

**2015 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2015 BUDGET)**

MUNICIPALITY: Borough of Victory Gardens

COUNTY: Morris

<u>David Holeman</u>	<u>12/31/16</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>James Glass</u>	<u>12/31/16</u>
<u>Wayne Jacobus</u>	<u>12/31/17</u>
<u>Ondria Garcia-Montes</u>	<u>12/31/15</u>
<u>Vera Cheatham</u>	<u>12/31/16</u>
<u>Veronica Hedgepath</u>	<u>12/31/15</u>
<u>Ismael Lorenzo</u>	<u>12/31/17</u>

Municipal Officials	
<u>Deborah Evans</u>	<u>3/1/89</u>
Municipal Clerk	Date of Orig. Appt.
<u>Lorraine Benderoth</u>	<u>1127</u>
Tax Collector	Cert. No.
<u>Amy Maronpot</u>	<u>N-0786</u>
Chief Financial Officer	Cert. No.
<u>William F. Schroeder</u>	<u>452</u>
Registered Municipal Accountant	Lic. No.
<u>Phillip Feintuch</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Please attach this to your 2015 Budget and Mail to:

Borough of Victory Gardens

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337 South Salem Street

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Dover, N.J. 07801

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Phone #: (973)366-5312

Fax #: (973)366-9711

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Director  
Division of Local Government Services  
Department of Community Affairs  
P.O. BOX 803  
Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

# 2015 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Victory Gardens \_\_\_\_\_, 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

\_\_\_\_\_ 10th \_\_\_\_\_ 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 \_\_\_\_\_ 10th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

\_\_\_\_\_  
Deborah Evans  
Clerk  
\_\_\_\_\_  
337 South Salem Street  
Address  
\_\_\_\_\_  
Dover, N.J. 07801  
Address  
\_\_\_\_\_  
(973)366-5312  
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 \_\_\_\_\_ 10th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

\_\_\_\_\_  
William F. Schroeder of Nisivoccia, LLP  
Registered Municipal Accountant  
\_\_\_\_\_  
Mt. Arlington, N.J. 07856  
Address

\_\_\_\_\_  
200 Valley Road, Suite 300  
Address  
\_\_\_\_\_  
(973)328-1825  
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 \_\_\_\_\_ 10th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

\_\_\_\_\_  
Amy Maronpot  
Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 By: _____</p>		<p>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.A. 40A:4-79.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 By: _____</p>



**Borough of Victory Gardens**

**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)		XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		975,270.00
2. Appropriations excluded from "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		154,980.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		154,980.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated		197,000.00
	90.00%    Percent of Tax Collections	
4. Total General Appropriations (Item 9, Sheet 29)		1,327,250.00
Building Aid Allowance            2015 - \$ _____		
for Schools-State Aid            2014 - \$ _____		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		666,331.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		660,919.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax		

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	1,341,550.00			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	45,000.00			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	1,386,550.00			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	1,206,019.85			
<b>Reserved</b>	180,530.15			
<b>Unexpended Balances Cancelled</b>				
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	1,386,550.00			
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

\* See Budget Appropriation items so marked to the right column of "Expended 2014 Reserved"

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Information on the 2015 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Deborah Evans at (973) 366-5312.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous year's local tax levy with certain allowable adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.

**Group Insurance Plan For Employees:**

Total Estimated Cost	\$72,099
Less Applied Employee Contributions	(\$6,399)

Net Budgeted Expenses \$65,700

**Amount of Budgeted Group Insurance Plan For Employees:**

Inside "CAP" Appropriation	\$65,700
Outside "CAP" Appropriation	-0-

Total Amount Budgeted \$65,700

I. Tax Rate

As of the date of introduction of this budget, the Local, School and County Tax Rates have not been determined. Therefore, the 2015 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	2015 (Estimate)		2014 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$ 660,919	0.935	\$ 638,219	0.902
Local School Taxes	*	*	854,767	1.208
County Taxes	*	*	160,820	0.229
	*	*	1,653,806	2.339

\* - Local School and County Taxes have not been finalized.

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. 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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Appropriation "CAPS"**

**Levy CAP Calculation**

Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 638,219
Changes in Service Provider	0
	<hr/>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	638,219
2% Cap increase	12,764
Adjusted Tax Levy Prior to Exclusions	650,983
Exclusions:	
Allowable Health Insurance increases	
Allowable pension increases	
Capital Improvement Fund	10,000
Adjusted Tax Levy	660,983
Additions:	
New ratables	0
CAP Bank	1
Maximum Allowable Amount to be Raised by Taxation	<hr/> <hr/> 660,984
Amount to Raised by Taxation for Municipal Purposes	\$ <hr/> <hr/> 660,919

**Expenditure Cap Calculation**

Total Appropriations for 2014	\$ 1,341,550
CAP Base Adjustment	<hr/> 1,341,550
Modifications:	
Reserve for Uncollected Taxes	\$ 195,100
Debt Service	
Capital Improvements	6,500
Operations Excluded from CAP	129,296
Deferred Charges	<hr/> 330,896
Total Modifications	<hr/> 330,896
Amount on Which 3.5% CAP is Applied	1,010,654
CAP (3.5%)	<hr/> 35,373
Allowable Appropriations before	
Modifications	1,046,027
Modifications:	
CAP Banked	1
Assessed value of new construction	
Maximum allowable General Appropriations	
for municipal purposes within CAPS	<hr/> <hr/> \$ 1,046,028

The expenditure "CAP" calculation is based on the Cost of Living Adjustment ( COLA ) as required by the Division of Local Government Services, State Department of Community Affairs.

**NOTE:**

Sheet 3b-1

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. 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



## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in
		2015	2014	Cash in 2014
1. Surplus Anticipated	08-101	332,000.00	340,000.00	340,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	332,000.00	340,000.00	340,000.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx			
Licenses:	xxxxxxxx			
Alcoholic Beverages	08-103	4,000.00	4,000.00	5,000.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	8,700.00	9,200.00	8,706.77
Other	08-109			
Interest and Costs on Taxes	08-112	7,300.00	10,600.00	7,334.31
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	5,300.00	5,400.00	5,366.16
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-117	140,000.00	138,300.00	140,893.99

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

	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>165,300.00</b>	<b>167,500.00</b>	<b>167,301.23</b>

















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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	332,000.00	340,000.00	340,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	165,300.00	167,500.00	167,301.23
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	73,706.00	73,706.00	73,706.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	4,000.00	3,500.00	4,587.00
<b>Total Section D: Director of Local Government Services - Shared Service Agreements</b> Special Items of General Revenue Anticipated with Prior Written Consent of	11-001			
<b>Total Section E: Director of Local Government Services - Additional Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
<b>Total Section F: Director of Local Government Services - Public and Private Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	4,000.00	86,000.00	74,750.00
<b>Total Section G: Director of Local Government Services - Other Special Items</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-004	49,925.00	49,425.00	50,274.35
<b>Total Miscellaneous Revenues</b>	13-099	296,931.00	380,131.00	370,618.58
4. Receipts from Delinquent Taxes	15-499	37,400.00	28,200.00	26,557.66
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	666,331.00	748,331.00	737,176.24
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	660,919.00	638,219.00	794,370.85
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	660,919.00	638,219.00	794,370.85
7. Total General Revenues	13-299	1,327,250.00	1,386,550.00	1,531,547.09

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	28,200.00	27,320.00		27,320.00	27,285.36	34.64
Other Expenses	20-110-2	1,530.00	1,530.00		1,530.00	997.32	532.68
<b>Clerk:</b>							
Salaries & Wages	20-120-1	104,200.00	110,850.00		110,850.00	95,696.80	15,153.20
Other Expenses	20-120-2	45,130.00	30,700.00		30,700.00	8,944.47	21,755.53
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	21,900.00	21,200.00		21,200.00	18,576.28	2,623.72
Other Expenses	20-130-2	1,200.00	1,200.00		1,200.00	301.92	898.08
Annual Audit	20-135-2	32,100.00	31,430.00		31,430.00	30,975.00	455.00
<b>Tax Collector:</b>							
Salaries & Wages	20-145-1	6,900.00	6,700.00		6,700.00	6,608.52	91.48
Other Expenses	20-145-2	3,500.00	3,500.00		3,500.00	2,010.07	1,489.93
<b>Assessment of Taxes:</b>							
Salaries & Wages	20-150-1	8,000.00	7,700.00		7,700.00	7,587.10	112.90
Other Expenses	20-150-2	1,020.00	1,020.00		1,020.00	350.00	670.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (continued):</b>							
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	52,500.00	52,500.00		52,500.00	30,147.50	22,352.50
<b>Engineering Services and Costs:</b>							
Other Expenses	20-165-2	32,000.00	32,000.00		32,000.00	15,451.99	16,548.01
<b>LAND USE ADMINISTRATION:</b>							
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Other Expenses	21-180-2	3,060.00	3,060.00		3,060.00	1,936.12	1,123.88
<b>Insurance:</b>							
Group Insurance Plans for Employees	23-220-2	65,700.00	105,712.00		105,712.00	82,999.74	22,712.26
Other Insurance Premiums	23-210-2	50,000.00	45,000.00		45,000.00	35,492.00	9,508.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Emergency Management:</b>							
Other Expenses	25-252-2	510.00	510.00		510.00	107.53	402.47
<b>Fire:</b>							
Aid to Volunteer Fire Companies	25-255-2	36,000.00	36,000.00		36,000.00	33,000.00	3,000.00
Other Expenses	25-265-2	9,500.00	8,700.00		8,700.00	7,726.67	973.33
Other Expenses - Fire Hydrants	25-265-2	4,500.00	4,500.00		4,500.00	3,588.00	912.00
<b>Uniform Fire Safety:</b>							
Other Expenses	25-265-2	1,200.00	1,200.00		1,200.00		1,200.00
<b>PUBLIC WORKS FUNCTIONS:</b>							
<b>Road Repairs and Maintenance:</b>							
Salaries & Wages	26-290-1	110,000.00	103,400.00		103,400.00	94,865.87	8,534.13
Other Expenses	26-290-2	55,000.00	48,412.00		48,412.00	40,554.43	7,857.57
Traffic Lights	26-290-2	1,530.00	1,530.00		1,530.00		1,530.00
Garbage and Trash Removal	26-305-2	98,000.00	95,000.00		95,000.00	94,966.92	33.08

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS: (Cont'd)</b>							
Public Building and Grounds:							
Other Expenses	26-310-2	19,400.00	17,400.00		17,400.00	10,125.00	7,275.00
Property Maintenance:							
Salaries & Wages	26-310-1	14,000.00	13,500.00		13,500.00	12,335.28	1,164.72
Other Expenses	26-310-2	1,200.00					
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
Board of Health:							
Other Expenses	27-330-2	510.00	510.00		510.00		510.00
Health Services:							
Contractual	27-330-2	23,000.00	22,500.00		22,500.00	22,440.00	60.00
Dog Regulation:							
Other Expenses	27-340-2	8,500.00	7,650.00		7,650.00	6,746.80	903.20
<b>PARKS AND RECREATION FUNCTIONS:</b>							
Recreation and Education:							
Other Expenses	28-370-2	3,060.00	3,060.00		3,060.00	2,700.00	360.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>							
Utilities	31-430-460	25,000.00	22,440.00		22,440.00	17,749.72	4,690.28
Street Lighting	31-435-2	11,000.00	10,200.00		10,200.00	8,863.42	1,336.58
<b>Municipal Court:</b>							
Salaries & Wages	43-490-1						
Other Expenses	43-490-2	17,400.00	17,000.00		17,000.00	16,626.96	373.04



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Operations (Item 8(A)) within "CAPS"	34-199	923,070.00	920,974.00		920,974.00	763,412.94	157,561.06
B. Contingent	35-470			xxxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	923,070.00	920,974.00		920,974.00	763,412.94	157,561.06
Detail:							
Salaries & Wages	34-201-1	315,000.00	315,690.00		315,690.00	287,941.36	27,748.64
Other Expenses (Including Contingent)	34-201-2	608,070.00	605,284.00		605,284.00	475,471.58	129,812.42

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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"	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
Expenditure Without an Appropriation	46-871		37,000.00	xxxxxxxxxx	37,000.00	37,000.00	xxxxxxxxxx
				xxxxxxxxxx			
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	23,000.00	25,000.00		25,000.00	20,376.00	4,624.00
Social Security System (O.A.S.I)	36-472	26,000.00	24,480.00		24,480.00	20,952.83	3,527.17
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Unemployment Compensation Insurance	23-225	3,200.00	3,200.00		3,200.00	1,858.61	1,341.39
Disability Insurance	23-225						
Defined Contribution Retirement Program	36-477						
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>52,200.00</b>	<b>89,680.00</b>		<b>89,680.00</b>	<b>80,187.44</b>	<b>9,492.56</b>
G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	975,270.00	1,010,654.00		1,010,654.00	843,600.38	167,053.62

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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"		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Group Insurance Plans for Employees	23-220-2		2,288.00		2,288.00		2,288.00
R.V.R.S.A.:							
Share of Costs	31-455-2	113,080.00	101,588.00		101,588.00	96,011.00	5,577.00
911 Costs	31-440-2	21,400.00	21,420.00		21,420.00	20,810.67	609.33

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>134,480.00</b>	<b>125,296.00</b>		<b>125,296.00</b>	<b>116,821.67</b>	<b>8,474.33</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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"							
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Shared Service Agreements</b>	<b>42-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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:4-43.3h)	34-303						



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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"(continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	4,000.00	4,000.00		4,000.00	4,000.00	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	138,480.00	129,296.00		129,296.00	120,821.67	8,474.33
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	138,480.00	129,296.00		129,296.00	120,821.67	8,474.33



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey DOT Trust Fund Authority Act</b>	41-865		45,000.00		45,000.00	45,000.00	
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	16,500.00	51,500.00		51,500.00	46,497.80	5,002.20

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	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						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						XXXXXXXXXX
Green Trust Loan Program:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>						<b>XXXXXXXXXX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999			xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	154,980.00	180,796.00		180,796.00	167,319.47	13,476.53

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	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
(I) 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"	48-999						
(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						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	154,980.00	180,796.00		180,796.00	167,319.47	13,476.53
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	1,130,250.00	1,191,450.00		1,191,450.00	1,010,919.85	180,530.15
(M) Reserve for Uncollected Taxes	50-899	197,000.00	195,100.00	xxxxxxxxxxxxxx	195,100.00	195,100.00	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	1,327,250.00	1,386,550.00		1,386,550.00	1,206,019.85	180,530.15

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	975,270.00	1,010,654.00		1,010,654.00	843,600.38	167,053.62
	XXXXX						
(a) Operations - Excluded from "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	134,480.00	125,296.00		125,296.00	116,821.67	8,474.33
Uniform Construction Code	22-999						
Shared Service Agreements	42-999						
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	4,000.00	4,000.00		4,000.00	4,000.00	
Total Operations - Excluded from "CAPS"	34-305	138,480.00	129,296.00		129,296.00	120,821.67	8,474.33
(C) Capital Improvements	44-999	16,500.00	51,500.00		51,500.00	46,497.80	5,002.20
(D) Municipal Debt Service	45-999						
(E) Total Deferred Charges (sheet 18 + 28)	46-999			XXXXXXXXXX			XXXXXXXXXX
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	197,000.00	195,100.00		195,100.00	195,100.00	
Total General Appropriations	34-499	1,327,250.00	1,386,550.00		1,386,550.00	1,206,019.85	180,530.15



# DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

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

## DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transters	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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						
Disability Insurance	55-543						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

**DEDICATED**

**UTILITY BUDGET**

10 DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

**DEDICATED**

**UTILITY BUDGET - (Continued)**

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

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2014	
	FCOA Account Number	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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Utility Appropriations	55-599						

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
Total <u>Assessment Revenue</u>	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues 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 Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income Uniform Fire Safety Act Penalty Monies 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 FUND BALANCE SHEET  
DECEMBER 31, 2014**

Assets		
Cash and Investments	1110100	2,410,423.14
Due from State of N.J.(c.20 P.L. 1971)	1111000	750.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	37,795.58
Tax Title Liens Receivable	1110400	3,601.35
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	25,688.50
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2015	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,478,258.57</b>
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,741,424.91
Reserves for Receivables	2110200	67,085.43
Surplus	2110300	669,748.23
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,478,258.57</b>

School Tax Levy Unpaid	2220110	10,748.41
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	10,748.41

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

**CURRENT SURPLUS**

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	689,507.12	691,532.44
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2014 97.61% 2013 97.92%)	2310200	1,614,857.89	1,640,268.16
Delinquent Taxes	2310300	26,557.66	42,907.78
Other Revenues and Additions to Income	2310400	546,075.39	486,668.72
<b>Total Funds</b>	<b>2310500</b>	<b>2,876,998.06</b>	<b>2,861,377.10</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	1,191,450.00	1,107,336.00
School Taxes (Including Local and Regional)	2310700	854,767.00	860,333.00
County Taxes (Including Added Tax Amounts)	2310800	160,820.04	199,738.61
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	212.79	41,462.37
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>2,207,249.83</b>	<b>2,208,869.98</b>
Less: Expenditures to be Raised by Future Taxes	2311200		37,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>2,207,249.83</b>	<b>2,171,869.98</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>669,748.23</b>	<b>689,507.12</b>

\* Nearest even percentage may be used

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

Surplus Balance December 31, 2014		669,748.23
Current Surplus Anticipated in 2015 Budget		332,000.00
<b>Surplus Balance Remaining</b>		<b>337,748.23</b>

**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 following pages reflect the estimated needs for the Borough of Victory Gardens for the years 2015 through 2017, as required by New Jersey State Statute.  
We retain the right to make changes as a result of our growth or as the occasion merits.**

**CAPITAL BUDGET (Current Year Action)**

**2015**

**Local Unit**

**Borough of Victory Gardens**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2011					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Drainage Improvements	1	5,000.00		5,000.00					
Recreation Improvements	2	1,500.00		1,500.00					
	3								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>6,500.00</b>		<b>6,500.00</b>					

**3 YEAR CAPITAL PROGRAM - 2015 to 2017**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Victory Gardens

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME						
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Drainage Improvements	1	5,000.00		5,000.00					
Recreation Improvements	2	1,500.00		1,500.00					
	3								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTAL ALL PROJECTS</b>	<b>33-299</b>	<b>6,500.00</b>		<b>6,500.00</b>					

**3 YEAR CAPITAL PROGRAM 2015 to 2017  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Victory Gardens**

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Drainage Improvements	5,000.00	5,000.00								
Recreation Improvements	1,500.00	1,500.00								
<b>TOTAL ALL PROJECTS 33-399</b>	<b>6,500.00</b>	<b>6,500.00</b>								

**SECTION 2 - UPON ADOPTION FOR YEAR 2015**

(Only to be included in the Budget as Finally Adopted)

**RESOLUTION**

Be It Resolved by the Governing Body of the Borough of Victory Gardens, County of Morris that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 660,919.00 (item 2 below) for municipal purposes and
- (b) \$ \_\_\_\_\_ (item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ \_\_\_\_\_ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ \_\_\_\_\_ (Sheet 38) Minimum Library Levy Abstained

**RECORDED VOTE**

(insert last name)

AYES

Nays

Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 332,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 296,931.00
Receipts from Delinquent Taxes	15-499	\$ 37,400.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 660,919.00</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 11	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>		
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 1,327,250.00</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 138,480.00
(c) Capital Improvements	44-999	\$ 16,500.00
(d) Municipal Debt Service	45-999	\$
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 197,000.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 1,327,250.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on April 14, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 14th day of April , 2015, \_\_\_\_\_ Clerk

*Signature*

**LOCAL UNIT \_\_\_\_\_ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
				<b>N/A</b>	Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
Public and Private Revenues:					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299				Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-906-2				
<b>Summary of Program</b>					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented				<i>(Date)</i>	Payment of Bond Principal	54-920-2				xxxxxxx
Rate Assessed				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Tax Collected to date				\$	Interest on Bonds	54-930-2				xxxxxxx
Total Expended to date				\$	Interest on Notes	54-935-2				xxxxxxx
Total Acreage Preserved to date				<i>(Acres)</i>	Reserve for Future Use	54-950-2				
Recreation land preserved in 2014				<i>(Acres)</i>						
Farmland preserved in 2014				<i>(Acres)</i>						
					Total Trust Fund Appropriations:	54-499				

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

Contracting Unit Borough of Victory Gardens

Year Ending: December 31, 2014

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

1.

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