

2015 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Township of Berkeley Heights

COUNTY: Union

Bob Woodruff	12/31/2018
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Kevin Hall	12/31/2015
Craig Pastore	12/31/2015
Edward Delia	12/31/2016
Thomas Pirone	12/31/2016
Jeanne Kingsley	12/31/2017
Marc Faecher	12/31/2017

Municipal Officials	
Ana Minkoff	6/11/2013
Municipal Clerk	Date of Orig. Appt.
	C1717
	Cert. No.
Rachele San Filippo	T-8063
Tax Collector	Cert. No.
Michel D. Marceau	N-870
Chief Financial Officer	Cert. No.
Joseph J. Faccone	100
Registered Municipal Accountant	Lic. No.
Joseph V. Sordillo	
Municipal Attorney	

Official Mailing Address of Municipality
Town Hall
29 Park Avenue
Berkeley Heights, New Jersey 07922

Fax #: (908) 464-8150

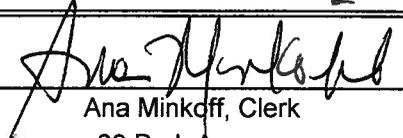
Please attach this to your 2015 Budget and Mail to:
Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the Township of Berkeley Heights, County of Union 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


Ana Minkoff, Clerk
29 Park Avenue

21st day of April, 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).

Address
Berkeley Heights, New Jersey 07922
Address
(908) 464-2700 Ext. 2220
Phone Number

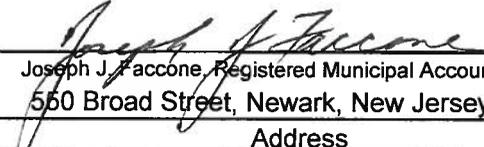
Certified by me, this 21st day of April, 2015

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 21st day of April, 2015

Certified by me, this 21st day of April, 2015


Joseph J. Faccone, Registered Municipal Accountant #100
560 Broad Street, Newark, New Jersey 07102
Address

SAMUEL KLEIN AND COMPANY, CPA's
Address
(973) 624-6100
Phone Number


Michel D. Marceau, Chief Financial Officer

DO NOT USE THESE SPACES

(Do Not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2015 By: _____

CERTIFICATION OF APPROVED BUDGET

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

STATE OF NEW JERSEY
Department of Community Affairs
Director of 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.

Township of Berkeley Heights, County of Union

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Berkeley Heights, County of Union for the Fiscal Year 2015.

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

Be It Further Resolved, that said Budget was published in the Courier News

in the issue of April 24, 2015

The Governing Body of the Township of Berkeley Heights does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE
(Insert last name)

	Ayes	Faecher Hall Kingsley Pastore Pirone	Nays	Delia	Abstained	Absent
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the

Township of Berkeley Heights, County of Union, on April 21, 2015.

A Hearing on the Budget and Tax Resolution will be held at Council Chambers, Municipal Building, on June 9, 2015 at

7:00 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other

interested persons.

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)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	14,046,804.99
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	3,672,194.09
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	3,672,194.09
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated	698,000.01
	99.00% Percent of Tax Collections
4. Total General Appropriations (Item 9, Sheet 29)	18,416,999.09
	Building Aid Allowance 2015 - \$ _____ for Schools - State Aid 2014 - \$ _____
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,146,172.09
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	12,227,841.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	1,042,986.00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water-Sewer Utility	Utility
Budget Appropriations - Adopted Budget	17,659,061.80			
Budget Appropriations Added by N.J.S. 40A:4-87	31,986.19			
Emergency Appropriations				
Total Appropriations	17,691,047.99			
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	17,052,003.07			
Reserved	628,085.44			
Unexpended Balances Canceled	10,959.48			
Total Expenditures and Unexpended Balances Canceled	17,691,047.99			
Overexpenditures*				

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

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.

TOWNSHIP OF BERKELEY HEIGHTS

EXPLANATORY STATEMENT - (Continued)

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2015 is 1.5%. The Mayor and Council have decided to limit the pertinent appropriations to a 3.5% increase for 2015. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2015 over that of the 2014 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2014		\$ 17,659,062.00
MODIFICATIONS:		
Total Other Operations	\$ 1,287,797.00	
Total Public and Private Offset	64,909.00	
Total Capital Improvements	140,000.00	
Total Debt Service	1,839,230.00	
Reserve for Uncollected Taxes	<u>676,000.00</u>	
		<u>4,007,936.00</u>
Amount on Which 3.5% CAP is Applied		13,651,126.00
3.5% CAP		<u>477,789.41</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		14,128,915.41
New Construction \$7,817,100 @\$0.658		51,436.52
2013 CAP Bank		106,966.14
2014 CAP Bank		<u>391,213.44</u>
Allowable Appropriations for 2015		<u>\$ 14,678,531.51</u>

TOWNSHIP OF BERKELEY HEIGHTS
EXPLANATORY STATEMENT - (Continued)
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:		
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 11,595,813	
Plus: 2% Cap Increase	231,916	<u> </u>
Adjusted Tax Levy Prior to Exclusions		11,827,729
Exclusions:		
Allowable Health Insurance Cost Increase	\$ 115,137	
Allowable Pension Obligations Increase	43,374	
Allowable Capital Improvements Increase	26,180	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	70,091	<u> </u>
Add Total Exclusions		254,782
Less Cancelled or Unexpended Exclusions		<u>3,263</u>
Adjusted Tax Levy After Exclusions		12,079,249
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	7,817,100	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	0.658	<u> </u>
New Ratable Adjustment to Levy		51,437
2011 Cap Bank Utilized in 2014		<u>97,156</u>
Maximum Allowable Amount to be Raised by Taxation		<u>\$ 12,227,841</u>
Amount to be Raised by Taxation for Municipal Purposes		<u>\$ 12,227,841</u>

TOWNSHIP OF BERKELEY HEIGHTS
EXPLANATORY STATEMENT - (CONTINUED)

The "Summary and General Section of Budget" statement develops the local municipal tax levy which includes the "Reserve for Uncollected Taxes" or cash basis overlay not only for local needs but for School and County purposes as well. While School and County taxes are expressed only in amount of cash needed for their payment, additional taxes must be raised, and included as part of the local levy, so that the collection will meet requirements.

County and School Taxes have not been certified by both the Division of Local Government Services and the County Tax Board, as indicated in the table below.

The Budget for 2015 produces a projected Total Real Property tax rate of \$3.945 per \$100.00 of assessed valuation compared with the 2014 actual tax rate of \$3.844.

The following table shows the composition of the projected 2015 tax levy and tax rate in comparison with the actual 2014 tax levy and tax rate.

	Projected 2015		Actual 2014		2015 Increase (Decrease)	
	Tax Levy	Tax Rate	Tax Levy	Tax Rate	Tax Levy	Tax Rate
For Municipal Purposes	\$ 12,227,840.99	\$ 0.691	\$ 11,595,813.35	\$ 0.658	\$ 632,027.64	\$ 0.033
For Minimum Library	1,042,986.00	0.059	1,059,797.00	0.060	(16,811.00)	(0.001)
For Local Tax for Municipal Purposes	<u>\$ 13,270,826.99</u>	<u>\$ 0.750</u>	<u>\$ 12,655,610.35</u>	<u>\$ 0.718</u>	<u>\$ 615,216.64</u>	<u>\$ 0.032</u>
For School District Budget	<u>\$ 39,412,109.98</u>	<u>\$ 2.228</u>	<u>\$ 38,450,839.00</u>	<u>\$ 2.180</u>	<u>\$ 961,270.98</u>	<u>\$ 0.048</u>
For County Purposes Including Open Space	<u>\$ 17,108,275.81</u>	<u>\$ 0.967</u>	<u>\$ 16,691,000.79</u>	<u>\$ 0.946</u>	<u>\$ 417,275.02</u>	<u>\$ 0.021</u>
Total Tax Levy	<u>\$ 69,791,212.78</u>	<u>\$ 3.945</u>	<u>\$ 67,797,450.14</u>	<u>\$ 3.844</u>	<u>\$ 1,993,762.64</u>	<u>\$ 0.101</u>
Assessed Valuations	<u>\$ 1,769,461,250.00</u>		<u>\$1,763,905,287.00</u>		<u>\$ 5,555,963.00</u>	

TOWNSHIP OF BERKELEY HEIGHTS

EXPLANATORY STATEMENT - (Continued)

<u>Health Benefits Appropriation</u>	<u>2015</u>	<u>2014</u>
2014 Gross Cost	\$ 2,769,245.00	\$ 2,562,927.00
Less Net Contribution by Employees Including Library	<u>333,500.00</u>	<u>277,695.00</u>
Net Budget Appropriation	<u>\$ 2,435,745.00</u>	<u>\$ 2,285,232.00</u>
Net Budget Appropriations:		
Within "CAPS"	\$ 2,363,251.00	\$ 2,285,232.00
Excluded from "CAPS"	<u>72,494.00</u>	<u> </u>
	<u>\$ 2,435,745.00</u>	<u>\$ 2,285,232.00</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
1. Surplus Anticipated	08-101	825,000.00	825,000.00	825,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	825,000.00	825,000.00	825,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	15,500.00	15,500.00	16,204.40
Other	08-104	2,500.00	2,500.00	3,991.00
Fees and Permits	08-105	300,000.00	250,000.00	328,403.77
Fines and Costs:				
Municipal Court	08-110	120,000.00	120,000.00	125,954.32
Other	08-109			
Interest and Costs on Taxes	08-112	115,000.00	130,000.00	128,880.97
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	260,000.00	275,000.00	97,975.41
Total Section A: Local Revenues	08	813,000.00	793,000.00	701,409.87

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 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)				
Uniform Construction Code Fees	08-160	400,000.00	425,000.00	410,267.97
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:				
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)				
	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations	08-002	400,000.00	425,000.00	410,267.97

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 Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		22,277.23	22,277.23
Alcohol Education and Rehabilitation Fund	10-702		708.96	708.96
Municipal Alliance on Alcoholism and Drug Abuse	10-703	14,123.00	14,123.00	14,123.00
Forestry Services	10-704		20,000.00	20,000.00
Drive Sober or Get Pulled Over - Unappropriated	10-705	3,836.04	5,000.00	5,000.00
CDBG - Senior Citizen Center Program	10-706		6,600.00	6,600.00
CDBG - Senior Citizen Transportation Program	10-707		7,600.00	7,600.00
Click It or Ticket	10-708		4,000.00	4,000.00
2012 Greening Union County	10-709		1,358.00	1,358.00
Unappropriated Reserves:				
Recycling Tonnage Grant Aid	10-711	11,432.27	11,697.45	11,697.45
CDBG	10-712	15,200.00		
Assistance to Firefighters Grant	10-713	185,361.00		
AFG Fire Prevention and Safety Grant	10-714	24,538.00		
Body Armor Replacement Program - Unappropriated	10-715	2,608.78		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	08-101	825,000.00	825,000.00	825,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:				
Total Section A: Local Revenues	08-001	813,000.00	793,000.00	701,409.87
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,540,591.00	1,540,591.00	1,540,591.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	400,000.00	425,000.00	410,267.97
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	257,099.09	93,364.64	93,364.64
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	794,482.00	918,482.00	947,891.34
Total Miscellaneous Revenues	13-099	3,805,172.09	3,770,437.64	3,693,524.82
4. Receipts from Delinquent Taxes	15-499	516,000.00	440,000.00	447,468.07
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,146,172.09	5,035,437.64	4,965,992.89
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	12,227,841.00	11,595,813.35	
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	1,042,986.00	1,059,797.00	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	13,270,827.00	12,655,610.35	12,347,834.10
7. Total General Revenues	13-299	18,416,999.09	17,691,047.99	17,313,826.99

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
(A) Operations - within "CAPS"							
<u>GENERAL GOVERNMENT</u>							
Administration:							
Salaries and Wages		171,000.00	165,000.00		145,000.00	141,453.84	3,546.16
Other Expenses		57,360.00	45,750.00		45,750.00	33,909.00	11,841.00
Mayor:							
Salaries and Wages		4,000.00	4,000.00		4,000.00	4,000.00	
Other Expenses		1,475.00	1,475.00		1,475.00	1,035.94	439.06
Council:							
Salaries and Wages		21,000.00	21,000.00		21,000.00	21,000.00	
Other Expenses		3,200.00	3,425.00		3,425.00	1,513.99	1,911.01
Township Clerk:							
Salaries and Wages		105,500.00	110,000.00		110,000.00	109,777.31	222.69
Other Expenses		61,750.00	60,375.00		56,375.00	35,295.44	21,079.56
Finance:							
Salaries and Wages		164,500.00	161,000.00		146,000.00	145,825.82	174.18
Other Expenses		30,500.00	30,050.00		31,050.00	30,611.44	438.56
Audit		49,000.00	53,000.00		53,000.00		53,000.00

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
(A) Operations - within "CAPS" - (continued)							
<u>GENERAL GOVERNMENT (Continued)</u>							
Tax Collections:							
Salaries and Wages		64,500.00	63,000.00		63,000.00	62,448.75	551.25
Other Expenses		5,000.00	6,855.00		6,855.00	4,132.49	2,722.51
Tax Assessor:							
Salaries and Wages		87,000.00	85,500.00		85,500.00	85,260.24	239.76
Other Expenses		20,225.00	19,865.00		19,865.00	17,632.87	2,232.13
Legal:							
Other Expenses		225,000.00	250,000.00		245,000.00	166,653.98	78,346.02
Fire Hydrant Service:							
Other Expenses		182,000.00	178,000.00		178,000.00	175,506.55	2,493.45
Engineering:							
Salaries and Wages		299,000.00	293,000.00		293,000.00	292,508.31	491.69
Other Expenses		37,450.00	32,800.00		52,800.00	32,502.03	20,297.97
Planning Board:							
Other Expenses		46,875.00	30,925.00		35,925.00	32,691.77	3,233.23
Board of Adjustment:							
Salaries and Wages		2,000.00	2,000.00		2,000.00	2,000.00	
Other Expenses		10,300.00	10,300.00		10,300.00	6,514.05	3,785.95

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
(A) Operations - within "CAPS" - (continued)							
<u>GENERAL GOVERNMENT (Continued)</u>							
Environmental Commission:							
Other Expenses		1,132.00	1,070.00		1,070.00	903.59	166.41
Affordable Housing:							
Other Expenses		25,000.00	3,700.00		13,700.00	13,068.53	631.47
Insurance:							
General Liability		451,000.00	460,000.00		460,000.00	419,598.71	40,401.29
Group Insurance for Employees		2,363,251.00	2,285,232.00		2,285,232.00	2,220,756.68	64,475.32
Waiver		78,000.00	67,000.00		67,000.00	67,000.00	
Municipal Court:							
Salaries and Wages		51,000.00	91,000.00		91,000.00	90,148.06	851.94
Other Expenses		74,000.00	30,000.00		30,000.00	28,563.24	1,436.76

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
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY							
Police:							
Salaries and Wages		3,395,000.00	3,255,000.00		3,247,500.00	3,229,339.24	18,160.76
Other Expenses		183,400.00	178,000.00		185,500.00	173,835.84	11,664.16
Crossing Guards:							
Salaries and Wages		125,000.00	138,000.00		138,000.00	127,807.07	10,192.93
Other Expenses		5,000.00	5,500.00		5,500.00	844.99	4,655.01
Emergency Management:							
Salaries and Wages		7,000.00	7,250.00		7,250.00	6,999.98	250.02
Other Expenses		5,100.00	5,000.00		8,700.00	6,143.77	2,556.23
Fire Department:							
Salaries and Wages		6,500.00	3,500.00		11,500.00	10,041.83	1,458.17
Other Expenses		127,300.00	124,825.00		124,825.00	124,749.40	75.60
Fire Prevention:							
Salaries and Wages		32,000.00	36,000.00		28,000.00	22,777.84	5,222.16
Other Expenses		7,300.00	7,250.00		7,250.00	3,281.77	3,968.23
Public Defender:							
Salaries and Wages		7,250.00	7,100.00		7,100.00	7,037.68	62.32
Prosecutor:							
Salaries and Wages		15,750.00	15,750.00		15,750.00	15,524.86	225.14

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
(A) Operations - within "CAPS" - (continued)							
DEPARTMENT OF PUBLIC WORKS							
Streets and Roads:							
Salaries and Wages		459,500.00	592,000.00		592,000.00	587,963.46	4,036.54
Other Expenses		92,200.00	93,650.00		93,650.00	91,154.39	2,495.61
Vehicle Maintenance:							
Salaries and Wages		127,500.00	123,000.00		123,000.00	122,836.72	163.28
Other Expenses		139,000.00	137,000.00		137,000.00	132,192.24	4,807.76
Solid Waste Collection:							
Other Expenses		270,000.00	270,000.00		251,300.00	235,889.75	15,410.25
Public Buildings and Grounds:							
Salaries and Wages		79,500.00	73,000.00		76,000.00	75,743.28	256.72
Other Expenses		46,750.00	46,750.00		46,750.00	43,209.83	3,540.17
Snow Removal:							
Salaries and Wages		110,000.00					
Other Expenses		105,000.00	110,000.00		110,000.00	89,744.06	20,255.94
Sewer Plant:							
Salaries and Wages		431,000.00	460,000.00		450,000.00	436,896.65	13,103.35
Other Expenses		383,000.00	363,200.00		383,200.00	370,048.55	13,151.45

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
(A) Operations - within "CAPS" - (continued)							
<u>HEALTH AND WELFARE</u>							
Public Health:							
Salaries and Wages		4,000.00					
Other Expenses		70,000.00	70,000.00		70,000.00	35,073.75	34,926.25
Welfare:							
Salaries and Wages		4,000.00	4,000.00		4,000.00	4,000.00	
<u>PARKS, RECREATION AND EDUCATION</u>							
Recreation:							
Salaries and Wages		269,000.00	245,000.00		270,000.00	267,606.91	2,393.09
Other Expenses		42,000.00	39,850.00		42,350.00	40,078.56	2,271.44
Community On Cable:							
Other Expenses		22,500.00	22,500.00		22,500.00	8,770.00	13,730.00

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
(A) Operations - within "CAPS" - (continued)							
Uniform Construction Code-Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)							
Construction Officials:							
Salaries and Wages		270,000.00	245,000.00		248,500.00	237,117.29	11,382.71
Other Expenses		56,150.00	60,615.00		40,615.00	32,353.62	8,261.38

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
UNCLASSIFIED:							
Postage		13,000.00	12,000.00		12,000.00	11,922.00	78.00
Salary Adjustment		20,000.00	20,000.00				
Street Lighting		150,000.00	142,000.00		142,000.00	134,288.36	7,711.64
Telephone		100,000.00	80,000.00		80,000.00	78,461.83	1,538.17
Electricity		287,000.00	285,000.00		285,000.00	284,796.79	203.21
Water		28,000.00	24,000.00		24,000.00	23,097.74	902.26
Gasoline		175,000.00	175,000.00		190,000.00	176,353.17	13,646.83
Gas/Propane		82,000.00	80,000.00		80,000.00	73,840.05	6,159.95
Condominium Service		20,000.00	20,000.00		20,000.00		20,000.00
Accumulated Absences		10,000.00	10,000.00		10,000.00	10,000.00	
Total Operations {Item 8(A)} within "CAPS"	34-199	12,474,718.00	12,152,062.00		12,148,062.00	11,574,135.90	573,926.10
B. Contingent	35-470						
Total Operations Including Contingent - within "CAPS"	34-201	12,474,718.00	12,152,062.00		12,148,062.00	11,574,135.90	573,926.10
Detail:							
Salaries & Wages	34-201-1	6,332,500.00	5,907,100.00		6,179,100.00	6,106,115.14	72,984.86
Other Expenses (Including Contingent)	34-201-2	6,142,218.00	6,244,962.00		5,968,962.00	5,468,020.76	500,941.24

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
Other Operations:							
Maintenance of Free Public Library	29-390-2	1,042,986.00	1,059,797.00		1,059,797.00	1,027,458.86	32,338.14
Other Sewer		155,000.00	153,000.00		153,000.00	150,283.76	2,716.24
Tax Appeals		50,000.00	75,000.00		75,000.00	56,739.56	18,260.44
Group Insurance for Employees		72,494.00					
Total Other Operations		1,320,480.00	1,287,797.00		1,287,797.00	1,234,482.18	53,314.82

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Uniform Construction Code - Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)							
Total Uniform Construction Code Appropriations	22-999						

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Shared Service Agreements							
Total Shared Service Agreements	42-999						

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)							
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues							
Municipal Alliance on Alcoholism and Drug Abuse:							
State Share		14,123.00	14,123.00		14,123.00	14,123.00	
Local Match		3,531.00	3,531.00		3,531.00	3,531.00	
Drive Sober or Get Pulled Over		3,836.04	5,000.00		5,000.00	5,000.00	
Clean Communities			22,277.23		22,277.23	22,277.23	
Alcohol Education and Rehabilitation			708.96		708.96	708.96	
Click It or Ticket 2013			4,000.00		4,000.00	4,000.00	
CDBG - Senior Citizen Center Program			6,600.00		6,600.00	6,600.00	
CDBG - Senior Citizen Transportation Program			7,600.00		7,600.00	7,600.00	
Recycling Tonnage Aid - Unappropriated		11,432.27	11,697.45		11,697.45	11,697.45	
Forestry Services			20,000.00		20,000.00	20,000.00	
2012 Greening Union County			1,358.00		1,358.00	1,358.00	
CDBG		19,000.00					
Assistance to Firefighters Grant		195,116.00					
AFG Fire Prevention and Safety Grant		25,829.00					
Body Armor Replacement Program		2,608.78					

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
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (continued)							
Total Public and Private Programs Offset by Revenues	40-999	275,476.09	96,895.64		96,895.64	96,895.64	
Total Operations - Excluded from "CAPS"	34-305	1,595,956.09	1,384,692.64		1,384,692.64	1,331,377.82	53,314.82
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	1,595,956.09	1,384,692.64		1,384,692.64	1,331,377.82	53,314.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues:							
New Jersey Department of Transportation Trust Funds:	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	170,000.00	140,000.00		144,000.00	143,820.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA					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:							
Emergency Authorizations	46-870						
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875						
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871						
Funding of Capital Improvement Ordinances:							
Deferred Charges - Unfunded:							
Ord. #01-88 Construction of Firehouse	44-903						
Ord. #46-99 Improvement to Parking Area							
Ord. #00-16 Various Capital Improvements							
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999						
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405						
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885						
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,672,194.09	3,363,922.64		3,367,922.64	3,311,344.69	53,314.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"							
(1) Type 1 District School Debt Service							
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"							
Emergency Authorizations - Schools	29-406						
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,672,194.09	3,363,922.64		3,367,922.64	3,311,344.69	53,314.82
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	17,718,999.08	17,015,047.99		17,015,047.99	16,376,003.07	628,085.44
(M) Reserve for Uncollected Taxes	50-899	698,000.01	676,000.00		676,000.00	676,000.00	
9. Total General Appropriations	34-499	18,416,999.09	17,691,047.99		17,691,047.99	17,052,003.07	628,085.44

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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	14,046,804.99	13,651,125.35		13,647,125.35	13,064,658.38	574,770.62
(A) Operations - Excluded from "CAPS"							
Other Operations	34-300	1,320,480.00	1,287,797.00		1,287,797.00	1,234,482.18	53,314.82
Uniform Construction Code	22-999						
Shared Services Agreements	42-999						
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	275,476.09	96,895.64		96,895.64	96,895.64	
Total Operations-Excluded from "CAPS"	34-305	1,595,956.09	1,384,692.64		1,384,692.64	1,331,377.82	53,314.82
(C) Capital Improvements	44-999	170,000.00	140,000.00		144,000.00	143,820.00	
(D) Municipal Debt Service	45-999	1,906,238.00	1,839,230.00		1,839,230.00	1,836,146.87	
(E) Deferred Charges - (sheets 18 + 28)	46-999						
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	698,000.01	676,000.00		676,000.00	676,000.00	
Total General Appropriations	34-499	18,416,999.09	17,691,047.99		17,691,047.99	17,052,003.07	628,085.44

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

*Note: Use pages 31, 32 and 33 for Water Utility only.

All other Utilities use sheets 34, 35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water Utility Appropriations	55-599						

DEDICATED

UTILITY BUDGET

10. DEDICATED REVENUES FROM UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Membership Fees	08-501			
Miscellaneous	08-502			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate Utility.

DEDICATED

UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR _____ UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED

UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Appropriation Reserves				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM		Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET SEWER UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FOCA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant; Housing and Community Development Act of 1974; Recreation Fees under Provision of R.S. 40:12-8; Affordable Housing Spending Donations; Uniform Fire Safety Act Penalty Monies; Special Events Activity; Disposal of Forfeited Property; Bandstand Improvements; Lord-Little Farmstead Green Acres Program and Parking Offense Adjudication Act; Municipal Public Defender; Developer's Escrow Fund; Affordable Housing Trust P.L. 1985 c.222 and NJAC 5:92-18.1 et seq.;

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

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	2,703,238.42
Due from State of N.J. (C. 20, P.L. 1961)	1111000	14,190.31
Federal and State Grants Receivable	1110200	271,945.17
Receivables with Offsetting Reserves:		
Taxes Receivable	1110300	525,784.70
Tax Title Liens Receivable	1110400	63,113.72
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	633,086.45
Deferred Charges Required to be in 2015 Budget	1110700	4,183.99
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	4,215,542.76

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,659,224.74
Reserves for Receivables	2110200	1,493,930.04
Surplus	2110300	1,062,387.98
Total Liabilities, Reserves and Surplus		4,215,542.76

School Tax Levy Unpaid	2220100	3.00
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	3.00

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,796,847.96	1,355,645.49
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 99.21%, 2013 98.85%	2310200	66,853,691.97	65,277,492.25
Delinquent Taxes	2310300	447,468.07	948,130.00
Other Revenues and Additions to Income	2310400	4,172,443.11	4,555,292.82
Total Funds	2310500	73,270,451.11	72,136,560.56
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	17,004,088.51	16,694,603.74
School Taxes (Including Local and Regional)	2310700	38,450,839.00	37,528,612.00
County Taxes (Including Added Tax Amounts)	2310800	16,731,018.87	16,116,496.86
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	22,116.75	
Total Expenditures and Tax Requirements	2311100	72,208,063.13	70,339,712.60
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	72,208,063.13	70,339,712.60
Surplus Balance - December 31st	2311400	1,062,387.98	1,796,847.96

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in Budget

Surplus Balance December 31, 2014	2311500	1,062,387.98
Current Surplus Anticipated in 2015 Budget	2311600	825,000.00
Surplus Balance Remaining	2311700	237,387.98

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

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

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

1 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

This Capital Program is for the years 2015 to 2020. The projects listed and the costs associated with these projects are only estimated and may be modified as to projects and costs.

6 YEAR CAPITAL PROGRAM - 2015 - 2020
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Township of Berkeley Heights

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
<u>Administration</u>									
Equipment		5,150	2018		3,050		2,100		
<u>Public Works</u>									
Vehicles/Equipment/Machinery		1,243,000	2020	109,000	297,000	140,000	197,000	260,000	240,000
Roads		5,300,000	2020	625,000	745,000	895,000	950,000	940,000	1,145,000
<u>Recreation</u>									
Equipment		4,000	2018		4,000				
SUB-TOTALS		6,552,150		734,000	1,049,050	1,035,000	1,149,100	1,200,000	1,385,000

6 YEAR CAPITAL PROGRAM - 2015 - 2020

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
<u>Sewer</u>									
Facilities Improvements		3,390,000	2020	300,000	320,000	1,470,000	520,000	400,000	380,000
Equipment		305,000	2016	265,000	40,000				
Vehicles		64,000	2018			26,000	38,000		
<u>Police</u>									
Vehicles		855,000	2020	129,000	135,000	142,000	149,000	150,000	150,000
Equipment		24,500	2017	16,500	4,000	4,000			
Street Signs		125,000	2015	125,000					
<u>Fire</u>									
Vehicles		650,000	2015	650,000					
Equipment		68,700	2017	59,700	4,500	4,500			
Building Improvements		90,000	2015	90,000					
<u>Rescue Squad</u>									
Equipment		12,050	2015	12,050					
<u>Fire Prevention</u>									
Vehicles		55,000	2018				55,000		
TOTAL - ALL PROJECTS		12,191,400		2,381,250	1,552,550	2,681,500	1,911,100	1,750,000	1,915,000

6 YEAR CAPITAL PROGRAM - 2015 - 2020
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Township of Berkeley Heights

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a CURRENT YEAR	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Police										
Vehicles	855,000			42,750			812,250			
Equipment	24,500			1,225			23,275			
Street Signs	125,000			6,250			118,750			
Fire										
Vehicles	650,000			32,500			617,500			
Equipment	68,700			3,435			65,265			
Building Improvements	90,000			4,500			85,500			
Rescue Squad										
Equipment	12,050			603			11,447			
Fire Prevention										
Vehicles	55,000			2,750			52,250			
TOTALS - ALL PROJECTS	12,191,400			344,571		5,300,000	6,546,829			

SECTION 2 - UPON ADOPTION FOR YEAR 2015
(Only to be Included in the Budget as Finally Adopted)

Be it resolved by the _____ Governing Body _____ of the Township of Berkeley Heights _____, County of Union _____ that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 12,227,841.00 (Item 2 below) for municipal purposes; and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ _____ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 1,042,986.00 Sheet 38) Minimum Library Levy.

RECORDED VOTE (Insert last name)	Ayes	Faecher Hall Pastore Pirone	Nays	Delia	Abstained	Absent	Kingsley

SUMMARY OF REVENUES

1. GENERAL REVENUES

Surplus Anticipated	08-100	\$ 825,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 3,805,172.09
Receipts from Delinquent Taxes	15-499	\$ 516,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 12,227,841.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE 1 SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only		
4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	1,042,986.00
Total Revenues	13-299	\$ 18,416,999.09

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 12,474,718.00
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 1,572,086.99
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,595,956.09
(c) Capital Improvements	60002-00	\$ 170,000.00
(d) Municipal Debt Service	60003-00	\$ 1,906,238.00
(e) Deferred Charges - Municipal	60024-00	\$
(f) Judgments	37-480	\$
(n) Transferred 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	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 698,000.01
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 18,416,999.09

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 23rd day of June, 2015.
 It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 23rd day of June, 2015


 Clerk

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2014
	2015	2014	
Amount to be Raised by Taxation			
Interest Income			
Reserve Funds:			
Total Trust Fund Revenues			

APPROPRIATIONS	Appropriated		Expended 2014	
	for 2015	for 2014	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Historic Preservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Recreation and Conservation				
Acquisition of Farmland				
Down Payments				
on Improvements				
Debt Service:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal				xxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes				xxxxxxxxxxxx
Interest on Bonds				xxxxxxxxxxxx
Interest on Notes				xxxxxxxxxxxx
Reserve for Future Use				
Total Trust Fund Appropriations				

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2014:	_____ (Acres)
Farmland Preserved in 2014:	_____ (Acres)

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

Contracting Unit: Township of Berkeley Heights

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 the project.

1. NONE

2.

3.

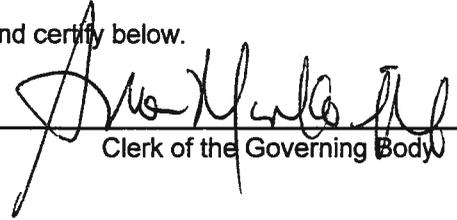
4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.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.

April 21, 2015

Date


Clerk of the Governing Body