



# 2015 MUNICIPAL BUDGET

Municipal Budget of the Borough of East Rutherford, County of Bergen for the Calendar 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 17th day of March, 2015, and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and NJAC 5:30-4.4(d).

Certified by me, this 17th day of March, 2015.

Clerk  
One Everett Place  
Address  
East Rutherford, NJ 07073  
Address  
(201) 933-3444  
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 17th day of March, 2015.

  
Paul W. Garbarini, Garbarini & Co. P.C.  
Registered Municipal Accountant  
Carlstadt, NJ 07072  
Address

285 Division Avenue & Rt. 17 S.  
Address  
(201) 933-5566  
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 17th day of March, 2015.

Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: \_\_\_\_\_ 2015 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 Division of Local Government Services

Dated: \_\_\_\_\_ 2015 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.

Borough of East Rutherford , County of Bergen

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the                      Borough of                      East Rutherford , County of                      Bergen 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                      Herald and News in the issue of                      June 5 , 2015.

The Governing Body of the                      Borough of                      East Rutherford 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 Tax Resolution was approved by the                      Mayor and Council of the                      Borough

of                      East Rutherford , County of                      Bergen , on                      March 17 , 2015.

A hearing on the Budget and Tax Resolution will be held at                      the Municipal Building , on                      June 16 , 2015 at

                     5:30 o' clock (~~A.M.~~(P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.  
(cross out one)



**BOROUGH OF EAST RUTHERFORD**

**EXPLANATORY STATEMENT - (Continued)**

RECONCILIATION OF 2014 ADOPTED BUDGET APPROPRIATIONS AND "CHAPTER 159" ADDED APPROPRIATIONS  
TO THE EXPENDITURES PAID OR CHARGED, RESERVED, LAPSED AND CANCELLED

	General Budget	Water Utility N/A	Sewer Utility	Swimming Pool Utility
Budget Appropriations - Adopted Budget	24,004,732.40		2,354,871.03	N/A
Budget Appropriations Added by NJS 40A:4-87 (BS Sht # 9/9a)	106,537.02			
Emergency Appropriations				
Total Appropriations	24,111,269.42		2,354,871.03	0.00
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	23,247,842.24		2,314,547.09	0.00
Reserved	843,694.95		34,869.00	0.00
Unexpended Balances Cancelled/Lapsed	19,732.23		5,454.94	
Total Expenditures and Unexpended Balances Cancelled	24,111,269.42		2,354,871.03	0.00
Overexpenditures*			-	

Explanation of Appropriations for  
"Other Expenses"

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

<u>"CAP" Calculation</u>			
Total General Appropriations for 2014	\$ 24,111,269	Balance Brought forward	\$ 17,264,098
<u>CAP Base Adjustments for Current Budget:</u>		<u>Additional Modifications to CAP:</u>	
		Available from Banking - 2014	\$ 67,544
		Available from Banking - 2013	0
		Assessed Value of New Construction per Assessor's Certification	17,472
		COLA Rate Ordinance	604,243
<b>Total Cap Base Adjustment Subtotal</b>	<u>0</u> 24,111,269	<b>Total Additional Modifications:</b>	<u>689,259</u>
<u>Exceptions Less:</u>		<b>Total Allowable Appropriations within "CAP"</b>	<u>\$ 17,953,358</u>
Total Other Operations	849,823	<b>Appropriations in 2015 Budget within "CAP"</b>	<u>\$ 17,952,508</u>
Total UCC	0		
Total Interlocal Service Agreement	0		
Total Additional Appropriations	0		
Total Public-Private Offset	227,500		
Total Capital Improvement	50,000		
Total Debt Service	4,519,848		
Total Deferred Charges	0		
Judgments	0		
Cash Deficit of Preceding Year	0		
Total Appropriations for School Purposes	0		
Transferred to Board of Education	0		
Reserve for Uncollected Taxes	<u>1,200,000</u>		
<b>Total Exceptions</b>	6,847,171		
Allowable Operating Appropriations before Additional Exceptions Per (N.J.S.A. 40A:4-45.3)	<u>\$ 17,264,098</u>		

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

1. HOW THE "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**

<u>SUMMARY LEVY CAP CALCULATION - 2014</u>					
<b>Levy Cap Calculation</b>		<b>Adjusted Tax Levy After Exclusions</b>			\$ 10,990,140
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 10,329,571	Additions:			
Cap Base Adjustment (+/-)	-	New Ratables - Increase in Valuations			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-	(New Construction and Additions)	3,142,500		
Less: Prior Year Deferred Charges: Emergencies	-	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	.556		
Less: Prior Year Recycling Tax	-	New Ratable Adjustment to Levy		17,472	
Less: Changes in Service Provider: Transfer of Service/Function	-	CY 2011 Cap Bank Utilized in CY 2014		-	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	10,329,571	CY 2012 Cap Bank Utilized in CY 2014		-	
Plus: 2% Cap increase	206,591	CY 2013 Cap Bank Utilized in CY 2014		-	
<b>Adjusted Tax Levy</b>	10,536,162	Amounts approved by Referendum		-	
Plus: Assumption of Service/Function	-	<b>Maximum Allowable Amount to be Raised by Taxation</b>			\$ 11,007,612
<b>Adjusted Tax Levy Prior to Exclusions</b>	10,536,162	<b>Amount to be Raised by Taxation for Municipal Purposes</b>			\$ 10,090,119
Exclusions:		<b>Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)</b>			\$ 917,493
Allowable Shared Service Agreements Increased	-				
Allowable Health Insurance Cost Increase	-	<b>EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS:</b>			
Allowable Pension Obligations Increase	104,871	<b>Health Insurance Appropriation: *</b>			
Allowable LOSAP Increase	-		2015	2014	Increase / Decrease
Allowable Capital Improvements Increase	25,000	Total Appropriation	2,531,000.00	2,427,800.00	103,200.00
Allowable Debt Service, Capital Leases and Debt		Less: Employee Contribution	234,000.00	75,000.00	159,000.00
Service Share of Cost Increases	343,839				
Recycling Tax Appropriation	-	Net 2015 and 2014 Group Insurance Approp.	2,297,000.00	2,352,800.00	(55,800.00)
Deferred Charges to Future Taxation Unfunded	-				
Current Year Deferred Charges: Emergencies	-				
Add Total Exclusions	473,710				
Less Cancelled or Unexpended Exclusions	19,732				

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

1. HOW THE "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**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Department Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements</b>
Administration	432	\$ 117,134.60			
Tax Collector	188	51,437.70			
Court Violations	704	166,478.00			
Sewer Commission	329	115,909.33			
First Responder	14	2,186.95			
Special Police	0				
Building / Construction	0				
Fire Prevention	179	39,717.31			
Public Works	1527	427,259.22			
Police Department	164	106,444.31			
	3537 days	\$ 1,026,567.42			
Total Funds Reserved as of end of 2014 ( AFS 6c - Schedule of Trust Fund Deposits and Reserves)		\$ 0.00			
Total Funds Appropriated in 2015:		\$ 0.00			

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Analysis of Compensated Absence Liability - (Continued)

Legal basis for benefit  
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
		\$			
Totals	3537	days	\$ 1,026,567.42		
Total Funds Reserved as of end of 2014 ( AFS 6c - Schedule of Trust Fund Deposits and Reserves)			\$ 0.00		
Total Funds Appropriated in 2015:			\$ 0.00		

**BOROUGH OF EAST RUTHERFORD - CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>1. Surplus Anticipated</b>	08-101	1,246,400.00	500,000.00	500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,246,400.00	500,000.00	500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	X X X X X X X X X			X X X X X X X X X
Licenses:	X X X X X X X X X			X X X X X X X X X
Alcoholic Beverages	08-103	26,500.00	26,000.00	26,521.30
Other	08-104	60,000.00	44,000.00	78,955.56
Fees and Permits	08-105	12,500.00	25,000.00	13,601.60
Fines and Costs:	X X X X X X X X X			
Municipal Court	08-110	450,000.00	495,000.00	458,460.67
Other	08-109			
Interest and Costs on Taxes	08-112	75,000.00	75,000.00	79,388.76
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,000.00	5,000.00	2,549.33
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fee	08-116	117,946.82	109,817.95	109,817.95
Payment in Lieu of Taxes from N.J. Sports & Exposition Auth.	08-117	7,560,000.00	7,500,000.00	7,414,877.90
Payment in Lieu of Taxes Bergen Cty Housing Authority	08-118	24,000.00	25,000.00	23,629.21

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Recycling Income	08-118	26,000.00	35,000.00	28,829.06
Rental Library	08-119	100,000.00	100,000.00	100,000.00
Lease - Becton Regional	08-120	75,000.00	75,000.00	75,000.00
Hotel Tax	08-126	935,000.00	800,000.00	978,950.92
<b>Total Section A: Local Revenues</b>	08-001	9,463,946.82	9,314,817.95	9,390,582.26

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section B: State Aid without Offsetting Appropriations</b>				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,489,989.00	1,489,989.00	1,475,862.52
Supplemental Energy Receipts Tax	09-203			
Hackensack Meadowlands Adjustment - Tax Sharing (N.J.S. 13:17-60 et. seq.)	09-205	132,482.00	20,047.00	20,047.00
Municipal Property Tax Assistance	09-207			
Garden State Trust	09-208			
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,622,471.00	1,510,036.00	1,495,909.52

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated	Anticipated	Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 &amp; N.J.A.C. 5:23-4.17)</b>				
Uniform Construction Code Fees	08-160	175,000.00	320,000.00	177,199.60
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	XXXXXXXXXXXX	175,000.00	320,000.00	177,199.60





GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services -</b>				
Clean Communities Grant	10-705	18,265.17		
Safe & Secure Communities Program Grant				
Police - Salaries & Wages				
State Share	10-704	60,000.00	60,000.00	60,000.00
Comcast Technology Grant			32,500.00	32,500.00
Police "Drive Sober/Get Pulled Over" Grant		7,500.00	4,000.00	4,000.00
Emergency Management Agency Assistance		5,000.00		
The Williams Foundation Fire Grant		1,250.00		
Police "Click It or Ticket" Grant		4,000.00		
	10-705			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued)</b>				
Reserve				
Parking Offense Adjudication Act	10-705	2,312.00	2,194.00	2,194.00
Drunk Driving Enforcement Fund		8,451.00	7,269.44	7,269.44
Recycling Tonnage		21,139.87		
Chapter 159				
Clean Communities Grant			15,025.27	15,025.27
"Drive Sober or Get Pulled Over" Grant			5,000.00	5,000.00
"Click It or Ticket" Seat Belt Mobilization Grant			4,000.00	4,000.00
NJ OEM Hazard Mitigation Grant			75,000.00	75,000.00
NJ Body Armor Fund			3,789.70	3,789.70
Municipal Alcohol Education/Rehabilitation Program			3,722.05	3,722.05
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	XXXXXX	127,918.04	212,500.46	212,500.46

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items</b>				
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	52,043.42	75,945.66	56,853.23
Payment in Lieu of Taxes - NJ Meadowlands Commission	08-121	6,700.00	6,700.00	6,708.30
Reserve for Payments of Bonds and Notes	08-122	236,000.00	183,000.00	183,000.00
Due from Capital Fund	08-123			
Settlement Payment - Timex Center		250,000.00	250,000.00	250,000.00
FEMA- Hurricane Sandy			26,792.48	39,633.49
Reserve for Premium on TANs			43,442.00	43,442.00
Accrued Interest on Bond Sale		4,827.59	12,228.35	12,228.35
Premium on BAN/Bond Sale			18,613.00	18,613.00
BCIA Police Station Construction Fund Revenue		713,275.00		

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items (continued)</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items</b>	08-004	1,262,846.01	616,721.49	610,478.37

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>				
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,246,400.00	500,000.00	500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			-
<b>3. Miscellaneous Revenues:</b>	X X X X X X X X X			
Total Section A: Local Revenues	08-001	9,463,946.82	9,314,817.95	9,390,582.26
Total Section B: State Aid without Offsetting Appropriations	09-001	1,622,471.00	1,510,036.00	1,495,909.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	175,000.00	320,000.00	177,199.60
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001			-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	127,918.04	212,500.46	212,500.46
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,262,846.01	616,721.49	610,478.37
<b>Total Miscellaneous Revenues</b>	13-099	12,652,181.87	11,974,075.90	11,886,670.21
<b>4. Receipts from Delinquent Taxes</b>	15-499	442,500.00	665,000.00	644,156.77
<b>5. Subtotal General Revenues (Items 1,2, 3 and 4)</b>	13-199	14,341,081.87	13,139,075.90	13,030,826.98
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	X X X X X X X X X			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,090,119.37	10,329,570.83	11,195,471.20
b) Addition to Local District School Tax	07-191			X X X X X X
c) Minimum Library Tax	07-192	719,897.22	642,622.69	642,622.69
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	10,810,016.59	10,972,193.52	11,838,093.89
<b>7. Total General Revenues</b>	13-299	25,151,098.46	24,111,269.42	24,868,920.87

**BOROUGH OF EAST RUTHERFORD - CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:	20						
Administrative and Executive	20-100						
Salaries and Wages	20-100-1	254,000.00	224,000.00		224,500.00	224,219.14	280.86
Other Expenses	20-100-2	17,000.00	17,000.00		17,000.00	12,055.86	4,944.14
Other Expenses - Code Publishing	20-100-2	6,000.00	6,000.00		6,000.00	4,229.78	1,770.22
Mayor and Council	20-110						
Salaries and Wages	20-110-1	37,000.00	37,000.00		37,000.00	36,998.78	1.22
Other Expenses	20-110-2	8,000.00	8,000.00		8,000.00	4,310.85	3,689.15
Elections	20-120						
Other Expenses	20-120-2	14,000.00	14,000.00		14,000.00	5,707.66	8,292.34
Financial Administration	20-130						
Salaries and Wages	20-130-1	86,000.00	94,000.00		94,000.00	89,896.98	4,103.02
Other Expenses							
Annual Audit	20-130-2	43,250.00	43,250.00		43,250.00		43,250.00
Misc.	20-130-2	48,750.00	48,750.00		48,750.00	36,754.05	11,995.95

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (continued):	20						
Purchasing							
Salaries and Wages	20-130-1	2,500.00	2,500.00		2,500.00	2,499.90	0.10
Assessment of Taxes							
Salaries and Wages	20-150-1	67,500.00	66,000.00		66,000.00	65,644.99	355.01
Other Expenses	20-150-2	6,300.00	6,300.00		6,300.00	3,645.42	2,654.58
Ordinance Enforcement							
Salaries and Wages	22-195-1	9,600.00	9,600.00		9,600.00	9,236.76	363.24
Redevelopment Agency							
Salaries and Wages	22-195-1	1,700.00	1,700.00		1,700.00	1,636.96	63.04
(R.S. 40:550-1) Other expenses	22-195-2	10,000.00	10,000.00		10,000.00	10,000.00	
Collection of Taxes							
Salaries and Wages	20-145-1	89,500.00	88,000.00		88,000.00	86,891.58	1,108.42
Other Expenses	20-145-2	11,000.00	10,700.00		10,700.00	8,110.96	2,589.04
Legal Services and Costs							
Salaries and Wages	20-155-1		65,000.00		40,000.00	40,000.00	
Other Expenses	20-155-2	220,000.00	125,000.00		189,800.00	186,441.76	3,358.24

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Tax Appeals							
Professional Fees	20-155-2	100,000.00	100,000.00		100,000.00	91,640.00	8,360.00
Engineering Services and Costs							
Salaries and Wages	20-165-1	3,000.00	3,000.00		3,000.00	2,999.88	0.12
Other Expenses	2-165-2	50,000.00	50,000.00		50,000.00	47,317.50	2,682.50
Public Building and Grounds							
Other Expenses	26-310-2	95,000.00	95,000.00		95,000.00	81,002.81	13,997.19
Contract Service	26-310-2	241,500.00	270,000.00		270,000.00	243,068.96	26,931.04
Municipal Land Use Law - (N.J.S 40:55D-1) Planning Board							
Salaries and Wages	21-180-1	7,500.00	7,500.00		7,500.00	6,962.80	537.20
Other Expenses	21-180-2	22,000.00	10,000.00		37,000.00	35,533.50	1,466.50
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	7,500.00	7,500.00		7,500.00	7,160.80	339.20
Other Expenses	21-185-2	10,000.00	10,000.00		10,000.00	9,914.24	85.76
Municipal Court							
Salaries and Wages	43-490-1	232,500.00	226,500.00		233,540.00	233,538.84	1.16
Other Expenses	43-490-2	27,000.00	27,000.00		19,960.00	13,348.26	6,611.74

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Public Defender (P.L. 1997, C. 256)- Salaries & Wages	43-495-1	10,000.00	10,000.00		10,000.00	9,743.76	256.24
Unemployment Compensation	23-225	110,000.00	175,000.00		205,000.00	205,000.00	
Insurance							
Liability	23-210	353,000.00	345,000.00		355,000.00	254,625.38	100,374.62
Workman's Compensation	23-215	360,000.00	365,000.00		365,000.00	256,004.37	108,995.63
Employee Group Health Insurance	23-220	2,531,000.00	2,427,800.00		2,390,840.00	2,231,505.25	159,334.75
Less: Employee Health Insurance Contributions		234,000.00	75,000.00		75,000.00	75,000.00	
<b>Net Group Insurance Plan for Employees</b>		<b>2,297,000.00</b>	<b>2,352,800.00</b>		<b>2,315,840.00</b>	<b>2,156,505.25</b>	<b>159,334.75</b>
Self Insurance Eye Care	23-220	15,000.00	15,000.00		15,000.00	11,781.26	3,218.74

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Rent Control Board							
Salaries & Wages	22-195-1	1,700.00					
Other Expenses	22-195-2	500.00	500.00		500.00		500.00
PUBLIC SAFETY:							
Fire							
Other Expenses							
Clothing allowance	25-265-2	101,000.00	100,000.00		100,000.00	100,000.00	
Other expenses - Gear Maintenance	25-265-2	65,600.00	60,000.00		60,000.00	58,571.44	1,428.56
Other Expenses - Vehicle Lease/Purchase Equip.	25-265-2	23,000.00	23,000.00		23,000.00	23,000.00	
Fire Alarm System							
Other Expenses	25-265-2	12,000.00	12,000.00		12,000.00	8,961.50	3,038.50
Fire Prevention and Life Safety							
Salaries & Wages							
Fire Official	25-265-1	96,500.00	90,000.00		90,000.00	89,200.91	799.09
Other Salaries - Inspectors	25-265-1	15,000.00	15,000.00		15,000.00	12,560.00	2,440.00
Other Expenses	25-265-2	14,575.00	16,500.00		16,500.00	13,017.45	3,482.55

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Police							
Salaries & Wages	25-240-1	5,345,000.00	5,340,000.00		5,340,000.00	5,306,129.94	33,870.06
Clothing Allowance	25-240-1						
Overtime	25-240-1	145,000.00	125,000.00		145,000.00	142,036.38	2,963.62
Sick pay	25-240-1	106,445.00	111,450.00		111,450.00	111,440.99	9.01
Other Expenses	25-240-2	96,000.00	96,000.00		96,000.00	90,872.29	5,127.71
911 Service	25-240-2	6,000.00	6,000.00		6,000.00	4,584.50	1,415.50
Police Cars Leasing Expense/Purchase		20,750.00	51,300.00		51,300.00	43,224.65	8,075.35
Special Police	27-335-2						
Salaries & Wages	25-240-1	66,000.00	55,000.00		68,000.00	66,880.56	1,119.44
Other Expenses	25-240-2	500.00	500.00		500.00	125.00	375.00
Traffic Lights	27-345						
Other Expenses	25-240-2	20,000.00	15,000.00		15,300.00	14,837.14	462.86
Traffic Control							
Salaries & Wages	25-240-1	282,000.00	280,000.00		280,160.00	280,152.50	7.50
Other Expenses	27-360-2	500.00	500.00		500.00		500.00
First Aid Organization							
Other Expenses	25-260-2	15,250.00	12,500.00		12,500.00	7,260.27	5,239.73

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Emergency Management Services							
Salaries and Wages	25-252-1	8,500.00	9,200.00		9,200.00	7,960.11	1,239.89
Other Expenses	25-252-2	10,000.00	10,000.00		10,000.00	7,732.65	2,267.35
First Responder							
Salaries and Wages	25-252-1	72,000.00	65,000.00		68,000.00	67,921.80	78.20
Towing Director							
Salaries and Wages	25-252-2	9,200.00	9,300.00		9,300.00	8,946.08	353.92
STREETS AND ROADS							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	1,008,000.00	886,000.00		886,000.00	861,734.56	24,265.44
Other Expenses	26-290-2	50,000.00	50,000.00		50,000.00	31,348.10	18,651.90
Recycling Costs	26-290-2	15,000.00	5,000.00		5,000.00	681.54	4,318.46
Leased Vehicles	26-290-2	38,100.00	38,100.00		38,100.00	38,083.21	16.79
HEALTH AND WELFARE							
Board of Health							
Salaries and Wages	27-330-1	3,400.00	3,400.00		3,400.00	3,399.76	0.24
Other Expenses	27-330-2	88,000.00	90,000.00		90,000.00	73,405.32	16,594.68

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION							
Board of Recreation Comm. (R.S. 4061-1 et. seq.)							
Salaries & Wages	28-370-1	45,000.00	43,000.00		45,000.00	44,778.49	221.51
Other Expenses	28-370-2	90,000.00	90,000.00		90,000.00	74,452.38	15,547.62
Celeb. of Public Events, Anniv. or Holiday							
Other Expenses	28-370-2	6,300.00	4,500.00		6,500.00	6,337.50	162.50
Senior Citizens							
Salaries & Wages	28-370-1	44,500.00	46,000.00		46,000.00	45,312.06	687.94
Other Expenses	28-370-2	6,000.00	4,500.00		6,000.00	6,000.00	
SANITATION							
Garbage and Trash Removal							
Salaries & Wages	26-305-1	672,000.00	589,000.00		604,000.00	602,294.13	1,705.87
Other Expenses	26-305-2						
Dumping Fees - Contractual	26-305-2	290,000.00	280,000.00		280,000.00	271,841.23	8,158.77

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code							
Salaries and Wages							
Construction Code Official	22-195-1	32,040.00	31,800.00		31,800.00	31,761.86	38.14
Sub-Code Officials							
Plumbing Inspector	22-195-1	19,000.00	19,000.00		19,000.00	18,741.06	258.94
Fire Inspector	22-195-1	17,000.00	18,000.00		18,000.00	16,981.95	1,018.05
Electrical Inspector	22-195-1	16,000.00	16,000.00		16,000.00	15,842.03	157.97
Other Salaries	22-195-1	65,560.00	66,000.00		66,000.00	59,947.33	6,052.67
Building Sub-Code Official	22-195-1	21,000.00	21,000.00		21,000.00	20,622.97	377.03
Other Expenses	22-195-2	13,000.00	15,000.00		15,000.00	13,153.07	1,846.93
Rental Expenses	22-195-2	35,000.00	37,000.00		37,000.00	34,834.80	2,165.20

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
UTILITIES:							
Street Lighting	31-435-2	300,000.00	300,000.00		300,000.00	248,246.12	51,753.88
Gasoline and Diesel	31-460-2	210,000.00	220,000.00		190,000.00	173,698.39	16,301.61
Fuel Oil	31-447-2						
Electricity and Natural Gas	31-430-2	270,000.00	250,000.00		250,000.00	236,753.77	13,246.23
Telephone	31-440-2	130,000.00	125,000.00		129,000.00	126,501.14	2,498.86
Water	31-445-2	32,000.00	32,000.00		32,000.00	15,083.77	16,916.23
Fire Hydrant Services	31-661-2	130,000.00	130,000.00		130,000.00	128,153.04	1,846.96
Purchase of Postage	20-120-2	30,000.00	30,000.00		30,000.00	27,768.96	2,231.04
Vehicle Maintenance							
Salaries & Wages	26-615-1	94,000.00	92,000.00		92,200.00	92,152.00	48.00
Other Expenses	26-315-2	205,000.00	200,000.00		217,000.00	211,940.36	5,059.64
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>15,382,020.00</b>	<b>15,182,150.00</b>		<b>15,300,650.00</b>	<b>14,491,696.10</b>	<b>808,953.90</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>X X X X X X X X X</b>	<b>5,500.00</b>	<b>3,499.80</b>	<b>2,000.20</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>15,384,020.00</b>	<b>15,184,150.00</b>		<b>15,306,150.00</b>	<b>14,495,195.90</b>	<b>810,954.10</b>
Detail:							
Salaries & Wages	34-201-1	8,993,145.00	8,773,450.00		8,809,350.00	8,724,228.64	85,121.36
Other Expenses (Including Contingent)	34-201-2	6,390,875.00	6,410,700.00		6,496,800.00	5,770,967.26	725,832.74

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Appropriations	46-870			XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Appropriations Reserve	46-870	51,132.80		XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Improvement Authorization	46-870			XXXXXXXXXX			XXXXXXXXXX
Prior year bill	46-871			XXXXXXXXXX			XXXXXXXXXX
Prior year bill - legal	46-871			XXXXXXXXXX			XXXXXXXXXX
Utility Deficit	46-870	436,040.00		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	364,132.61	415,327.36		385,634.36	384,503.98	1,130.38
Social Security System (O.A.S.I.)	36-472	350,000.00	350,000.00		335,000.00	330,977.65	4,022.35
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Fireman's Retirement System of N.J.	36-475	1,244,471.00	1,195,705.00		1,118,398.00	1,118,398.00	
Pension Adjustment Fund	36-475						
Pension of Widow Charles Swift (R.S. 43:12-28.1)	36-475	2,400.00	2,400.00		2,400.00	2,399.80	0.20
Early Retirement Incentive Program	36-475	120,012.00	116,516.00		116,516.00	116,516.00	
DCRP	36-475	300.00					
	34-209	2,568,488.41	2,079,948.36		1,957,948.36	1,952,795.43	5,152.93
(G) Cash Deficit of Preceding Year 2012	46-885						XXXXXXX
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	17,952,508.41	17,264,098.36		17,264,098.36	16,447,991.33	816,107.03

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Maintenance of Free Public Library							
Ch.82, PL 1985	29-390	719,897.22	642,622.69		642,622.69	615,034.77	27,587.92
Tax Appeals Reserve	43-496	200,000.00	100,000.00		100,000.00	100,000.00	
Net Group Insurance for Employees	23-220		57,200.00		57,200.00	57,200.00	
Meadowlands Adjustment							
Joint Meeting - Borough Contribution	41-475						
Declared State of Emergency Costs for Snow Removal:							
N.J.S.A. ( 40A:4-45.3 (bb) )			50,000.00		50,000.00	50,000.00	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Clean Communities Grant		18,265.17					
<b>Safe &amp; Secure Communities</b>							
Program Grant	41-709-2						
Police - Salaries & Wages							
State Share	41-700	60,000.00	60,000.00		60,000.00	60,000.00	
Municipal Share	25-240-1	15,000.00	15,000.00		15,000.00	15,000.00	
Comcast Technology Grant			32,500.00		32,500.00	32,500.00	
Police "Drive Sober/Get Pulled Over" Grant		7,500.00	4,000.00		4,000.00	4,000.00	
Emergency Management Agency Assistance		5,000.00					
The Williams Foundation Fire Grant		1,250.00					
Police "Click It or Ticket" Grant		4,000.00					
<b>Reserves</b>							
Parking Offense Adjudication Act		2,312.00	2,194.00		2,194.00	2,194.00	
Recycling Tonnage		21,139.87					
Drunk Driving Enforcement Fund		8,451.00	7,269.44		7,269.44	7,269.44	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (continued)</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Chapter 159							
Clean Communities Grant			15,025.27		15,025.27	15,025.27	
"Drive Sober or Get Pulled Over" Grant			5,000.00		5,000.00	5,000.00	
"Click It or Ticket" Seat Belt Mobilization Grant			4,000.00		4,000.00	4,000.00	
NJ OEM Hazard Mitigation Grant			75,000.00		75,000.00	75,000.00	
NJ Body Armor Fund			3,789.70		3,789.70	3,789.70	
Municipal Alcohol Education/Rehabilitation Program			3,722.05		3,722.05	3,722.05	
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	142,918.04	227,500.46		227,500.46	227,500.46	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	1,062,815.26	1,077,323.15		1,077,323.15	1,049,735.23	27,587.92
<b>Detail:</b>							
<b>Salaries and Wages</b>	<b>34-305-1</b>	75,000.00	75,000.00		75,000.00	75,000.00	
<b>Other Expenses</b>	<b>34-305-2</b>	987,815.26	1,002,323.15		1,002,323.15	974,735.23	27,587.92



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	41-865						
	41-866						
	41-867						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	75,000.00	50,000.00		50,000.00	50,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,189,756.21	2,052,064.71		2,052,064.71	2,052,064.71	X X X X X X X X
Payment of Bond Anticipation Notes and Capital Notes	45-925	1,118,000.00	804,000.00		804,000.00	804,000.00	X X X X X X X X
Interest on Bonds	45-930	1,114,121.19	792,383.33		792,383.33	792,378.62	X X X X X X X X
Interest on Notes	45-935	27,320.00	139,759.98		139,759.98	120,032.46	X X X X X X X X
EDA Loan Program - Principal and Interest Payment	45-936						X X X X X X X X
Bergen County Improvement Auth - Principal		345,000.00	330,000.00		330,000.00	330,000.00	X X X X X X X X
Bergen County Improvement Auth - Interest		713,275.00	368,337.50		368,337.50	368,337.50	X X X X X X X X
Bergen County Improvement Auth - Administrative Fee							
<b>Green Acres Trust Loan Program:</b>	X X X X X X X X			X X X X X X X X			X X X X X X X X
Loan Repayments for Principal and Interest	45-940	33,302.39	33,302.39		33,302.39	33,302.39	X X X X X X X X
							X X X X X X X X
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	<b>5,540,774.79</b>	<b>4,519,847.91</b>		<b>4,519,847.91</b>	<b>4,500,115.68</b>	<b>X X X X X X X X</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
	46-870			XXXXXXXXXX			XXXXXXXXXX
	46-870			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>			XXXXXXXXXX			XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>		45,000.00				
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>		6,723,590.05	5,647,171.06		5,647,171.06	5,599,850.91
							27,587.92

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
<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>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	<b>29-406</b>			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	<b>29-407</b>						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	<b>29-409</b>						XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"</b>	<b>29-410</b>						XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	6,723,590.05	5,647,171.06		5,647,171.06	5,599,850.91	27,587.92
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	<b>34-400</b>	24,676,098.46	22,911,269.42		22,911,269.42	22,047,842.24	843,694.95
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	475,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	25,151,098.46	24,111,269.42		24,111,269.42	23,247,842.24	843,694.95
						Lapsed	19,732.23

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by all Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	17,952,508.41	17,264,098.36		17,264,098.36	16,447,991.33	816,107.03
	XXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	919,897.22	849,822.69		849,822.69	822,234.77	27,587.92
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	142,918.04	227,500.46		227,500.46	227,500.46	
Total Operations - Excluded from "CAPS"	34-305	1,062,815.26	1,077,323.15		1,077,323.15	1,049,735.23	27,587.92
(C) Capital Improvements	44-999	75,000.00	50,000.00		50,000.00	50,000.00	
(D) Municipal Debt Service	45-999	5,540,774.79	4,519,847.91		4,519,847.91	4,500,115.68	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999			XXXXXXXXXX			XXXXXXXXXX
(F) Judgments	37-480	45,000.00					
(G) Cash Deficit - With Prior Consent of LFB	46-885			XXXXXXXXXX			XXXXXXXXXX
(K) Local District School Purposes	29-410						XXXXXXXXXX
(N) Transferred to Board of Education	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	475,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	<b>25,151,098.46</b>	<b>24,111,269.42</b>		<b>24,111,269.42</b>	<b>23,247,842.24</b>	<b>843,694.95</b>

Lapsed

19,732.23

**BOROUGH OF EAST RUTHERFORD - DEDICATED WATER UTILITY BUDGET - N/A**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of the Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500			
User Charges and Fees	08-501			
Miscellaneous	18-502			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	X X X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X X
Miscellaneous	08-503			
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	08-599			

\* 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) - N/A

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued) - N/A

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXXXX			XXXXXXXXXX			
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Pubic Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599						

**DEDICATED SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501		279,400.00	279,400.00
Operating Surplus Anticipated with Prior Written Consent of the Director of Local Government Services	08-502			
			279,400.00	279,400.00
Users Charges and Fees	08-510	1,320,160.00	1,535,622.31	1,293,937.93
Miscellaneous Income / Hook-up Fees	08-511	48,500.00	7,000.00	114,310.68
Delinquent Users Charge	08-512	424,000.00	360,000.00	143,629.30
Giants Training Facility Agreement	08-513	23,000.00	23,000.00	47,644.80
New Meadowlands Racetrack Connection Fee	08-514			
Meadowlands Stadium Agreement	08-515	149,000.00	149,848.72	149,848.72
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	X X X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X X
Deficit (General Budget)	08-549	436,040.00		
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>2,400,700.00</b>	<b>2,354,871.03</b>	<b>2,028,771.43</b>

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

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries and Wages		200,000.00	200,000.00		176,000.00	173,406.32	2,593.68
Other Expenses		1,642,013.74	1,780,000.00		1,807,000.00	1,774,792.45	32,207.55
Health Benefits		43,000.00	43,000.00		43,000.00	43,000.00	
<b>Capital Improvements</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Capital Improvement Fund							
				XXXXXXXXXXXX			
<b>Debt Service</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Bond Principal		35,244.11	32,935.29		32,935.29	32,935.29	XXXXXXXXXXXX
Interest Expense		14,042.80	16,556.03		16,556.03	12,848.76	XXXXXXXXXXXX
NJ Infrastructure Loan							XXXXXXXXXXXX
Principal		109,190.86	102,417.05		102,417.05	102,417.05	XXXXXXXXXXXX
Interest		2,400.00	5,150.00		5,150.00	4,261.95	XXXXXXXXXXXX*
Interest on Notes			1,360.00		1,360.00	500.38	XXXXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated		Appropriated		Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxxxxxx			xxxxxxxxxxx			
Appropriation Overexpenditure	55-543		145,873.64	xxxxxxxxxxx	145,873.64	145,873.64	
Appropriation Reserve Overexpenditure	55-543	18,455.75	8,379.02	xxxxxxxxxxx	8,379.02	8,379.02	
				xxxxxxxxxxx			
				xxxxxxxxxxx			
				xxxxxxxxxxx			
<b>STATUTORY EXPENDITURES:</b>	xxxxxxxxxxx			xxxxxxxxxxx			xxxxxxxxxxx
Contribution to:							
Pubic Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	14,000.00	16,000.00		13,000.00	12,932.23	67.77
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	3,200.00	3,200.00		3,200.00	3,200.00	
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			xxxxxxxxxxx			xxxxxxxxxxx
<b>Surplus (General Budget)</b>	55-545	319,152.74		xxxxxxxxxxx			xxxxxxxxxxx
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	2,400,700.00	2,354,871.03		2,354,871.03	2,314,547.09	34,869.00

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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 2013
		2015	2014	
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	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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**

**UTILITY**

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

**MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION**

16. APPROPRIATIONS FOR LIBRARY PURPOSES	FCOA	Appropriated	
		2015	2014
Minimum Library Appropriation per R.S. 40:54-8 et seq.		719,897.22	642,622.69
Additional Library Appropriation per Budget Sheet 20			
Total Library Appropriation		719,897.22	642,622.69

Dedication by Rider- (N.J.S. 40A:4-39) " The dedicated revenues anticipated during the year 2015 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; Program Income; Recycling Program; Developers' Escrow Fund; Parking Offense Adjudication Act; Snow Removal Trust Fund; Storm Recovery Trust Fund; Disposal of Forfeited Property; Uniform Fire Safety Act Penalty Monies; Fire Dept. Training Trust Fund/Gifts

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 FUND SURPLUS**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014**

<b>ASSETS</b>		
Cash and Investments	1110100	3,406,379.02
Due from State of N.J. (c. 20, P.L. 1961)	1111000	179.24
Federal and State Grants Receivable	1110200	0.00
Receivables with Offsetting Reserves:	x x x x x x	x x x x x x x x x x
Taxes Receivable	1110300	381,749.24
Tax Title Liens Receivable	1110400	166,643.42
Property Acquired by Tax Title Lien Liquidation	1110500	636,900.00
Other Receivables	1110600	92,213.12
Deferred Charges Required to be in 2015 Budget	1110700	51,132.80
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>4,735,196.84</b>

<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	1,407,457.40
Reserves for Receivables	2110200	1,277,505.78
Surplus	2110300	2,050,233.66
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,735,196.84</b>

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

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

		<b>YEAR 2014</b>	<b>YEAR 2013</b>
Surplus Balance, January 1st	2310100	1,483,322.22	290,052.99
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2014 - 97.20%, 2013 - 91.86%)	2310200	34,981,173.03	33,629,349.62
Delinquent Taxes	2310300	644,156.77	882,235.25
Other Revenues and Additions to Income	2310400	22,186,502.86	14,160,402.31
<b>Total Funds</b>	<b>2310500</b>	<b>59,295,154.88</b>	<b>48,962,040.17</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	22,804,732.40	22,266,701.72
School Taxes (Including Local and Regional)	2310700	20,020,551.00	19,473,419.49
County Taxes (Including Added Tax Amounts)	2310800	4,322,528.14	5,489,174.48
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	10,097,109.68	249,422.26
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>57,244,921.22</b>	<b>47,478,717.95</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>57,244,921.22</b>	<b>47,478,717.95</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>2,050,233.66</b>	<b>1,483,322.22</b>

\*Nearest even percentage may be used.

**Proposed Use of Current Fund Surplus in 2015 Budget**

Surplus Balance, December 31, 2014	2311500	2,050,233.66
Current Surplus Anticipated in 2015 Budget	2311600	1,246,400.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>803,833.66</b>

2015

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program.

Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

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

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

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

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

3 years. (Population under 10,000)

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

\_\_\_\_\_ years. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following constitutes the proposed planned Capital Budget for the year 2015. The Budget does not authorize the following projects, nor does it require the raising of taxes, revenues, or issuing of debt to finance such programs. As your Governing Body makes a determination that the projects are needed, capital ordinances will be introduced and public hearings held. At that time, all such details, current project costs, method of financing, and effect on community will be reviewed by your Governing Body. The proposed Capital Plan projects needs during the year are as follows:

\$ 1,500,000.00

CAPITAL BUDGET (Current Year Action)  
2015

Local Unit: \_\_\_ East Rutherford

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	
Road and Street Improvements	1	500,000.00			25,000.00			475,000.00	
Various Building Improvements	2	500,000.00			25,000.00			475,000.00	
Various Equipment Purchases	3	500,000.00			25,000.00			475,000.00	
<b>TOTALS - ALL PROJECTS</b>		1,500,000.00			75,000.00			1,425,000.00	

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

Local Unit: \_\_\_\_ East Rutherford

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
Road and Street Improvements	1	500,000.00	2017	166,667.00	166,667.00	166,666.00			
Various Building Improvements	2	500,000.00	2017	166,667.00	166,667.00	166,666.00			
Various Equipment Purchases	3	500,000.00	2017	166,666.00	166,666.00	166,668.00			
<b>TOTALS - ALL PROJECTS</b>		1,500,000.00		500,000.00	500,000.00	500,000.00			

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

Local Unit: \_\_\_\_ East Rutherford

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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Road and Street Improvements	500,000.00			25,000.00			475,000.00			
Various Building Improvements	500,000.00			25,000.00			475,000.00			
Various Equipment Purchases	500,000.00			25,000.00			475,000.00			
<b>TOTALS - ALL PROJECTS</b>	1,500,000.00			75,000.00			1,425,000.00			

**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 \_\_\_\_\_ East Rutherford \_\_\_\_\_, County of \_\_\_\_\_ Bergen \_\_\_\_\_ that the budget 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) \$ 10,090,119.37 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (NJS 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 (NJS 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 719,897.22 (Item 5 below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

Ayes



Nays



Abstained



Absent



**SUMMARY OF REVENUES**

1. General Revenues				
Surplus Anticipated			08-100	1,246,400.00
Miscellaneous Revenues Anticipated			13-099	12,652,181.87
Receipts from Delinquent Taxes			15-499	442,500.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			07-190	10,090,119.37
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42		07-195		
Item 6(b), sheet 11 (NJS 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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (NJS 40A:4-14)			07-191	0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	719,897.22
Total Revenues			13-299	25,151,098.46

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	x x x x x x x x	x x x x x x x x x x
Within "CAPS"	x x x x x x x x	x x x x x x x x x x
(a & b) Operations Including Contingent	30001-00	15,384,020.00
(e) Deferred Charges and Statutory Expenditures	30004-00	2,568,488.41
(g) Cash Deficit	46-885	0.00
Excluded from "CAPS"	x x x x x x x x	x x x x x x x x x x
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	1,062,815.26
(c) Capital Improvements	60002-00	75,000.00
(d) Municipal Debt Service	60003-00	5,540,774.79
(e) Deferred Charges - Municipal	60024-00	0.00
(f) Judgments	37-480	45,000.00
(n) Transferred to Board of Education for Use of Local Schools (NJS 40:48-17.1& 17.3)	29-405	0.00
(g) Cash Deficit	46-885	0.00
(k) For Local District School Purposes	6008-00	0.00
(m) Reserve for Uncollected Taxes	50-899	475,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (NJS 40A:4-13)</b>	60010-00	0.00
<b>Total Appropriations</b>	30000-00	25,151,098.46

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 30th day of June, 2015.

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

Certified by me this 30th , day of , June , 2015, \_\_\_\_\_ , Clerk.  
*signature*

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					Development of Lands for					
Taxation	54-190				Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Income	54-113				Salaries and Wages	54-385-1				
					Other Expenses	54-385-2				
Reserve Funds					Maintenance of Lands for					
					Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-375-1				
Public & Private Revenues:					Other Expenses	54-375-2				
					Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-176-1				
					Other Expenses	54-176-2				
Total Trust Fund Revenues:	54-299									
<b>Summary of Program</b>					Acquisition of Lands for					
Year Referendum Passed/Implemented:					Recreation and Conservation:	54-915-2				
				(Date)	Acquisition of Farmland	54-916-2				
Rate Assessed:		\$			Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Tax Collected to date		\$			Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Total Expended to date		\$			Payment of Bond Anticipation					
Total Acreage Preserved to date					Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
				(Acres)	Interest on Bonds	54-930-2				XXXXXXXXXXXX
Recreation land preserved					Interest on Notes	54-935-2				XXXXXXXXXXXX
				(Acres)	Reserve for Future Use	54-950-2				
Farmland preserved										
				(Acres)	Total Trust Fund Appropriations:	54-499				

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

Contracting Unit: Borough of East Rutherford

Year Ending: December 31, 2015

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

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and and 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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body