXXXXX
					Green Acres Trust Loan	54-936-2	32,000.00	32,000.00	31,091.59	XXXXXXXX
					Reserve for Future Use	54-950-2			-	
					Total Trust Fund Appropriations:	54-499	97,827.12	97,227.42	89,852.36	1,466.65

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

Contracting Unit Borough of Wharton

Year Ending: December 31, 2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.S.A. 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.S.A. 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.

Date

Clerk of the Governing Body