

2014 MUNICIPAL DATA SHEET
 CALENDAR YEAR
 (Must Accompany CY2014 Budget)

MUNICIPALITY: Township of Lyndhurst

COUNTY: Bergen

Honorable Robert B. Giangeruso	5/16/2017
_____ Mayor's Name	_____ Term Expires

Governing Body Members	
Name	Term Expires
Thomas A. Di Maggio	5/16/2017
Theodore J. Dudek	5/16/2017
John J. Montillo, Jr.	5/16/2017
Matthew T. Ruzzo	5/16/2017
_____	_____
_____	_____

Municipal Officials	
Helen Polito	1238
_____ Municipal Clerk	_____ Cert No.
Joan Barone	T-8280
_____ Tax Collector	_____ Cert No.
Robert Benecke	N-0093
_____ Chief Financial Officer-(Interim)	_____ Cert No.
Frank Di Maria	CR00463
_____ Registered Municipal Accountant	_____ Lic. No.
Richard J. DiLascio, Esq.	
_____ Municipal Attorney	

Official Mailing Address of Municipality

367 Valley Brook Avenue
 Lyndhurst, New Jersey 07071
 Voice (201) 804-2457 Facsimile (201) 939-9383

Please attach this to your CY2014 Budget and mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 Trenton, New Jersey 08625

CY2014 MUNICIPAL BUDGET
CALENDAR YEAR

Municipal Budget of the Township of Lyndhurst, County of Bergen for the year 2014

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 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 22th day of April, 2014

Helen Polito RMC
Helen Polito, Township Clerk

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

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

Certified by me, this 22th day of April, 2014

[Signature]

Frank DiMarzio, RMA

(973) 779-6881

Facsimile Number

245 Union Street Lodi, NJ 07644

Address

(973) 779-6890

Telephone Number

[Signature]

Robert Benecke, CFO *[Signature]*

(201) 830-9388

Facsimile Number

367 Valley Brook Avenue Lyndhurst, NJ 07071

Address

(201) 804-2467

Telephone Number

DO NOT USE THESE SPACES

(Do not advertiss this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____

By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____
By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

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

Township of Lyndhurst, County of Bergen

Section 1.

Resolution # 20221-14

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2014;

Be It Further Resolved, that said Budget be published in "The Record," in the issue of May 16, 2014;

The Governing Body of the Township of Lyndhurst does hereby approve the following as the Budget for the Budget Year 2014:

RECORDED VOTE (Insert last name)	Ayes	[<ul style="list-style-type: none"> Di Maggio Dudek Montillo Ruzzo Giangeruso]	Nays	[<ul style="list-style-type: none"> None]	Abstained	[<ul style="list-style-type: none"> None]
					Absent	[<ul style="list-style-type: none"> None]

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Members of the
 Board of Commissioners of the Township of Lyndhurst, County of Bergen, on April 22, 2014;
 A Hearing on the Budget and Tax Resolution will be held at the Township Hall Building, Valley Brook Avenue,
 Lyndhurst, New Jersey 07071, on June 10, 2014 at 7:00 o'clock P.M.
 at which time and place objections to said Budget
 and Tax Resolution for the Year 2014 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	24,871,295.32
2. Appropriations excluded from "CAPS" -	
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	11,738,824.37
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	11,738,824.37
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.30% percent of Tax Collections	2,725,000.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools-State Aid 2012-\$0.00, 2011-\$0.00	39,335,119.69
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,523,268.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	30,900,710.49
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	911,141.20
Total Amount to be Raised by Taxes for Support of Municipal Budget	31,811,851.69

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF CY2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Swim Pool Utility
Budget Appropriations - Adopted Budget	37,771,717.67	4,155,212.22	287,949.84
Budget Appropriations - Added by N.J.S. 40A:4-87		-	-
Emergency Appropriations	-	-	-
Total Appropriations	37,771,717.67	4,155,212.22	287,949.84
Expenditures:			
Paid or Charged (Including Reserve for Uncollected Taxes)	35,753,578.70	4,055,810.65	247,236.25
Reserved	2,017,636.11	91,799.58	40,713.59
Unexpended Balances Canceled	502.86		-
Total Expenditures and Unexpended Balances Canceled	37,771,717.67	4,147,610.23	287,949.84
Overexpenditures*	-		-

*See Budget Appropriation Items so marked to the right of column "Expended CY2013 Reserved"

Explanation of Appropriations for
The amounts appropriated under the
title of "Other Expenses" are for operating
costs other than "Salaries & Wages".
Some of the items included in "Other
Expenses" are:
Materials, supplies and non-bondable
equipment;
Repairs and Maintenance of buildings,
equipment, roads, etc.
Contractual services for garbage and
trash removal, fire hydrant service, aid to
volunteer fire companies, etc.;
Printing and advertising, utility
services, insurance and many other items
essential to the services rendered by municipal
government.

Explanatory Statement - (continued)
Budget Message

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Public Affairs	362	\$ 71,178		√√	
Revenue & Finance	307	\$ 30,574		√√	
Public Safety	328	\$ 79,463		√√	
DPW	859	\$ 123,361	√√		
Water - DPW	214	\$ 29,578	√√		
Parks & Public Property	872	\$ 110,296	√√		
Police		\$ 3,019,834	√√		Police Chief
Totals	2,942 days	\$ 3,464,284			
Total Funds Reserved as of end of 2013		\$ -			
Total Funds Appropriated in 2014		\$ 100,000			

This issue has caused the only serious imbalance in this budget.
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increases Structural Imbalance Offsets				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	
	X			Ongoing appropriations to finance the EnCap failure.	\$1,656,183.00	The failure of the EnCap project is being financed for the second year in this budget. This is the only serious imbalance affecting this budget.
X				Delinquent Taxes Anticipated	\$750,000.00	Because of strong current tax collections the anticipated delinquent taxes will be reduced in 2015. If possible, future budget for the reserve for uncollected taxes will have to be reduced to make up for this anticipated revenue loss.
	X			Tax appeal refund exposure remains.	\$350,000.00	The office of the tax assessor has over-assessed 4-5 commercial properties located in the New Jersey Meadowlands District. Although the tax assessor works directly for the Bergen County Board of Taxation and the State Division of Taxation, the Township is concerned about that financial impact from tax overassessments. The financial impact of these incorrect assessments could be greater depending on the tax assessor's strategy and if a compliance plan directed by the Lyndhurst Board of Commissioners is not implemented by the tax assessor's office.
					\$2,756,183.00	

Appropriation "CAP" Calculation		Levy "CAP" Calculation	
Total General Appropriations for CY 2013	\$ 37,771,717.67	Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 29,254,885.10
Cap Base Adjustments:	-	Plus: 2% Cap increase (Transition Year Adjustment)	
	-	Subtotal	29,254,885.10
Adjusted CAP Base	37,771,717.67	Less:	
Exceptions Less:		One Year Waivers	-
Total Other Operations	3,510,517.09	Prior Year Capital Improvement Fund & Down Payments	-
Total Capital Improvements	275,000.00	Prior Year Deferred Charges to Future Taxation Unfunded	880,000.00
Total Debt Service	5,916,864.00	Prior Year Recycling Tax	-
Total Interlocal Service Agreements	42,000.00	Changes in Service Provider and Adjustments (+/-)	-
Total Public & Private Programs	90,837.00	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	28,374,885.10
Total Deferred Charges	880,000.00	Plus: Cap Increase 2.00%	567,497.70
Total Judgements	-	Adjusted Tax Levy Prior to Exclusions	28,942,382.80
Reserve for Uncollected Taxes	2,550,000.00	Exclusions:	
Total Exceptions	13,265,218.09	Allowable Debt Service and Capital Lease Increase	547,179.00
Amount on Which "CAP" is Applied	24,506,499.58	Offsets to State formula aid loss	-
"CAP" Increase - Allowable- One-Half of one percent 0.50%	122,532.50	Allowable pension increases	-
"CAP" Increase - By Ordinance 3.00%	735,194.99	Allowable increase in Reserve for Uncollected Taxes	67,589.00
{This provides a total appropriation increase of up to 3.5%.}		Allowable increase in health care costs	-
		Recycling Tax appropriation	-
Increase in Valuations at Local Purpose Rate	457,140.46	Capital Improvement Fund	712,000.00
\$41,482,800 x 1.102		Deferred Charges - Emergencies	400,000.00
Maximum Appropriations Within "CAPS" {H-1}	\$ 25,821,367.53	Add Total Exclusions	1,726,768.00
2014 Appropriation Within "CAPS" {H-1}	\$ 24,871,295.32	Less Cancelled or Unexpended Waivers	-
2014 "CAP" Bank	\$ 950,072.21	Less Cancelled or Unexpended Exclusions	503.00
		Adjusted Tax Levy	\$ 30,668,647.80
		Additions:	
		New Ratables - Increase in Valuations (New Construction and Additions)	\$ 41,482,800.00
		Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.102
		New Ratable Adjustment to Levy	457,140.46
		CY2013 Cap Bank Utilized in 2014	-
		Amounts approved by Referendum	-
		Waiver application amount	-
		Maximum Allowable Amount to be Raised by Taxation	\$ 31,125,788.26
Total Appropriations Within "CAPS" - Sheet 19 Item H-1	\$ 24,871,295.32	Amount to be Raised by Taxation for Municipal Purposes	\$ 30,900,710.49
Amount Under/(Over) "CAPS"	\$ 950,072.21	Amount Under/(Over) "CAPS"-2014" The Levy CAP Bank	\$ 225,077.77

Explanatory Statement - (continued)

Employee Group Insurance Disclosure per LFN 2011-4

Pursuant to Chapter 2 of the Laws of 2010, local governments shall begin collecting a minimum of 1.5% of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

The total 2013 Employee Group (Medical) Insurance Appropriation was:	<u>\$ 3,520,513.00</u>	
Total 2014 Anticipated Cost-United Health Care Policy	\$ 3,976,180.00	
Less: Employee Contributions (Non-Uniformed)	<u>317,668.00</u>	No deduction is made for uniformed personnel.
Employer share per the 2014 Budget	<u>\$ 3,658,512.00</u>	
Percent Increase	<u>3.9%</u>	
2014 Appropriation CAP Breakdown:		
Inside Appropriation "CAPS" {4% over the 2013 Appropriation}.	\$ 3,658,512.00	
Outside Appropriation "CAPS" {The amount of increase over 4%}.	<u>-</u>	
	<u>\$ 3,658,512.00</u>	
Percent increase in health insurance appropriations.	<u>6.60%</u>	

Explanatory Statement - (continued)

I The failed EnCap project and tax appeals:

The most important policy of the Township of Lyndhurst Board of Commissioners is to continue to stabilize property taxes.

The 2014 Budget is currently established at \$39,134,486.28, with the 2013 Budget established at \$37,771,718; a 3.5% increase.

Three expense categories add up to \$1,237,000 in new funding in 2014: 1-Tax Appeal Financing-\$350,000, 2-Increase in Pay As You Go Capital-\$712,000, and 3-Snow Related Expenses-\$175,000.

If these expenses did NOT occur no Budget or Tax increase would be necessary.

We continue to face the daunting task of financing the failed EnCap project. In summary, this failed project had two serious, negative consequences on Lyndhurst.

First, the Township lost \$121,000,000 in assessed value (tax base). This is \$2,252,415 annually (in 2012 tax dollars).

Second, the Township was forced to refund prior years taxes paid ,and, more importantly, we did not receive tax payments from the NJMC, when the NJMD took over the EnCap property.

All of this adds up to the following payments in the 2014 Budget.

EnCap:

Total Original Direct EnCap Debt	\$16,971,779	Excludes Interest
2010 Tax Appeal Refunding Ordinance	\$3,750,000	
	<u>Total</u>	
	<u>\$20,721,779</u>	
Amount to be paid in 2014	<u>\$1,817,357</u>	Excludes Interest

Accordingly, five (5) tax points are dedicated to pay for the EnCap and related issues. In addition, four large commercial properties are appealing their tax assessments.

The Township is aggressively challenging these tax assessment appeals. However, if successful the Township may be forced to payout over \$5,000,000 in tax revenues previously received.

II Office of the Township Attorney:

In August 2013 the Board of Commissioners created the Office of Township Attorney within the Department of Revenue and Finance.

In prior years, the Township's legal bills have approached \$1.0 million as work on the EnCap mess, tax appeals, and labor issues have skyrocketed.

This 2014 budget includes \$388,200 for legal services. This is reduced by a \$40,600 revenue item paid under the shared services agreement by the board of education. This reduces the 2014 legal budget impact to \$347,600.

In 2013 the legal budget was \$535,000. The net savings in 2014 is \$187,000.

Tax appeal defense expenses of \$84,000 is being directly funded in this budget, whereas in prior years this expense was charged to bond ordinance(s) covering tax appeals.

GENERAL REVENUES		Anticipated CY2014	Anticipated CY2013	Realized in Cash In CY2013
1. Surplus Anticipated	08-101	-	-	-
2. Surplus Anticipated With Prior Written Consent of Director of Local Government Services	08-102	-	-	-
Total Surplus Anticipated	08-100	-	-	-
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	30,000.00	29,000.00	33,748.90
Other	08-104	9,000.00	45,800.00	9,556.49
Fees and Permits	08-105	90,000.00	62,000.00	92,632.67
Fines and Costs:				
Municipal Court	08-110	467,537.00	557,000.00	476,074.43
Other	08-109			
Interest and Costs on Taxes	08-112	700,000.00	400,000.00	987,658.07
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Sewer Charges	08-117	175,000.00	160,000.00	197,828.02
Hotel Occupancy Tax	08-118	300,000.00	285,000.00	321,764.03
Industrial and Tax Exempt Sewer Charges	08-119			
Anticipated Utility Operating Surplus	08-120	400,000.00	300,000.00	300,000.00
Total Section A	08	2,171,537.00	1,838,800.00	2,419,262.61

GENERAL REVENUES		Anticipated CY2013	Anticipated CY2013	Realized in Cash In CY2013
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4,17)				
Uniform Construction Code Fees	08-160	600,000.00	400,000.00	620,194.65
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services: Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees		-	-	-
Total Section C		600,000.00	400,000.00	620,194.65

GENERAL REVENUES		Anticipated CY2014	Anticipated CY2013	Realized in Cash In CY2013
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:				
Clean Communities Program	10-702	33,005.00	28,111.00	28,111.00
Recycling Tonnage Grant	10-701	28,387.00	29,227.00	29,227.00
Drunk Driving Enforcement Fund	10-704	5,924.00	8,125.00	8,125.00
Drive Sober or Get Pulled Over	10-703	4,400.00	4,400.00	4,400.00
Veterans		6,412.00		
Body Armor Replacement Program	10-705		4,703.00	4,703.00
Recreation Opportunities for Individual with Disabilities - (ROID)	10-706	4,162.00		
Alcohol Education & Rehabilitation Program	10-710	2,111.00		
N.J. Meadowlands Commission	10-791			
NJSCA Grant	10-792	517.00	468.00	468.00
FEMA Storm Reimbursements	10-793			
FEMA Fire Department Grant (CH 159)				
Recreation Opportunities for Individuals with Disabilities (Children)		1,012.00	15,803.00	15,803.00
Private Donation - Lower Passaic River (CPG)	10-706	33,000.00	-	
Confiscated Funds		11,135.00		
Total Section F	10, 12	130,065.00	90,837.00	90,837.00

GENERAL REVENUES		Anticipated CY2014	Anticipated CY2013	Realized in CY2013
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items:				
Uniform Fire Safety Act	08-106		75,000.00	113,871.70
Cellular Tower Fees	08-122		80,000.00	64,935.00
Franchise Fee - Comcast	08-123	110,000.00	123,562.00	115,968.28
Franchise Fee - Verizon FIOS	08-123	140,000.00	137,470.00	153,135.91
Recreation Commission Contribution	08-126	60,000.00	50,000.00	92,942.50
Recycling Proceeds	08-131	75,000.00	135,000.00	76,014.66
State of N.J. - DMV Inspection Fees	08-132		-	
	08-151		-	
	08-152		-	
Shared Service Agreement - Lyndhurst Board of Education-Legal Services-Township Attorney Reimbursement	08-153	40,625.00		
PILOT Payments - NJ Meadowlands Commission	08-154	175,000.00	175,000.00	175,000.00
Shared Service Agreement - Lyndhurst Board of Education (Swimming Pool)	08-155	150,000.00	150,000.00	150,000.00
Shared Service Agreement - Lyndhurst Board of Education (Jefferson School)	08-156	140,000.00	140,000.00	140,000.00
Felician College - Athletic Field Usage Contract	08-157	35,000.00	35,000.00	37,000.00
Ambulance Fees	08-158	400,000.00	370,000.00	420,301.91
Police Off-Duty Trust Fund Contribution	08-159	240,000.00		
	08-160		-	
Pension Contribution - Library	08-161	96,060.00	96,060.00	96,060.00
Pension Contribution - Water Utility	08-162	45,401.00	45,401.00	45,401.00
Pension Contribution - Swimming Pool Utility	08-163	5,240.00	5,240.00	5,240.00
Due From - Water Operating Fund	08-164			
Due From - General Capital Fund	08-165		-	
Reimbursement From the North Arlington Joint Sewer Meeting	08-166		250,000.00	250,000.00
Reimbursements - Hurricane Irene	08-167		-	
Reimbursement - Superstorm Sandy -Lavalette (Use of Mobile Command Center)			74,477.48	74,477.48
Total Section G	08	1,712,326.00	1,942,210.48	2,010,348.44

GENERAL REVENUES		Anticipated CY2014	Anticipated CY2013	Realized in Cash In CY2013
1. Surplus Anticipated		-		
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services		-	-	-
3. Miscellaneous Revenues:				
Total Section A: Local Revenues		2,171,537.00	1,838,800.00	2,419,262.61
Total Section B: State Aid Without Offsetting Appropriations		1,409,340.00	1,409,340.00	1,409,339.62
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations		600,000.00	400,000.00	620,194.65
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements		-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues		-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues		130,065.00	90,837.00	90,837.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		1,712,326.00	1,942,210.48	2,010,348.44
Total Miscellaneous Revenues	40004-00	6,023,268.00	5,681,187.48	6,549,982.32
4. Receipts From Delinquent Taxes	15-499	1,500,000.00	1,900,000.00	3,147,916.04
5. Subtotal General Revenues (Items 1,2,3 and 4)	40001-00	7,523,268.00	7,581,187.48	9,697,898.36
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	30,900,710.49	29,254,885.10	30,754,953.91
b) Addition to Local District School Tax	07-191	-		
c) Minimum Library Tax	07-192	911,141.20	935,645.09	935,645.09
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00	31,811,851.69	30,190,530.19	31,690,599.00
7. Total General Revenues	40000-00	39,335,119.69	37,771,717.67	41,388,497.36

6. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
DEPARTMENT OF PUBLIC AFFAIRS:									
Director's Office:									
Salaries and Wages	20-110-1	5,200.00	5,200.00	-	5,200.00	5,200.00	-	-	-
Central Services:									
Salaries and Wages	20-111-1	6,148.00	40,570.00	-	40,570.00	30,529.70	10,040.30	-	-
Other Expenses	20-111-2	64,000.00	99,000.00	-	54,000.00	39,399.31	14,600.69	-	-
COAH Liaison:									
Salaries and Wages	20-111-1	5,000.00	5,000.00	-	5,000.00	1,977.00	3,023.00	-	-
Municipal Clerk:									
Salaries and Wages	20-120-1	207,380.00	203,300.00	-	203,400.00	203,344.04	55.16	-	-
Other Expenses	20-120-2	75,000.00	66,000.00	-	81,000.00	75,420.29	5,579.71	-	-
Tax Assessment Administration:									
Salaries and Wages	20-150-1	146,288.00	133,930.00	-	133,930.00	133,929.22	0.78	-	-
Other Expenses	20-150-2	13,000.00	9,000.00	-	9,000.00	7,772.02	1,227.98	-	-
Planning Board:									
Salaries and Wages	21-180-1	4,000.00	4,000.00	-	4,000.00	4,000.00	-	-	-
Other Expenses	21-180-2	3,000.00	3,000.00	-	3,000.00	2,358.59	641.41	-	-
Zoning Board of Adjustment:									
Salaries and Wages	21-185-1	7,052.00	5,000.00	-	5,000.00	4,952.00	48.00	-	-
Other Expenses	21-185-2	3,000.00	3,000.00	-	3,000.00	2,470.43	529.57	-	-
Rent Leveling Board:									
Salaries and Wages	22-195-1	1,500.00	1,500.00	-	1,500.00	1,500.00	-	-	-
Other Expenses	22-195-2	400.00	400.00	-	400.00	400.00	-	-	-
Public Health Services:									
Salaries and Wages	27-330-1	189,451.00	178,585.00	-	180,565.00	156,561.04	4,003.96	-	-
Other Expenses	27-330-2	175,000.00	175,000.00	-	175,000.00	139,245.12	35,754.88	-	-
Medical Transportation Program:									
Salaries and Wages	27-330-1	26,062.00	35,000.00	-	35,000.00	19,667.01	15,332.99	-	-
Other Expenses	27-330-2	250.00	250.00	-	250.00	0.00	250.00	-	-
Aid to Mental Health Association:									
Other Expenses	27-360-2	9,000.00	9,000.00	-	9,000.00	1,000.00	8,000.00	-	-
TOTAL DEPARTMENT OF PUBLIC AFFAIRS		920,709.00	966,715.00	-	928,815.00	820,726.57	99,088.43	-	-

a. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
DEPARTMENT OF PUBLIC SAFETY:									
Director's Office:									
Salaries and Wages	20-110-1	5,500.00	5,200.00	-	5,200.00	5,200.00	-	-	-
Police:									
Salaries and Wages	25-240-1	6,263,038.00	6,084,960.49	-	6,083,980.49	6,953,992.33	110,058.16	-	-
Other Expenses	25-240-2	230,000.00	210,000.00	-	213,000.00	212,856.60	141.20	-	-
Purchase of Police Cars									
25-240-3									
911/Dispatch:									
Salaries and Wages	25-240-1	41,816.00	40,500.00	-	40,500.00	40,000.08	499.92	-	-
School Marshalls:									
Salaries and Wages	25-240-1	366,102.00	346,000.00	-	346,000.00	344,166.33	1,631.67	-	-
Other Expenses	25-240-2	6,000.00	6,000.00	-	6,000.00	5,125.02	674.98	-	-
Police Clerical:									
Salaries and Wages	25-240-1	278,180.00	263,565.00	-	261,565.00	279,981.99	1,983.01	-	-
Office of Emergency Management:									
Salaries and Wages	25-250-1	7,369.00	9,224.00	-	9,224.00	0.00	9,224.00	-	-
Other Expenses	25-250-2	3,000.00	1,000.00	-	1,000.00	0.00	1,000.00	-	-
Aid to Volunteer Fire Companies:									
Other Expenses	25-255-2	90,000.00	90,000.00	-	90,000.00	81,265.74	8,734.26	-	-
Emergency Medical Services:									
Salaries and Wages	25-252-1	276,620.00	285,390.49	-	285,390.49	229,733.15	65,657.36	-	-
Other Expenses	25-252-2	46,000.00	32,000.00	-	32,000.00	27,674.66	4,325.02	-	-
Other Expenses - Third Party Billing	25-252-2	80,000.00	80,000.00	-	80,000.00	32,260.31	47,739.69	-	-
Aid to Volunteer Ambulance Companies:									
Other Expenses	25-260-2	44,000.00	44,000.00	-	44,000.00	43,650.00	350.00	-	-
Fire Department (Uniform Fire Safety):									
Salaries and Wages	25-265-1	76,689.00	73,700.00	-	68,700.00	51,369.50	17,330.50	-	-
Other Expenses	25-265-2	10,000.00	5,000.00	-	10,000.00	8,847.07	1,152.93	-	-
Township Prosecutor:									
Salaries and Wages	25-275-1	15,000.00	16,000.00	-	16,000.00	15,792.82	207.18	-	-
Municipal Court:									
Salaries and Wages	43-490-1	206,743.00	222,000.00	-	222,000.00	218,295.85	3,794.05	-	-
Other Expenses	43-490-2	15,000.00	9,000.00	-	18,500.00	18,426.10	73.90	-	-
Public Defender (P.L. 1997, c. 258)									
Salaries and Wages	43-495-1	9,451.00	9,451.00	-	9,451.00	9,057.26	393.74	-	-
Other Expenses	43-495-2	1,000.00	1,000.00	-	1,000.00	0.00	1,000.00	-	-
TOTAL DEPARTMENT OF PUBLIC SAFETY		8,069,489.00	7,844,010.98	-	7,853,610.98	7,577,099.41	276,411.57	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
DEPARTMENT OF PUBLIC WORKS:									
Director's Office:									
Salaries and Wages	20-110-1	5,200.00	8,500.00	-	8,500.00	5,517.07	2,982.93	-	-
Engineering:									
Salaries and Wages	20-165-1	2,998.00	3,000.00	-	3,000.00	2,998.00	2.00	-	-
Other Expenses	20-165-2	62,000.00	62,000.00	-	62,000.00	54,243.46	7,756.54	-	-
Road Repairs and Maintenance:									
Salaries and Wages	26-290-1	235,849.82	123,163.58	-	163,163.58	132,771.57	20,392.01	-	-
Other Expenses	26-290-2	175,000.00	105,000.00	-	105,000.00	104,965.74	34.26	-	-
Sewer System:									
Salaries and Wages	26-300-1	326,907.00	277,126.00	-	309,331.00	309,329.38	2.62	-	-
Other Expenses	26-300-2	75,000.00	80,000.00	-	71,795.00	61,113.39	10,681.61	-	-
Public Works Administration:									
Salaries and Wages	26-300-1	185,701.00	169,405.00	-	209,905.00	209,950.33	54.67	-	-
Shade Trees:									
Salaries and Wages	26-300-1	203,814.00	201,739.00	-	210,739.00	208,479.79	2,260.11	-	-
Other Expenses	26-300-2	100,000.00	100,000.00	-	91,000.00	69,445.76	21,554.24	-	-
Drug and Alcohol Testing:									
Other Expenses	26-300-2	1,000.00	1,000.00	-	1,000.00	67.00	933.00	-	-
Vehicle Maintenance:									
Salaries and Wages	26-315-1			-				-	-
Other Expenses	26-315-2	340,000.00	325,000.00	-	325,000.00	311,264.42	13,735.58	-	-
Recycling/Beautification Program:									
Salaries and Wages	26-305-1	204,645.82	222,751.61	-	222,751.61	217,331.99	5,419.62	-	-
Other Expenses	26-305-2	10,000.00	10,000.00	-	10,000.00	7,458.76	2,541.24	-	-
Other Expenses - Recycling Contract	26-305-2	269,000.00	269,000.00	-	269,000.00	217,136.30	51,863.70	-	-
Solid Waste Collection:									
Other Expenses	26-305-2	580,000.00	560,000.00	-	543,500.00	439,213.75	104,286.25	-	-
Dump Fees:									
Other Expenses (Type 10)	32-465-2	780,000.00	780,000.00	-	780,000.00	605,644.89	174,355.11	-	-
Other Expenses (Grass and Leaves)	32-465-2	25,000.00	25,000.00	-	25,000.00	0.00	25,000.00	-	-
TOTAL DEPARTMENT OF PUBLIC WORKS		3,582,114.64	3,342,686.09	-	3,400,686.09	2,956,830.60	443,855.49	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
DEPARTMENT OF PARKS AND PUBLIC PROPERTY:									
Director's Office:									
Salaries and Wages	20-110-1	5,200.00	5,200.00	-	5,200.00	5,200.00	-	-	-
Buildings and Grounds:									
Other Expenses	26-310-2	125,000.00	110,000.00	-	140,000.00	119,716.86	20,283.14	-	-
Generator Testing-O.E.	26-310-2	10,000.00							
Recreation Services and Programs:									
Salaries and Wages	28-370-1	30,246.00	25,700.00	-	25,700.00	14,996.08	10,703.92	-	-
Other Expenses	28-370-2	51,000.00	51,000.00	-	51,000.00	37,510.71	13,489.29	-	-
Summer Day Camp:									
Salaries and Wages	28-370-1	150,000.00	150,000.00	-	129,750.00	112,807.50	16,942.50	-	-
Handicapped Persons Program:									
Salaries and Wages	28-370-1	82,624.00	79,940.00	-	79,940.00	79,832.76	107.24	-	-
Other Expenses	28-370-2	5,500.00	5,500.00	-	5,500.00	1,671.49	3,828.51	-	-
Senior Citizen Activities:									
Salaries and Wages	28-370-1	12,000.00	12,000.00	-	12,000.00	9,787.50	2,212.50	-	-
Other Expenses	28-370-2	2,500.00	2,000.00	-	2,000.00	2,000.00	-	-	-
Maintenance of Parks:									
Salaries and Wages	28-375-1	1,156,666.07	1,323,000.00		1,233,400.00	1,162,601.25	70,798.75	-	-
Other Expenses	28-375-2	106,000.00	90,000.00	-	106,000.00	105,776.48	223.52	-	-
TOTAL DEPARTMENT OF PARKS AND PUBLIC PROPERTY		1,736,736.07	1,854,340.00	-	1,790,490.00	1,651,900.63	138,589.37	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)									
Construction Code Official:									
Salaries and Wages	22-195-1	405,750.39	381,267.00	-	390,267.00	389,787.17	479.83	-	-
Other Expenses	22-195-2	15,000.00	14,000.00	-	14,000.00	13,376.95	623.05	-	-
Other Expenses - Clean Up/Demolition	22-195-2	1,000.00	1,000.00	-	1,000.00	0.00	1,000.00	-	-
Other Expenses - Tenant Relocation	22-195-2	1,733.00	1,733.00	-	1,733.00	0.00	1,733.00	-	-
Total Uniform Construction Code		423,483.39	398,000.00	-	407,000.00	403,164.12	3,835.88	-	-

6. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
UNCLASSIFIED:									
Other Insurance Premiums	23-210-2	948,000.00	932,000.00	-	932,000.00	895,071.41	36,928.59	-	-
Disability Insurance Program	23-210-2	2,500.00	2,500.00	-	2,500.00	0.00	2,500.00	-	-
Employee Group Insurance	23-220-2	3,658,512.000	3,432,000.00	-	3,432,000.00	3,397,193.67	34,806.33	-	-
Unemployment Trust Contribution	23-225-2	65,000.00	100,000.00	-	65,000.00	45,632.17	19,367.83	-	-
General Postage Expenses	20-111-2	20,000.00	-	-	-	-	-	-	-
Legal Salary	20-155-1	186,000.00	75,000.00	-	115,000.00	104,192.33	10,807.67	-	-
Legal and Other Professional Services	20-155-2	202,200.00	460,000.00	-	430,000.00	429,369.27	630.73	-	-
Legal Services - Tax Appeals	20-120-1	84,000.00	-	-	-	-	-	-	-
Legal Advertising	20-120-2	20,000.00	20,000.00	-	20,000.00	12,434.91	7,565.09	-	-
Electricity	31-430-2	575,000.00	575,000.00	-	575,000.00	499,124.21	75,875.79	-	-
Street Lighting	31-435-2	201,000.00	190,000.00	-	190,000.00	190,000.00	-	-	-
Telephone	31-440-2	140,000.00	140,000.00	-	140,000.00	126,016.95	13,983.05	-	-
Gasoline	31-460-2	260,000.00	260,000.00	-	260,000.00	205,282.01	54,717.99	-	-
Annual Audit	20-135-2	100,000.00	100,000.00	-	100,000.00	67,672.70	32,327.30	-	-
Data Processing	20-140-2	125,000.00	75,000.00	-	105,000.00	98,138.67	6,861.33	-	-
Celebration of Public Events	30-420-2	77,000.00	77,000.00	-	77,000.00	71,011.77	5,988.23	-	-
Shared Service Operating Expenses	30-425-2	33,000.00	43,000.00	-	40,600.00	10,600.00	30,000.00	-	-
Swimming Pool-Other Expenses	30-500-2	1,000.00	1,000.00	-	1,000.00	0.00	1,000.00	-	-
DEP Fees - Trust Loan (CW)	30-600-2	7,975.00	7,975.00	-	7,975.00	7,975.00	-	-	-
NJEIT Fees - Trust Loan (CW)	30-600-2	4,605.00	4,605.00	-	4,605.00	4,605.00	-	-	-
		6,710,792.00	6,495,080.00	-	6,497,680.00	6,164,320.07	333,359.93	-	-
Total Operations Within "CAPS"		21,846,594.10	21,325,323.26	-	21,302,673.26	19,958,621.86	1,344,051.40	-	-
Contingent	35-470-2	500.00	500.00	-	500.00	33.00	467.00	-	-
Total Operations Including Contingent Within "CAPS"		21,847,094.10	21,325,823.26	-	21,303,173.26	19,958,654.86	1,344,518.40	-	-
Detail:									
Salaries and Wages		11,316,149.10	11,367,360.26	-	11,332,315.26	10,909,952.82	422,361.66	-	-
Other Expenses (Including Contingent)		10,530,945.00	9,958,463.00	-	9,970,858.00	9,048,702.04	922,156.74	-	-

8. GENERAL APPROPRIATIONS (E) Deferred Charges and Statutory Expenditures	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
(1) DEFERRED CHARGES:									
Emergency Authorizations	46-870-2			-		-	-	-	-
Overexpenditure of Disabled/Deaf Children's Grant	46-870-2		12,229.00		12,229.00	12,229.00	-		-
Expenditure Without Appropriation	46-870-2						-		-
EnCap Refunding Township Portion		376,857.14	376,857.14		376,857.14	376,857.14	-		
Prior Year Bills:							-		
John Keane Electric, Inc.	30-410-2	21,971.70	9,472.95	-	9,472.95	9,472.95	-	-	-
Jostens-Recreation Awards	30-410-2		14,742.12		14,742.12	14,742.12	-		
State of NJ-Pension Assessment	30-410-2		15,541.27		15,541.27	15,541.27	-	-	-
McNerney & Associates (Appraisal Fees)	30-410-2	18,000.00	51,050.00		51,050.00	51,050.00	-		
Scarinci and Hollenbeck	30-410-3	46,662.34					-		
Wells Jaworski (Tax Appeal Legal Services)	30-410-4	44,553.04					-		
Swimming Pool Utility Fund	30-500-2	61,907.00	77,949.84	-	77,949.84	77,949.84	-		

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
UNIFORM CONSTRUCTION CODE APPROPRIATIONS OFFSET BY INCREASED FEE REVENUES (N.J.A.C. 5:23-4.17):									
Total Uniform Construction Code Appropriations		-	-	-	-	-	-	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS									
911/Dispatch:									
Other Expenses	30-441-2	30,000.00	30,000.00	-	30,000.00	5,087.12	24,912.88		
Borough of Wanaque							-		
Qualified Purchasing Agent Services	30-441-2	14,400.00	12,000.00		14,400.00	14,400.00	-		
QPA-Requisition System	30-441-2	6,600.00							
Recreation Registration Services	30-441-2	10,000.00							
Total Interlocal Municipal Service Agreements		61,000.00	42,000.00	-	44,400.00	19,487.12	24,912.88	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-43.3h):									
Total Additional Appropriations Offset by Revenues		-	-	-	-	-	-	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)									
Total Public and Private Programs Offset by Revenues		130,065.00	90,837.00	-	90,837.00	90,837.00	-	-	-
Total Operations Excluded From "CAPS"		3,868,034.37	3,643,354.09	-	3,645,754.09	3,045,588.75	600,165.34	-	-
Detail:									
Salaries and Wages		-	-	"	-	"	-	-	-
Other Expenses		3,868,034.37	3,643,354.09	-	3,645,754.09	3,045,588.75	600,165.34	-	-

B. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded From "CAPS"	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Cash Disbursed	Refunded	Journal	Encumbered	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
(1) DEFERRED CHARGES													
Emergency Authorizations	46-870-2		300,000.00		300,000.00					300,000.00	-	-	-
Special Emergency Authorization - 3 Years											-	-	-
Special Emergency Authorization - 5 Years	46-870-2	400,000.00	580,000.00		580,000.00					580,000.00	-	-	-
Deficit in Operations		-	-								-	-	-
Total Deferred Charges - Municipal		400,000.00	880,000.00		880,000.00					880,000.00	-	-	-
(F) Judgments	37-480-2												
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)													-
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year													-
(H-2) Total General Appropriations for Municipal Purposes - Excluded From "CAPS"		11,738,824.37	10,715,218.09	-	10,737,689.09	-	-	-	-	10,055,896.73	671,528.50	602.86	-

8. GENERAL APPROPRIATIONS	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
For Local District School Purposes - Excluded from "CAPS"									
(I) Type 1 District School Debt Service									
Bond Principal									
Bond Anticipation Note Principal									
Interest on Bonds									
Interest on BANS									
Total Type 1 District School Debt Service - Excluded from "CAPS"									
(J) Deferred Charges and Statutory Expenditures -									
Local School - Excluded from "CAPS"									
Emergency Authorizations - Schools									
Capital Project for Land, Building or Equipment (N.J.S. 18A:22-20)									
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"									
(K) Total Municipal Appropriations For Local School Purposes (Items (I) and (J)) - Excluded from "CAPS"									
(O) Total General Appropriations - Excluded From "CAPS"		11,738,824.37	10,715,218.09	-	10,737,868.09	10,065,836.73	672,031.36	502.86	
(L) Sub-total General Appropriations (Items (H-2) and (O))		36,610,119.69	35,221,717.67	-	35,221,717.67	33,203,578.70	2,017,636.11	502.86	
(M) Reserve for Uncollected Taxes	60-899-2	2,725,000.00	2,550,000.00		2,550,000.00	2,550,000.00	-	-	-
9 Total General Appropriations		39,335,119.69	37,771,717.67	-	37,771,717.67	35,753,578.70	2,017,636.11	502.86	-

10. APPROPRIATIONS FOR WATER UTILITY	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
OPERATING									
Salaries and Wages	55-501	260,728.00	280,000.00	-	290,000.00	276,319.89	13,680.11	-	-
Other Expenses	55-502	225,000.00	155,000.00	-	196,100.00	196,061.71	38.29	-	-
Water Purchase	55-503	1,870,000.00	1,870,000.00	-	1,842,000.00	1,812,574.18	29,425.82	-	-
Group Insurance	55-504	130,000.00	70,000.00	-	130,000.00	106,311.71	23,688.29	-	-
Other Insurance Premiums	55-505	50,000.00	80,000.00	-	1,000.00	-	1,000.00	-	-
Data Processing	55-506		-	-			-	-	-
Audit	55-507	10,000.00	10,000.00	-	10,000.00	-	10,000.00	-	-
Legal Services	55-508		-	-	-		-	-	-
Engineering Services	55-509	12,000.00	12,557.00	-	8,457.00	-	8,457.00	-	-
Water Tax	55-502	10,000.00	10,000.00	-	10,000.00	6,845.80	3,154.20	-	-
DEP Fees - Trust Loan (DW)	55-512	25,239.00	25,239.00	-	25,239.00	25,239.00	-	-	-
NJEIT Fees - Trust Loan (DW)	55-513	15,270.00	15,270.00	-	15,270.00	15,270.00	-	-	-
CAPITAL IMPROVEMENTS									
Down Payments on Improvements	55-510		-	-	-		-	-	-
Capital Improvement Fund	55-511		-	-	-		-	-	-
Capital Outlay	55-512	50,000.00	20,000.00	-	20,000.00	20,000.00	-	-	-
DEBT SERVICE									
Payment of Bond Principal	55-520	340,000.00	115,000.00	-	115,000.00	115,000.00	-	-	-
Payment of Bond Anticipation Notes and Capital Notes	55-521		140,000.00	-	140,000.00	140,000.00	-	-	-
Interest on Bonds	55-522	211,573.00	102,638.00	-	102,638.00	102,637.50		0.50	-
Interest on Notes	55-523		120,000.00	-	120,000.00	112,406.00		7,594.00	-
Principal on NJEIT Loans (DW Trust)	55-528	190,000.00	180,000.00	-	180,000.00	180,000.00		-	-
Interest on NJEIT Loans (DW Trust)	55-529	245,500.00	254,500.00	-	254,500.00	254,495.52		4.48	-
Principal on NJEIT Loans (DW Fund)	55-530	280,432.00	280,432.00	-	280,432.00	280,428.99		3.01	-
Interest on NJEIT Loans	55-524		-			-		-	-

10. APPROPRIATIONS FOR SWIMMING POOL UTILITY	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
OPERATING									
Salaries and Wages	55-501	106,000.00	110,000.00	-	107,000.00	88,164.98	18,835.02	-	
Other Expenses	55-502	48,000.00	45,098.14	"	48,098.14	47,161.15	936.99	-	-
Repairs & Maintenance	55-503	"	"	"				-	
Group Insurance	55-504	5,000.00	5,000.00	"	5,000.00	"	5,000.00	-	"
Other Insurance Premiums	55-505	"	"	"			"	-	"
Data Processing	55-506	"	"	"			"	-	"
Audit	55-507		"	-			"	"	"
Legal Services	55-508	"	"	-			"	-	-
Engineering Services	55-509	"	"	-			"	-	-
Utilities	55-502	70,000.00	70,000.00	-	70,000.00	55,683.92	14,316.08	-	
CAPITAL IMPROVEMENTS									
Down Payments on Improvements	55-510	"	"	"	"	"	"	"	"
Capital Improvement Fund	55-511	"	"	"	"	"	"	"	"
Capital Outlay	55-512	33,000.00	"	"	"	"	"	"	"
DEBT SERVICE									
Payment of Bond Principal	55-520	"	"	"	"	"	"	"	"
Payment of Bond Anticipation Notes and Capital Notes	55-521	"	"	"	"	"	"	"	"
Interest on Bonds	55-522	"	"	"	"	"	"	"	"
Interest on Notes	55-523	"	"	"	"	"	"	"	"

10. APPROPRIATIONS FOR SWIMMING POOL UTILITY	F.C.O.A.	CY2014	CY2013	CY2013 Emergency Appropriation	Total for CY2013 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Canceled	Overexpenditure
DEFERRED CHARGES									
Emergency Authorizations	55-530	-	-	-	-	-	-	-	-
Emergency Authorizations (N.J.S. 40A:4-55)	55-535	-	-	-	-	-	-	-	-
Overexpenditures	55-536		17,007.04	-	17,007.04	17,007.04	-	-	-
Deficit in Operations			26,937.66	-	26,937.66	26,937.66	-	-	-
Prior Years Bills			-	-	-	-	-	-	-
STATUTORY EXPENDITURES									
Public Employees' Retirement System	55-540	5,240.00	5,240.00	-	5,240.00	5,240.00	-	-	-
Social Security System (O.A.S.I.)	55-541	8,667.00	8,667.00	-	8,667.00	7,041.50	1,625.50	-	-
Unemployment Compensation Insurance	55-542		-	-	-	-	-	-	-
Disability Insurance Program	55-543		-	-	-	-	-	-	-
Judgements	55-531	-	-	-	-	-	-	-	-
Deficit in Operations in Prior Years	55-532	-	-	-	-	-	-	-	-
Surplus (General Budget)	55-545	-	-	-	-	-	-	-	-
Total Swimming Pool Utility Appropriations		275,907.00	287,949.84	-	287,949.84	247,236.25	40,713.59	-	-

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, 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 Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Housing and Community Development Act of 1974

Recycling Program (PL 1981 c278 amended by PL 1987, c102)

Neighborhood Preservation Program

Parking Offenses Adjudication Act (PL 1989, C.137)

Disposal of Forfeited Property (PL 1986, C135)

Recreation Trust Fund (PL 1999, C292)

Health Insurance Trust for Retirees

Donations - September 11, 2001 World Trade Center (N.J.S. 40A:5-29)

Affordable Housing Trust (PL 1985, C222 and NJAC 5:92-18.1 et seq)

Uniform Fire Safety Act Penalty Monies (N.J.S.A. 52:27D-192 et seq)

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

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

MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION

16. APPROPRIATIONS FOR LIBRARY PURPOSES	FCOA	Appropriated	
		2014	2013
Minimum Library Appropriation per R.S. 40:54-8 et seq.	29-390-2	\$ 911,141.20	\$ 935,646.09
Additional Library Appropriation per Budget Sheet 20		\$ -	\$ -
Total Library Appropriation		\$ 911,141.20	\$ 935,646.09

APPENDIX TO BUDGET STATEMENT

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS			
Cash and Investments	1110100	11,093,797	
Due from State of N.J.(c20,P.L. 1971)	1111000		
Federal and State Grants Receivable	1110200	135,129	
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxx	xx
Taxes Receivable	1110300	4,824,248	
Tax Title Liens Receivable	1110400	562,168	
Property Acquired by Tax Title Lien Liquidation	1110500	7,542,000	
Other Receivables	1110600	392,144	
Deferred Charges Required to be in 2013 Budget	1110700	2,085,065	
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	636,857	
Total Assets	1110900	27,271,408	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	6,055,560	
Reserves for Receivables	2110200	13,320,560	
Surplus	2110300	7,895,288	
Total Liabilities, Reserves and Surplus		27,271,408	

School Tax Levy Unpaid	2220110	None	
Less School Tax Deferred	2220200		
*Balance Included in Above "Cash Liabilities"	2220300		

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	3,169,322	1,814,340
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2012 96.69%, 2011 90.65%)	2310200	68,854,668	65,864,527
Delinquent Taxes	2310300	3,147,916	1,958,205
Other Revenues and Additions to Income	2310400	7,947,313	8,578,302
Total Funds	2310500	79,949,897	76,401,034
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	35,221,718	35,990,213
School Taxes (Including Local and Regional)	2310700	33,315,823	32,830,378
County Taxes(Including Added Tax Amounts)	2310800	6,412,869	6,390,822
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	273,521	134,639
Total Expenditures and Tax Requirements	2311100	75,223,931	75,346,052
Less: Expenditures to be Raised by Future Taxes	2311200		300,000
Total Adjusted Expenditures and Tax Requirements	2311300	75,223,931	75,046,052
Surplus Balance - December 31st	2311400	7,895,288	3,169,322

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	7,895,288	
Current Surplus Anticipated in 2014 Budget	2311600	0	
Surplus Balance Remaining	2311700	7,895,288	
Cash Surplus		5,173,366	

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 a 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 \$25,000.00 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 the 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 \$25,000.00 annually for capital purposes in immediately previous three years, and is not adopting CIP.

The Lyndhurst Board of Commissioners present the following Capital Improvement Program showing the planned, but very preliminary capital project listing for the next several years with a focus on road improvements. We must stress that this Capital Improvement Program does NOT confer authority to spend any funds but rather outlines a listing of upcoming capital needs. Due to the EnCap debacle, caused by the New Jersey Meadowlands Commission (NJMC) and as indicated on Sheet 3 (d) of this budget, the Township is funding \$1,817,357 in principal payments in 2014 to pay down the December 31, 2014 outstanding debt of \$18,404,422. This initially caused the Township's financial rating to be dramatically reduced. However, due to strict budgetary controls and other financial procedures being implemented our financial rating has rebounded. The year 2014 is the third consecutive year that no bond ordinances (new debt) is being authorized. The Township will have a modest increase in capital project authorizations in 2015 so that certain roads in need of resurfacing may be improved. Further, the Township has implemented a "pay as we go" capital financing plan which places the approval of all 2014 capital projects directly in this operating budget.

6 Year CAPITAL PROGRAM - CY2014-CY 2019
 Anticipated Project Schedule and Funding Requirements

Local Unit: Township of Lyndhurst

1 PROJECT TITLE	PROJECT NUMBER	ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a CY 2014	5b CY 2015	5c CY 2016	5d CY 2017	5e CY 2018	5f CY 2019
Acquisition of Computer Servers and Related Equipment		75,000	2 years	30,000	45,000				
Sewer Reconstruction		2,000,000	6 years		100,000	500,000	500,000	500,000	400,000
Water System Improvements		2,000,000	6 years			500,000	500,000	500,000	500,000
Acquisition of DPW Vehicles		420,000	6 years				210,000		210,000
Construction of Railway Pedestrian Access Points		1,500,000	2 years		1,500,000				
Energy Improvements to Facilities (Solar/Insulation, etc.)		250,000	3 years			250,000			
Acquisition of a 10 yard heavy dump and spreader		540,000	5 years	135,000		135,000	135,000	135,000	
Reconstruction of Sidewalks		500,000	6 years	50,000		90,000	90,000	90,000	180,000
Installation of new HVAC system and windows at the municipal bldg.		300,000	4 years	20,000			280,000		
Reconstruction of Jay Avenue, Third, and Fourth Streets		1,200,000	2 years	483,500	716,500				
Acquisition of pipe router		4,000	1 year	4,000					
Acquisition of Fire Dept. air compressor and fill station		50,000	1 year	50,000					
Acquisition of Fire Dept gear (PEOSHA requirement)		45,000	2 years	15,000	30,000				
ADA Improvements Access Way-Recreation Center		267,000	1 year	142,000					
Reconstruction municipal building bathroom		10,000	1 year	10,000					
Reconstruction of municipal parking lot (UST project)		87,500	2 years	47,500	40,000				
Reconstruction of Roads-Forest Avenue, etc.		2,000,000	5 years			1,000,000		1,000,000	
Acquisition of Ambulance		180,000	2 years		180,000				
Acquisition Fire Apparatus		800,000	5 years					800,000	
Totals		12,228,500		987,000	2,611,500	2,475,000	1,715,000	3,025,000	1,290,000

SUMMARY OF APPROPRIATIONS

6. GENERAL APPROPRIATIONS:		
Within "CAPS"		
(a&b) Operations Including Contingent		21,847,094.10
(e) Deferred Charges and Statutory Expenditures - Municipal		3,024,201.22
(g) Cash Deficit		-
Excluded from "CAPS"		
(a) Operations - Total Operations Excluded from "CAPS"		3,868,034.37
(c) Capital Improvements		987,000.00
(d) Municipal Debt Service		6,483,790.00
(e) Deferred Charges - Municipal		400,000.00
(f) Judgments		-
(g) Cash Deficit		-
(k) For Local School Purposes		-
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		-
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		2,725,000.00
7. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
Total Appropriations		39,335,119.69

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 10th day of June, 2014. It is further certified that each item of revenue and appropriation set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me, this 10th day of June, 2014.



Helen Polito, Township Clerk

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

Contracting Unit: Township of Lyndhurst

Year Ending: December 31, 2013

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. NONE
- 2. NONE
- 3. NONE
- 4. NONE

For each change order listed above, submit with the 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).

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

Alan Polito, AMC

Clerk of the Governing Body

Resolution by Commissioner Dudek, seconded by Commissioner Montillo, Jr.

Resolution to Amend the 2014 Budget as Approved

WHEREAS, the 2014 Township of Lyndhurst Budget was approved by the Board of Commissioners on April 22, 2014, and a public hearing on the budget was held as advertised, and

WHEREAS, it is necessary to amend the 2014 Lyndhurst Budget to reflect the final amount of State aid (an increase of \$7,463).

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS of the Township of Lyndhurst that the following amendment to the 2014 approved budget be made:

	<u>From</u>	<u>To</u>
3. Miscellaneous Revenues-Section A: Local Revenues	\$ 475,000	\$ 467,537
Fines and Costs: Municipal Court		
Total Section A	\$2,179,000	\$2,171,537
3. Miscellaneous Revenues-Section B: State Aid		
Without Offsetting Appropriations	\$1,228,870	\$ 173,007
Consolidated Municipal Property Tax Relief Aid	\$ 173,007	\$1,236,333
Energy Tax Receipts	\$1,401,877	\$1,409,340
Total Section B		

BE IT FURTHER RESOLVED that the Lyndhurst Board of Commissioners hereby approves this 2014 Budget Amendment to the approved budget.

Adopted: June 10, 2014

Certified to be a true and correct copy of a resolution adopted by Board of Commissioners at a meeting held on the 10 day of June 2014
Mary Beth Montillo
 DEPUTY Township Clerk