

Adopted

### 2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Borough of Middlesex

COUNTY: Middlesex

Ronald S. Dobies	12/31/2015
<b>Mayor's Name</b>	<b>Term Expires</b>

Governing Body Members	
Name	Term Expires
Sean Kaplan	12/31/2016
Kevin Dotey	12/31/2015
Stephen Greco	12/31/2016
John Madden	12/31/2017
Jack Mikolajczyk	12/31/2017
Robert Schueler	12/31/2015

Municipal Officials	
Kathleen Anello	1/1/1999
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
	C1048
	<b>Cert. No.</b>
Tonya L. Hubosky	T1424
<b>Tax Collector</b>	<b>Cert. No.</b>
Tonya L. Hubosky	
<b>Chief Financial Officer</b>	<b>Cert. No.</b>
Andrew G. Hodulik	406
<b>Registered Municipal Accountant</b>	<b>Lic. No.</b>
Aravind Aithal, Esq.	
<b>Municipal Attorney</b>	

**Official Mailing Address of Municipality**

Municipal Building

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1200 Mountain Avenue

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Middlesex, New Jersey 08846

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Fax #: 732-356-6151

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Please attach this to your 2015 Budget and Mail to:

**Director, Division of Local Government Services**  
**Department of Community Affairs**  
**P.O. Box 803**  
**Trenton NJ 08625-0803**

Division Use Only
Municode:
Public Hearing Date:

## 2015 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Middlesex \_\_\_\_\_, County of \_\_\_\_\_ Middlesex \_\_\_\_\_ 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

\_\_\_\_\_  
 Kathleen Anello  
 Clerk  
 1200 Mountain Avenue  
 Address  
 Middlesex, New Jersey  
 Address  
 732-356-7400  
 Phone Number

\_\_\_\_\_ 24th \_\_\_\_\_ 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 \_\_\_\_\_ 24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

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

Certified by me, this \_\_\_\_\_ 24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

\_\_\_\_\_ Andrew G. Hodulik, C.P.A. \_\_\_\_\_ 1102 Raritan Avenue \_\_\_\_\_  
 Registered Municipal Accountant Address  
 \_\_\_\_\_ Highland Park, NJ 08904 \_\_\_\_\_ 732-393-1000 \_\_\_\_\_  
 Address 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 \_\_\_\_\_ 24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2015

\_\_\_\_\_  
 Tonya Hubosky  
 Acting Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

### CERTIFICATION OF APPROVED BUDGET

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

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

Dated: \_\_\_\_\_ 2015 By: \_\_\_\_\_

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

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

Dated: \_\_\_\_\_ 2015 By: \_\_\_\_\_

**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.**

          Borough           of           Middlesex           , County of           Middlesex

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Middlesex, County of Middlesex for the Fiscal Year 2015

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

Be It Further Resolved, that said Budget be published in the Courier News, Bridgewater, NJ

in the issue of April 14, 2015

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

RECORDED VOTE  
(Insert last name)

- { Kaplan
- { Dotey
- { Greco
- { Madden
- { Mikolajczyk
- { Schueler
- {

Nays { NONE

Abstained { NONE

Absent { NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough

of Middlesex, County of Middlesex, on March 24, 2015

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 28, 2015 at

7:00 o'clock XXXXX at which time and place objections to said budget and Tax Resolution for the year 2015 may be presented by taxpayers or other

(P.M.)

(cross out one)

interested persons.

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

	YEAR 2015
<b>General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	12,141,478.00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	4,439,903.06
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	4,439,903.06
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated</b> <u>98+</u> <b>Percent of Tax Collections</b>	875,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b> <b>Building Aid Allowance</b> <b>2015-\$</b> _____	
	17,456,381.06
	<b>2014-\$</b> _____
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	5,369,926.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	11,619,410.80
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	
<b>c) Minimum Library Tax (Item 6(c), Sheet 11)</b>	467,044.26

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Swim Pool	
			Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	17,214,527.75		389,390.00	
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>				
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	17,214,527.75		389,390.00	
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for Uncollected Taxes)</b>	16,167,890.77		258,757.93	
<b>Reserved</b>	1,039,328.24		130,632.07	
<b>Unexpended Balances Cancelled</b>	7,308.74			
<b>Total Expenditures and Unexpended Balances Cancelled</b>	17,214,527.75		389,390.00	
<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 of column "Expended 2014 Reserved."

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

The 2014 Municipal Budget was prepared to comply with the "Local Government CAP Law (P.L. 1990, c. 89) and the calculation of allowable budget appropriations within "CAPS" is as follows:

Total General Appropriations for 2014 (Adopted Budget)	\$ 17,214,528.00
Less: Exceptions to "CAP"	
Total Other Operations	2,322,484.00
Interlocal Service Agreement Programs	110,000.00
Additional Appropriations	
Public & Private Programs	66,571.00
Capital Improvements	65,000.00
Municipal Debt Service	1,754,416.00
Deferred Charges to Future Taxation - Unfunded	135,000.00
Reserve for Uncollected Taxes	<u>876,435.00</u>
	<u>5,329,906.00</u>
Amount on Which "CAP" is Applied Before "CAP" Base Adjustment	11,884,622.00
Amount of Which "CAP" is Applied	11,884,622.00
1.5% "CAP"	178,269.33
2.0% "CAP" (Index Rate Ordinance)	<u>237,692.44</u>
Total Allowable Operating Approps. Before Additional Exceptions	\$ 12,300,583.77

Balance Brought Forward	\$ 12,300,583.77
Add: Amounts Derived from New Constructions (N.J.S.A. 40A:4-45.3h)	<u>7,718.24</u>
Subtotal	12,308,302.01
Add:	
2013 "CAP" Bank Available for 2015 Budget	-
2014 "CAP" Bank Available for 2015 Budget	<u>230,787.55</u>
Total Allowable 2014 Operating Appropriations Within "CAPS"	<u>\$ 12,539,089.56</u>
2015 Budget Appropriations Within "CAPS"	<u>\$ 12,141,478.00</u>
2015 Budget Appropriations Under "CAPS"	<u>\$ 397,611.56</u>
<u>Group Insurance Costs and Employee Contributions</u>	
Actual Group Costs	\$2,250,000.00
Less: Employee Contributions	<u>250,000.00</u>
Net Group Insurance Costs/Budget Appropriations	<u>\$2,000,000.00</u>

**NOTE:**

Sheet 3b

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

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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

The 2015 Municipal Budget was prepared to comply with "The Property Tax Levy CAP Law" (P.L. 2007, c. 62), and the calculation of the Property Tax Levy CAP is as follows:

**Levy CAP Calculation**

Prior Year Amount Raised By Taxation	\$11,394,628.00
Less: Prior Year Deferred Charges: Emergencies	135,000.00
	<hr/>
	11,259,628.00
Add: 2% CAP Increase	225,192.56
	<hr/>
Adjusted Tax Levy Prior to Exclusions	11,484,820.56
Exclusions:	
Health Insurance Cost	
Pension Obligations	29,267.00
Change in Debt Service	52,516.00
Current Year Deferred Charges: Emergencies	135,000.00
Reserve for Uncollected Taxes Increases - Allowable	
Capital Improvement Fund	
Less: Cancelled or Unexpended Exclusions	(7,309.00)
	<hr/>
Adjusted Tax Levy	11,694,294.56

Balance Carried Forward	\$ 11,694,294.56
Additions:	
New Ratable Adjustment to Levy	7,718.24
Maximum Allowable Amount to be Raised for Municipal Purposes	<u>\$ 11,702,012.80</u>
2015 Local Tax for Municipal Purposes	<u>\$ 11,619,410.80</u>
2015 Local Tax for Municipal Purposes Under Tax Levy CAP	<u>\$ 82,602.00</u>
CY 2012 Levy CAP Bank (Available for CY 2015)	\$ 184,262.00
CY 2013 Levy CAP Bank (Available for CY 2015-2016)	\$ 167,286.00
CY 2014 Levy CAP Bank (Available for CY 2015-2017)	\$ 365,488.00

**NOTE:**

Sheet 3b-1

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

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



Explanatory Statement - (continued)

Budget Message

Analysis of Compensated Absence Liability

Legal basis for benefit  
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police	758	\$ 298,397.34	X		
Clerk's Office	154	37,095.10		X	
Tax Office	23	5,495.39		X	
Construction Code	19	3,353.50		X	
Municipal Court	4	572.37		X	
Finance	38	6,463.26		X	
IT	9	2,700.00		X	
Parks	26	6,878.12	X		
Recreation	38	8,823.22		X	
Roads	54	15,698.91	X		
Sanitation	36	8,459.04	X		
Senior Citizens	43	8,049.20		X	
Sewers	15	3,891.60	X		
Solid Waste	1	135.64	X		
<b>Totals</b>	1,218 days	406,012.69			
<b>Total Funds Reserved as of end of 2014:</b>					
<b>Total Funds Appropriated in 2015: \$</b>					

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>1. Surplus Anticipated</b>	08-101	1,019,770.00	996,000.00	996,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total - Surplus Anticipated</b>	08-100	1,019,770.00	996,000.00	996,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Licenses:	xxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	12,600.00	12,600.00	13,546.00
Other	08-104	37,500.00	39,650.00	37,634.50
Fees and Permits	08-105	67,000.00	73,000.00	67,511.79
Fines and Costs:	xxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Municipal Court	08-110	288,980.00	248,980.00	296,043.36
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	141,000.00	152,390.99
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	34,700.00	29,700.00	35,162.92
Anticipated Utility Operating Surplus	08-114			

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Television Franchise Fees	08-117	96,763.00	76,000.00	83,853.30
Payment in Lieu of Taxes - Presbyterian Homes	08-118	63,000.00	65,000.00	63,234.43
Host Community Benefit Funds	08-119	90,000.00	75,000.00	98,583.35
Sewer Rents Receivable	08-120	494,000.00	438,000.00	494,305.62
<b>Total Section A: Local Revenues</b>	08	1,334,543.00	1,198,930.00	1,342,266.26

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations:</b>				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	214,201.00	214,201.00	214,201.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,565,613.00	1,565,613.00	1,565,613.00
Supplemental Energy Receipts Tax	09-203			
Homeland Security Assistance Aid	09-205			
Municipal Property Tax Assistance	09-206			
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	xxxxxxxxxx	1,779,814.00	1,779,814.00	1,779,814.00



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset with Appropriations</b>	xxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
<b>Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations</b>	11			



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health Priority Funding - 1977	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund	10-745		3,575.92	3,575.92
Clean Communities Program	10-770		24,852.04	24,852.04
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	17,355.00		
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Drunk Driving Enforcement Fund - Municipal Court	10-709			
Body Armor Replacement Fund	10-710	2,946.00	3,354.13	3,354.13
N.J. Alcohol Ed. & Rehab. Enforcement. - Municipal Court	10-712		52.77	52.77
County of Middlesex - State of N.J. - Pass Through - Info. Assist - Title III, Older American Act of 1965	10-715	5,000.00	5,000.00	5,000.00
County of Middlesex - State of N.J. - Pass Through - Transp. Assist - Title III, Older American Act of 1965	10-716	9,381.00	9,381.00	9,381.00



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other</b>				
<b>Special Items:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
N.J. Hazardous Remediation Loan - Reserve for Repayment of Loan	08-124			
Reserve for DMV Fines	08-126		4,098.00	4,963.67
Swim Pool Utility - Administrative Services Contribution	08-129			
Reserve for Insurance Refund	08-130			
Sale of Municipal Assets	12-123			
Cellular Phone Tower Lease	08-132	100,000.00	86,000.00	117,440.05
Reserve for Debt Service	08-133			
General Capital Fund Balance	08-134			
Grant Appropriation Reserves Canceled	08-135			
Trust Assessment Fund Balance				
Reserve for FEMA - Hurricane Irene/Sandy		11,117.00	151,941.95	228,184.35
Reserve for Soccer Field				
FEMA - Hurricane Sandy				
Additional Sewer Rents Receivable				

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other</b>				
<b>Special Items (continued):</b>	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	xxxxxxxxxxx	111,117.00	242,039.95	350,588.07

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>Summary of Revenues</b>	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4,#1)</b>	08-101	1,019,770.00	996,000.00	996,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)</b>	08-102			
<b>3. Miscellaneous Revenues:</b>	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Total Section A: Local Revenues	08	1,334,543.00	1,198,930.00	1,342,266.26
Total Section B: State Aid Without Offsetting Appropriations	09	1,779,814.00	1,779,814.00	1,779,814.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08	187,000.00	176,574.00	192,593.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08	20,000.00	20,000.00	20,000.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10, 12	34,682.00	49,215.86	49,215.86
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08	111,117.00	242,039.95	350,588.07
<b>Total Miscellaneous Revenues</b>	40004-00	3,467,156.00	3,466,573.81	3,734,477.19
<b>4. Receipts from Delinquent Taxes</b>	15-499	883,000.00	890,000.00	1,024,030.93
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	10001-00	5,369,926.00	5,352,573.81	5,754,508.12
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	11,619,410.80	11,394,628.30	xxxxxxxxxxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxxxxxxxx
c) Minimum Library Tax	07-192	467,044.26	467,325.64	xxxxxxxxxxxxxxxxxxx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	12,086,455.06	11,861,953.94	11,916,264.04
<b>7. Total General Revenues</b>	13-299	17,456,381.06	17,214,527.75	17,670,772.16

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
GENERAL GOVERNMENT FUNCTIONS:							
General Administration	20-100						
Salaries and Wages	20-100-1	160,000.00	160,000.00		71,100.00	1,793.07	69,306.93
Other Expenses	20-100-2	5,000.00					
Mayor and Council	20-110						
Salaries and Wages	20-110-1	12,000.00	12,000.00		12,000.00	11,999.76	0.24
Other Expenses	20-110-2	10,000.00	20,000.00		20,000.00	7,064.24	12,935.76
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	155,371.00	138,483.00		138,483.00	138,483.00	
Other Expenses	20-120-2	8,150.00	10,600.00		10,600.00	9,919.10	680.90
Postage For All Departments	20-122						
Other Expenses	20-122-2	26,000.00	26,000.00		26,000.00	20,169.96	5,830.04
Printing and Advertising	20-123						
Other Expenses	20-123-2	12,000.00	17,500.00		17,500.00	6,257.16	11,242.84
Financial Administration	20-130						
Salaries and Wages	20-130-1	120,310.00	122,455.00		122,455.00	120,050.97	2,404.03
Other Expenses	20-130-2	24,710.00	15,248.00		15,248.00	9,708.25	5,539.75
Elections	20-120						
Other Expenses	20-120-2	6,000.00	5,500.00		5,500.00	5,500.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (CONT'D.):							
Annual Audit	20-135						
Other Expenses	20-135-2	45,000.00	45,000.00		45,000.00	3,800.00	41,200.00
Revenue Administration	20-125						
Salaries and Wages	20-145-1	71,487.00	67,093.00		67,093.00	67,093.00	
Other Expenses	20-145-2	11,160.00	10,525.00		10,525.00	7,259.78	3,265.22
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	32,228.00	31,993.00		31,993.00	31,993.00	
Other Expenses	20-150-2	2,950.00	3,250.00		3,250.00	2,213.24	1,036.76
Legal Services and Costs	20-155						
Other Expenses	20-155-2	117,000.00	107,000.00		132,000.00	110,862.01	21,137.99
Liquidation of Tax Title Liens & Foreclosed Property	20-156						
Foreclosed Property	20-156-2	500.00	500.00		500.00		500.00
Engineering Services and Costs	20-165						
Other Expenses	20-165-2	60,000.00	65,000.00		65,000.00	45,626.51	19,373.49
Computer Data Services							
Salaries and Wages	20-140-1	80,340.00					
Other Expenses	20-140-2	121,800.00	184,400.00		184,400.00	171,846.16	12,553.84
Environmental Legal & Engineering Services and Costs							
Other Expenses		20,000.00					





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:	25-XXX						
Police	25-240						
Salaries and Wages	25-240-1	3,044,500.00	2,889,767.00		2,889,767.00	2,793,127.69	96,639.31
Other Expenses	25-240-2	137,600.00	162,100.00		162,100.00	154,492.19	7,607.81
Juvenile Conference Committee	25-241						
Salaries and Wages	25-241-1	2,069.00	2,069.00		2,069.00	2,043.22	25.78
Other Expenses	25-241-2	250.00	250.00		250.00		250.00
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	4,000.00	4,000.00		4,000.00	4,000.00	
Other Expenses	25-252-2	18,000.00	18,200.00		18,200.00	4,249.11	13,950.89
Aid to Volunteer Ambulance Companies	25-260	25,000.00	25,000.00		25,000.00	25,000.00	
Fire	25-265						
Other Expenses	25-265-2	121,650.00	128,850.00		128,850.00	120,235.21	8,614.79



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:	26-XXX						
STREETS AND ROADS	26-290						
Road Repairs and Maintenance	26-290						
Salaries and Wages	26-290-1	438,785.00	334,805.00		334,805.00	322,985.33	11,819.67
Other Expenses	26-290-2	114,469.00	116,741.00		116,741.00	84,652.24	32,088.76
Shade Tree Commission	26-300						
Salaries and Wages	26-300-1	2,483.00	2,483.00		2,483.00	2,422.42	60.58
Other Expenses	26-300-2	40,000.00	50,000.00		50,000.00	41,544.78	8,455.22
SANITATION	26-XXX						
Solid Waste Collection	26-305						
Salaries and Wages	26-305-1	88,000.00	90,674.00		90,674.00	81,595.68	9,078.32
Garbage and Trash Collection	26-305						
Salaries and Wages	26-307-1	723,458.00	719,434.00		719,434.00	642,574.75	76,859.25
Other Expenses	26-307-2	54,600.00	92,900.00		92,900.00	31,677.41	61,222.59
Public Buildings and Grounds	26-310						
Other Expenses	26-310-2	83,000.00	85,200.00		97,200.00	94,008.40	3,191.60
Community Services Act	26-325						
Other Expenses	26-325-2	43,500.00	37,200.00		42,600.00	42,600.00	





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS:	28-XXX						
Recreation	28-370						
Salaries and Wages	28-370-1	85,394.00	82,108.00		82,108.00	80,870.42	1,237.58
Other Expenses	28-370-2	29,260.00	30,000.00		30,000.00	28,602.45	1,397.55
Celebration of Public Events	30-420						
Other Expenses	30-420-2	30,000.00	30,000.00		30,000.00	24,227.84	5,772.16
Parks and Playgrounds	28-375						
Salaries and Wages	28-375-1	224,689.00	220,226.00		220,226.00	216,054.20	4,171.80
Other Expenses	28-375-2	35,950.00	38,075.00		38,075.00	20,399.78	17,675.22
Senior Citizens Bus Transportation	28-372						
Other Expenses	28-372-2	4,000.00	4,000.00		4,000.00	3,993.06	6.94
Recreational Field Development	28-381						
Other Expenses	28-381-2	500.00	500.00		500.00		500.00
Senior Citizens Coordinator	28-373						
Salaries and Wages	28-373-1	41,583.00	33,422.00		39,922.00	39,922.00	
Other Expenses	28-373-2	6,000.00	6,000.00		6,000.00	5,191.26	808.74



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS"-(continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING FUNCTIONS							
(UNCLASSIFIED):							
Accumulated Sick Leave Compensation	30-415						
Salaries and Wages	30-415-1	40,000.00	42,500.00		42,500.00	30,826.93	11,673.07
Housing & Community Advisory Board	30-416						
Salaries and Wages	30-416-1	375.00	375.00		375.00	375.00	
Other Expenses	30-416-2	100.00	100.00		100.00		100.00
Environmental Advisory Council	30-417						
Other Expenses	30-417-2	1,150.00	1,150.00		1,150.00		1,150.00
Maintenance of Tax Map	30-418						
Other Expenses	30-418-2	1,000.00	1,000.00		1,000.00		1,000.00
Beautification Committee	30-420						
Other Expenses	30-420-2	1,295.00	1,295.00		1,295.00	432.61	862.39
Multi-Family Solid Waste Collection	26-325						
Other Expenses	26-325-2	55,000.00	55,000.00		55,000.00		55,000.00





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS"-(continued)							
<b>Total Operations {Item 8(A)} within "CAPS"</b>	32315-00	10,920,658.00	10,730,296.03		10,690,296.03	9,731,679.46	958,616.57
<b>B. Contingent</b>	32301-00	28,000.00	8,000.00	XXXXXXXXXXXXXXXXXXXXXXX	8,000.00		8,000.00
<b>Total Operations Including Contingent within "CAPS"</b>	30001-00	10,948,658.00	10,738,296.03		10,698,296.03	9,731,679.46	966,616.57
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	30001-11	5,676,876.00	5,414,313.95		5,331,913.95	4,989,710.45	342,203.50
<b>Other Expenses (Including Contingent)</b>	30001-99	5,271,782.00	5,323,982.08		5,366,382.08	4,741,969.01	624,413.07



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	283,016.00	255,353.00		255,353.00	255,353.00	
Social Security System (O.A.S.I.)	36-472	270,000.00	270,000.00		270,000.00	242,889.07	27,110.93
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-473	624,804.00	605,973.00		605,973.00	605,973.00	
State Unemployment Insurance	36-225-2						
Pension and Firemen's Widow (43-12-28-1)	36-476	5,000.00	5,000.00		5,000.00	5,000.00	
DCRP		10,000.00	10,000.00		10,000.00	5,651.47	4,348.53
<b>Total Deferred Charges and Statutory Expenditures-Municipal within "CAPS"</b>	30004-00	1,192,820.00	1,146,326.00		1,146,326.00	1,114,866.54	31,459.46
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	30005-00	12,141,478.00	11,884,622.03		11,844,622.03	10,846,546.00	998,076.03







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Middlesex County Improvement Authority - County Curbside Collection Program							
Other Expenses	42-305-2	110,000.00	110,000.00		110,000.00	99,542.41	10,457.59
<b>Total Interlocal Municipal Service Agreements</b>	x	110,000.00	110,000.00		110,000.00	99,542.41	10,457.59

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"	FCOA						
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	x						







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	Do Not Write In This Space	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	60002-77	65,000.00	65,000.00		65,000.00	65,000.00	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES</b>	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-871	135,000.00	135,000.00	XXXXXXXXXXXXXXXXXXXX	135,000.00	135,000.00	XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:55.13)	46-875			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>60024-00</b>	<b>135,000.00</b>	<b>135,000.00</b>	XXXXXXXXXXXXXXXXXXXX	<b>135,000.00</b>	<b>135,000.00</b>	XXXXXXXXXXXXXXXXXXXX
(F) Judgements	37-480			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year.	46-885			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>60025-00</b>	<b>4,439,903.06</b>	<b>4,453,470.72</b>		<b>4,493,470.72</b>	<b>4,444,909.77</b>	<b>41,252.21</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>60006-00</b>						
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expend-     itures-Local School-Excluded from "CAPS"</b>	<b>60007-00</b>						XXXXXXXXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local School District Purposes (Items(I) and (J))-Excluded from "CAPS"	60008-00						XXXXXXXXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	4,439,903.06	4,453,470.72		4,493,470.72	4,444,909.77	41,252.21
(L) Subtotal General Appropriations {Items (H-1) and (O)}	30009-00	16,581,381.06	16,338,092.75		16,338,092.75	15,291,455.77	1,039,328.24
(M) Reserve for Uncollected Taxes	50-899	875,000.00	876,435.00	XXXXXXXXXXXXXXXXXXXX	876,435.00	876,435.00	XXXXXXXXXXXXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>30000-00</b>	<b>17,456,381.06</b>	<b>17,214,527.75</b>		<b>17,214,527.75</b>	<b>16,167,890.77</b>	<b>1,039,328.24</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Do Not Write In This Space	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations:							
(a+b) Within "CAPS" - Including Contingent	30001-00	10,948,658.00	10,738,296.03		10,698,296.03	9,731,679.46	966,616.57
Statutory Expenditures	x	1,192,820.00	1,146,326.00		1,146,326.00	1,114,866.54	31,459.46
(a) Operations - Excluded from "CAPS"	x	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Operations	x	2,278,808.26	2,322,484.27		2,362,484.27	2,331,689.65	30,794.62
Uniform Construction Code	x						
Interlocal Municipal Service Agreements	x	110,000.00	110,000.00		110,000.00	99,542.41	10,457.59
Additional Appropriations Offset by Revs.	x						
Public & Private Progs. Offset by Revs.	x	34,682.00	66,570.86		66,570.86	66,570.86	
Total Operations-Excluded from "CAPS"	60023-00	2,423,490.26	2,499,055.13		2,539,055.13	2,497,802.92	41,252.21
(C) Capital Improvements	60002-77	65,000.00	65,000.00		65,000.00	65,000.00	
(D) Municipal Debt Service	60003-00	1,816,412.80	1,754,415.59		1,754,415.59	1,747,106.85	
(E) Total Deferred Charges (Sheet 18 + 28)	x	135,000.00	135,000.00		135,000.00	135,000.00	
(F) Judgements	32711-00						
(G) Cash Deficit	62710-00						
(K) Local District School Purposes	60008-00						
(N) Transferred to Board of Education	62701-00						
(M) Reserve for Uncollected Taxes	50-899	875,000.00	876,435.00		876,435.00	876,435.00	
<b>Total General Appropriations</b>	<b>30000-00</b>	<b>17,456,381.06</b>	<b>17,214,527.75</b>		<b>17,214,527.75</b>	<b>16,167,890.77</b>	<b>1,039,328.24</b>



**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	Do Not Write In This Space	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Salaries & Wages	55-501	195,964.00	204,890.00		204,890.00	174,041.80	30,848.20
Other Expenses	55-502	168,900.00	168,900.00		168,900.00	69,401.95	99,498.05
<b>Capital Improvements</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXXXXXXXX
Interest on Notes	55-523	13,860.00					XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	Do Not Write In This Space	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	xxxxxxx	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contribution to: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	13,600.00	13,600.00		13,600.00	13,314.18	285.82
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	2,000.00	2,000.00		2,000.00	2,000.00	
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>92 09-00</b>	<b>394,324.00</b>	<b>389,390.00</b>		<b>389,390.00</b>	<b>258,757.93</b>	<b>130,632.07</b>

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

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

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

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

Dedication by Rider - (N.J.S. 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; Board of Recreation Commission; Developer's Escrow Fund; Recycling Program; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender P.L. 1997 c.256 September 11, 2001 Memorial Fund; Accumulated Absences; Performing Arts Donations; Tree Replacement Fund Donations; Police Donations; \_\_\_\_\_ Law Enforcement Trust Fund; Parking Offenses Adjudication Act; and 100th Anniversary Celebration Donations NJSA 40A:5-29 \_\_\_\_\_ 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, appropriated titles in space above when applicable, if resolution for rider has been approved by the Director)*

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014**

<b>ASSETS</b>		
Cash and Investments	1110100	3,637,772.15
Due from State of N.J. (c.20, P.L. 1971)	1111000	34,992.30
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXXXXXXXXXX
Taxes Receivable	1110300	823,307.17
Tax Title Liens Receivable	1110400	305,431.67
Property Acquired by Tax Title Lien Liquidation	1110500	1,423,139.00
Other Receivables	1110600	45,939.72
Deferred Charges Required to be in 2015 Budget	1110700	135,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	215,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>6,620,582.01</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	2,159,559.10
Reserves for Receivables	2110200	2,597,817.56
Surplus	2110300	1,863,205.35
<b>Total Liabilities, Reserves and Surplus</b>		<b>6,620,582.01</b>

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

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

		<b>YEAR 2014</b>	<b>YEAR 2013</b>
Surplus Balance, January 1st	2310100	1,509,876.73	1,329,410.73
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes *(Percentage collected: 2014 97.88 %, 2013 97.57 %)	2310200	39,061,746.12	37,912,308.96
Delinquent Taxes	2310300	1,024,030.93	826,196.25
Other Revenues and Additions to Income	2310400	4,265,958.66	3,882,105.73
<b>Total Funds</b>	<b>2310500</b>	<b>45,861,612.44</b>	<b>43,950,021.67</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	16,330,784.01	15,360,852.97
School Taxes (Including Local and Regional)	2310700	22,058,200.00	21,499,441.00
County Taxes (Including Added Tax Amounts)	2310800	5,609,423.08	5,579,629.40
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		221.57
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>43,998,407.09</b>	<b>42,440,144.94</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>43,998,407.09</b>	<b>42,440,144.94</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,863,205.35</b>	<b>1,509,876.73</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

Surplus Balance December 31, 2014	2311500	1,863,205.35
Current Surplus Anticipated in 2015 Budget	2311600	1,019,770.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>843,435.35</b>

**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 year 2015 Capital Budget represents the Governing Body's projections of necessary capital projects needed to meet the current needs of the municipality. Full implementation of these capital programs depend upon availability of funds needed to finance the contemplated capital programs. The implementation of these capital programs requires action and approval of the Governing Body.

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

Local Unit Borough of Middlesex, County of Middlesex

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					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	
Municipal Clerk		46,500			2,325			44,175	
Building & Grounds		10,000			500			9,500	
Parks		9,500			475			9,025	
Roads		97,000			4,850			92,150	
Sewers		37,500			1,875			35,625	
IT		425,000			21,250			403,750	
Fire Department		105,000			5,250			99,750	
Police Department		8,500			425			8,075	
Rescue Squad		12,500			625			11,875	
Library		100,000			5,000			95,000	
Miscellaneous									
Stream De-Snagging		25,000			1,250			23,750	
Mill & Overlay		300,000			15,000			285,000	
<b>TOTALS - ALL PROJECTS</b>		1,176,500			58,825			1,117,675	

**SIX YEAR CAPITAL PROGRAM - 2015 - 2020**

**Anticipated Project Schedule and Funding Requirements**

**Local Unit** Borough of Middlesex, County of Middlesex

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Municipal Clerk		46,500		46,500					
Building & Grounds		10,000		10,000					
Parks		9,500		9,500					
Roads		97,000		97,000					
Sewers		37,500		37,500					
IT		425,000		425,000					
Fire Department		105,000		105,000					
Police Department		8,500		8,500					
Rescue Squad		12,500		12,500					
Library		100,000		100,000					
Miscellaneous									
Stream De-Snagging		25,000		25,000					
Mill & Overlay		300,000		300,000					
<b>TOTALS - ALL PROJECTS</b>		1,176,500		1,176,500					

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

Local Unit Borough of Middlesex, County of Middlesex

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Municipal Clerk	46,500			2,325			44,175			
Building & Grounds	10,000			500			9,500			
Parks	9,500			475			9,025			
Roads	97,000			4,850			92,150			
Sewers	37,500			1,875			35,625			
IT	425,000			21,250			403,750			
Fire Department	105,000			5,250			99,750			
Police Department	8,500			425			8,075			
Rescue Squad	12,500			625			11,875			
Library	100,000			5,000			95,000			
Miscellaneous										
Stream De-Snagging	25,000			1,250			23,750			
Mill & Overlay	300,000			15,000			285,000			
<b>TOTALS - ALL PROJECTS</b>	1,176,500			58,825			1,117,675			



**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXXXX	\$ XXXXXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXXXX	\$ XXXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 10,948,658.00
(e) Deferred Charges and Statutory Charges - Municipal	34-209	\$ 1,192,820.00
(g) Cash Deficit	46-885	\$
<b>Excluded from "CAPS"</b>	XXXXXXXXXX	\$ XXXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "Caps"	34-305	\$ 2,423,490.26
(c) Capital Improvements	44-999	\$ 65,000.00
(d) Municipal Debt Service	45-999	\$ 1,816,412.80
(e) Deferred Charges - Municipal	46-999	\$ 135,000.00
(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	\$ 875,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOLS DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	<b>34-499</b>	<b>\$ 17,456,381.06</b>

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 28th day of April, 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.

\_\_\_\_\_  
Clerk

Certified by me  
This 28th day of April, 2015

NOT APPLICABLE

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	Appropriated		Expended 2014	
	2015	2014			for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation				Development of Lands for Recreation and Conservation:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
				Salaries & Wages				
Interest Income				Other Expenses				
				Maintenance of Lands for Recreation and Conservation:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Reserve Funds:				Salaries & Wages				
				Other Expenses				
				Historic Preservation:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
				Salaries & Wages				
				Other Expenses				
<b>Total Trust Fund Revenues:</b>				Acquisition of Lands for Recreation and Conservation Acquisition of Farmland Down Payments on Improvements				
<b>Summary of Program</b>				Debt Service:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Year Referendum Passed/Implemented:			(Date)	Payment of Bond Principal				XXXXXX
<b>Rate Assessed:</b>	\$		0.01	Payment of Bond Anticipation Notes and Capital Notes				XXXXXX
Total Tax Collected to date	\$			Interest on Bonds				XXXXXX
Total Expended to date	\$			Interest on Notes				XXXXXX
Total Acreage Preserved to date			(Acres)	Reserve for Future Use				
Recreation land preserved in 2001			(Acres)					
Farmland preserved in 2001			(Acres)	<b>Total Trust Fund Appropriations:</b>				

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

Contracting Unit: Borough of Middlesex

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



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1211\_fba\_2015.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Dobies	12/31/15	mayor@middlesexboro-nj.gov

**Chief Administrative Officer**

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**Chief Financial Officer**

Tonya	L.	Hubosky		finance@middlesexboro-nj.gov
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**Municipal Clerk**

Kathleen		Anello		clerk@middlesexboro-nj.gov
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Sean		Kaplan	12/31/16	skaplan@middlesexboro-nj.gov
Kevin		Dotey	12/31/15	kdotey@middlesexboro-nj.gov
Stephen		Greco	12/31/16	sgreco@middlesexboro-nj.gov
John		Madden	12/31/17	jmadden@middlesexboro-nj.gov
John		Mikolajczyk	12/31/17	jmikolajczyk@middlesexboro-nj.gov
Robert		Schueler	12/31/15	rschueler@middlesexboro-nj.gov

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2014 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	2.293	\$11,394,628.30	28.57%	\$2,133.16
Municipal Library	0.094	\$467,325.64	1.17%	\$87.45
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	4.510	\$22,412,494.00	56.20%	\$4,195.61
Regional School District			0.00%	\$0.00
County Purposes	1.044	\$5,183,124.66	13.00%	\$971.22
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.085	\$422,848.27	1.06%	\$79.07
Other County Levies (total)		\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2014 Budget)</b>	<b>8.026</b>	<b>\$39,880,420.87</b>	<b>100.00%</b>	<b>\$7,466.52</b>

Total Taxable Valuation as of October 1, 2014 \$496,925,279.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$93,029.13

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
2.293	2.343	2.18%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,394,628.30	\$11,619,410.80	1.97%	\$224,782.50

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,133.16	\$2,179.67	2.18%	\$46.51

**Current Year 2015 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,619,410.80
Municipal Library	ACTUAL	\$467,044.26
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$23,084,868.82
Regional School District		
County Purposes	ACTUAL	\$5,172,587.00
County Library		
County Board of Health		
County Open Space	ACTUAL	\$422,078.45
Other County Levies (total)		

**Total ESTIMATED amount to be raised by taxes** \$40,765,989.33

Revenue Anticipated, Excluding Tax Levy	5,369,926.00
Budget Appropriations, before Reserve for Uncollected Taxes	16,581,381.06
Total Non-Municipal Tax Levy	28,679,534.27
Amount to be Raised by Taxes - Before RUT	39,890,989.33
Reserve for Uncollected Taxes (RUT)	872,335.14
Total Amount to be Raised by Taxes	40,763,324.47

% of Tax Collections used to Calculate RUT 97.86%

If % used exceeds the actual collection % then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2014	39,061,746.12
Total Tax Levy, CY 2014	39,904,794.92
% of Taxes Collected, CY 2014	97.89%
Delinquent Taxes - December 31, 2014	823,307.17

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Swimming Pool Utility	Utility	Utility	Utility
08	Surplus	2.87%	\$30,304.00	\$1,055,690.00	\$1,085,994.00	\$1,019,770.00		\$66,224.00			
08	Local Revenue	-0.46%	(\$7,757.19)	\$1,670,400.19	\$1,662,643.00	\$1,334,543.00		\$328,100.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,779,814.00	\$1,779,814.00	\$1,779,814.00					
08	Uniform Construction Code Fees	-2.90%	(\$5,593.00)	\$192,593.00	\$187,000.00	\$187,000.00					
<b>Special Revenue Items w/ Prior Written Consent</b>											
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00						
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00					
10	Public and Private Revenue	-29.53%	(\$14,533.86)	\$49,215.86	\$34,682.00	\$34,682.00					
08	Other Special Items	-68.31%	(\$239,471.07)	\$350,588.07	\$111,117.00	\$111,117.00					
15	Receipts from Delinquent Taxes	-13.77%	(\$141,030.93)	\$1,024,030.93	\$883,000.00	\$883,000.00					
<b>Amount to be raised by taxation</b>											
07	Local Tax for Municipal Purposes	1.49%	\$170,472.40	\$11,448,938.40	\$11,619,410.80	\$11,619,410.80					
07	Minimum Library Tax	-0.06%	(\$281.38)	\$467,325.64	\$467,044.26	\$467,044.26					
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00						
	<b>Total</b>	<b>-1.15%</b>	<b>(\$207,891.03)</b>	<b>\$18,058,596.09</b>	<b>\$17,850,705.06</b>	<b>\$17,456,381.06</b>	<b>\$0.00</b>	<b>\$394,324.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Swimming Pool Utility	Utility	Utility	
	Full-Time	Part-Time											
20	General Government	7.00	3.00	6.96%	\$114,433.00	\$1,645,101.00	\$1,759,534.00	\$1,394,670.00		\$364,864.00			
21	Land-Use Administration	0.00	2.00	75.95%	\$36,653.00	\$48,260.00	\$84,913.00	\$84,913.00					
22	Uniform Construction Code	1.00	5.00	-4.81%	(\$8,722.00)	\$181,300.00	\$172,578.00	\$172,578.00					
23	Insurance	0.00	0.00	-2.51%	(\$62,653.08)	\$2,499,153.08	\$2,436,500.00	\$2,436,500.00					
25	Public Safety	29.00	0.00	2.79%	\$106,248.95	\$3,804,165.05	\$3,910,414.00	\$3,907,468.00	\$2,946.00				
26	Public Works	17.00	6.00	1.05%	\$17,105.96	\$1,634,389.04	\$1,651,495.00	\$1,651,495.00					
27	Health and Human Services	2.00	3.00	-9.40%	(\$17,430.95)	\$185,394.95	\$167,964.00	\$150,609.00	\$17,355.00				
28	Parks and Recreation	4.00	0.00	0.81%	\$3,545.00	\$438,212.00	\$441,757.00	\$427,376.00	\$14,381.00				
29	Education (including Library)	2.00	13.00	-0.06%	(\$281.38)	\$467,325.64	\$467,044.26	\$467,044.26					
30	Unclassified	0.00	3.00	-3.27%	(\$2,500.00)	\$76,420.00	\$73,920.00	\$73,920.00					
31	Utilities and Bulk Purchases	0.00	0.00	-3.91%	(\$77,826.63)	\$1,988,931.63	\$1,911,105.00	\$1,911,105.00					
32	Landfill / Solid Waste Disposal	1.00	0.00	0.00%	\$0.00	\$365,000.00	\$365,000.00	\$365,000.00					
35	Contingency	0.00	0.00	250.00%	\$20,000.00	\$8,000.00	\$28,000.00	\$28,000.00					
36	Statutory Expenditures	0.00	0.00	4.00%	\$46,494.00	\$1,161,926.00	\$1,208,420.00	\$1,192,820.00		\$15,600.00			
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00					
43	Court and Public Defender	2.00	3.00	-1.69%	(\$2,700.77)	\$159,488.77	\$156,788.00	\$156,788.00					
44	Capital	0.00	0.00	0.00%	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00					
45	Debt	0.00	0.00	4.32%	\$75,857.21	\$1,754,415.59	\$1,830,272.80	\$1,816,412.80		\$13,860.00			
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00					
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes	0.00	0.00	-0.16%	(\$1,435.00)	\$876,435.00	\$875,000.00	\$875,000.00					
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
	<b>Total</b>	<b>65.00</b>	<b>38.00</b>	<b>1.40%</b>	<b>\$246,787.31</b>	<b>\$17,603,917.75</b>	<b>\$17,850,705.06</b>	<b>\$17,421,699.06</b>	<b>\$34,682.00</b>	<b>\$0.00</b>	<b>\$394,324.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				Surplus Anticipated	\$1,019,770.00	The Borough's Fund Balance at 12/31/14 is \$1,863,205.35. Of this balance \$1,478,213.35 is cash surplus. Using \$1,109,770.00 would leave a balance of \$458,443.05 if the Borough does not regenerate surplus during 2015.
				FEMA - Hurricane Irene / Sandy	\$11,117.00	This represents a one time revenue.

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	164	\$5,683,500.00	1.15%	15A Public Schools	15	\$12,332,500.00	35.71%	
2 Residential	4,186	\$389,739,400.00	78.60%	15B Other Schools	1	\$1,179,100.00	3.41%	
3A/3B Farm			0.00%	15C Public Property	211	\$14,548,800.00	42.12%	
4A Commercial	199	\$34,104,600.00	6.88%	15D Church and Charities	14	\$3,909,500.00	11.32%	
4B Industrial	148	\$55,893,000.00	11.27%	15E Cemeteries & Graveyards	2	\$18,300.00	0.05%	
4C Apartments	5	\$9,851,200.00	1.99%	15F Other Exempt	21	\$2,551,700.00	7.39%	
5A/5B Railroad	22		0.00%					
6A/6B Business Personal Property	1	\$585,340.00	0.12%					
<b>Total</b>	<b>4,725</b>	<b>\$495,857,040.00</b>	<b>100.00%</b>	<b>Total</b>	<b>264</b>	<b>\$34,539,900.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		35.44%		Percentage of Exempt vs. Non-Exempt Properties				5.29%
Equalized Valuation, Taxable Properties		\$1,399,145,146.73						
Total # of property tax appeals filed in 2014		County Tax Board	27.00					
		State Tax Court	7.00					
Number of 2014 County Tax Board decisions appealed to Tax Court		0.00						
Number of pending property tax appeals in State Tax Court		7.00						
Amount paid out by municipality for tax appeals in 2014		\$2,664.63						

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	12		\$117,900.00	
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>12</b>	<b>0.00</b>	<b>117,900.00</b>	<b>0.00</b>



**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	9.00	3.00	774,251.00	\$698,538.00	\$0.00	\$48,339.00	\$27,374.00	\$0.00
Police Officers (Including Superior Officers)	29.00	0.00	3,068,649.00	\$2,494,291.00	\$205,415.00	\$249,429.00	\$119,514.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	24.00	0.00	1,655,195.00	\$1,349,982.00	\$148,245.00	\$93,419.00	\$63,549.00	\$0.00
All Other Non-Union Employees not listed above	2.00	21.00	539,146.00	\$523,337.00	\$0.00	\$14,027.00	\$1,782.00	\$0.00
<b>Totals</b>	<b>64.00</b>	<b>31.00</b>	<b>6,049,241.00</b>	<b>\$5,078,148.00</b>	<b>\$353,660.00</b>	<b>\$405,214.00</b>	<b>\$212,219.00</b>	<b>\$0.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**No**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	16.00	\$10,660.00	\$170,560.00
Parent & Child	7.00	\$18,042.00	\$126,294.00
Employee & Spouse (or Partner)	6.00	\$22,239.00	\$133,434.00
Family	33.00	\$29,297.00	\$966,801.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	62.00	\$80,238.00	\$1,397,089.00
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	14	\$8,552.00	\$119,728.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	11	\$18,163.00	\$199,793.00
Family	17	\$33,450.00	\$568,650.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	42.00	\$60,165.00	\$888,171.00
<b>GRAND TOTAL</b>	104.00	\$140,403.00	\$2,285,260.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

**YES**

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**YES**



**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt		Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$3,745,000.00	\$3,745,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Swimming Pool	\$1,485,000.00	\$1,485,000.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding	\$5,448,662.98		\$5,448,662.98				
Bonds Outstanding	\$8,115,000.00	\$12,588.76	\$8,102,411.24				
Loans and Other Debt	\$4,709,784.44		\$4,709,784.44				
<b>Total (Current Year)</b>	<b>\$23,503,447.42</b>	<b>\$5,242,588.76</b>	<b>\$18,260,858.66</b>	<b>\$1,816,412.80</b>	<b>\$1,776,008.38</b>	<b>\$1,753,191.68</b>	<b>\$9,836,486.22</b>
Population (2010 census)	<u>13,635</u>						
Per Capita Gross Debt	<u>\$1,723.76</u>						
Per Capita Net Debt	<u>\$1,339.26</u>						
3 Yr. Average Property Valuation		<u>\$1,416,317,744.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.29%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$16,789.84			
Bonds - Principal				\$675,000.00	\$675,000.00	\$700,000.00	\$6,065,000.00
Bonds - Interest				\$258,531.25	\$238,281.25	\$217,656.25	\$895,046.88
Loans & Other Debt - Principal				\$708,023.50	\$722,946.69	\$715,708.68	\$2,563,105.58
Loans & Other Debt - Interest				\$158,068.21	\$139,780.44	\$119,826.75	\$313,333.76
<b>Total</b>				<b>\$1,816,412.80</b>	<b>\$1,776,008.38</b>	<b>\$1,753,191.68</b>	<b>\$9,836,486.22</b>
Total Principal				\$1,383,023.50	\$1,397,946.69	\$1,415,708.68	\$8,628,105.58
Total Interest				\$433,389.30	\$378,061.69	\$337,483.00	\$1,208,380.64
% of Total Current Year Budget				10.18%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating	x	AA-	x				
Year of Last Rating	x	2013	x				
<b>Mark "X" if Municipality has no bond rating</b>							



