

# 2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: **BOROUGH OF FANWOOD** COUNTY : **UNION**

<b>COLLEEN M. MAHR</b>	<b>2015</b>
Mayor's Name	Term Expires

Municipal Officials	
<b>ELEANOR MCGOVERN</b>	<b>07/03/89</b>
Municipal Clerk	Date of Orig. Appt.
	<b>574</b>
	Cert No.
<b>COLLEEN HUEHN</b>	<b>T1441</b>
Tax Collector	Cert No.
<b>FREDRICK J. TOMKINS</b>	<b>N-0275</b>
Chief Financial Officer	Cert No.
<b>WARREN M. KORECKY</b>	<b>419</b>
Registered Municipal Accountant	Lic No.
<b>DANIEL MC CARTHY</b>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<b>KATHERINE MITCHELL</b>	<b>2016</b>
<b>TOM KRANZ</b>	<b>2016</b>
<b>RUSSELL J. HUEGEL</b>	<b>2017</b>
<b>KEVIN BORIS</b>	<b>2017</b>
<b>DAN LEVINE</b>	<b>2015</b>
<b>JACK MOLENAAR</b>	<b>2015</b>

Official Mailing Address of Municipality

**BOROUGH OF FANWOOD**  
**75 NORTH MARTINE AVENUE**  
**FANWOOD, NEW JERSEY 07023**  
Fax # : 908 - 322 - 2200

Please attach this to your 2015 Budget and Mail to:

**Director**  
**Division of Local Government Services**  
**Department of Community Affairs**  
**Post Office Box 803**  
**Trenton, New Jersey 08625**

<b>Division Use Only</b>
Municode _____
Public Hearing Date _____

**2015  
MUNICIPAL BUDGET**

**Municipal Budget of the Borough of Fanwood, County of Union, for the Fiscal Year 2015.**

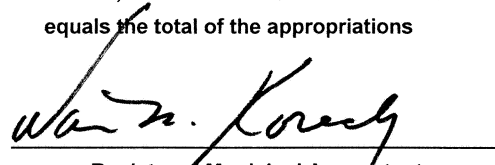
ii

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

Certified by me, this 4th day of May, 2015

\_\_\_\_\_  
Clerk  
75 NORTH MARTINE AVENUE  
\_\_\_\_\_  
Address  
FANWOOD, NEW JERSEY 07023  
\_\_\_\_\_  
Address  
908-322-8236  
\_\_\_\_\_  
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 the appropriations



Certified by me, this 4th day of May, 2015

Registered Municipal Accountant  
SUPLEE, CLOONEY & COMPANY  
308 EAST BROAD STREET  
WESTFIELD, NEW JERSEY 07090

Address

908-789-9300

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

Certified by me, this 4th day of May 2015

\_\_\_\_\_  
Chief Financial Officer

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

(Do not advertise this certification form)

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: \_\_\_\_\_ 2015 By: \_\_\_\_\_

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

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

Dated: \_\_\_\_\_ 2015 By: \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**SECTION 1.**

**Municipal Budget of the BOROUGH OF FANWOOD, COUNTY OF UNION for the Fiscal Year 2015**

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

Be it Further Resolved,that said Budget be published in the SCOTCH PLAINS - FANWOOD TIMES in the issue of May 7th , 2015

The Governing Body of the BOROUGH OF FANWOOD does hereby approve the following as the Budget for the year 2015:

**RECORDED VOTE**

(Insert last name)

{

{

**ABSTAINED {**

{

{

**AYES {**

**NAYS {**

{

{

**ABSENT {**

{

{

Notice is hereby given that the Budget and Tax Resolution was approved by the GOVERNING BODY of the BOROUGH OF FANWOOD, COUNTY OF UNION, on

May 4th , 2015

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL , on June 1, 2015 7:00 (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.

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

	YEAR 2015
<b>GENERAL APPROPRIATIONS FOR: (REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)</b>	XXXXXXXXXXXXXX
<b>1. APPROPRIATION WITHIN "CAPS"-</b>	XXXXXXXXXXXXXX
<b>(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}</b>	7,231,183.35
<b>2. APPROPRIATIONS EXCLUDED FROM "CAPS"</b>	XXXXXXXXXXXXXX
<b>(A) MUNICIPAL PURPOSE {(ITEM H-2, SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}</b>	2,348,854.30
<b>(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K, SHEET 29)</b>	0.00
<b>TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)</b>	2,348,854.30
<b>3. RESERVE FOR UNCOLLECTED TAXES (ITEM M, SHEET 29) - BASED ON ESTIMATED 98.60% PERCENT OF TAX COLLECTIONS</b>	425,000.00
<b>4. TOTAL GENERAL APPROPRIATIONS (ITEM 9, SHEET 29)</b>	10,005,037.65
<b>5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5, SHEET 11)</b> (i.e. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)	3,642,343.91
<b>6. DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)</b>	XXXXXXXXXXXXXX
<b>(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a), SHEET 11)</b>	5,999,101.74
<b>(C) MINIMUM LIBRARY TAX (ITEM 6(c), SHEET 11)</b>	363,592.00

**EXPLANATORY STATEMENT - (CONTINUED)**

**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED**

		GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY
<b>BUDGET APPROPRIATIONS - ADOPTED BUDGET</b>		9,634,958.54			
<b>BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87</b>		61,972.27			
<b>EMERGENCY APPROPRIATIONS</b>					
<b>TOTAL APPROPRIATIONS</b>		9,696,930.81			
<b>EXPENDITURES:</b>					
<b>PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)</b>		9,403,240.53			
<b>RESERVED</b>		291,138.14			
<b>UNEXPENDED BALANCES CANCELED</b>		2,552.14			
<b>TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED</b>		9,696,930.81			
<b>OVEREXPENDITURES*</b>					

**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**

Under the terms of the Borough's various labor contracts certain employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2015 Budget:

Projected Group Health Insurance Costs - 2015	\$1,393,251.85
Projected Employee Contributions - 2015	<u>(199,854.98)</u>
Group Health Insurance Budget Appropriation - 2015	<u><u>\$1,193,396.87</u></u>

**"CAPS" CALCULATIONS**

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2014 budget for Total General Appropriations certain 2014 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by 1.50% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2014 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2015 budget an index rate ordinance is approved+A1096 by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

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**BOROUGH OF FANWOOD**

**"CAPS" CALCULATIONS**

<b>Total General Appropriations for 2014</b>	\$9,634,959.00
<b>Add: Cap Base Adjustment</b>	<hr/>
<b>Adjusted Total General Appropriations for 2014</b>	9,634,959.00
<b>Less Exceptions:</b>	
<b>Total Other Operations</b>	\$862,409.00
<b>Total Interlocal Service Agreements</b>	\$2,000.00
<b>Total Public &amp; Private Programs</b>	205,497.00
<b>Total Capital Improvements</b>	100,000.00
<b>Total Municipal Debt Service</b>	999,581.00
<b>Total Deferred Charges</b>	84,671.00
<b>Reserve for Uncollected Taxes</b>	<hr/> 420,000.00
<b>Total Exceptions</b>	<hr/> 2,674,158.00
<b>Amount on Which Percentage is Applied</b>	6,960,801.00
<b>1.50% "CAP"</b>	<hr/> 104,412.02
<b>Allowable Operating Appropriations before Additional Exceptions</b>	
<b>per (N.J.S.A. 40a: 4 - 45.3)</b>	7,065,213.02
<b>Add:</b>	
<b>Increase in Ratables from New Construction &amp; Improvements</b>	15,658.88
<b>Cap Bank</b>	<hr/> 298,410.50
<b>Maximum Allowable Appropriations After Modifications</b>	<hr/> <hr/> \$7,379,282.40

**EXPLANATORY STATEMENT - (CONTINUED)**  
**BOROUGH OF FANWOOD**  
**SUMMARY FY 2015 TAX LEVY "CAPS" CALCULATION**

**LEVY CAP CALCULATION**

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$5,920,217.04
LESS: ONE YEAR WAIVERS		
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES		3,812.00
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
CHANGES IN SERVICE PROVIDER (+/-) - Library		
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		5,916,405.04
PLUS 2% CAP INCREASE		118,328.00
PLUS PRIOR YEAR EXTRAORDINARY AID AWARD		
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>6,034,733.04</b>
EXCLUSIONS:		
OFFSETS TO STATE FORMULA AID LOSS		
ALLOWABLE PENSION INCREASES	86,198.00	
ALLOWABLE DEBT SERVICE, CAPITAL LEASES AND DEBT SERVICE SHARE OF COSTS	37,078.00	
ALLOWABLE LOSAP INCREASE	13,620.00	
ALLOWABLE INCREASE IN HEALTH CARE COSTS	59,153.00	
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS		
CURRENT YEAR DEFERRED CHARGES EMERGENCIES	40,989.00	
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	232.00	
ADD TOTAL EXCLUSIONS		237,270.00
LESS CANCELLED OR UNEXPENDED WAIVERS		
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		2,553.00
<b>ADJUSTED TAX LEVY</b>		<b>6,269,450.04</b>
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		569,000.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		2.752
NEW RATABLE ADJUSTMENT TO LEVY		15,658.88
LFB APPROVED STATEWIDE BLANKET WAIVER		
AMOUNTS APPROVED BY REFERENDUM		
WAIVERS APPLIED FOR		
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<b>\$6,285,109</b>
<b>AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES -AS SET FORTH IN THIS BUDGET</b>		<b>\$5,999,102</b>



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

**Analysis of Compensated Absence Liability**

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
FOREMAN-PUBLIC WORKS	71	\$29,640.50	X		
BOROUGH ADMINISTRATOR-CLERK	66	\$35,110.64		X	
TAX COLLECTOR	61	\$20,660.32		X	
POLICE LIEUTENANT	69	\$34,821.56	X		
<b>TOTALS</b>	<b>267</b>	<b>\$120,233.02</b>			
Total Funds Reserved as of end of 2014:		-0-			
Total Funds Appropriated in 2015:		-0-			

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

				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
<b>X</b>				General Capital Fund Balance	\$9,000.00	Revenue may not be available in subsequent year
<b>X</b>				Reserve for Debt Service	\$83,409.12	Revenue may not be available in subsequent year
<b>X</b>				Reserve for Lawsuit	\$75,996.35	Revenue may not be available in subsequent year
<b>X</b>				Reserve for Emergency Note	\$42,282.69	Revenue may not be available in subsequent year

# CURRENT FUND - ANTICIPATED REVENUES

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>1. SURPLUS ANTICIPATED</b>	<b>08-101</b>	690,000.00	642,733.00	642,733.00
<b>2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES</b>	<b>08-102</b>			
<b>TOTAL SURPLUS ANTICIPATED</b>	<b>08-100</b>	690,000.00	232,000.00	642,733.00
<b>3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	<b>08-103</b>	7,600.00	7,800.00	7,625.00
OTHER	<b>08-104</b>	3,700.00	4,300.00	3,717.00
FEES AND PERMITS	<b>08-105</b>	121,120.00	76,600.00	82,363.00
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	<b>08-110</b>	195,000.00	177,200.00	195,858.89
OTHER	<b>08-109</b>			
INTEREST AND COSTS ON TAXES	<b>08-112</b>	64,900.00	58,600.00	69,193.23
INTEREST AND COSTS ON ASSESSMENTS	<b>08-115</b>			
PARKING METERS	<b>08-111</b>	295,980.00	289,000.00	296,045.27
INTEREST ON INVESTMENTS AND DEPOSITS	<b>08-113</b>	30,000.00	30,400.00	33,603.59
ANTICIPATED UTILITY OPERATING SURPLUS	<b>08-114</b>			

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

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
<b>3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):</b>				
<b>TOTAL SECTION A: LOCAL REVENUES</b>	<b>08-001</b>	718,300.00	643,900.00	688,405.98

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3. MISCELLANEOUS REVENUES - SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS</b>				
LEGISLATIVE INITIATIVE BLOCK GRANT	09-201			
EXTRAORDINARY AID	09-204			
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID	09-200			
ENERGY RECEIPTS TAX (P.L. 2003, CHAPTERS 162&167)	09-202	755,288.00	755,288.00	755,288.00
SUPPLEMENTAL ENERGY RECEIPTS TAX	09-203			
HOMELAND SECURITY GRANT	09-207			
<b>TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS</b>	<b>09-001</b>	755,288.00	755,288.00	755,288.00

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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3.MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C 5:23-4.17)</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160	265,000.00	210,000.00	268,455.00
<b>SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
<b>TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS</b>	<b>08-002</b>	265,000.00	210,000.00	268,455.00

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

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3.MISCELLANEOUS REVENUES - SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOWNSHIP OF SCOTCH PLAINS-INTERLOCAL AGREEMENT- STREET LIGHTING	<b>11-100</b>	2,000.00	2,000.00	2,000.00
<b>TOTAL SECTION D: INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS</b>	<b>11-001</b>	2,000.00	2,000.00	2,000.00

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	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):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL SECTION E: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-003			



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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701	17,283.63		
DRUNK DRIVING ENFORCEMENT FUND	10-745		5,615.87	5,615.87
CLEAN COMMUNITIES PROGRAM	10-770	13,687.07	11,260.93	11,260.93
CLICK IT OR TICKET	10-702		4,400.00	4,400.00
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703			
PSEG TREE PLANTING	10-704			
PSEG RELIABILITY PROJECT	10-705	36,338.00		
GREENING UNION COUNTY	10-706	587.50	724.00	724.00
RAIN GARDEN GRANT	10-707	1,000.00	500.00	500.00
BODY ARMOR REPLACEMENT FUND	10-713		1,933.97	1,933.97
COMCAST GRANT	10-721	60,000.00		
HISTORIC PRESERVATION COMMISSION GRANT	10-726			
UNION COUNTY HEART GRANT	10-727		1,937.50	1,937.50
UNION COUNTY RECREATION TRUST	10-728		40,000.00	40,000.00

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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS (CONTINUED) :</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
R.O.I.D. GRANT	10-732	20,000.00	20,000.00	20,000.00
HAZARDOUS MITIGATION GRANT	10-733		125,000.00	125,000.00
UNION COUNTY HISTORIC PRESERVATION	10-734		20,000.00	20,000.00
<b>TOTAL SECTION F: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES</b>	10-001	148,896.20	231,372.27	231,372.27

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

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3. MISCELLANEOUS REVENUES - SECTION G : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UTILITY OPERATING SURPLUS OF PRIOR YEAR	08-116			
UNIFORM FIRE SAFETY ACT	08-106	10,000.00	6,000.00	12,980.00
CABLE T.V. FRANCHISE FEE	08-117	31,281.00	32,668.24	32,668.24
GENERAL CAPITAL FUND BALANCE	08-113	9,000.00	25,000.00	25,000.00
COMMUNICATION TOWER RENTAL - T MOBILE	08-118	113,000.00	112,000.00	113,836.16
VERIZON T.V.	08-117	74,890.55	68,140.97	68,140.47
BULK WASTE PICK-UP FEES	08-119	19,000.00	18,000.00	19,695.00
RESERVE FOR DEBT SERVICE	08-111	83,409.12		
SEWER FEES	08-112	55,000.00	55,000.00	55,171.61
PILOT - ELITE - PHASE I	08-114	84,000.00	85,000.00	84,412.50
PILOT - FANWOOD CROSSING 2	08-115	75,000.00		
SALE OF MUNICIPAL ASSESTS	08-120	200,000.00	200,000.00	200,000.00
FEMA REIMBURSEMENT	08-121		27,575.96	28,340.31
FEMA REIMBURSEMENT-2014	08-122		42,282.69	42,282.69
RESERVE FOR LAWSUIT	08-123	75,996.35		
RESERVE FOR EMERGENCY NOTE	08-124	42,282.69		

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

<b>GENERAL REVENUES</b>	<b>"FCOA"</b>	<b>ANTICIPATED</b>		<b>REALIZED IN</b>
		<b>2015</b>	<b>2014</b>	<b>CASH IN 2014</b>
<b>3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS (CONTINUED):</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
<b>CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS</b>	<b>08-004</b>	872,859.71	671,667.86	682,526.98

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>SUMMARY OF REVENUES</b>				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	690,000.00	642,733.00	642,733.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	718,300.00	643,900.00	688,405.98
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	755,288.00	755,288.00	755,288.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	265,000.00	210,000.00	268,455.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11-001	2,000.00	2,000.00	2,000.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10-001	148,896.20	231,372.27	231,372.27
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	872,859.71	671,667.86	682,526.98
TOTAL MISCELLANEOUS REVENUES	13-099	2,762,343.91	2,514,228.13	2,628,048.23
4. RECEIPTS FROM DELINQUENT TAXES	15-499	190,000.00	256,615.83	289,876.60
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	3,642,343.91	3,413,576.96	3,560,657.83
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	5,999,101.74	5,920,217.04	XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	363,592.00	363,136.81	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	97-199	6,362,693.74	6,283,353.85	6,391,450.98
7. TOTAL GENERAL REVENUES	13-299	10,005,037.65	9,696,930.81	9,952,108.81

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	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
<b>GENERAL GOVERNMENT:</b>							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	175,698.00	166,600.00		167,800.00	167,800.00	
Other Expenses	20-100- 2	66,820.00	64,308.00		64,308.00	62,525.41	1,782.59
OFFICE OF THE MAYOR:							
Salaries & Wages	20-110- 1	8,500.00	10,500.00		5,000.00	4,879.92	120.08
Other Expenses	20-110- 2	1,900.00	1,862.00		1,862.00	1,828.52	33.48
FINANCIAL ADMINISTRATION:							
Salaries & Wages	20-130- 1	119,000.00	94,666.00		99,556.00	99,126.71	429.29
Other Expenses	20-130- 2	59,150.00	40,303.00		31,813.00	26,245.77	5,567.23
Audit Services	20-135- 2	30,000.00	28,000.00		27,000.00	26,675.00	325.00
COLLECTION OF TAXES:							
Salaries & Wages	20-145- 1	66,000.00	64,652.00		65,507.00	65,500.34	6.66
Other Expenses	20-145- 2	8,232.00	8,232.00		6,112.00	4,218.47	1,893.53
ASSESSMENT OF TAXES							
Salaries and Wages	20-150- 1	19,001.00	18,675.00		19,005.00	19,001.07	3.93
Other Expenses	20-150- 2	8,200.00	8,214.00		8,214.00	7,770.56	443.44

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
LEGAL SERVICES AND COSTS:							
Salaries and Wages	20-155- 1						
Other Expenses	20-155- 2	165,000.00	141,666.04		196,666.04	191,672.38	4,993.66
MUNICIPAL COURT							
Salaries & Wages	43-490- 1	121,000.00	111,000.00		112,233.00	112,233.00	
Other Expenses	43-490- 2	9,350.00	10,242.00		10,242.00	4,862.00	5,380.00
MUNICIPAL PROSECUTOR:							
Salaries and Wages	25-275- 1	24,000.00	22,900.00		24,059.00	24,058.68	0.32
PUBLIC DEFENDER							
Other Expenses	25-276- 1	7,000.00					
ENGINEERING SERVICES AND COSTS:							
Other Expenses	20-165- 2	52,000.00	50,000.00		50,000.00	45,833.26	4,166.74
PLANNING BOARD:							
Other Expenses	21-180- 2	15,451.00	17,593.00		15,093.00	9,908.99	5,184.01
CREDIT CARD FEES							
Other Expenses	43-491- 2	4,000.00	2,450.00		2,450.00	2,266.27	183.73

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ENVIRONMENTAL COMMISSION:							
(N.J.S.A. 40:56A-1 ET. SEQ.)							
Salaries and Wages	27-335- 1	3,900.00	3,750.00		3,875.00	3,869.93	5.07
Other Expenses	27-335- 2	11,935.00	2,143.00		1,143.00	881.54	261.46
SHADE TREE COMMISSION:							
Other Expenses	26-300- 2	48,600.00	47,628.00		47,628.00	44,580.12	3,047.88
1530396.87							
INSURANCE:							
State Unemployment Compensation	23-225 2	7,500.00	15,000.00		5,000.00	1,965.00	3,035.00
Group Insurance for Employees	23-220- 2	1,156,152.87	1,115,420.72		1,095,420.72	1,093,584.02	1,836.70
Other Insurance Premiums	23-210- 2	138,000.00	142,860.00		142,860.00	127,520.50	15,339.50
Workmen's Compensation	23-215- 2	154,986.00	164,614.00		164,614.00	144,777.00	19,837.00
Health Benefit Waiver	23-221- 2	13,333.33	11,000.00		11,000.00	10,804.33	195.67
PUBLIC SAFETY:							
FIRE:							
Other Expenses:							
Fire Hydrant	25-265- 2	113,500.00	113,000.00		113,000.00	112,500.00	500.00
Miscellaneous	25-265- 2	46,350.00	45,374.00		45,374.00	45,373.82	0.18



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383):							
FIRE PREVENTION BUREAU:							
Salaries and Wages	25-265- 1	20,101.00	19,000.00		19,800.00	19,182.95	617.05
Other Expenses	25-265- 2	4,385.50	4,385.50		2,385.50	1,772.46	613.04
POLICE:							
Salaries & Wages	25-240- 1	1,810,000.00	1,880,000.00		1,840,000.00	1,811,015.87	28,984.13
Other Expenses	25-240- 2	60,048.00	73,548.00		96,548.00	92,903.50	3,644.50
SCHOOL CROSSING GUARDS:							
Salaries and Wages	25-240- 1	66,000.00	68,406.64		68,206.64	68,166.27	40.37
DISPATCHERS:							
Other Expenses	25-240- 2	81,600.00	81,600.00		81,600.00	60,000.00	21,600.00
TRAFFIC SIGNAL MAINTENANCE							
Other Expenses:	25-269- 2	5,000.00	4,900.00		4,900.00	3,172.00	1,728.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SANITATION:							
Solid Waste Management:							
Salaries and Wages	26-305- 1	6,500.00	6,300.00		6,300.00	2,043.07	4,256.93
Other Expenses	26-305- 2	68,000.00	89,994.00		89,994.00	81,245.95	8,748.05
EMERGENCY MANAGEMENT SERVICES:							
Other Expenses	25-252- 2	1,670.00	1,638.00		1,638.00	699.00	939.00
STREETS AND ROADS:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290- 1	641,000.00	593,000.00		625,500.00	610,414.24	15,085.76
Other Expenses	26-290- 2	102,100.00	110,446.00		100,446.00	93,875.58	6,570.42
RECYCLING CENTER							
Other Expenses	26-305- 2	33,920.00					
HEALTH AND WELFARE:							
BOARD OF HEALTH:							
Salaries & Wages	27-330- 1	12,088.00	11,100.00		11,250.00	11,048.16	201.84
Other Expenses	27-330- 2	2,205.00	2,161.00		2,161.00	1,909.22	251.78
Contractual- Town of Westfield	27-330- 2	42,637.00	41,366.00		41,366.00	41,366.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
NEW JERSEY PUBLIC EMPLOYEES OCCUPATIONAL							
SAFETY AND HEALTH ACT:							
Other Expenses	27-330- 2	1,000.00	980.00		980.00		980.00
DOG REGULATION:							
Other Expenses	27-340- 2	12,000.00	2,940.00		2,940.00		2,940.00
SHARED SERVICES							
Other Expenses	27-345- 2	2,310.00	2,200.00		2,200.00	2,200.00	
RIGHT TO KNOW ACT:							
Salaries and Wages	30-425- 1	1,000.00	1,000.00				
Other Expenses	30-425- 2	1,000.00	980.00				
HISTORIC PRESERVATION COMMISSION:							
Other Expenses	30-426- 2	1,000.00	1,422.00		1,422.00	830.90	591.10
RECREATION AND COMMUNITY SERVICES:							
PARKS AND PLAYGROUNDS:							
Salaries and Wages	28-370- 1	20,200.00	19,500.00		19,500.00	19,481.33	18.67
Other Expenses	28-370- 2	15,638.00	15,638.00		15,638.00	15,555.60	82.40

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
CELEBRATION OF PUBLIC EVENTS:							
Other Expenses	30-420- 2	11,400.00	8,624.00		12,624.00	10,952.79	1,671.21
SENIOR CITIZEN							
Salaries and Wages	28-370- 1	6,000.00	5,556.00		5,556.00	5,556.00	
Other Expenses	28-370- 2	5,500.00	4,558.00		4,558.00	2,008.30	2,549.70
COMMUNICATIONS							
Salaries and Wages	28-371- 1		21,714.75		2,528.75	2,528.75	
Other Expenses	28-371- 2	33,100.00	29,142.00		42,157.00	31,715.53	10,441.47
RESCUE SQUAD							
Other Expenses	25-260- 2	3,000.00	2,940.00		2,940.00	2,940.00	
CABLE T.V. COMMUNITY ACCESS							
Salaries and Wages	28-429- 1		1,806.25		1,806.25	1,806.25	
Other Expenses	28-429- 2						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"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
SNOW REMOVAL							
Other Expenses	28-430 2	15,000.00	49,000.00		49,000.00	37,285.06	11,714.94

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>UNIFORM CONSTRUCTION CODE- APPROPRIATIONS OFFSET BY DEDICATED REVENUES (N.J.A.C. 5:23-4.17)</b>	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
CONSTRUCTION OFFICIAL:							
Salaries & Wages	22-195- 1	21,000.00	19,420.00		20,802.00	20,801.18	0.82
Other Expenses	22-195- 2	27,350.00	8,850.00		8,850.00	8,612.37	237.63
SUB CODE OFFICIALS:							
PLUMBING INSPECTOR:							
Salaries & Wages	22-195- 1	9,230.00	8,870.00		9,230.00	9,228.05	1.95
BUILDING INSPECTOR:							
Salaries and Wages	22-195- 1	74,000.00	71,500.00		73,901.00	73,901.00	
ELECTRICAL INSPECTOR:							
Salaries and Wages	22-195- 1	10,000.00	9,415.00		9,971.00	9,970.11	0.89
ZONING OFFICER:							
Salaries & Wages	21-185- 1	21,000.00	18,085.00		18,085.00	18,065.00	20.00
Other Expenses	21-185- 2	854.00	854.00		854.00	263.05	590.95
FIRE SUB CODE INSPECTOR:							
Salaries & Wages	21-261- 1	6,012.00	6,000.00		6,020.00	6,011.98	8.02

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>UNCLASSIFIED:</b>							
UTILITIES - Other	31-430- 2	161,500.00	144,500.00		144,500.00	129,197.57	15,302.43
GASOLINE AND DIESEL FUEL	31-460- 2	80,000.00	65,000.00		78,000.00	65,845.62	12,154.38
DOWNTOWN REVITALIZATION	30-427- 2	25,000.00	20,000.00		10,000.00	9,206.41	793.59
POSTAGE	30-430- 2	13,500.00	13,000.00		13,000.00	9,534.45	3,465.55
SALARY ADJUSTMENT	30-432- 2	42,623.00	25,000.00				
NEW JERSEY TRANSIT - CONTRACTUAL	30-431- 2	54,320.00	53,000.00		53,000.00	43,484.18	9,515.82
STREET LIGHTING	30-435- 2	110,000.00	114,000.00		114,000.00	92,755.09	21,244.91
<b>TOTAL OPERATIONS (ITEMS 8(A)) WITHIN "CAPS"</b>	<b>34-199</b>	6,396,350.70	6,255,992.90		6,252,992.90	5,990,813.45	262,179.45
<b>B. CONTINGENT</b>	<b>35-470- 2</b>	2,000.00	2,000.00	XXXXXXXXXXXX	2,000.00		2,000.00
<b>TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"</b>	<b>34-201</b>	6,398,350.70	6,257,992.90		6,254,992.90	5,990,813.45	264,179.45
<b>DETAIL:</b>							
<b>SALARIES &amp; WAGES</b>	<b>34-201-1</b>	3,268,230.00	3,253,416.64		3,235,491.64	3,185,689.86	49,801.78
<b>OTHER EXPENSES (INCLUDING CONTINGENT)</b>	<b>34-201-2</b>	3,130,120.70	3,004,576.26		3,019,501.26	2,805,123.59	214,377.67

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"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
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>(1) DEFERRED CHARGES</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
DEFICIT IN ANIMAL CONTROL	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
PRIOR YEAR BILL-FIT-RITE UNIFORMS	46-871 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
PRIOR YEAR BILLS	46-872- 2		5,300.00	XXXXXXXXXX	5,300.00	5,300.00	XXXXXXXXXXXXXX
Estisi-Attorney				XXXXXXXXXX			XXXXXXXXXXXXXX
Legal Other Expenses-2013	46-872- 2	5,870.00		XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"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
(E) DEFERRED CHARGES AND OTHER STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS" (CONTINUED)	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
CONTRIBUTION TO:							
PUBLIC EMPLOYEES' RETIREMENT SYSTEM	36-471- 2	189,044.00	171,828.00		171,828.00	171,828.00	
SOCIAL SECURITY SYSTEM (O.A.S.I.)	36-472- 2	172,000.00	168,000.00		171,000.00	170,113.74	886.26
CONSOLIDATED POLICE AND FIREMEN'S PENSION FUND	36-474- 2						
POLICE & FIREMEN'S RETIREMENT SYSTEM OF N.J.	36-475- 2	431,058.00	351,607.00		351,607.00	351,607.00	
DEFINED CONTRIBUTION RETIREMENT PROGRAM	36-477- 2	2,250.00	2,250.00		2,250.00	1,109.06	1,140.94
PUBLIC EMPLOYEES' RETIREMENT SYSTEM-RETROACTIVE	36-471- 2	1,452.69	3,823.74		3,823.74	3,823.74	
POLICE & FIREMEN'S RETIREMENT SYSTEM OF N.J.-RETROACTIVE	36-475- 2	31,157.96					
<b>TOTAL DEFERRED CHARGED &amp; STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"</b>	<b>34-209</b>	832,832.65	702,808.74		705,808.74	703,781.54	2,027.20
(G) CASH DEFICIT OF PRECEDING YEAR	46-855- 2						
<b>(H-1) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"</b>	<b>34-299</b>	7,231,183.35	6,960,801.64		6,960,801.64	6,694,594.99	266,206.65

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) OPERATIONS - EXCLUDED FROM "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
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
PLAINFIELD AREA REGIONAL SEWERAGE							
AUTHORITY	31-455- 2	517,948.05	480,072.06		480,072.06	480,072.06	
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390- 2	363,592.00	363,136.81		363,136.81	360,145.32	2,991.49
LENGTH OF SERVICE AWARD PROGRAM (L.O.S.A.P.)	36-477- 2	30,756.00	19,200.00		19,200.00	16,800.00	
INSURANCE:							
Group Insurance for Employees	23-220- 2	37,244.00					

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>TOTAL OTHER OPERATIONS - EXCLUDED FROM "CAPS"</b>	<b>34-300</b>	949,540.05	862,408.87		862,408.87	857,017.38	2,991.49

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		"FCOA"	FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED
<b>UNIFORM CONSTRUCTION CODE</b>							
APPROPRIATIONS OFFSET BY INCREASED	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FEE REVENUES (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL UNIFORM CONSTRUCTION CODE APPROPRIATIONS</b>	22-999						

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOWNSHIP OF SCOTCH PLAINS:							
STREET LIGHTING:							
Other Expenses	42-100- 2	2,000.00	2,000.00		2,000.00	2,000.00	
<b>TOTAL INTERLOCAL MUNICIPAL SERVICE AGREEMENTS</b>	<b>42-999</b>	2,000.00	2,000.00		2,000.00	2,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-43.3H)		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-45.3H)</b>	<b>34-303</b>						

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES PROGRAM	41-770- 2	13,687.07	11,260.93		11,260.93	11,260.93	
CLICK IT OR TICKET	41-702- 2		4,400.00		4,400.00	4,400.00	
	41-704- 2						
PSEG RELIABILITY PROJECT	41-705- 2	36,338.00					
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	41-718- 2	8,209.00	3,096.50		3,096.50	3,096.50	
HISTORIC PRESERVATION COMMISSION GRANT	41-726- 2						
UNION COUNTY RECREATION TRUST FUND	41-728- 2		40,000.00		40,000.00	40,000.00	
BODY ARMOR REPLACEMENT FUND	41-713- 2		1,933.97		1,933.97	1,933.97	
DRUNK DRIVING ENFORCEMENT FUND	41-745- 2		5,615.87		5,615.87	5,615.87	
RECYCLING TONNAGE GRANT	41-701- 2	17,283.63					
GREENING UNION COUNTY	41-706- 2	587.50	724.00		724.00	724.00	
RAIN GARDEN	41-707- 2	1,000.00	500.00		500.00	500.00	
HEART GRANT	41-727- 2		1,937.50		1,937.50	1,937.50	
COMCAST GRANT	41-721- 2	60,000.00					
MATCHING FUNDS FOR GRANTS	41-700- 2	12,791.00	29,000.00		29,000.00	7,060.00	21,940.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
R.O.I.D. GRANT	41-732- 2	20,000.00	20,000.00		20,000.00	20,000.00	
R.O.I.D. GRANT-LOCAL MATCH	41-732- 2	4,000.00	4,000.00		4,000.00	4,000.00	
HAZARDOUS MITIGATION GRANT	41-733- 2		125,000.00		125,000.00	125,000.00	
UNION COUNTY HISTORIC PRESERVATION	41-734- 2		20,000.00		20,000.00	20,000.00	
<b>TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</b>	<b>40-999</b>	173,896.20	267,468.77		267,468.77	245,528.77	21,940.00
<b>TOTAL OPERATIONS-EXCLUDED FROM "CAPS"</b>	<b>34-305</b>	1,125,436.25	1,131,877.64		1,131,877.64	1,104,546.15	24,931.49
DETAIL:							
SALARIES & WAGES	34-305-01						
OTHER EXPENSES	34-305-02	1,125,436.25	1,131,877.64		1,131,877.64	1,104,546.15	24,931.49



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"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
(C) CAPITAL IMPROVEMENTS - EXCLUDED FROM "CAPS"							
<b>DOWN PAYMENTS ON IMPROVEMENTS</b>	44-900- 2						
CAPITAL IMPROVEMENT FUND	44-900- 2	25,000.00	100,000.00	xxxxxxxxxxxxx	100,000.00	100,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(C) CAPITAL IMPROVEMENTS - EXCLUDED FROM "CAPS"		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>	<b>41-865</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>NEW JERSEY TRANSPORTATION TRUST FUND AUTHORITY ACT</b>							
<b>TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"</b>	<b>44-999</b>	25,000.00	100,000.00		100,000.00	100,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "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
PAYMENT OF BOND PRINCIPAL	45-920- 2	595,000.00	595,000.00		595,000.00	595,000.00	XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION AND CAPITAL NOTES	45-925- 2	62,164.12	23,600.00		23,600.00	23,600.00	XXXXXXXXXXXX
INTEREST ON BONDS	45-930- 2	303,325.00	312,079.00		312,079.00	312,079.00	XXXXXXXXXXXX
INTEREST ON NOTES	45-935- 2	57,797.00	28,500.00		28,500.00	28,347.86	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
NJ INFRASTRUCTURE LOAN PROGRAM							XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL AND INTEREST	45-936- 2	85,628.24	40,401.53		40,401.53	40,401.53	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
<b>TOT. MUN. DEBT SERVICE - EXCLUDED. FROM "CAPS"</b>	<b>45-999</b>	<b>1,103,914.36</b>	<b>999,580.53</b>		<b>999,580.53</b>	<b>999,428.39</b>	<b>XXXXXXXXXXXX</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "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
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2	94,271.82	84,671.00	XXXXXXXXXX	84,671.00	84,671.00	XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
<b>Deferred Charges to Future Taxation Unfunded:</b>				XXXXXXXXXX			XXXXXXXXXX
Ordinance 01-07/02-10	46-880- 2	84.00		XXXXXXXXXX			XXXXXXXXXX
Ordinance 04-09	46-880- 2	112.20		XXXXXXXXXX			XXXXXXXXXX
Ordinance 05-12/05-16	46-880- 2	35.67		XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"</b>	<b>46-999</b>	94,503.69	84,671.00	XXXXXXXXXX	84,671.00	84,671.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)	29-405- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"</b>	<b>34-309</b>	2,348,854.30	2,316,129.17		2,316,129.17	2,288,645.54	24,931.49

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"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
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"</b>	<b>48-999</b>						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS	29-406			XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22-20	29-407						XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	29-409						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	29-410						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	34-399	2,348,854.30	2,316,129.17		2,316,129.17	2,288,645.54	24,931.49
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	34-400	9,580,037.65	9,276,930.81		9,276,930.81	8,983,240.53	291,138.14
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	425,000.00	420,000.00	XXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXX
<b>9. TOTAL GENERAL APPROPRIATIONS</b>	<b>34-499</b>	10,005,037.65	9,696,930.81		9,696,930.81	9,403,240.53	291,138.14

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  SUMMARY OF APPROPRIATIONS		APPROPRIATED				EXPENDED 2014	
		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	6,398,350.70	6,257,992.90		6,254,992.90	5,990,813.45	264,179.45
STATUTORY EXPENDITURES	XXXXXX	826,962.65	697,508.74		700,508.74	698,481.54	2,027.20
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	34-300	949,540.05	862,408.87		862,408.87	857,017.38	2,991.49
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999	2,000.00	2,000.00		2,000.00	2,000.00	
ADDITIONAL APPROPRIATIONS OFFSET BY REV.s.	34-303						
PUBLIC & PRIVATE PROG.s. OFFSET BY REV.s.	40-999	173,896.20	267,468.77		267,468.77	245,528.77	21,940.00
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	1,125,436.25	1,131,877.64		1,131,877.64	1,104,546.15	24,931.49
(C) CAPITAL IMPROVEMENTS	44-999	25,000.00	100,000.00		100,000.00	100,000.00	
(D) MUNICIPAL DEBT SERVICE	45-999	1,103,914.36	999,580.53		999,580.53	999,428.39	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999	100,373.69	89,971.00		89,971.00	89,971.00	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						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	425,000.00	420,000.00	XXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXX
<b>TOTAL GENERAL APPROPRIATION</b>	<b>34-499</b>	<b>10,005,037.65</b>	<b>9,696,930.81</b>		<b>9,696,930.81</b>	<b>9,403,240.53</b>	<b>291,138.14</b>

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2014
	2015	2014	
ASSESSMENT CASH			
DEFICIT ( _____ UTILITY BUDGET)			
<b>TOTAL UTILITY ASSESSMENT REVENUES</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2014 Paid or Charged
	2015	2014	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
<b>TOTAL UTILITY ASSESSMENT APPROPRIATIONS</b>			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; 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; Fire Fines & Penalties; Municipal Public Defender; Recycling Program; Disposal of Forfeited Property; Parking Offense Adjudication Act; Snow Removal; Developers Escrow; Zoning Escrow

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

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

**APPENDIX TO BUDGET STATEMENT**

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

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

<b>ASSETS</b>		
Cash and Investments	1110100	\$2,070,612.90
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	10,061.60
Federal and State Grants Receivable	1110200	379,348.79
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	190,937.50
Tax Title Liens Receivable	1110400	24,010.47
Property Acquired by Tax Title Lien Liquidation	1110500	12,279.00
Other Receivables	1110600	100,579.22
Deferred Charges Required to be in 2015 Budget	1110700	94,271.82
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	22,000.00
<b>TOTAL ASSETS</b>	<b>1110900</b>	<b>\$2,904,101.30</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	1,460,234.07
Reserves for Receivables	2110200	327,806.96
Surplus	2110300	1,116,060.27
<b>TOTAL LIABILITIES, RESERVES and SURPLUS</b>		<b>\$2,904,101.30</b>

School Tax Levy Unpaid	2220150	
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	

		2014	2013
Surplus Balance, January 1st	2310100	\$971,600.44	\$691,791.33
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2014 99.01% 2013 98.76% )	2310200	29,318,196.00	28,626,120.30
Delinquent Taxes	2310300	289,876.60	295,917.24
Other Revenues and Additions to Income	2310400	3,164,440.72	2,864,946.85
<b>TOTAL FUNDS</b>	<b>2310500</b>	<b>33,744,113.76</b>	<b>32,478,775.72</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	9,274,378.67	8,723,894.17
School Taxes (including Local and Regional)	2310700	17,600,121.00	17,134,362.91
County Taxes (including Added Tax Amounts)	2310800	5,746,624.20	5,501,262.50
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	6,929.62	147,655.70
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>32,628,053.49</b>	<b>31,507,175.28</b>
<b>LESS: Expenditures to be Raised by Future Taxes</b>	<b>2311200</b>		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>32,628,053.49</b>	<b>31,507,175.28</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>\$1,116,060.27</b>	<b>\$971,600.44</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2014	2311500	\$1,116,060.27
Current Surplus Anticipated in - 2015 Budget	2311600	690,000.00
Surplus Balance Remaining	2311700	\$426,060.27



**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 numbers of years covered, including current year:

\_\_\_\_\_ 3 years. (Population under 10,000 )

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

\_\_\_\_\_ x \_\_\_\_\_ 6 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 a capital improvement program.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

**IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2015 MUNICIPAL BUDGET.  
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.**

**CAPITAL BUDGET (CURRENT YEAR ACTION)  
2015**

LOCAL UNIT

**BOROUGH OF FANWOOD**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 To Be Funded in Future Years
				5a 2015 Budget Appropriations	5b Capital Improve - ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
PUBLIC WORKS		50,000			2,500			47,500	
RECREATION		100,000			5,000			95,000	
BUILDINGS		50,000			2,500			47,500	
LIBRARY		5,000			250			4,750	
POLICE		20,000			1,000			19,000	
FIRE									
RESCUE SQUAD									
ROADS		695,000			34,750			660,250	
<b>TOTALS - ALL PROJECTS</b>		920,000			46,000			874,000	

**6 YEAR CAPITAL PROGRAM - 2015 - 2019  
Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT

**BOROUGH OF FANWOOD**

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
PUBLIC WORKS		1,585,000		50,000	185,000	900,000	150,000	150,000	150,000
RECREATION		300,000		100,000	100,000	100,000			
BUILDINGS		175,000		50,000	25,000	25,000	25,000	25,000	25,000
LIBRARY		205,000		5,000	200,000				
POLICE		70,000		20,000	10,000	10,000	10,000	10,000	10,000
FIRE		25,000			5,000	5,000	10,000	5,000	
RESCUE SQUAD		25,000			5,000	5,000	10,000	5,000	
ROADS		1,895,000		695,000	200,000	200,000	250,000	250,000	300,000
<b>TOTALS - ALL PROJECTS</b>		4,280,000		920,000	730,000	1,245,000	455,000	445,000	485,000

**6 YEAR CAPITAL PROGRAM - 2015 - 2019  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT

**BOROUGH OF FANWOOD**

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
PUBLIC WORKS	1,585,000			79,250			1,505,750		
RECREATION	300,000			15,000			285,000		
BUILDINGS	175,000			8,750			166,250		
LIBRARY	205,000			10,250			194,750		
POLICE	70,000			3,500			66,500		
FIRE	25,000			1,250			23,750		
RESCUE SQUAD	25,000			1,250			23,750		
ROADS	1,895,000			94,750		1,250,000	550,250		
<b>TOTALS - ALL PROJECTS</b>	<b>4,280,000</b>			<b>214,000</b>		<b>1,250,000</b>	<b>2,816,000</b>		

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

Contracting Unit: BOROUGH OF FANWOOD

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.A.C. 5:30-11.1 et. seq. Please identify each change order by name of project.

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

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

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

\_\_\_\_\_  
Date

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



**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent		6,398,350.70
(e) Deferred Charges and Statutory Expenditures - Municipal		832,832.65
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"		1,125,436.25
(b) Capital Improvements		25,000.00
(d) Municipal Debt Service		1,103,914.36
(e) Deferred Charges - Municipal		94,503.69
(f) Judgments		
(n) Transferred to Board of Education for Use of Local Schools ( N.J.S. 40:48-17.1 & 17.3 )		
(g) Cash Deficit		
(k) For Local District School Purposes		
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)		425,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>		
<b>TOTAL APPROPRIATIONS</b>		\$10,005,037.65

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 15th 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 15th day of June 2015, \_\_\_\_\_, Clerk  
Signature