

# 2015 MUNICIPAL DATA SHEET

( MUST ACCOMPANY 2015 BUDGET )

MUNICIPALITY:           BOROUGH OF WASHINGTON          

COUNTY :           WARREN          

<u>          SCOTT McDONALD          </u> Mayor's Name	<u>          12/31/16          </u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>          MICHAEL HEINRICH          </u>	<u>          12/31/18          </u>
<u>          RICHARD THOMPSON          </u>	<u>          12/31/16          </u>
<u>          ROBIN KLIMKO          </u>	<u>          12/31/18          </u>
<u>          DAVID HIGGINS          </u>	<u>          12/31/18          </u>
<u>          ETHEL CONRY          </u>	<u>          12/31/16          </u>
<u>          JOSEPHINE NOONE          </u>	<u>          12/31/18          </u>
<u>  </u>	<u>  </u>
<u>  </u>	<u>  </u>
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<u>  </u>	<u>  </u>
<u>  </u>	<u>  </u>

Municipal Officials	
<u>          KRISTINE BLANCHARD          </u> Municipal Clerk	{ <u>          07/2006          </u> Date of Orig. Appt.
<u>          NATASHA TURCHAN          </u> Tax Collector	{ <u>          C1347          </u> Cert No.
<u>          NATASHA TURCHAN          </u> Chief Financial Officer	{ <u>          T-1597          </u> Cert No.
<u>          THOMAS M. FERRY, CPA          </u> Registered Municipal Accountant	{ <u>          N0638          </u> Cert No.
<u>          RICHARD P. CUSHING          </u> Municipal Attorney	{ <u>          497          </u> Lic No.

Official Mailing Address of Municipality

          BOROUGH OF WASHINGTON          

          100 BELVIDERE AVENUE          

          WASHINGTON, NJ 07882          

Fax #           (908) 689-9485          

Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton , N.J. 08625-0803

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

**2015  
MUNICIPAL BUDGET**

Municipal Budget of the           BOROUGH           of           WASHINGTON          , County of           WARREN           for the Fiscal Year 2015

It is Hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the           10           day of           March          , 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           10           Day of           March          , 2015

          Kristine Blanchard - Municipal Clerk            
          100 Belvidere Avenue            
 Address  
          Washington NJ 07882            
 Address  
          (908) 689-3600            
 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 here in are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this           10           day of           March          , 2015

          Thomas M. Ferry CPA, Registered Municipal Accountant            
          Newton, New Jersey 07860            
 Address

          100B Main Street            
 Address  
          (973) 579-3212            
 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.

          10           day of           March          , 2015

          Natasha Turchan - 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  
 Direct of the 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  
 Direct of the 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 Washington, County of Warren



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2015
General Appropriations For : (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "Caps" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1,Sheet 19) (N.J.S.40A:4-45.2)}	2,924,446.20
2. Appropriations excluded from "Caps"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	3,832,585.88
(b) Local District School Purposes in Municipal Budget ( Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (item O, Sheet 29)	3,832,585.88
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 95.00 Percent of Tax Collections	897,890.60
4. Total General Appropriations (Item 9, Sheet 29)	7,654,922.68
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,236,701.42
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,270,993.64
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	147,227.62

## EXPLANATORY STATEMENT - (Continued )

### SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	_____ Utility	_____ Utility
Budget Appropriations - Adopted Budget	7,589,549.59	2,469,021.49		
Budget Appropriations Added by N.J.S. 40A:4-87	109,470.90			
Emergency Appropriations				
Total Appropriations	7,699,020.49	2,469,021.49		
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,403,502.60	1,989,981.26		
Reserved	294,350.53	300,519.68		
Unexpended Balances Canceled	1,167.36	178,520.55		
Total Expenditures and Unexpended Balances Canceled	7,699,020.49	2,469,021.49		
Overexpenditures *				

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

Explanation of Appropriations for  
"Other Expenses"

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

Materials, supplies and non-bondable equipment;  
Repairs and maintenance of buildings.  
equipment, roads, etc.,  
Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.:

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

		EXPLANATORY STATEMENT- (Continued)			
		BUDGET MESSAGE			
The Borough has elected to increase the "CAP" to 3.5%. Below is how the CAP is calculated for 2015.					
General Appropriations for 2014	\$ 7,589,549.00	Amount on which CAP is applied		2,908,980.00	
CAP Base Adjustment -	0.00	3.5% CAP		<u>101,814.30</u>	
Subtotal	<u>7,589,549.00</u>	Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)		3,010,794.30	
Exceptions:		Add on modifications:			
Less:		New Construction		45,130.00	
Total Other Operations	162,434.00	2013 CAP Bank		248,085.43	
Total Interlocal Serv Agreement	2,460,878.00	2014 CAP Bank		<u>83,855.10</u>	
Total Public & Private Programs	39,362.00	Total allowable appropriations		\$ 3,387,864.83	
Total Capital Improvements	263,000.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.		<u>2,924,446.20</u>	
Total Municipal Debt Service	876,859.00	Under CAP		<u><u>463,418.63</u></u>	
Total Deferred Charges	1,195.00				
Reserve for Uncollected Taxes	<u>876,841.00</u>				
Total Exceptions	4,680,569.00				

**NOTE:**

Sheet 3b (1)

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

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

EXPLANATORY STATEMENT- (Continued)		
BUDGET MESSAGE		
SUMMARY TAX LEVY CAP CALCULATION		
<b>Levy Cap Calculation</b>		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		5,265,457
Less: One Year Waivers		
Less: Prior Year Exclusions Capital Improvement Fund & Down Payments		
Less: Prior Year Exclusions Deferred Charges to Future Taxation Unfunded	1,195	
Less: Prior Year Deferred Charges: emergencies	0	
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations	<u>5,264,262</u>	
Plus: 2% Cap increase	105,285	
<b>Adjusted Tax Levy Prior to Exclusions</b>		<u>5,369,547</u>
Exclusions:		
Allowable Shared Service Agreements Increase	0	
Allowable Health Insurance Cost Increase	11,070	
Allowable Pension Obligation Increase	0	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	34,000	
Allowable Debt Service and Capital Leases Increases	26,309	
Recycling Tax Appropriation		
Deferred Charges to Future Taxation Unfunded	0	
Current Year Deferred Charges: Emergencies		
Add Total Exclusions	<u>71,379</u>	
Less Cancelled or Unexpended Exclusions	(1,167)	
<b>Adjusted Tax Levy</b>		<u>5,439,759</u>
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	3,193,900	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	<u>1.413</u>	
New Ratable Adjustment to Levy		45,130
CY 2011 Cap Bank Utilized in CY 2014		
CY 2012 Cap Bank Utilized in CY 2014		
CY 2013 Cap Bank Utilized in CY 2014		
Amounts approved by Referendum		
<b>Maximum Allowable Amount to be Raised by Taxation</b>		<u>5,484,889</u>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>		<u>5,270,994</u>
<b>Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)</b>		<u>213,895</u>

**NOTE:**

Sheet 3b-2

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

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

EXPLANATORY STATEMENT- (Continued)

**BUDGET MESSAGE**

In order to comply with statutory and regulatory requirements, the amounts appropriated for certain department or functions have been split and their parts appear in several places. Those appropriations which have been split add up as follows:

	<u>Within CAP</u>	<u>Operations Outside CAP</u>	<u>Funded by Public and Private Revenues</u>	<u>Total</u>
Group Insurance	204,999.52	26,739.00		231,738.52

**THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH**

	Total Amount	261,686.20
Less: Employee contributions deposited in Payroll Agency Account		<u>(29,947.68)</u>
Total Charged to Current Appropriations		<u><u>231,738.52</u></u>

**COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES**

Below is a comparison of the Preliminary 2015 tax rate and actual 2014 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2015 and 2014.

	<u>2015 Preliminary</u>		<u>2014 Actual</u>		<u>Increase or (Decrease)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal Purpose	5,270,993.64	1.4198	5,265,457.46	1.4136	5,536.18	0.0062
Library Tax	147,227.62	0.040	152,764.80	0.041	(5,537.18)	(0.0014)
	<u><u>5,418,221.26</u></u>	<u><u>1.4595</u></u>	<u><u>5,418,222.26</u></u>	<u><u>1.4546</u></u>	<u><u>(1.00)</u></u>	<u><u>0.00487</u></u>

**NOTE:**

Sheet 3b-3

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

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

**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>			
	X			Capital Improvement Fund	297,000	The Borough is planning to fund capital projects on pay as you go method.
X			X	Surplus	807,225	Borough utilizes prior year Fund Balance to balance 2015 budget.
	X		X	Capital Surplus	10,000	The Borough is Funding Capital Projects with one-time revenue from Capital Surplus



**Current Fund - Anticipated Revenues**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	807,225.42	750,000.00	750,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Operating Surplus Anticipated	08-100	807,225.42	750,000.00	750,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,040.00
Other	08-104	1,000.00	1,000.00	2,460.00
Fees and Permits	08-105	25,000.00	25,000.00	28,979.00
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	90,000.00	80,000.00	102,061.57
Other	08-109			
Interest and Costs on Taxes	08-112	125,000.00	115,000.00	182,104.50
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,000.00	1,500.00	3,267.63
Anticipated Utility Operating Surplus	08-114			

**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	08-001	248,000.00	227,500.00	323,912.70

**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	38,300.00	47,486.00	47,486.00
Energy Receipts Tax (P.L.1997,Chapters 162 &167)	09-202	555,076.00	545,890.00	545,890.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	593,376.00	593,376.00	593,376.00

**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A: 4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX	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)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees With Offset Appropriations</b>	08-002			







**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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 )	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001		140,722.23	140,722.23



**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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 )	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	38,100.00	69,200.00	58,568.95

**Current Fund - Anticipated Revenues - ( Continued )**

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated ( Sheet 4, #1)</b>	08-101	807,225.42	750,000.00	750,000.00
<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>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	248,000.00	227,500.00	323,912.70
Total Section B: State Aid Without Offsetting Appropriations	09-001	593,376.00	593,376.00	593,376.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Municipal Services 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		140,722.23	140,722.23
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	38,100.00	69,200.00	58,568.95
<b>Total Miscellaneous Revenues</b>	13-099	879,476.00	1,030,798.23	1,116,579.88
<b>4. Receipts from Delinquent Taxes</b>	15-499	550,000.00	500,000.00	788,417.75
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	2,236,701.42	2,280,798.23	2,654,997.63
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXXX			
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	5,270,993.64	5,265,457.46	5,434,560.69
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
c) Minimum Library Tax	07-192	147,227.62	152,764.80	152,764.80
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	5,418,221.26	5,418,222.26	5,587,325.49
<b>7. Total General Revenues</b>	13-299	7,654,922.68	7,699,020.49	8,242,323.12

**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:							
Administrative and Executive:							
Salaries and Wages	20-100-1	67,893.40	55,032.00		55,032.00	54,915.70	116.30
Other Expenses	20-100-2	22,275.00	38,975.00		38,975.00	38,958.76	16.24
Mayor and Council:							
Salaries and Wages	20-110-1	14,500.00	14,500.00		14,500.00	14,500.00	
Other Expenses	20-110-2	7,400.00	7,200.00		7,200.00	6,965.00	235.00
Municipal Clerk:							
Salaries and Wages	20-120-1	79,410.00	78,263.94		78,263.94	77,893.94	370.00
Other Expenses	20-120-2	10,105.00	11,120.00		11,120.00	6,371.13	4,748.87
Financial Administration:							
Salaries and Wages	20-130-1	98,444.01	97,011.35		97,011.35	96,566.67	444.68
Other Expenses	20-130-2	16,700.00	16,600.00		16,600.00	12,487.01	4,112.99
Annual Audit	20-135-2	27,030.00	26,500.00		26,500.00	26,370.00	130.00

**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
GENERAL GOVERNMENT (continued):							
Revenue Administration:							
Salaries and Wages	20-145-1	74,298.00	73,200.00		73,200.00	65,543.00	7,657.00
Other Expenses	20-145-2	9,200.00	9,100.00		9,100.00	8,758.21	341.79
Assessment of Taxes:							
Salaries and Wages	20-150-1	34,772.77	34,345.00		34,345.00	32,164.36	2,180.64
Other Expenses	20-150-2	15,975.00	15,950.00		15,950.00	9,843.25	6,106.75
Legal Services and Costs:							
Other Expenses	20-155-2	70,000.00	142,000.00		142,000.00	83,464.15	58,535.85
Engineering Services and Costs:							
Other Expenses	20-165-2	60,000.00	60,000.00		60,000.00	49,686.25	10,313.75

**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
LAND USE ADMINISTRATION:							
Planning Board							
Salaries and Wages	21-180-1	3,783.50	3,775.00		3,775.00	3,727.59	47.41
Other Expenses	21-180-2	6,838.34	6,638.00		6,638.00	5,914.04	723.96
Board of Adjustment							
Salaries and Wages	21-185-1	4,050.00	4,050.00		4,050.00	1,001.00	3,049.00
Other Expenses	21-185-2	4,508.00	4,508.00		4,508.00	3,335.89	1,172.11
LOCAL CODE ENFORCEMENT:							
Salaries and Wages	22-195-1	24,299.00	24,395.00		24,395.00	16,902.50	7,492.50
Other Expenses	22-195-2	2,075.00	1,530.00		1,530.00	1,068.67	461.33
P.E.O.S.H.A. (P.L. 1983, C.516)							
Other Expenses	22-195-2	1,000.00	1,000.00		1,000.00		1,000.00
INSURANCE:							
General Liability	23-210-2	243,260.25	236,175.00		237,175.00	236,665.72	509.28
Employee Group Health	23-220-2	204,999.52	200,346.00		191,346.00	178,173.71	13,172.29

**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
PUBLIC SAFETY:							
Fire:							
Other Expenses:							
Miscellaneous Other Expenses	25-255-2	33,319.00	33,319.00		33,319.00	33,319.00	
Fire Hydrant Service	25-265-2	68,000.00	68,000.00		68,100.00	68,016.00	84.00
First Aid Organization - Aid Maintenance:							
Other Expenses	25-260-2	19,300.00	19,300.00		19,300.00	19,300.00	
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383):							
FIRE AND SAFETY CODE ENFORCEMENT:							
Salaries and Wages	25-265-1	24,262.20	22,700.00		22,700.00	21,136.25	1,563.75
Other Expenses	25-265-2	4,700.00	4,700.00		4,700.00	2,036.50	2,663.50

**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
OFFICE OF EMERGENCY MANAGEMENT:							
Salaries and Wages	25-252-1	5,075.00	5,100.00		5,100.00	4,499.94	600.06
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00		2,000.00
PUBLIC WORKS:							
Road Repair & Maintenance:							
Salaries and Wages	26-290-1	456,934.32	425,000.00		425,000.00	375,915.31	49,084.69
Other Expenses	26-290-2	115,757.00	115,182.00		115,182.00	101,052.89	14,129.11
Shade Tree Commission:							
Salaries and Wages	26-313-1	950.00	950.00		950.00	934.00	16.00
Other Expenses	26-313-2	15,500.00	15,500.00		15,900.00	15,182.34	717.66
Public Buildings and Grounds:							
Salaries and Wages	26-310-1	12,261.08	12,235.00		12,235.00	11,777.49	457.51
Other Expenses	26-310-2	47,900.00	45,723.00		45,723.00	45,392.29	330.71
Solid Waste Collection:							
Other Expenses	26-305-2	293,000.00	293,000.00		293,000.00	293,000.00	

**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
HEALTH AND WELFARE:							
Animal control:							
Salaries and Wages	27-340-1	10,208.81	10,200.00		10,200.00	10,057.94	142.06
PARK AND RECREATION:							
Recreation & Education:							
Salaries and Wages	28-370-1						
Other Expenses	28-370-2	76,328.00	76,328.00		76,328.00	76,328.00	
PUBLIC DEFENDER (P.L. 1997, C.256):							
Other Expenses	43-495-2	6,000.00	6,000.00		6,000.00	6,000.00	



**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
<b>Unclassified:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utilities:							
Electricity	31-430-2	50,000.00	48,000.00		48,000.00	29,176.59	18,823.41
Natural Gas	31-446-2	20,000.00	20,000.00		20,000.00	19,123.18	876.82
Heating Oil	31-447-2						
Street Lighting & Traffic Lights	31-435-2	83,500.00	83,500.00		83,500.00	71,990.12	11,509.88
Solid Waste Disposal	31-465-2	175,000.00	175,000.00		175,000.00	170,903.16	4,096.84
Telephone	31-440-2	18,000.00	18,000.00		18,000.00	15,713.13	2,286.87
Water	31-445-2	13,000.00	12,000.00		14,500.00	14,497.85	2.15
Gasoline and Diesel Fuel	31-460-2	25,000.00	23,000.00		23,000.00	22,998.96	1.04
Salary Settlements	30-415-2						
Municipal Service Reimbursements	31-290-2	50,000.00	25,000.00		25,000.00	21,876.02	3,123.98
<b>Total Operations {Item 8 (A)} Within "CAPS"</b>	34-199	2,728,812.20	2,721,951.29		2,716,951.29	2,481,503.51	235,447.78
<b>B. Contingent</b>	35-470						
<b>Total Operations Including Contingent- Within "Caps"</b>	34-201	2,728,812.20	2,721,951.29		2,716,951.29	2,481,503.51	235,447.78
<b>Detail:</b>							
Salaries and Wages	34-201-1	911,142.09	860,757.29		860,757.29	787,535.69	73,221.60
Other Expenses (Including Contingent)	34-201-2	1,817,670.11	1,861,194.00		1,856,194.00	1,693,967.82	162,226.18

**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
<b>(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(1) Deferred Charges</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870-2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

**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
<b>(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) Statutory Expenditures</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	95,545.00	101,429.97		101,429.97	100,592.59	837.38
Social Security System (O.A.S.I.)	36-472	88,989.00	75,000.00		80,000.00	75,498.74	4,501.26
Consolidated Police and Firemen's Pension Fund	36-474						
Unemployment Insurance	23-225	7,000.00	6,500.00		6,500.00	6,500.00	
Defined Contribution Retirement Program	36-477	4,100.00	4,100.00		4,100.00	3,676.63	423.37
<b>Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	195,634.00	187,029.97		192,029.97	186,267.96	5,762.01
<b>(G) Cash Deficit of Proceeding Year</b>	46-885						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	2,924,446.20	2,908,981.26		2,908,981.26	2,667,771.47	241,209.79

**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
MAINTENANCE OF FREE PUBLIC LIBRARY							
Salaries and Wages	29-390-1						
Other Expenses	29-390-2	157,780.00	157,780.00		157,780.00	134,238.54	23,541.46
EMPLOYEE GROUP HEALTH INSURANCE							
Other Expenses	23-220-2	26,739.00	4,654.00		4,654.00		4,654.00

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  <b>(A) Operations - Excluded From "Caps"</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2014</b>	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded From Caps</b>	34-300	184,519.00	162,434.00		162,434.00	134,238.54	28,195.46

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  <b>(A) Operations - Excluded From "Caps"</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2014</b>	
		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 Increased Fee Revenues (N.J.A.C. 5:23-4.17)</b>	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	22-999						

**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
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Shared Police Services-Washington Township	25-240-2	2,272,891.00	2,267,540.00		2,267,540.00	2,254,631.72	12,908.28
Shared Court Services-Mansfield	43-490-2	188,175.88	193,338.00		193,338.00	181,301.00	12,037.00
<b>Total Shared Service Agreements</b>	42-999	2,461,066.88	2,460,878.00		2,460,878.00	2,435,932.72	24,945.28

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  <b>(A) Operations - Excluded From "Caps"</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2014</b>	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3H)</b>	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
<b>Total Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3H)</b>	34-303						

**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
<b>Public and Private Programs Offset By Revenues</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Clean Communities	41-703-1		12,470.90		12,470.90	12,470.90	
Municipal Alliance on Alcoholism and Drug Abuse							
State Share	41-704-2		27,036.00		27,036.00	27,036.00	
Local Share	41-899-2	8,000.00	8,111.00		8,111.00	8,111.00	
Recycling Tonnage Grant - Unappropriated Reserves	41-701-2		4,215.33		4,215.33	4,215.33	
Small Cities	41-702-2		95,000.00		95,000.00	95,000.00	
Sustainable Jersey	41-771-2		2,000.00		2,000.00	2,000.00	

**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
<b>Public and Private Programs Offset By Revenues ( Continued )</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Public and Private Programs Offset By Revenues</b>	40-999	8,000.00	148,833.23		148,833.23	148,833.23	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	2,653,585.88	2,772,145.23		2,772,145.23	2,719,004.49	53,140.74
<b>Detail:</b>							
<b>Salaries and Wages</b>	34-305-1						
<b>Other Expenses</b>	34-305-2	2,653,585.88	2,772,145.23		2,772,145.23	2,719,004.49	53,140.74



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - 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>Public and Private Programs Offset By Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	297,000.00	263,000.00		263,000.00	263,000.00	



**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
(1) Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorization	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
Deferred Charges:				XXXXXXXXXX			XXXXXXXXXX
Bond Ordinance 23-2002	46-880-2		1,195.00	XXXXXXXXXX	1,195.00	1,195.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded From "CAPS"</b>	46-999		1,195.00		1,195.00	1,195.00	
(F) Judgments (N.J.S.A 40A:4-45.3cc)	37-480			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools ( N.J.S.A. 40:48-17.1&17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	3,832,585.88	3,913,198.73		3,913,198.73	3,858,890.63	53,140.74

**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
<b>For Local District School Purpose - Excluded From "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded From "Caps"</b>	48-999						XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"</b>	29-410						XXXXXXXXXX XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded From "Caps"</b>	34-399	3,832,585.88	3,913,198.73		3,913,198.73	3,858,890.63	53,140.74
<b>(L) Subtotal General Appropriations { Items (H-1) and (O) }</b>	34-400	6,757,032.08	6,822,179.99		6,822,179.99	6,526,662.10	294,350.53
<b>(M) Reserve for Uncollected Taxes</b>	50-899	897,890.60	876,840.50	XXXXXXXXXX	876,840.50	876,840.50	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	7,654,922.68	7,699,020.49		7,699,020.49	7,403,502.60	294,350.53

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of 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
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	2,924,446.20	2,908,981.26		2,908,981.26	2,667,771.47	241,209.79
	XXXXXXX						
<b>(A) Operations - Excluded From "Caps"</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	184,519.00	162,434.00		162,434.00	134,238.54	28,195.46
<b>Uniform Construction Code</b>	22-999						
<b>Shared Service Agreements</b>	42-999	2,461,066.88	2,460,878.00		2,460,878.00	2,435,932.72	24,945.28
<b>Additional Appropriations Offset by Revenues</b>	34-303						
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	8,000.00	148,833.23		148,833.23	148,833.23	
<b>Total Operations - Excluded From "Caps"</b>	34-305	2,653,585.88	2,772,145.23		2,772,145.23	2,719,004.49	53,140.74
<b>(C) Capital Improvements</b>	44-999	297,000.00	263,000.00		263,000.00	263,000.00	
<b>(D) Municipal Debt Service</b>	45-999	882,000.00	876,858.50		876,858.50	875,691.14	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999		1,195.00		1,195.00	1,195.00	XXXXXXXXXX
<b>(F) Judgments</b>	37-480						
<b>(G) Cash Deficit</b>	46-885						XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410						XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405						XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	897,890.60	876,840.50		876,840.50	876,840.50	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	7,654,922.68	7,699,020.49		7,699,020.49	7,403,502.60	294,350.53



**Dedicated Sewer Utility Budget - (continued)**

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2015	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	100,710.00	96,000.00		96,000.00	76,873.62	19,126.38
Other Expenses	55-502	1,164,500.00	1,164,288.24		1,164,288.24	890,394.94	273,893.30
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512	200,000.00	120,000.00		120,000.00	120,000.00	
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	80,000.00	80,000.00		80,000.00	80,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522	11,800.00	11,830.00		11,830.00	11,830.00	XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
Infrastructure Trust Principal and Interest	55-524	865,000.00	871,928.07		871,928.07	693,407.52	XXXXXXXXXX
							XXXXXXXXXX

**Dedicated Sewer Utility Budget - (continued)**

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2015	
		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>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
Prior Year Operating Deficit	55-531						XXXXXXXXXX
Over Expenditure of Appropriation Reserves	55-532			XXXXXXXXXX			XXXXXXXXXX
Capital Ordinance Funding	55-533		117,475.18	XXXXXXXXXX	117,475.18	117,475.18	
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
Statutory Expenditures :	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	7,500.00	7,500.00		7,500.00		7,500.00
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 Sewer Utility Appropriations</b>	55-599	2,429,510.00	2,469,021.49		2,469,021.49	1,989,981.26	300,519.68

### Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit ( General Budget )	51-885			
<b>Total Assessment Revenues</b>	51-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	51-999	0.00	0.00	0.00

### Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	52-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	52-999	0.00	0.00	0.00

**Dedicated Assessment Budget**

**Utility**

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit ( ) Utility Budget	53-885			
<b>Total ( ) Utility Assessment Revenues</b>	53-899	0.00	0.00	0.00
15. Appropriations for Assessment Debt	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total ( ) Utility Assessment Appropriations</b>	53-999	0.00	0.00	0.00

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; 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; Parking Offense Adjudication Act; Disposal of Forfeited Property; National Night Out Donations; Municipal Public Defender; K-9 Unit Donations; Uniform Fire Safety

Act Penalty Monies; Board of Recreation Commission; Snow Removal; Affordable Housing; Police Donations; Developers 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 Changes in Current Surplus

#### Current Fund Balance Sheet - December 31, 2014

ASSETS		
Cash and Investments	1110100	2,491,606.48
Due from State of N.J. (c. 29, P.L. 1971)	1111000	6,424.49
Federal and State Grants Receivable	1110200	82,702.42
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	816,932.56
Tax Title Liens Receivable	1110400	1,056,215.17
Property Acquired by Tax Title Lien Liquidation	1110500	138,600.00
Other receivable	1110600	31,068.36
Deferred Charges Required to be in 2015 Budget	1110700	0.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	0.00
<b>Total Assets</b>	1110900	4,623,549.48

#### LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	1,075,709.60
Reserves for Receivable	2110200	2,042,816.09
Surplus	2110300	1,505,023.79
<b>Total Liabilities , Reserves and Surplus</b>	2110400	4,623,549.48

School Tax Levy Unpaid	2220100	4,325,381.89
		0.00
Less: School Tax Deferred	2220200	3,996,206.92
* Balance Include in Above "Cash Liabilities"	2220300	329,174.97

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

		Year 2014	Year 2013
Surplus Balance , January 1 st	2310100	1,445,622.12	1,373,523.51
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2014 95.25 % , 2013 95.00 %	2310200	17,008,122.83	16,583,573.11
Delinquent Taxes	2310300	788,417.75	707,970.48
Other Revenues and Additions to Income	2310400	1,400,302.63	1,359,755.81
<b>Total Funds</b>	2310500	20,642,465.33	20,024,822.91
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	6,821,012.63	6,644,287.04
School Taxes (Including Local and Regional)	2310700	8,751,781.00	8,545,494.82
County Taxes (Including Added Tax Amounts)	2310800	3,345,874.84	3,169,718.93
Special District Taxes	2310900	200,000.00	200,000.00
Other Expenditures and Deductions from Income	2311000	18,773.07	19,700.00
<b>Total Expenditures and Tax Requirements</b>	2311100	19,137,441.54	18,579,200.79
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	2311300	19,137,441.54	18,579,200.79
<b>Surplus Balance - December 31 st</b>	2311400	1,505,023.79	1,445,622.12

Nearest even percentage may be used

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

Surplus Balance December 31, 2014	2311500	1,505,023.79
Current Surplus Anticipated in 2015 Budget	2311600	807,225.42
<b>Surplus Balance Remaining</b>	2311700	697,798.37

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 else where , 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**

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 WASHINGTON**

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 Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid Other Funds	5e Debt Authorized	
Road Improvements	2015-01	600,000.00		200,000.00					400,000.00
Server Replacement	2015-02	10,000.00		10,000.00					
Loader	2015-03	75,000.00		75,000.00					
Fire Equipment	2015-04	36,000.00		12,000.00					24,000.00
<b>Total - All Projects</b>	33-199	721,000.00		297,000.00					424,000.00

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

LOCAL UNIT           BOROUGH OF WASHINGTON          

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 Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid Other Funds	5e Debt Authorized	
<b>Sewer Capital</b>									
Improvements to Sewer System	2015-04	200,000.00		200,000.00					
<b>Total - All Projects</b>	33-199	200,000.00		200,000.00					

**Three Year Capital Program - 2015 - 2017**  
**Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT BOROUGH OF WASHINGTON

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per <u>Budget</u> Year					
				5a 2015	5b 2016	5c 2017	5d	5e	5f
<b>General Capital</b>									
Road Improvements	2015-01	600,000.00	12/31/17	200,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
Server Replacement	2015-02	10,000.00	12/31/15	10,000.00					
Loader	2015-03	75,000.00	12/31/15	75,000.00					
Fire Equipment	2015-04	36,000.00	12/31/17	12,000.00	12,000.00	12,000.00			
<b>Total - All Projects</b>	33-299	721,000.00		297,000.00	92,000.00	92,000.00	80,000.00	80,000.00	80,000.00

**Three Year Capital Program - 2015 - 2017  
Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT BOROUGH OF WASHINGTON

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per <u>Budget</u> Year					
				5a 2015	5b 2016	5c 2017	5d	5e	5f
<b>Sewer Capital</b>									
Improvements to the Sewer	2015-04	200,000.00	42,369.00	200,000.00					
<b>Total - All Projects</b>	33-299	200,000.00		200,000.00					

**Three Year Capital Program - 2015 - 2017  
Summary of Anticipated Funding Sources and Amounts**

LOCAL UNIT Borough of washington+

1 Project Title		2 Estimated Total Cost	Budget Appropriations		4 Capital Improvement Fund	5 Capital Surplus	6 Grants in Aid Other Funds	Debt Allowed			
			3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Capital</b>											
Road Improvements		600,000.00	200,000.00	400,000.00							
Server Replacement		10,000.00	10,000.00								
Loader		75,000.00	75,000.00								
Fire Equipment		36,000.00	12,000.00	24,000.00							
<b>Total -All Projects</b>	<b>33-399</b>	721,000.00	297,000.00	424,000.00							

**Three Year Capital Program - 2015 - 2017  
Summary of Anticipated Funding Sources and Amounts**

LOCAL UNIT Borough of Washington+

1 Project Title		2 Estimated Total Cost	Budget Appropriations		4 Capital Improvement Fund	5 Capital Surplus	6 Grants in Aid Other Funds	Debt Allowed			
			3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Sewer Capital											
Improvement to the Sewer		200,000.00	200,000.00								
<b>Total -All Projects</b>	<b>33-399</b>	200,000.00	200,000.00								



**Summary of Appropriations**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXXXX	XXXXXXXXXX
Within "Caps"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	2,728,812.20
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	195,634.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"	34-305	2,653,585.88
(c) Capital Improvements	44-999	297,000.00
(d) Municipal Debt Service	45-999	882,000.00
(e) Deferred Charges - Municipal	46-999	
(f) Judgments	37-480	
(n) Transfer to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)	50-899	897,890.60
<b>6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	7,654,922.68

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_ 2015  
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto , to if any , which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2015, \_\_\_\_\_, Clerk.

Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014					
		2015	2014				for 2015	for 2014	Paid or charged		Reserved			
Amount to be Raised by Taxation	54-190				Development of lands for Recreation and Conservation:		XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
			N/A		Salaries and Wages	54-385-1								
Interest Income	54-113				Other expenses	54-385-2	N/A							
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
					Salaries and Wages	54-375-1								
					Other expenses	54-375-2								
Public & Private Revenues:					Historic Preservation:		XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
					Salaries and Wages	54-176-1								
					Other expenses	54-176-2								
<b>Total Trust Fund Revenues</b>	54-299													
<b>Summary of Program</b>					Acquisition of Lands for Recreation and Conservation:	54-915-2	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Year Referendum Passed/Implemented:				Date	Acquisition of Farmland	54-916-2								
Rate Assessed:			\$	_____	Down Payments of Improvements	54-906-2								
Total Tax Collected to date			N/A	\$	Debt Service:		XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total Expended to date:			\$	_____	Payment of Bond Principal	54-920-2								
Total Acreage Preserved to date			(Acres)	_____	Payment of Bond Anticipation Notes and Capital Notes	54-925-2								
Recreation land Preserved in 2014			(Acres)	_____	Interest on Bonds	54-930-2								
Farmland preserved in 2014			(Acres)	_____	Interest on Notes	54-935-2								
					Reserve for Future Use	54-950-2								
					<b>Total Trust Fund Appropriations</b>	54-499								

**Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: BOROUGH OF WASHINGTON

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 the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

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Date

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Clerk of the Governing Body