



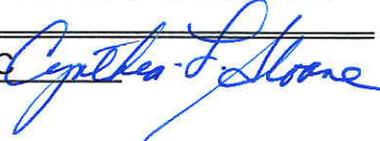
# 2015 MUNICIPAL BUDGET

Municipal Budget of the                      Borough of                      Lincoln Park                     , County of                      Morris                      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                      16th                      day of                      March                     , 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this                      16th                      day of                      March                     , 2015

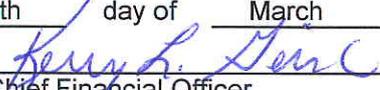
Cynthia L. Sloane, RMC  
Clerk  
                      
34 Chapel Hill Road  
                      
Address  
                      
Lincoln Park, N.J. 07035  
                      
Address  
                      
(973) 270-2051  
                      
Phone Number



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 appropriations.

Certified by me, this                      16th                      day of                      March                     , 2015  
Charles J. Ferraioli, Jr.   
                     Registered Municipal Accountant  
401 Wanaque Avenue                      Address  
                     Pompton Lakes, N. J. 07442                      Address  
                     (973) 835-7900                      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 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                      16th                      day of                      March                     , 2015  
Kerry L. Geisler   
                     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, an 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 SERVICE:**

**The changes or comments which follow must be considered in connection with further action on this budget.**

\_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Lincoln Park \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

*Resolution: R15-99*

Section 1.

Municipal Budget of the Borough of Lincoln Park, County of Morris 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 be published in the Morris Edition of the Daily Record

In the issue of March 22, 2015

The Governing Body of the Borough of Lincoln Park does hereby approve the following as the Budget for the year 2015:

## RECORDED VOTE

(Insert last name)

	( <i>Cordillo</i>				
	( <i>Gemin</i>				Abstained ( <i>NONE</i>
	( <i>Herwin</i>				
Ayes (	( <i>Noeller</i>	Nays (	( <i>NONE</i>		
	( <i>Ross</i>		(		
	( <i>Weid</i>		(		
	( <i>Thompson</i>				Absent ( <i>NONE</i>

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Body of Lincoln Park, County of Morris, on March 16, 2015.

A hearing on the Budget and Tax Resolution will be held at The Municipal Building, on April 20, 2015 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

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

	YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	11,990,378.49
2. Appropriations excluded from "CAPS"	XXXXXXXXXX
(a) Municipal Purposes {(Items H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	5,275,685.64
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,275,685.64
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.24% Percent of Tax Collections	613,759.00
4. Total General Appropriations (Item 9, Sheet 29)	17,879,823.13
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,844,679.64
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	12,588,207.49
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	446,936.00



		EXPLANATORY STATEMENT- (Continued)		
		BUDGET MESSAGE		
The Borough has elected to utilize a 3.50% CAP for the 2015 Budget.				
Below is how the CAP is calculated for 2015				
General Appropriations for 2014	\$ 17,523,702.86	Amount on which CAP is applied		11,784,351.80
CAP Base Adjustment -				
Subtotal	<u>17,523,702.86</u>	3.5% CAP		<u>412,452.31</u>
Exceptions:		Allowable operating appropriations before additional		
Less:		exception per (NJSA 40A:4-5.2)		12,196,804.11
Total Other Operations	2,523,817.93	Add on modifications:		
Total Public & Private Programs	56,944.61	New Construction		3,965.40
Total Capital Improvements	258,260.00	2013 CAP Bank		268,938.78
Total Municipal Debt Service	2,073,569.52	2014 CAP Bank		<u>603,179.78</u>
Total Deferred Charges	228,000.00	Total allowable appropriations		\$ 13,072,888.07
Reserve for Uncollected Taxes	598,759.00			
		The total general appropriations for municipal purposes within "CAPS", as		
		indicated at item (H-1) sheet 19 of this budget document.		<u>11,990,378.49</u>
Total Exceptions	5,739,351.06	Under CAP		<u><u>1,082,509.58</u></u>

**NOTE:**

Sheet 3b-1

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

- 1 HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2 A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

SUMMARY TAX LEVY CAP CALCULATION

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes		12,449,842
Cap Base Adjustment (+/-)		
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(148,000)	
Less: Prior Year Deferred Charges: Emergencies	(80,000)	
Less: Prior Year Recycling Tax	(13,000)	
Less: Changes in Service Provider: Transfer of Service/Function		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations		<u>12,208,842</u>
Plus: 2% Cap increase		244,177
<b>Adjusted Tax Levy</b>		<u>12,453,019</u>
Plus: Assumption of Service/Function		
<b>Adjusted Tax Levy Prior to Exclusions</b>		<u>12,453,019</u>
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Cost Increase	18,731	
Allowable Pension Obligation Increase	54,055	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	186,740	
Allowable Debt Service and Capital Leases Increases	49,357	
Recycling Tax Appropriation	13,000	
Deferred Charges to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	80,000	
Add Total Exclusions		<u>401,883</u>
Less Cancelled or Unexpended Exclusions		(445)
<b>Adjusted Tax Levy</b>		<u>12,854,457</u>
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	437,200	
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	<u>0.907</u>	
New Ratable Adjustment to Levy		3,965
CY2012 Cap Bank Utilized in CY 2015		
CY2013 Cap Bank Utilized in CY 2015		
CY2014 Cap Bank Utilized in CY 2015		
Amounts approved by Referendum		
<b>Maximum Allowable Amount to be Raised by Taxation</b>		<u>12,858,422</u>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>		<u>12,588,207</u>
<b>Under Tax Levy CAP</b>		<u>270,215</u>

NOTE:

Sheet 3b-2

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1 HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
- 2 A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT- (Continued)

**BUDGET MESSAGE**

**SPLIT FUNCTIONS:**

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

<u>Within CAP</u>	<u>Operations Outside CAP</u>	<u>Funded by Public and Private Revenues</u>	<u>Total</u>
NONE			0.00

**GROUP INSURANCE FOR EMPLOYEES:**

Projected Group Insurance Costs for Employees	2,026,197.00
Less: Allocated to Water Utility Budget	(170,000.00)
Less: Employee Contributions	(200,000.00)
Net Budgeted Group Insurance for Employees	<u>1,656,197.00</u>

**COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES:**

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

	<u>2015 Preliminary</u>		<u>2014 Actual</u>		<u>Increase or (Decrease)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal Purposes	12,588,207.49	0.926	12,449,842.32	0.907	138,365.17	0.019
Free Public Library Tax	446,936.00	0.033	445,750.93	0.032	1,185.07	0.001
Municipal Open Space Tax	135,947.91	0.010	68,609.26	0.005	67,338.65	0.005

**NOTE:**

Sheet 3b-2

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

- 1 HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2 A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**





**CURRENT FUND - ANTICIPATED REVENUES**

Borough of Lincoln Park

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>1. Surplus Anticipated</b>	<b>08-101</b>	727,500.00	727,500.00	727,500.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	727,500.00	727,500.00	727,500.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	17,500.00	17,500.00	17,500.00
Other	08-104	6,000.00	6,000.00	7,102.00
Fees and Permits	08-105	37,000.00	35,000.00	46,747.60
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	113,000.00	107,000.00	134,827.06
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	65,000.00	86,502.83
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	16,000.00	16,000.00	17,053.56
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-107	2,021,639.00	2,008,615.00	2,486,608.05
Recreation Fees	08-108	140,000.00	130,000.00	150,881.22





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17):</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160	100,000.00	95,000.00	113,630.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08	100,000.00	95,000.00	113,630.00





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>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:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Health Priority Funding - 1977	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	12,764.54	22,106.99	22,106.99
Drunk Driving Enforcement Fund	10-745	3,384.18	3,262.73	3,262.73
Clean Communities Program	10-770	18,892.79	20,144.72	20,144.72
Alcohol Education and Rehabilitation Fund	10-702	1,536.08	1,319.37	1,319.37
Municipal Alliance on Alcoholism and Drug Abuse	10-703	10,649.00	5,588.00	5,588.00
	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
N.J. Division of Criminal Justice - Body Armor Grant	10-708	2,524.43	3,125.80	3,125.80
NJDEP Flood Control	10-709		150,000.00	150,000.00
NJ Hazard Mitigation	10-710		50,000.00	50,000.00
NJ DOT	10-711		115,000.00	115,000.00
NJDOT	10-712		225,000.00	225,000.00
Drive sober or Get Pulled Over	10-714	4,851.62		

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>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 (continued):</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ROID Grant	10-715	7,000.00		
Shaping NJ Grant	10-716	10,000.00		
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	XXXXXX 10, 12	XXXXXXXXXX 71,602.64	XXXXXXXXXX 595,547.61	XXXXXXXXXX 595,547.61





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	727,500.00	727,500.00	727,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
<b>3. Miscellaneous Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08	2,411,139.00	2,385,115.00	2,947,222.32
Total Section B: State Aid Without Offsetting Appropriations	09	908,438.00	908,438.00	908,438.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08	100,000.00	95,000.00	113,630.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10, 12	71,602.64	595,547.61	595,547.61
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08	326,000.00	156,509.00	161,516.00
<b>Total Miscellaneous Revenues</b>	<b>40004-00</b>	<b>3,817,179.64</b>	<b>4,140,609.61</b>	<b>4,726,353.93</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>359,333.50</b>
<b>5. Subtotal General Revenues (Items 1,2,3, and 4)</b>	<b>40001-00</b>	<b>4,844,679.64</b>	<b>5,168,109.61</b>	<b>5,813,187.43</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	12,588,207.49	12,449,842.32	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
c) Minimum Library Tax	07-192	446,936.00	445,750.93	XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>40002-00</b>	<b>13,035,143.49</b>	<b>12,895,593.25</b>	<b>12,998,019.11</b>
<b>7. Total General Revenues</b>	<b>40000-00</b>	<b>17,879,823.13</b>	<b>18,063,702.86</b>	<b>18,811,206.54</b>

**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 FUNCTIONS:	20-xxx						
ADMINISTRATIVE AND EXECUTIVE	20-100						
Salaries & Wages	20-100-1	186,829.00	153,965.00		153,965.00	127,119.57	26,845.43
Other Expenses	20-100-2	87,650.00	98,056.00		98,056.00	96,074.60	1,981.40
Other Expenses - Special Consultant	20-100-2						
CLERK	20-120						
Salaries & Wages	20-120-1	119,920.00	107,566.30		107,566.30	100,955.18	6,611.12
Other Expenses	20-120-2	32,214.00	37,214.00		37,214.00	32,223.26	4,990.74
FINANCIAL ADMINISTRATION	20-130						
Salaries & Wages	20-130-1	79,295.30	74,615.00		73,615.00	72,828.60	786.40
Other Expenses	20-130-2	23,780.00	19,870.00		19,870.00	11,267.68	8,602.32
AUDITING AND ACCOUNTING SERVICES	20-135-2	26,000.00	26,000.00		26,000.00	2,350.00	23,650.00
COLLECTION OF TAXES	20-145						
Salaries & Wages	20-145-1	74,646.82	70,647.06		70,647.06	70,647.04	0.02
Other Expenses	20-145-2	5,622.00	5,622.00		5,622.00	2,663.21	2,958.79
ASSESSMENT OF TAXES	20-150						
Salaries & Wages	20-150-1	62,308.52	61,087.09		61,087.09	61,086.92	0.17
Other Expenses	20-150-2	4,800.00	4,675.00		4,675.00	3,106.92	1,568.08
LEGAL SERVICES AND COSTS	20-155						
Other Expenses	20-155-2	180,000.00	175,000.00		188,000.00	176,563.74	11,436.26

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations-within "CAPS" (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued)							
ENGINEERING SERVICES AND COSTS	20-165						
Salaries & Wages	20-165-1						
Other Expenses	20-165-2	50,000.00	47,370.00		51,370.00	42,777.25	8,592.75
LAND USE ADMINISTRATION	21-XXX						
PLANNING BOARD	21-180						
Salaries and Wages	21-180-1	7,000.00	7,000.00		7,000.00	6,999.98	0.02
Other Expenses	21-180-2	17,080.00	17,080.00		17,080.00	7,918.77	9,161.23
PLANNING DEPARTMENT	21-181						
Salaries and Wages	21-181-1	76,158.13	73,840.80		77,840.80	77,653.10	187.70
Other Expenses	21-181-2	4,835.00	4,835.00		4,835.00	4,370.34	464.66
BOARD OF ADJUSTMENT	21-185						
Salaries and Wages	21-185-1	6,500.00	6,500.00		6,500.00	6,500.00	
Other Expenses	21-185-2	12,505.00	12,505.00		12,505.00	7,327.60	5,177.40
FAIR HOUSING COMMITTEE	21-190						
Salaries and Wages	21-190-1						
Other Expenses	21-190-2	300.00	300.00		300.00	78.72	221.28
INSURANCE	23-XXX						
OTHER INSURANCE PREMIUMS	23-210	414,000.00	395,650.00		395,650.00	392,499.36	3,150.64
GROUP INSURANCE FOR EMPLOYEES	23-220	1,656,197.00	1,634,359.00		1,605,359.00	1,460,651.65	144,707.35
HEALTH BENEFIT WAIVER	23-221	28,803.00	25,641.00		27,641.00	27,321.84	319.16

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations-within "CAPS" (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY :	25-XXX						
POLICE	25-240						
Salaries and Wages	25-240-1	3,104,687.30	3,364,676.30		3,364,676.30	3,317,229.92	47,446.38
Other Expenses	25-240-2	301,022.00	120,764.00		120,764.00	120,645.20	118.80
POLICE RADIO COMMUNICATIONS	25-240-2						
Other Expenses	25-240-2	66,850.00	43,424.00		48,424.00	47,541.94	882.06
EMERGENCY MANAGEMENT	25-252						
Other Expenses	25-252-2	24,120.00	24,120.00		24,120.00	11,287.89	12,832.11
FIRST AID ORGANIZATION CONTRIBUTION	25-260-2	37,750.00	37,750.00		37,750.00	25,001.56	12,748.44
FIRE	25-265						
Other Expenses	25-265-2	128,740.00	126,199.00		126,199.00	124,919.68	1,279.32
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383)	25-265						
Salaries and Wages	25-265-1	16,935.00	16,935.00		16,935.00	13,098.49	3,836.51
Other Expenses	25-265-2	5,000.00	2,500.00		2,500.00	665.00	1,835.00
MUNICIPAL COURT	43-490						
Salaries & Wages	43-490-1	117,288.49	114,972.62		114,972.62	113,844.53	1,128.09
Other Expenses	43-490-2	13,555.00	12,555.00		12,555.00	6,779.86	5,775.14
PUBLIC DEFENDER (P.L. 1997, C.256)	43-495						
Salaries & Wages	43-495-1	4,315.00	4,315.00		4,315.00		4,315.00

**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
PUBLIC WORKS:	26-XXX						
ROAD REPAIRS AND MAINTENANCE	26-290						
Salaries & Wages	26-290-1	946,390.35	923,902.87		923,902.87	922,051.00	1,851.87
Other Expenses	26-290-2	213,153.00	199,399.00		199,399.00	184,472.45	14,926.55
SEWER SYSTEM	26-300						
Salaries & Wages	26-300-1						
Other Expenses	26-300-2	32,949.00	28,400.00		30,400.00	28,332.09	2,067.91
GARBAGE AND TRASH REMOVAL	26-305						
Salaries and Wages	26-305-1	76,186.66	74,692.61		74,692.61	74,312.33	380.28
Other Expenses	26-305-2	788,299.00	744,110.00		744,110.00	676,246.96	67,863.04
PUBLIC BUILDINGS AND GROUNDS	26-310						
Other Expenses	26-310-2	408,223.00	393,272.00		393,272.00	344,006.57	49,265.43
CONDOMINIUM REIMBURSEMENT	26-325	25,000.00	20,000.00		20,000.00	16,620.28	3,379.72

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations-within "CAPS" (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:	27-XXX						
BOARD OF HEALTH	27-330						
Salaries & Wages	27-330-1	153,934.72	210,390.00		210,390.00	198,584.14	11,805.86
Other Expenses	27-330-2	33,140.00	33,575.00		33,575.00	31,862.26	1,712.74
DOG REGULATION	27-340						
Other Expenses	27-340-2	30,000.00	30,000.00		30,000.00	25,700.68	4,299.32
ADMINISTRATION OF PUBLIC ASSISTANCE	27-345						
Other Expenses	27-345-2	1,100.00	1,100.00		1,100.00	1,000.00	100.00
SENIOR CITIZEN TRANSPORTATION	27-370						
Other Expenses	27-370-2	87,743.00	86,022.72		86,022.72	86,000.00	22.72
PARKS AND RECREATION:	28-XXX						
PARKS AND PLAYGROUNDS	28-375						
Salaries & Wages	28-375-1	192,250.00	176,616.54		188,616.54	187,894.93	721.61
Other Expenses	28-375-2	122,990.00	107,930.00		107,930.00	101,170.53	6,759.47
MUNICIPAL LAKE	28-380						
Salaries & Wages	28-380-1	60,350.00	54,590.00		52,590.00	52,254.24	335.76
Other Expenses	28-380-2	37,500.00	37,500.00		27,500.00	27,470.97	29.03



**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:	30-XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
CELEBRATION OF PUBLIC EVENTS	30-420						
Other Expenses	30-420-2	11,500.00	6,500.00		6,500.00	6,500.00	
AID TO MUSEUM	20-175-2	1,600.00	1,600.00		1,600.00	1,600.00	
UTILITY EXPENSES/BULK PURCHASES:	31-XXX						
STREET LIGHTING	31-425	90,000.00	90,000.00		90,000.00	71,417.82	18,582.18
STREET SIGNS	26-290	3,000.00	3,000.00		3,000.00	2,721.70	278.30
GASOLINE	31-447	165,000.00	165,000.00		165,000.00	150,387.20	14,612.80
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>32315-00</b>	10,599,059.60	10,452,639.80		10,452,639.80	9,897,418.62	555,221.18
<b>B. Contingent</b>	<b>35-470</b>	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
<b>Total Operations Including Contingent-within "CAPS"</b>	<b>30001-00</b>	10,600,059.60	10,453,639.80		10,453,639.80	9,897,418.62	556,221.18
Detail:							
Salaries & Wages	30001-11	5,421,779.60	5,628,535.08		5,641,535.08	5,535,282.24	106,252.84
Other Expenses (Including Contingent)	30001-99	5,178,280.00	4,825,104.72		4,812,104.72	4,362,136.38	449,968.34
	check:	10,600,059.60	10,453,639.80		10,453,639.80	9,897,418.62	556,221.18



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	271,191.00	259,092.00		259,092.00	259,092.00	
Social Security System (O.A.S.I.)	36-472	455,000.00	465,000.00		465,000.00	398,116.97	66,883.03
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	647,352.00	588,445.00		588,445.00	588,445.00	
Unemployment Insurance	23-225	10,000.00	10,000.00		10,000.00	10,000.00	
Defined Contribution Retirement Plan	23-226	5,000.00	5,000.00		5,000.00	2,084.15	2,915.85
<b>Total Deferred Charged and Statutory Expenditures-Municipal within "CAPS"</b>	<b>30004-00</b>	<b>1,390,318.89</b>	<b>1,330,712.00</b>		<b>1,330,712.00</b>	<b>1,260,913.12</b>	<b>69,798.88</b>
(G) Cash Deficit of Preceding Year	46-855						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>30005-00</b>	<b>11,990,378.49</b>	<b>11,784,351.80</b>		<b>11,784,351.80</b>	<b>11,158,331.74</b>	<b>626,020.06</b>

**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
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Increase Costs P.L. 2007, c.62	23-XXX						
Group Insurance for Employees	23-220						
EMERGENCY SERVICES VOLUNTEER							
LENGTH OF SERVICES AWARD (P.L.1997,c.388)	25-265	92,000.00	98,000.00		98,000.00		98,000.00
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390	446,936.00	445,750.93		445,750.93	445,750.93	
PEQUANNOCK, LINCOLN PARK, AND FAIRFIELD REGIONAL SEWERAGE							
AUTHORITY SHARE OF COSTS	31-455	1,990,602.00	1,937,067.00		1,937,067.00	1,937,067.00	
RECYCLING TAX	26-305-2	13,000.00	13,000.00		13,000.00	8,814.96	4,185.04
RESERVE FOR TAX APPEALS	30-426-2	30,000.00	30,000.00		30,000.00	30,000.00	



**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 - Excluded from "CAPS"							
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	XXXXXX						



**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"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX						

**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
Public and Private Programs Offset by Revenues	41-xxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOL EDUCATION AND REHAB. FUND	41-702	1,536.08	1,319.37		1,319.37	1,319.37	
Municipal Alliance on Alcoholism & Drug Abuse							
- STATE SHARE	41-703	10,649.00	5,588.00		5,588.00	5,588.00	
- LOCAL SHARE	41-899	2,663.00	1,397.00		1,397.00	1,397.00	
CLEAN COMMUNITIES PROGRAM	41-770	18,892.79	20,144.72		20,144.72	20,144.72	
DRUNK DRIVING ENFORCEMENT FUND	41-745	3,384.18	3,262.73		3,262.73	3,262.73	
RECYCLING TONNAGE GRANT	41-701	12,764.54	22,106.99		22,106.99	22,106.99	
BODY ARMOR REPLACEMENT FUND	41-708	2,524.43	3,125.80		3,125.80	3,125.80	
NJDEP FLOOD CONTROL	41-709		150,000.00		150,000.00	150,000.00	
NJ HAZARD MITIGATION	41-710		50,000.00		50,000.00	50,000.00	
NJDOT	41-711		115,000.00		115,000.00	115,000.00	
NJDOT	41-712		225,000.00		225,000.00	225,000.00	









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PAYMENT OF BOND PRINCIPAL	45-920	1,015,000.00	967,000.00		967,000.00	967,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	125,000.00	100,000.00		100,000.00	100,000.00	XXXXXXXXXX
INTEREST ON BONDS	45-930	96,782.00	133,154.00		133,154.00	133,153.76	XXXXXXXXXX
INTEREST ON NOTES	45-935	16,171.00	14,342.52		14,342.52	13,902.50	XXXXXXXXXX
<b>GREEN TRUST LOAN PROGRAM:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL	45-940						XXXXXXXXXX
AND INTEREST	45-945						XXXXXXXXXX
							XXXXXXXXXX
Morris County Improvement Authority	45-941						XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL	45-941						XXXXXXXXXX
AND INTEREST	45-941	849,529.00	859,073.00		859,073.00	859,068.76	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>60003-00</b>	<b>2,102,482.00</b>	<b>2,073,569.52</b>		<b>2,073,569.52</b>	<b>2,073,125.02</b>	<b>XXXXXXXXXX</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service-Excluded from "CAPS"	60006-00						XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expendi- tures - Local School - Excluded from "CAPS"	60007-00						XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) & (J)}-Excluded from "CAPS"	60008-00						XXXXXXXXXX
(O) Total General Appropriations-Excluded from "CAPS"	60010-00	5,275,685.64	5,680,592.06		5,680,592.06	5,577,962.52	102,185.04
(L) Subtotal General Appropriations {Items (H-1) and (O)}	30009-00	17,266,064.13	17,464,943.86		17,464,943.86	16,736,294.26	728,205.10
(M) Reserve for Uncollected Taxes	50-899	613,759.00	598,759.00	XXXXXXXXXX	598,759.00	598,759.00	XXXXXXXXXX
9. Total General Appropriations	30000-00	17,879,823.13	18,063,702.86		18,063,702.86	17,335,053.26	728,205.10

**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"	30005-00	11,990,378.49	11,784,351.80		11,784,351.80	11,158,331.74	626,020.06
	XXXXXX						
(A) Operations Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	XXXXXX	2,572,538.00	2,523,817.93		2,523,817.93	2,421,632.89	102,185.04
Uniform Construction Code	XXXXXX						
Interlocal Municipal Service Agreements	XXXXXX						
Additional Appropriations Offset by Revenues	XXXXXX						
Public and Private Programs Offset by Revenues	XXXXXX	75,665.64	596,944.61		596,944.61	596,944.61	
Total Operations - Excluded from "CAPS"	60023-00	2,648,203.64	3,120,762.54		3,120,762.54	3,018,577.50	102,185.04
(C) Capital Improvements	60002-00	445,000.00	258,260.00		258,260.00	258,260.00	
(D) Municipal Debt Service	60003-00	2,102,482.00	2,073,569.52		2,073,569.52	2,073,125.02	XXXXXXXXXX
(E) Total Deferred Charges - Excluded from "CAPS"	XXXXXX	80,000.00	228,000.00	XXXXXXXXXX	228,000.00	228,000.00	
(F) Judgments	37-480			XXXXXXXXXX			XXXXXXXXXX
(G) Cash Deficit	46-885			XXXXXXXXXX			XXXXXXXXXX
(K) Local District School Purposes	60008-00			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	613,759.00	598,759.00	XXXXXXXXXX	598,759.00	598,759.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>30000-00</b>	<b>17,879,823.13</b>	<b>18,063,702.86</b>		<b>18,063,702.86</b>	<b>17,335,053.26</b>	<b>728,205.10</b>



**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	507,363.06	482,636.27		482,636.27	451,008.10	31,628.17
Other Expenses	55-502	1,702,126.00	1,631,189.00		1,631,189.00	1,340,814.70	290,374.30
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	50,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	50,000.00	50,000.00		50,000.00	50,000.00	XXXXXXXXXX
Payment of Bond Anticipation and Capital Notes	55-521	50,000.00	36,300.00		36,300.00	36,300.00	XXXXXXXXXX
Interest on Bonds	55-522	14,800.00	15,919.00		15,919.00	15,919.00	XXXXXXXXXX
Interest on Notes	55-523	17,600.00	12,020.00		12,020.00	12,020.00	XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
Emergency Authorizations (N.J.S.A 40A:4-55)							
Damage by Flood or Hurricane				XXXXXXXXXX			XXXXXXXXXX
Prior Years Bills				XXXXXXXXXX			XXXXXXXXXX
Passaic Valley Water	55-531			XXXXXXXXXX			XXXXXXXXXX
OPERATING DEFICIT	55-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540	26,821.00	28,673.00		28,673.00	28,673.00	
Social Security System (O.A.S.I.)	55-541	40,000.00	40,000.00		40,000.00	33,195.34	6,804.66
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
<b>Judgments</b>	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>92109-00</b>	<b>2,458,710.06</b>	<b>2,346,737.27</b>		<b>2,346,737.27</b>	<b>2,017,930.14</b>	<b>328,807.13</b>



**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY		Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY		Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
Emergency Authorizations (N.J.S.A 40A:4-55)				XXXXXXXXXX			XXXXXXXXXX
Damage by Flood or Hurricane				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						
<b>Judgements</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL ..... UTILITY APPROPRIATIONS</b>	<b>92 09-00</b>	0.00	0.00	0.00	0.00	0.00	0.00

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2014
	2015	2014	
Assessment Cash			
Deficit (General Budget)			
<b>Total Assessment Revenues</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2014 Paid or Charged
	2015	2014	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
<b>Total Assessment Appropriations</b>	0.00	0.00	0.00

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2014
	2015	2014	
Assessment Cash			
Deficit (Water Utility Budget)			
<b>Total Water Utility Assessment Revenues</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2014 Paid or Charged
	2015	2014	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
<b>Total Water Utility Assessment Appropriations</b>	0.00	0.00	0.00

**DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2014
	2015	2014	
Assessment Cash			
Deficit ( _____ Utility Budget)			
<b>Total _____ Utility Assessment Revenues</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2014 Paid or Charged
	2015	2014	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
<b>Total _____ Utility Assessment Appropriations</b>	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenue anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; 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 Contribution; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; \_\_\_\_\_ Parking Offenses Adjudication Act Housing and Community Development Act; Public Defender Fees; Recycling Trust Fund; Disposal of Forfeited Property; Snow Removal Trust; \_\_\_\_\_ Developers Escrow Funds; Environmental Commission Donations; Open Space, Recreation, Farmland and Historic Preservation Trust, \_\_\_\_\_ Improvement to Tennis Court, Food Pantry Donations, Recreation Activities Donations, Affordable Housing Trust \_\_\_\_\_ 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	5,034,140.31
Due from State of N.J. (c.20, P.L. 1971)	1111000	11,973.30
Federal and State Grants Receivable	1110200	776,626.10
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	320,724.94
Tax Title Liens Receivable	1110400	58,481.33
Property Acquired by Tax Title Lien Liquidation	1110500	835,965.00
Other Receivables	1110600	357,168.52
Deferred Charges Required to be in 2015 Budget	1110700	80,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	80,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>7,555,079.50</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	3,052,824.01
Reserves for Receivables	2110200	1,572,339.79
Surplus	2110300	2,929,915.70
<b>Total Liabilities, Reserves and Surplus</b>	<b>2110400</b>	<b>7,555,079.50</b>

School Tax Levy Unpaid	2220100	116,881.39
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	116,881.39

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	2,117,092.09	1,788,667.35
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2014 98.52%, 2013 98.72%)	2310200	33,791,306.85	33,775,562.98
Delinquent Taxes	2310300	359,333.50	355,082.26
Other Revenues and Additions to Income	2310400	5,667,480.15	4,855,013.38
<b>Total Funds</b>	<b>2310500</b>	<b>41,935,212.59</b>	<b>40,774,325.97</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	17,464,499.36	17,282,585.91
School Taxes (Including Local and Regional)	2310700	17,906,385.00	17,709,401.00
County Taxes (Including Added Tax Amounts)	2310800	3,417,038.34	3,518,778.48
Special District Taxes	2310900	68,623.40	68,808.98
Other Expenditures and Deductions from Income	2311000	148,750.79	77,659.51
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>39,005,296.89</b>	<b>38,657,233.88</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>39,005,296.89</b>	<b>38,657,233.88</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>2,929,915.70</b>	<b>2,117,092.09</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2014	2311500	2,929,915.70
Current Surplus Anticipated in 2015 Budget	2311600	727,500.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>2,202,415.70</b>

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

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 number of years covered, including current year:

3 years. (Population under 10,000)

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

\_\_\_\_ years. (Exceeding minimum time period)

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough's Proposed Capital Budget is as follows :

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

Local Unit Borough of Lincoln Park

GENERAL CAPITAL

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>General Capital:</b>									
Purchase of Fire Dept. Equipment	2015-1	1,596,300.00			90,750.00			174,250.00	1,331,300.00
Purchase of Police Equipment	2015-2	154,000.00							154,000.00
Acquisition of DPW Vehicle / Equipment	2015-3	1,747,000.00			39,300.00			222,700.00	1,485,000.00
Purchase of First Aid Squad Equipment	2015-4	200,000.00							200,000.00
Road Improvments	2015-5	1,036,500.00			49,800.00			282,200.00	704,500.00
Administration	2015-6	101,000.00			15,150.00			85,850.00	
Purchase of Property	2015-7	230,000.00			230,000.00				
Section 20 Fees/Costs	2015-All	483,480.00			14,400.00			81,600.00	387,480.00
<b>TOTALS - ALL PROJECTS</b>		5,548,280.00			439,400.00			846,600.00	4,262,280.00

### 6 YEAR CAPITAL PROGRAM - 2015 - 2020

Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Lincoln Park

**GENERAL CAPITAL**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION DATE	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5F 2020
<b>General Capital:</b>									
Purchase of Fire Dept. Equipment	2015-1	1,596,300.00	6 Years	265,000.00	269,700.00	489,700.00	281,700.00	281,700.00	8,500.00
Purchase of Police Equipment	2015-2	154,000.00	6 Years		40,000.00	37,000.00	20,000.00	37,000.00	20,000.00
Acquisition of DPW Vehicle / Equipment	2015-3	1,747,000.00	6 Years	262,000.00	395,000.00	270,000.00	315,000.00	255,000.00	250,000.00
Purchase of First Aid Squad Equipment	2015-4	200,000.00	5 Years		50,000.00	50,000.00	50,000.00	50,000.00	
Road Improvments	2015-5	1,036,500.00	6 Years	332,000.00	274,500.00	114,000.00	116,000.00	100,000.00	100,000.00
Administration	2015-6	101,000.00	1 Year	101,000.00					
Purchase of Property	2015-7	230,000.00	1 Year	230,000.00					
Section 20 Fees/Costs	2015-All	483,480.00	6 Years	96,000.00	102,920.00	96,070.00	78,270.00	72,370.00	37,850.00
<b>TOTALS - ALL PROJECTS</b>		5,548,280.00		1,286,000.00	1,132,120.00	1,056,770.00	860,970.00	796,070.00	416,350.00

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

Local Unit Borough of Lincoln Park

**GENERAL CAPITAL**

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5a 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
<b>General Capital:</b>									
Purchase of Fire Dept. Equipment	1,596,300.00			290,445.00			1,305,855.00		
Purchase of Police Equipment	154,000.00			23,100.00			130,900.00		
Acquisition of DPW Vehicle / Equipment	1,747,000.00			262,050.00			1,484,950.00		
Purchase of First Aid Squad Equipment	200,000.00			30,000.00			170,000.00		
Road Improvments	1,036,500.00			155,475.00			881,025.00		
Administration	101,000.00			15,150.00			85,850.00		
Purchase of Property	230,000.00			230,000.00					
Section 20 Fees/Costs	483,480.00			72,522.00			410,958.00		
<b>TOTALS - ALL PROJECTS</b>	5,548,280.00			1,078,742.00			4,469,538.00		

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

Local Unit Borough of Lincoln Park

**WATER CAPITAL FUND**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>Water Capital:</b>									
Various Projects	W2015-1	315,000.00						65,000.00	250,000.00
Section 20 Fees/Costs	W2015-All	31,500.00						6,500.00	25,000.00
<b>TOTALS - ALL PROJECTS</b>		346,500.00						71,500.00	275,000.00

### 6 YEAR CAPITAL PROGRAM - 2015 - 2020

Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Lincoln Park

**WATER CAPITAL**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION DATE	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5F 2020
<b>Water Capital:</b>									
Various Projects	W2015-1	315,000.00	6 Years	65,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Section 20 Fees/Costs	W2015-All	31,500.00	6 Years	6,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
<b>TOTALS - ALL PROJECTS</b>		<b>346,500.00</b>		<b>71,500.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>

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

Local Unit Borough of Lincoln Park

**WATER CAPITAL**

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5a 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
<b>Water Capital:</b>									
Various Projects	315,000.00							315,000.00	
Section 20 Fees/Costs	31,500.00							31,500.00	
<b>TOTALS - ALL PROJECTS</b>	346,500.00							346,500.00	

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	Appropriated		Expended 2014	
	2015	2014			for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	135,947.91	68,609.29	68,623.40	Development of lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Salaries and Wages				
Interest Income			369.15	Other Expenses				
Reserve Funds:				Maintenance of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Salaries and Wages				
				Other Expenses				
				Historic Preservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
				Salaries and Wages				
				Other Expenses				
<b>Total Trust Fund Revenues:</b>	<b>135,947.91</b>	<b>68,609.29</b>	<b>68,992.55</b>					
<i>Summary of Program</i>				Acquisition of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented:			11/5/02 ; 2003	Acquisition of Farmland				
Rate Assessed:			Date 0.005/.010	Down Payments on Improvements				
Total Tax Collected to date			\$898,309.01	Debt Service:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Expended to date:			\$300,124.91	Payment of Bond Principal				
Total Acreage Preserved to date			(Acres)	Anticipation Notes and Capital Notes				
Recreation Land Preserved in 2014			(Acres)	Interest on Bonds				
Farmland Preserved in 2014			(Acres)	Interest on Notes				
				Reserve for Future Use	135,947.91	68,609.29		68,609.29
				<b>Total Trust Fund Appropriations:</b>	<b>135,947.91</b>	<b>68,609.29</b>	<b>0.00</b>	<b>68,609.29</b>

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

Contacting Unit: Borough of Lincoln Park

Year Ending: December 31, 2014

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

1.

2.

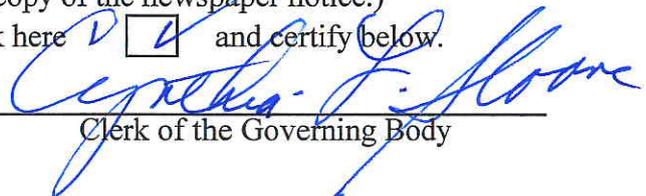
3.

4.

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

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

\_\_\_\_\_  
Date

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