

Resolution No. 16-190
2016 MUNICIPAL DATA SHEET

Public Hearing:
 April 26, 2016

CAP

(MUST ACCOMPANY 2016 BUDGET)

MUNICIPALITY: BOROUGH OF GARWOOD COUNTY : UNION

<u>Charles Lombardo</u>	<u>12/31/2018</u>
Mayor's Name	Term Expires

Municipal Officials	
	<u>3/1/1999</u>
<u>CHRISTINA ARIEMMA</u>	Date of Orig. Appt.
Municipal Clerk	<u>C-1067</u>
	Cert No.
<u>SANDY BRUNS</u>	<u>T-8226</u>
Tax Collector	Cert No.
<u>SANDY BRUNS</u>	<u>N-0766</u>
Chief Financial Officer	Cert No.
<u>WARREN M. KORECKY</u>	<u>419</u>
Registered Municipal Accountant	Lic No.
<u>ROBERT RENAUD</u>	
Municipal Attorney	

Official Mailing Address of Municipality

BOROUGH OF GARWOOD
403 SOUTH AVENUE
GARWOOD NEW JERSEY
Fax # : 908-789-7978

Governing Body Members	
Name	Term Expires
<u>MICHAEL MARTIN</u>	<u>12/31/2016</u>
<u>JAMES MATHIEU</u>	<u>12/31/2016</u>
<u>SARA TODISCO</u>	<u>12/31/2017</u>
<u>JOSEPH R. SARNO</u>	<u>12/31/2018</u>
<u>LOUIS PETRUZZELLI</u>	<u>12/31/2017</u>
<u>ILEEN BOCCHINO-CUCCARO</u>	<u>12/31/2018</u>

Please attach this to your 2016 Budget and Mail to:

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

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

**2016
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Garwood, County of Union, for the Fiscal Year 2016.

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 22nd day of March, 2016 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 22nd day of March, 2016



Clerk

403 SOUTH AVENUE

Address

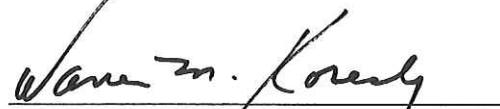
GARWOOD, NEW JERSEY 07027

Address

908-789-0710

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy 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 22nd day of March, 2016

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 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 22nd day of March, 2016



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: _____ 2016 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: _____ 2016 By: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the BOROUGH OF GARWOOD, COUNTY OF UNION for the Fiscal Year 2016

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for year 2016;

Be it Further Resolved,that said Budget be published in the THE WESTFIELD LEADER in the issue of April 14, 2016

The Governing Body of the BOROUGH OF GARWOOD does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE

(Insert last name) { MARTIN { MATHIEU ABSTAINED {
{ PETRUZZELLI { SARNO, III
AYES { TODISCO NAYS { BOCCHINO-CUCCARO
{ LOMBARDO { ABSENT {
{ {

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

on March 22, 2016

A Hearing on the Budget and Tax Resolution will be held at the BOROUGH HALL, on April 26th, 2016 at 7:15 (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	SWIMMING POOL UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET	7,771,091.29			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	15,759.04			
EMERGENCY APPROPRIATIONS				
TOTAL APPROPRIATIONS	7,786,850.33			
EXPENDITURES:				
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	7,431,007.46			
RESERVED	352,042.86			
UNEXPENDED BALANCES CANCELED	3,800.01			
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	7,786,850.33			
OVEREXPENDITURES*				

**EXPLANATIONS OF APPROPRIATIONS FOR
"OTHER EXPENSES"**

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

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

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.

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

* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2015 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 2016 Budget:

Projected Group Health Insurance Costs - 2016	\$1,156,500.00
Projected Employee Contributions - 2016	<u>(166,500.00)</u>
Group Health Insurance Budget Appropriation - 2016	<u><u>\$990,000.00</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 2015 budget for Total General Appropriations certain 2015 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 0.00% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2015 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2016 budget an index rate ordinance is approved 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:

EXPLANATORY STATEMENT - (CONTINUED)

BOROUGH OF GARWOOD

"CAPS" CALCULATIONS

Total General Appropriations for 2015		\$7,771,091.00
Add: Cap Base Adjustment		
Adjusted Total General Appropriations for 2015		<u>7,771,091.00</u>
Less Exceptions:		
Total Other Operations	\$895,839.00	
Total Public & Private Programs	58,932.00	
Total Capital Improvements	15,000.00	
Total Municipal Debt Service	315,289.00	
Deferred Charges	60,166.00	
Reserve for Uncollected Taxes	<u>400,000.00</u>	
Total Exceptions		<u>1,745,226.00</u>
Amount on Which Percentage is Applied		6,025,865.00
0.00% "CAP"		
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)		<u>6,025,865.00</u>
Add:		
Increase in Ratables from New Construction & Improvements		8,497.81
Cap Bank		<u>274,598.95</u>
Maximum Allowable Appropriations After Modifications		<u><u>\$6,308,961.76</u></u>

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF GARWOOD
SUMMARY FY 2016 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$5,784,984.09
LESS: PRIOR YEAR CAPITAL IMPROVEMENT FUND & DOWN PAYMENTS		
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		5,192.00
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES		17,651.00
CHANGES IN SERVICE PROVIDER (+/-)		
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		5,762,141.1
PLUS 2% CAP INCREASE		115,243.00
PLUS PRIOR YEAR EXTRAORDINARY AID AWARD		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		5,877,384.09
EXCLUSIONS:		
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)		
ALLOWABLE LOSAP INCREASES		
ALLOWABLE PENSION INCREASES	48,696.00	
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES	17,651.00	
ALLOWABLE INCREASE IN HEALTH CARE COSTS		
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS		
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	<u>5,000.00</u>	
ADD TOTAL EXCLUSIONS		71,347.00
LESS CANCELLED OR UNEXPENDED WAIVERS		
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		3,800.00
ADJUSTED TAX LEVY		<u>5,944,931.09</u>
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		274,300.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		3.10
NEW RATABLE ADJUSTMENT TO LEVY		8,497.81
CY 2015 CAP BANK UTILIZED IN CY 2016		6,044.00
AMOUNTS APPROVED BY REFERENDUM		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		<u>\$5,959,473</u>
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES		<u>\$5,959,473</u>
 Under Tax Levy Cap		 <u><u>0</u></u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2015
		2016	2015	
1. SURPLUS ANTICIPATED	08-101	500,000.00	598,500.00	598,500.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	500,000.00	598,500.00	598,500.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	19,000.00	19,000.00	19,350.00
OTHER	08-104	12,000.00	10,000.00	16,169.46
FEES AND PERMITS	08-105	35,000.00	32,000.00	47,705.24
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	75,000.00	90,000.00	87,381.53
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	44,000.00	65,000.00	44,239.80
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113			
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			
COST OF SEWER TREATMENT	08-117			
CABLE T.V. FRANCHISE FEE	08-118			
SEWER FLOW CHARGES - INDUSTRIAL USERS	08-119	65,000.00	59,000.00	72,243.45

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2015
		2016	2015	
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08-001	250,000.00	275,000.00	287,089.48

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2015
		2016	2015	
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:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES PROGRAM	10-701		8,935.66	8,935.66
ALCOHOL EDUCATION REHABILITATION FUND	10-702			
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	14,202.00	14,202.00	14,202.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704			
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
SMALL CITIES GRANT	10-707			
BODY ARMOR GRANT	10-712	1,847.11	1,849.62	1,849.62
KIDS RECREATIONAL TRUST FUND PROGRAM	10-713		20,000.00	20,000.00
STATEWIDE INSURANCE GRANT	10-771		2,395.38	2,395.38
RECYCLING TONNAGE GRANT	10-772	5,223.56	8,135.58	8,135.58
FEDERAL BULLETPROOF VEST	10-865		1,194.53	1,194.53
GREENING UNION COUNTY	10-722		2,228.00	2,228.00
CLICK IT OR TICKET IT	10-723		2,200.00	2,200.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2015
		2016	2015	
3. MISCELLANEOUS REVENUES - SECTION G : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UTILITY OPERATING SURPLUS OF PRIOR YEAR	08-116			
UNIFORM FIRE SAFETY ACT	08-106	15,123.04	14,509.24	13,356.85
SALE OF MUNICIPAL ASSETS	08-120			
REIMBURSEMENT OF COSTS - Library	08-122	51,000.00	49,000.00	49,000.00
FEMA - Reimbursement	08-123			
CABLE T.V. FRANCHISE FEE-Comcast	08-118	24,915.81	24,870.08	24,870.08
CABLE T.V. FRANCHISE FEE -Verizon	08-119	43,534.96	41,215.63	41,215.63
GENERAL CAPITAL SURPLUS	08-121	84,000.00		
BULK PICK UP FEES	08-122	9,000.00	9,000.00	9,860.00
PAYMENT IN LIEU OF TAXES	08-123	35,000.00		
SUMMER RECREATION FEES	08-124	7,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2015
		2016	2015	
SUMMARY OF REVENUES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	500,000.00	598,500.00	598,500.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	250,000.00	275,000.00	287,089.48
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	490,186.00	490,186.00	490,186.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002			
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			
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	21,272.67	61,140.77	61,140.77
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	269,573.81	138,594.95	138,302.56
TOTAL MISCELLANEOUS REVENUES	13-099	1,031,032.48	964,921.72	976,718.81
4. RECEIPTS FROM DELINQUENT TAXES		235,000.00	225,000.00	229,748.57
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	1,766,032.48	1,788,421.72	1,804,967.38
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	5,959,473.19	5,784,984.09	XXXXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	209,962.36	213,444.52	XXXXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	97-199	6,169,435.55	5,998,428.61	6,164,223.28
7. TOTAL GENERAL REVENUES	13-299	7,935,468.03	7,786,850.33	7,969,190.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS-WITHIN "CAPS"		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	95,985.00	94,200.00		95,985.00	93,954.93	2,030.07
Other Expenses	20-100- 2	18,350.00	20,400.00		20,400.00	17,670.06	2,729.94
MAYOR & COUNCIL:							
Salaries & Wages	20-110- 1		10,800.00		10,750.00	10,425.00	325.00
Other Expenses	20-110- 2	1,500.00	1,500.00		1,550.00	1,540.35	9.65
MUNICIPAL CLERK:							
Salaries & Wages	20-120- 1	99,600.00	98,000.00		99,600.00	98,904.01	695.99
Other Expenses	20-120- 2	11,900.00	11,500.00		11,500.00	11,437.45	62.55
FINANCIAL ADMINISTRATION (Treasury):							
Salaries & Wages	20-130- 1	82,540.00	76,640.00		82,540.00	80,491.75	2,048.25
Other Expenses	20-130- 2	10,500.00	7,950.00		7,950.00	6,792.69	1,157.31
Audit	20-135- 2	45,925.00	45,250.00		45,250.00	45,250.00	
ELECTIONS:							
Other Expenses	20-120- 2	3,850.00	3,850.00		3,850.00	3,757.87	92.13
COMPUTER & DATA PROCESSING:							
Other Expenses	20-140- 2	31,000.00	23,845.00		24,654.94	22,914.77	1,740.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	13,100.00	13,100.00		13,100.00	13,058.04	41.96
Other Expenses	20-150- 2	16,175.00	16,155.00		6,155.00	1,798.92	4,356.08
REVENUE ADMINISTRATION (Tax Collection):							
Salaries & Wages	20-145- 1	52,000.00	56,000.00		56,400.00	55,173.62	1,226.38
Other Expenses	20-145- 2	4,250.00	4,200.00		4,200.00	3,354.38	845.62
LEGAL SERVICES AND COSTS							
Salaries & Wages	20-155- 1						
Other Expenses-Miscellaneous	20-155- 2	103,900.00	59,495.00		78,495.00	65,055.26	13,439.74
Other Expenses-Litigation	20-155- 2	22,250.00	20,000.00		20,000.00	20,000.00	
ENGINEERING SERVICES AND COSTS							
Salaries & Wages	20-165- 1	14,495.00	14,495.00		14,495.00	14,495.00	
Other Expenses	20-165- 2	3,000.00	3,000.00		3,000.00	2,100.00	900.00
MUNICIPAL COURT:							
Salaries & Wages	43-490- 1	86,800.00	86,000.00		86,800.00	84,595.59	2,204.41
Other Expenses	43-490- 2	7,400.00	8,550.00		8,550.00	5,363.17	3,186.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC BUILDINGS AND GROUND:							
Other Expenses - Miscellaneous	26-310- 2	97,000.00	91,500.00		96,800.00	92,094.63	4,705.37
Other Expenses - Sports & Recreation Complex	26-310- 2	5,000.00	19,516.00		18,706.06	17,746.28	959.78
MUNICIPAL LAND USE LAW:							
(NJSA 40:550-1)							
PLANNING BOARD:							
Salaries & Wages	21-180- 1	15,000.00	14,288.00		14,603.00	14,601.39	1.61
Other Expenses:	21-180- 2	26,500.00	28,750.00		28,750.00	23,742.11	5,007.89
SHADE TREE COMMISSION:							
Salaries & Wages	26-313- 1	3,000.00	4,000.00		4,000.00	4,000.00	
Other Expenses:	26-313 2	8,000.00	24,500.00		24,500.00	22,636.50	1,863.50
INSURANCE:							
GROUP INSURANCE PLAN FOR EMPLOYEES	23-220- 2	990,000.00	981,000.00		981,000.00	925,887.97	55,112.03
WORKERS COMPENSATION	23-215- 2	121,639.00	117,353.00		117,353.00	117,353.00	
OTHER INSURANCE	23-210- 2	140,480.00	136,975.00		136,975.00	136,235.00	740.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC SAFETY:							
FIRE:							
Salaries & Wages	25-265- 1	1,000.00	1,000.00		1,000.00	1,000.00	
Other Expenses:							
Fire Hydrant Services	25-265- 2	58,700.00	59,000.00		59,000.00	54,887.19	4,112.81
Miscellaneous	25-265- 2	62,350.00	62,350.00		62,350.00	52,500.39	9,849.61
UNIFORM FIRE SAFETY ACT: (P.L. 1983CH.383)							
FIRE OFFICIAL:							
Salaries & Wages	25-265- 1	20,000.00	19,000.00		19,000.00	16,378.00	2,622.00
Other Expenses	25-265- 2	10,000.00	7,000.00		7,000.00	3,499.85	3,500.15
POLICE:							
Salaries & Wages	25-240- 1	1,840,000.00	1,781,000.00		1,783,200.00	1,757,259.80	25,940.20
Other Expenses	25-240- 2	108,400.00	114,100.00		114,100.00	97,595.96	16,504.04
FIRST AID ORGANIZATION CONTRIBUTION	25-260 2	9,000.00	9,000.00				
MUNICIPAL PROSECUTOR:							
Other Expenses	25-275- 2	9,600.00	9,600.00		9,600.00	9,600.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
EMERGENCY MANAGEMENT SERVICES							
Salaries & Wages	25-252- 1	1,500.00	1,500.00		1,500.00	1,301.50	198.50
Other Expenses	25-252- 2	300.00	300.00		300.00		300.00
STREETS AND ROADS:							
Salaries & Wages	26-290- 1	558,500.00	620,000.00		586,000.00	527,900.34	58,099.66
Other Expenses	26-290- 2	118,100.00	80,800.00		97,500.00	88,510.48	8,989.52
SNOW REMOVAL							
Other Expenses	26-290- 2	12,500.00	17,500.00		6,000.00	880.00	5,120.00
STREET LIGHTING	31-435- 2	90,000.00	90,000.00		90,000.00	78,156.55	11,843.45
SANITATION:							
SANITATION LANDFILL DUMPING FEES							
Other Expenses	32-465- 2	187,300.00	141,500.00		165,000.00	149,000.97	15,999.03
SEWER SYSTEM:							
Other Expenses	31-455- 2	1,050.00	1,050.00		1,050.00	1,050.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
RECREATION & EDUCATION:							
BOARD OF RECREATION COMMISSIONERS:							
Salaries & Wages	28-370- 1	28,000.00	28,000.00		28,000.00	18,715.20	9,284.80
Other Expenses	28-370- 2	17,000.00	13,400.00		13,400.00	11,717.02	1,682.98
CELEBRATION OF PUBLIC EVENTS:							
Other Expenses	30-420- 2	3,335.00	2,450.00		2,450.00	1,991.36	458.64
SENIOR CITIZENS RECREATION:							
Salaries & Wages	28-370- 1	14,500.00	13,500.00		13,500.00	12,778.91	721.09
Other Expenses	28-370- 2	5,100.00	4,100.00		4,100.00	2,030.00	2,070.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SALARY ADJUSTMENT	30-425- 1	7,500.00	13,000.00				
SEVERANCE LIABILITY	30-415- 1						
RETIREMENT & ACCUMULATED LEAVE COMPENSATION	30-415- 2	15,000.00	15,000.00		15,000.00	8,885.82	6,114.18
UTILITIES:							
TELEPHONE	31-440- 2	22,500.00	23,000.00		23,000.00	21,396.73	1,603.27
OTHER UTILITIES	31-431- 2	45,000.00	44,000.00		44,000.00	41,147.17	2,852.83
GASOLINE & OIL	31-446- 2	45,000.00	68,000.00		68,000.00	40,230.30	27,769.70
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN "CAPS"	34-199	5,484,456.00	5,394,728.00		5,394,728.00	5,072,827.61	321,900.39
B. CONTINGENT	35-470- 2	1,000.00	1,000.00	XXXXXXXXXXXX	1,000.00	458.51	541.49
TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"	34-201	5,485,456.00	5,395,728.00		5,395,728.00	5,073,286.12	322,441.88
DETAIL:							
SALARIES & WAGES	34-201-1	2,941,020.00	2,952,023.00		2,917,973.00	2,812,533.04	105,439.96
OTHER EXPENSES (INCLUDING CONTINGENT)	34-201-2	2,544,436.00	2,443,705.00		2,477,755.00	2,260,753.08	217,001.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 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
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2015	
		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SEWERAGE AUTHORITY							
SEWER CHARGES - CONTRACTUAL	31-455- 2	676,057.00	621,794.00		621,794.00	621,794.00	
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390- 2	209,962.36	213,445.00		213,445.00	197,791.96	15,653.04
LENGTH OF SERVICE AWARD PROGRAM - (LOSAP)	36-477- 2	25,824.00	40,600.00		40,600.00	39,543.00	1,057.00
TAX APPEALS PENDING	30-426- 2	50,000.00	20,000.00		20,000.00	16,912.49	3,087.51
FAIR HOUSING PLAN CH 222 PL 1985: (COAH):							
Other Expenses	21-190- 2	10,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MUNICIPAL ALLIANCE GRANT:							
COUNTY SHARE	41-703- 2	14,202.00	14,202.00		14,202.00	14,202.00	
LOCAL SHARE	41-703- 2	3,551.00	3,550.50		3,550.50	3,550.50	
BODY ARMOR GRANT	41-712- 2	1,847.11	1,849.62		1,849.62	1,849.62	
KIDS RECREATIONAL TRUST FUND PROGRAM:	41-713- 2						
COUNTY SHARE	41-713- 2		20,000.00		20,000.00	20,000.00	
LOCAL SHARE	41-713- 2		10,000.00		10,000.00	10,000.00	
RECYCLING TONNAGE GRANT	41-718- 2	5,223.56	8,135.58		8,135.58	8,135.58	
CLICK IT OR TICKET IT	41-723- 2		2,200.00		2,200.00	2,200.00	
GREENING UNION COUNTY	41-722- 2		2,228.00		2,228.00	2,228.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2015	
		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2		37,276.80	XXXXXXXXXXXX	37,276.80	37,276.80	XXXXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2	17,651.00	17,651.00	XXXXXXXXXXXX	17,651.00	17,651.00	XXXXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXXXX			XXXXXXXXXXXX
General Capital Ordinance #94-20	46-872- 2	5,000.00	5,000.00	XXXXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXXXX
General Capital Ordinance #07-24	46-872- 2		0.73	XXXXXXXXXXXX	0.73	0.73	XXXXXXXXXXXX
General Capital Ordinance #07-30	46-872- 2		124.40	XXXXXXXXXXXX	124.40	124.40	XXXXXXXXXXXX
General Capital Ordinance #08-19	46-872- 2		1.75	XXXXXXXXXXXX	1.75	1.75	XXXXXXXXXXXX
General Capital Ordinance #12-16	46-872- 2		64.86	XXXXXXXXXXXX	64.86	64.86	XXXXXXXXXXXX
General Capital Ordinance #13-13	46-872- 2		46.52	XXXXXXXXXXXX	46.52	46.52	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	46-999	22,651.00	60,166.06	XXXXXXXXXXXX	60,166.06	60,166.06	XXXXXXXXXXXX
(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			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	34-309	1,349,591.03	1,360,985.33		1,360,985.33	1,337,387.77	19,797.55

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2015	
		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 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
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	48-999						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:22020	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	1,349,591.03	1,360,985.33		1,360,985.33	1,337,387.77	19,797.55
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	34-400	7,525,468.03	7,386,850.33		7,386,850.33	7,031,007.46	352,042.86
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	410,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	7,935,468.03	7,786,850.33		7,786,850.33	7,431,007.46	352,042.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS SUMMARY OF APPROPRIATIONS		APPROPRIATED				EXPENDED 2015	
		FOR 2016	FOR 2015	FOR 2015 BY EMERGENCY APPROPRIATION	TOTAL FOR 2015 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	34-299	5,485,456.00	5,395,728.00		5,395,728.00	5,073,286.12	322,441.88
STATUTORY EXPENDITURES	XXXXXX	690,421.00	630,137.00		630,137.00	620,333.57	9,803.43
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
OTHER OPERATIONS	34-300	971,843.36	895,839.00		895,839.00	876,041.45	19,797.55
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999						
ADDITIONAL APPROPRIATIONS OFFSET BY REV.s.	34-303						
PUBLIC & PRIVATE PROGS. OFFSET BY REV.s.	40-999	24,823.67	74,691.27		74,691.27	74,691.27	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	996,667.03	970,530.27		970,530.27	950,732.72	19,797.55
(C) CAPITAL IMPROVEMENTS	44-999	5,000.00	15,000.00		15,000.00	15,000.00	
(D) MUNICIPAL DEBT SERVICE	45-999	325,273.00	315,289.00		315,289.00	311,488.99	XXXXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999	22,651.00	60,166.06		60,166.06	60,166.06	XXXXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	29-410						XXXXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	410,000.00	400,000.00	XXXXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXXXX
TOTAL GENERAL APPROPRIATION	34-499	7,935,468.03	7,786,850.33		7,786,850.33	7,431,007.46	352,042.86

DEDICATED ASSESSMENT BUDGET _____ **UTILITY**

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2015
	2016	2015	
ASSESSMENT CASH			
DEFICIT (_____ UTILITY BUDGET)			
TOTAL _____ UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2015 Paid or Charged
	2016	2015	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
TOTAL _____ UTILITY ASSESSMENT APPROPRIATIONS			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2016 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; Escrow Trust Accounts; Municipal Public Defender , Board of Recreation Commission, Acceptance of Bequests/Gifts, Recycling Program, Parking Offenses Adjudication Act, Uniform Fire Safety Act Penalty Monies, Street Opening Trust, Law Enforcement Trust Fund, Snow Removal and Accumulated Absences

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, 2015

ASSETS		
Cash and Investments	1110100	1,756,879.86
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	871.92
Federal and State Grants Receivable	1110200	10,125.32
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	238,725.99
Tax Title Liens Receivable	1110400	26,407.75
Property Acquired by Tax Title Lien Liquidation	1110500	17,974.00
Other Receivables	1110600	12,796.72
Deferred Charges Required to be in 2016 Budget	1110700	17,651.00
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	35,299.00
TOTAL ASSETS	1110900	2,116,731.56
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,113,705.25
Reserves for Receivables	2110200	295,904.46
Surplus	2110300	707,121.85
TOTAL LIABILITIES, RESERVES and SURPLUS		2,116,731.56

School Tax Levy Unpaid	2220130	
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	

		2015	2014
Surplus Balance, January 1st	2310100	864,812.40	734,532.06
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2015 2014 98.46%)	2310200	17,124,747.73	16,521,956.32
Delinquent Taxes	2310300	229,748.57	378,252.68
Other Revenues and Additions to Income	2310400	1,257,536.38	1,331,367.60
TOTAL FUNDS	2310500	19,476,845.08	18,966,108.66
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,383,050.32	7,240,298.22
School Taxes (including Local and Regional)	2310700	7,881,865.00	7,514,083.00
County Taxes (including Added Tax Amounts)	2310800	3,478,659.45	3,405,381.87
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	26,148.46	17,943.17
Total Expenditures and Tax Requirements	2311100	18,769,723.23	18,177,706.26
LESS: Expenditures to be Raised by Future Taxes	2311200		76,410.00
Total Adjusted Expenditures and Tax Requirements	2311300	18,769,723.23	18,101,296.26
Surplus Balance - December 31st	2311400	707,121.85	864,812.40

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2015	2311500	707,121.85
Current Surplus Anticipated in - 2016 Budget	2311600	500,000.00
Surplus Balance Remaining	2311700	207,121.85

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

2016
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)

_____ 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 2016 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

**CAPITAL BUDGET (CURRENT YEAR ACTION)
2016**

LOCAL UNIT

BOROUGH OF GARWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2016					6 To Be Funded in Future Years
				5a 2016 Budget Appropriations	5b Capital Improve - ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to Streets & Roads		300,000			15,000			285,000	
Purchase of Equipment		150,000			7,500			142,500	
Improvements to Municipal Property		75,000			3,750			71,250	
TOTALS - ALL PROJECTS		525,000			26,250			498,750	

3 YEAR CAPITAL PROGRAM - 2016 - 2018
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT

BOROUGH OF GARWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Improvements to Streets & Roads		900,000		300,000	300,000	300,000			
Purchase of Equipment		450,000		150,000	150,000	150,000			
Improvements to Municipal Property		225,000		75,000	75,000	75,000			
TOTALS - ALL PROJECTS		1,575,000		525,000	525,000	525,000			

**3 YEAR CAPITAL PROGRAM - 2016 - 2018
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT BOROUGH OF GARWOOD

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 2016	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT
Improvements to Streets & Roads	900,000			45,000			855,000		
Purchase of Equipment	450,000			22,500			427,500		
Improvements to Municipal Property	225,000			11,250			213,750		
TOTALS - ALL PROJECTS	1,575,000			78,750			1,496,250		

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

Contracting Unit: Borough of Garwood

Year Ending: December 31, 2015

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

4/26/16
Date

Christina M. Arum
Clerk of Governing Body

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(alb) Operations Including Contingent		5,485,456.00
(e) Deferred Charges and Statutory Expenditures - Municipal		690,421.00
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		996,667.03
(b) Capital Improvements		5,000.00
(d) Municipal Debt Service		325,273.00
(e) Deferred Charges - Municipal		22,651.00
(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)		410,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
TOTAL APPROPRIATIONS		\$7,935,468.03

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 26th day of April, 2016. 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 26th day of April 2016,  Clerk
 Signature