

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: BOROUGH OF FANWOOD COUNTY : UNION

COLLEEN M. MAHR	2015
Mayor's Name	Term Expires

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

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

Official Mailing Address of Municipality

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

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only
Municode _____
Public Hearing Date _____

**2015
MUNICIPAL BUDGET**

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

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It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 4th day of May, 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

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

Clerk
75 NORTH MARTINE AVENUE

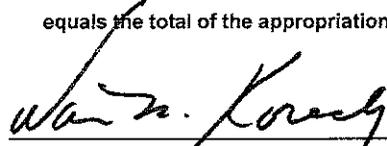
Address
FANWOOD, NEW JERSEY 07023

Address
908-322-8236

Phone Number

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

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



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

Address

908-789-9300

Phone Number

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

Certified by me, this 4th day of May 2015

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this certification form)

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____ 2015 By: _____

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

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

Dated: _____ 2015 By: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

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

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

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

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

RECORDED VOTE

(Insert last name)

{

{

ABSTAINED {

{

{

AYES {

NAYS {

{

{

ABSENT {

{

{

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

May 4th, 2015

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on June 1, 2015 7:00 (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	UTILITY		EXPLANATIONS OF APPROPRIATIONS FOR "OTHER EXPENSES"
			UTILITY	UTILITY	
BUDGET APPROPRIATIONS - ADOPTED BUDGET	9,634,958.54				
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	61,972.27				The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".
EMERGENCY APPROPRIATIONS					
TOTAL APPROPRIATIONS	9,696,930.81				Some of the items included in "Other Expenses" are:
EXPENDITURES:					Materials, supplies and non-bondable equipment;
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	9,385,251.48				Repairs and maintenance of buildings, equipment, roads, etc.
RESERVED	309,127.19				
UNEXPENDED BALANCES CANCELED	2,552.14				Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	9,696,930.81				Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.
OVEREXPENDITURES*					

* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2014 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

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

Projected Group Health Insurance Costs - 2015	\$1,396,585.18
Projected Employee Contributions - 2015	<u>(199,854.98)</u>
Group Health Insurance Budget Appropriation - 2015	<u>\$1,196,730.20</u>

"CAPS" CALCULATIONS

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

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

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

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

BOROUGH OF FANWOOD

"CAPS" CALCULATIONS

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

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

LEVY CAP CALCULATION

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

EXPLANATORY STATEMENT - (continued)
BUDGET MESSAGE

Analysis of Compensated Absence Liability

Legal basis for benefit
 (check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
FOREMAN-PUBLIC WORKS			X		
BOROUGH ADMINISTRATOR-CLERK				X	
TAX COLLECTOR				X	
POLICE CAPTAIN			X		
POLICE SERGEANTS			X		
POLICE PATROLMAN			X		
TOTALS	0	\$0.00			
Total Funds Reserved as of end of 2014:			-0-		
Total Funds Appropriated in 2015:			-0-		

CURRENT FUND - ANTICIPATED REVENUES

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

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08-001	698,300.00	643,900.00	688,405.98

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

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

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
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
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701	17,283.63		
DRUNK DRIVING ENFORCEMENT FUND	10-745		5,615.87	5,615.87
CLEAN COMMUNITIES PROGRAM	10-770		11,260.93	11,260.93
CLICK IT OR TICKET	10-702		4,400.00	4,400.00
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703			
PSEG TREE PLANTING	10-704			
PSEG RELIABILITY PROJECT	10-705	36,338.00		
GREENING UNION COUNTY	10-706		724.00	724.00
RAIN GARDEN GRANT	10-707	1,000.00	500.00	500.00
BODY ARMOR REPLACEMENT FUND	10-713		1,933.97	1,933.97
COMCAST GRANT	10-721	60,000.00		
HISTORIC PRESERVATION COMMISSION GRANT	10-726			
UNION COUNTY HEART GRANT	10-727		1,937.50	1,937.50
UNION COUNTY RECREATION TRUST	10-728		40,000.00	40,000.00
GREENING UNION COUNTY	10-729			
SUSTAINABLE NEW JERSEY	10-730			
SUSTAINABLE COMMUNITY EDUCATION	10-731			

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
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	10,000.00	6,000.00	12,980.00
CABLE T.V. FRANCHISE FEE	08-117	31,281.00	32,668.24	32,668.24
GENERAL CAPITAL FUND BALANCE	08-113	9,000.00	25,000.00	25,000.00
COMMUNICATION TOWER RENTAL - T MOBILE	08-118	113,000.00	112,000.00	113,836.16
VERIZON T.V.	08-117	74,890.55	68,140.97	68,140.47
BULK WASTE PICK-UP FEES	08-119	19,000.00	18,000.00	19,695.00
RESERVE FOR DEBT SERVICE	08-111	83,409.12		
SEWER FEES	08-112	55,000.00	55,000.00	55,171.61
PILOT - ELITE - PHASE I	08-114	84,000.00	85,000.00	84,412.50
PILOT - FANWOOD CROSSING 2	08-115	75,000.00		
SALE OF MUNICIPAL ASSESTS	08-120	200,000.00	200,000.00	200,000.00
FEMA REIMBURSEMENT	08-121		27,575.96	28,340.31
FEMA REIMBURSEMENT-2014	08-122		42,282.69	42,282.69
RESERVE FOR LAWSUIT	08-123	75,996.35		
RESERVE FOR EMERGENCY NOTE	08-124	42,282.69		

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
SUMMARY OF REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	690,000.00	642,733.00	642,733.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	698,300.00	643,900.00	688,405.98
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	755,288.00	755,288.00	755,288.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	265,000.00	210,000.00	268,455.00
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF	11-001	2,000.00	2,000.00	2,000.00
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF	08-003			
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF	10-001	134,621.63	231,372.27	231,372.27
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	872,859.71	671,667.86	682,526.98
TOTAL MISCELLANEOUS REVENUES	13-099	2,728,069.34	2,514,228.13	2,628,048.23
4. RECEIPTS FROM DELINQUENT TAXES	15-499	190,000.00	256,615.83	289,876.60
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	3,608,069.34	3,413,576.96	3,560,657.83
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	5,999,101.74	5,920,217.04	XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	363,592.00	363,136.81	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	97-199	6,362,693.74	6,283,353.85	6,391,450.98
7. TOTAL GENERAL REVENUES	13-299	9,970,763.08	9,696,930.81	9,952,108.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS-WITHIN "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	175,698.00	166,600.00		167,800.00	167,800.00	
Other Expenses	20-100- 2	66,820.00	64,308.00		64,308.00	62,525.41	1,782.59
OFFICE OF THE MAYOR:							
Salaries & Wages	20-110- 1	8,500.00	10,500.00		5,000.00	4,879.92	120.08
Other Expenses	20-110- 2	1,900.00	1,862.00		1,862.00	1,828.52	33.48
FINANCIAL ADMINISTRATION:							
Salaries & Wages	20-130- 1	119,000.00	94,666.00		99,556.00	99,126.71	429.29
Other Expenses	20-130- 2	59,150.00	40,303.00		31,813.00	26,245.77	5,567.23
Audit Services	20-135- 2	30,000.00	28,000.00		27,000.00	26,675.00	325.00
COLLECTION OF TAXES:							
Salaries & Wages	20-145- 1	66,000.00	64,652.00		65,507.00	65,500.34	6.66
Other Expenses	20-145- 2	8,232.00	8,232.00		6,112.00	4,218.47	1,893.53
ASSESSMENT OF TAXES							
Salaries and Wages	20-150- 1	19,001.00	18,675.00		19,005.00	19,001.07	3.93
Other Expenses	20-150- 2	8,200.00	8,214.00		8,214.00	7,770.56	443.44

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ENVIRONMENTAL COMMISSION:							
(N.J.S.A. 40:56A-1 ET. SEQ.)							
Salaries and Wages	27-335- 1	3,900.00	3,750.00		3,875.00	3,869.93	5.07
Other Expenses	27-335- 2	11,935.00	2,143.00		1,143.00	881.54	261.46
SHADE TREE COMMISSION:							
Other Expenses	26-300- 2	48,600.00	47,628.00		47,628.00	44,580.12	3,047.88
INSURANCE:							
State Unemployment Compensation	23-225 2	7,500.00	15,000.00		5,000.00	1,965.00	3,035.00
Group Insurance for Employees	23-220- 2	1,159,486.20	1,115,420.72		1,095,420.72	1,093,584.02	1,836.70
Other Insurance Premiums	23-210- 2	138,000.00	142,860.00		142,860.00	127,520.50	15,339.50
Workmen's Compensation	23-215- 2	154,986.00	164,614.00		164,614.00	144,777.00	19,837.00
Health Benefit Waiver	23-221- 2	10,000.00	11,000.00		11,000.00	10,804.33	195.67
PUBLIC SAFETY:							
FIRE:							
Other Expenses:							
Fire Hydrant	25-265- 2	113,500.00	113,000.00		113,000.00	112,500.00	500.00
Miscellaneous	25-265- 2	46,350.00	45,374.00		45,374.00	45,373.82	0.18

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
SANITATION:							
Solid Waste Management:							
Salaries and Wages	26-305- 1	6,500.00	6,300.00		6,300.00	2,043.07	4,256.93
Other Expenses	26-305- 2	68,000.00	89,994.00		89,994.00	81,245.95	8,748.05
EMERGENCY MANAGEMENT SERVICES:							
Other Expenses	25-252- 2	1,670.00	1,638.00		1,638.00	699.00	939.00
STREETS AND ROADS:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290- 1	641,000.00	593,000.00		625,500.00	610,414.24	15,085.76
Other Expenses	26-290- 2	102,100.00	110,446.00		100,446.00	93,875.58	6,570.42
RECYCLING CENTER							
Other Expenses	26-305- 2	33,920.00					
HEALTH AND WELFARE:							
BOARD OF HEALTH:							
Salaries & Wages	27-330- 1	12,088.00	11,100.00		11,250.00	11,048.16	201.84
Other Expenses	27-330- 2	2,205.00	2,161.00		2,161.00	1,909.22	251.78
Contractual- Town of Westfield	27-330- 2	42,637.00	41,366.00		41,366.00	41,366.00	

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
CELEBRATION OF PUBLIC EVENTS:							
Other Expenses	30-420- 2	11,400.00	8,624.00		12,624.00	10,952.79	1,671.21
SENIOR CITIZEN							
Salaries and Wages	28-370- 1	6,000.00	5,556.00		5,556.00	5,556.00	
Other Expenses	28-370- 2	5,500.00	4,558.00		4,558.00	2,008.30	2,549.70
COMMUNICATIONS							
Salaries and Wages	28-371- 1		21,714.75		2,528.75	2,528.75	
Other Expenses	28-371- 2	33,100.00	29,142.00		42,157.00	31,715.53	10,441.47
RESCUE SQUAD							
Other Expenses	25-260- 2	3,000.00	2,940.00		2,940.00	2,940.00	
CABLE T.V. COMMUNITY ACCESS							
Salaries and Wages	28-429- 1		1,806.25		1,806.25	1,806.25	
Other Expenses	28-429- 2						

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
DEFICIT IN ANIMAL CONTROL	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
PRIOR YEAR BILL-FIT-RITE UNIFORMS	46-871 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
PRIOR YEAR BILLS	46-872- 2		5,300.00	XXXXXXXXXX	5,300.00	5,300.00	XXXXXXXXXXXXXX
Estisi-Attorney				XXXXXXXXXX			XXXXXXXXXXXXXX
Legal Other Expenses-2013	46-872- 2	5,870.00		XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS"		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
PLAINFIELD AREA REGIONAL SEWERAGE							
AUTHORITY	31-455- 2	517,948.05	480,072.06		480,072.06	480,072.06	
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390- 2	363,592.00	363,136.81		363,136.81	360,145.32	2,991.49
LENGTH OF SERVICE AWARD PROGRAM (L.O.S.A.P.)	36-477- 2	30,756.00	19,200.00		19,200.00	16,800.00	
INSURANCE:							
Group Insurance for Employees	23-220- 2	37,244.00					

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES PROGRAM	41-770- 2		11,260.93		11,260.93	11,260.93	
CLICK IT OR TICKET	41-702- 2		4,400.00		4,400.00	4,400.00	
	41-704- 2						
PSEG RELIABILITY PROJECT	41-705- 2	36,338.00					
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	41-718- 2	8,209.00	3,096.50		3,096.50	3,096.50	
HISTORIC PRESERVATION COMMISSION GRANT	41-726- 2						
UNION COUNTY RECREATION TRUST FUND	41-728- 2		40,000.00		40,000.00	40,000.00	
BODY ARMOR REPLACEMENT FUND	41-713- 2		1,933.97		1,933.97	1,933.97	
DRUNK DRIVING ENFORCEMENT FUND	41-745- 2		5,615.87		5,615.87	5,615.87	
RECYCLING TONNAGE GRANT	41-701- 2	17,283.63					
GREENING UNION COUNTY	41-706- 2		724.00		724.00	724.00	
RAIN GARDEN	41-707- 2	1,000.00	500.00		500.00	500.00	
HEART GRANT	41-727- 2		1,937.50		1,937.50	1,937.50	
COMCAST GRANT	41-721- 2	60,000.00					
MATCHING FUNDS FOR GRANTS	41-700- 2	12,791.00	29,000.00		29,000.00		29,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2	94,271.82	84,671.00	XXXXXXXXXX	84,671.00	84,671.00	XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXX			XXXXXXXXXX
Ordinance 01-07/02-10	46-880- 2	84.00		XXXXXXXXXX			XXXXXXXXXX
Ordinance 04-09	46-880- 2	112.20		XXXXXXXXXX			XXXXXXXXXX
Ordinance 05-12/05-16	46-880- 2	35.67		XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2						
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
	46-880- 2			XXXXXXXXXX			XXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	46-999	94,503.69	84,671.00	XXXXXXXXXX	84,671.00	84,671.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)	29-405- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	34-309	2,334,579.73	2,316,129.17		2,316,129.17	2,281,585.54	31,991.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	48-999						XXXXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22-20	29-407						XXXXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	29-409						XXXXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	29-410						XXXXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	34-399	2,334,579.73	2,316,129.17		2,316,129.17	2,281,585.54	31,991.49
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	34-400	9,545,763.08	9,276,930.81		9,276,930.81	8,965,251.48	309,127.19
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	425,000.00	420,000.00	XXXXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	9,970,763.08	9,696,930.81		9,696,930.81	9,385,251.48	309,127.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	34-299	6,378,350.70	6,257,992.90		6,254,992.90	5,979,884.40	275,108.50
STATUTORY EXPENDITURES	XXXXXX	826,962.65	697,508.74		700,508.74	698,481.54	2,027.20
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	34-300	949,540.05	862,408.87		862,408.87	857,017.38	2,991.49
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999	2,000.00	2,000.00		2,000.00	2,000.00	
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	34-303						
PUBLIC & PRIVATE PROGs. OFFSET BY REVs.	40-999	159,621.63	267,468.77		267,468.77	238,468.77	29,000.00
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	1,111,161.68	1,131,877.64		1,131,877.64	1,097,486.15	31,991.49
(C) CAPITAL IMPROVEMENTS	44-999	25,000.00	100,000.00		100,000.00	100,000.00	
(D) MUNICIPAL DEBT SERVICE	45-999	1,103,914.36	999,580.53		999,580.53	999,428.39	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999	100,373.69	89,971.00		89,971.00	89,971.00	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	29-410						XXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	425,000.00	420,000.00	XXXXXXXXXX	420,000.00	420,000.00	XXXXXXXXXX
TOTAL GENERAL APPROPRIATION	34-499	9,970,763.08	9,696,930.81		9,696,930.81	9,385,251.48	309,127.19

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2014
	2015	2014	
ASSESSMENT CASH			
DEFICIT (UTILITY BUDGET)			
TOTAL UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2014 Paid or Charged
	2015	2014	
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 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Fire Fines & Penalties; Municipal Public Defender; Recycling Program; Disposal of Forfeited Property; Parking Offense Adjudication Act; Snow Removal; Developers Escrow; Zoning Escrow

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

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

APPENDIX TO BUDGET STATEMENT

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	\$2,070,612.90
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	10,061.60
Federal and State Grants Receivable	1110200	379,348.79
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	190,937.50
Tax Title Liens Receivable	1110400	24,010.47
Property Acquired by Tax Title Lien Liquidation	1110500	12,279.00
Other Receivables	1110600	100,579.22
Deferred Charges Required to be in 2015 Budget	1110700	94,271.82
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	22,000.00
TOTAL ASSETS	1110900	\$2,904,101.30

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,460,234.07
Reserves for Receivables	2110200	327,806.96
Surplus	2110300	1,116,060.27
TOTAL LIABILITIES, RESERVES and SURPLUS		\$2,904,101.30

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

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

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

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

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

_____ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

_____ 3 years. (Population under 10,000)

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

_____ x _____ 6 years. (Exceeding minimum time period)

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

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

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

LOCAL UNIT

BOROUGH OF FANWOOD

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

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

LOCAL UNIT

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
PUBLIC WORKS		1,585,000		50,000	185,000	900,000	150,000	150,000	150,000
RECREATION		300,000		100,000	100,000	100,000			
BUILDINGS		175,000		50,000	25,000	25,000	25,000	25,000	25,000
LIBRARY		205,000		5,000	200,000				
POLICE		70,000		20,000	10,000	10,000	10,000	10,000	10,000
FIRE		25,000			5,000	5,000	10,000	5,000	
RESCUE SQUAD		25,000			5,000	5,000	10,000	5,000	
ROADS		1,895,000		695,000	200,000	200,000	250,000	250,000	300,000
TOTALS - ALL PROJECTS		4,280,000		920,000	730,000	1,245,000	455,000	445,000	485,000

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

LOCAL UNIT

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVEMENT FUND	5 CAPITAL SURPLUS	6 GRANTS - IN - AID AND OTHER FUNDS	BONDS AND NOTES		
		3a CURRENT YEAR 2015	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT
PUBLIC WORKS	1,585,000			79,250			1,505,750		
RECREATION	300,000			15,000			285,000		
BUILDINGS	175,000			8,750			166,250		
LIBRARY	205,000			10,250			194,750		
POLICE	70,000			3,500			66,500		
FIRE	25,000			1,250			23,750		
RESCUE SQUAD	25,000			1,250			23,750		
ROADS	1,895,000			94,750		1,250,000	550,250		
TOTALS - ALL PROJECTS	4,280,000			214,000		1,250,000	2,816,000		

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

Contracting Unit: BOROUGH OF FANWOOD

Year Ending: December 31, 2014

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

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

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

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

Date

Clerk of Governing Body