

**BOROUGH OF LEONIA, County of Bergen
2015 MUNICIPAL BUDGET**

2015 Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2015	2014
1. Surplus	350,000	400,000
2. Total Miscellaneous Revenues	2,173,400	2,233,127
3. Receipts from Delinquent Taxes	296,193	361,956
4. a) Local Tax for Municipal Purposes	10,327,073	10,305,592
b) Addition to Local District School Tax		
c) Minimum Library Levy	430,224	428,933
Total Amount to be Raised by Taxes	10,327,073	10,305,592
Total General Revenues	13,576,890	13,729,607

Summary of Appropriations	2015	Final 2014 Budget
1. Operating Expenses: Salaries & Wages	5,256,531	4,934,357
Other Expenses	5,650,199	5,859,533
Added Grants 4:87		
2. Deferred Charges & Other Appropriations	1,135,527	1,279,628
3. Capital Improvements	150,000	50,000
4. Debt Service (Include for School Purposes)	1,078,612	1,060,691
5. Reserve for Uncollected Taxes	306,021	545,399
Total General Appropriations	13,576,890	13,729,607
Total Number of Employees		

2015 Dedicated Swimming Pool Utility Budget

Summary of Revenues	Anticipated	
	2015	2014
1. Surplus		48,815
2. Total Miscellaneous Revenues	258,350	270,000
3. Deficit (General Budget)		
Total General Revenues	258,350	318,815

Summary of Appropriations	2015	Final 2014 Budget
1. Operating Expenses: Salaries & Wages	145,235	160,350
Other Expenses	77,765	77,465
2. Capital Improvements	5,700	50,000
3. Debt Service (Include for School Purposes)	19,250	15,000
4. Deferred Charges & Other Appropriations	10,400	16,000
5. Surplus (General Budget)		
Total General Appropriations	258,350	318,815
Total Number of Employees		

Balance of Outstanding Debt				
	General	Water Utility	Swim Pool Utility	Utility-Other
Interest			250	
Principal			19,000	
Outstanding Balance			-	

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Borough of Leonia, County of Bergen, on May 28, 2015.

A hearing on the Budget and Tax resolution will be held at the Borough Hall Annex on June 25, 2015 at 7:30 PM at which time and place objections to the Budget and k

Copies of the entire budget are available in the office of Marilyn Hemmer, Acting Borough Clerk at the Municipal Building, 312 Broad Avenue, Leonia, New Jersey, (201) 592-5780, during the hours of 8:30 AM to 4:30 PM.

**2014 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)**

MUNICIPALITY: Borough of Leonia

COUNTY: Bergen

Mayor's Name	John DeSimone	Term Expires	12/31/15
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Municipal Officials		Date of Orig. Appt.	7/30/12
Acting Municipal Clerk	Marilyn Hemmer	Cert. No.	
Tax Collector	Michael Appicella	Cert. No.	T8040
Chief Financial Officer	Myrna Becker	Cert. No.	N0536
Registered Municipal Accountant	Frank R. DiMaria	Lic. No.	CR000463
Municipal Attorney	Douglas Bern		

Official Mailing Address of Municipality

Borough of Leonia

312 Broad Avenue

Leonia, NJ 07605

Phone #: 201-592-5780

Fax #: 201-592-5746

Governing Body Members	Term Expires
Name	
Greg Makroulakis	12/31/2015
Mark Minichello	12/31/2015
Darryl Whitter	12/31/2016
Bernadette Flaim	12/31/2016
Pasquale Fusco	12/31/2017
Maureen Havlusch	12/31/2017

Please attach this to your 2013 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough _____ of _____, Leonia _____, County of _____, Bergen _____ 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

28 day of May, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d)

Certified by me, this 28 day of May, 2015

Marilyn Hemmer
Clerk
312 Broad Avenue
Address
Leonia, NJ 07605
Address
201-592-5780
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 28 day of May, 2015

Frank R. DiMaria of Di Maria & Di Maria LLP
Registered Municipal Accountant
Lodi, New Jersey 07644
Address
245 Union Street
Address
973-779-6890
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 28 day of May, 2015

Myrna Becker
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.A. 40A:4-79.

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

Dated: _____, 2015 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of _____ Leonia _____, County of _____ Bergen _____ 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 _____ The Record _____

in the issue of _____ June 3, _____ 2015

The Governing Body of the _____ Borough _____ of _____ Leonia _____ does hereby approve the following as the Budget for the year 2014.

RECORDED VOTE
(Insert Last Name)

Ayes

[Redacted Signature Box]

Makroulakis
Whitter
Minichiello
Flaim
Havlusch
Fusco

Nays

[Redacted Signature Box]

Absent

Abstained

Notice is hereby given that the Budget and the Tax Resolution was approved by the _____ Governing Body _____ of the _____ Borough _____

of _____ Leonia _____, County of _____ Bergen _____, on _____ May 28 _____ 2015

A Hearing on the Budget and Tax Resolution will be held at _____ Borough Hall Annex _____, on _____ June 25 _____, 2015 at

7:30

o'clock

(P.M.)



at which time and place objections to said Budget and Tax Resolution for the year 2015

may be presented by taxpayers or other interested persons.

Borough of Leonia

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)	
1. Appropriations within "CAPS"	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX 10,247,808.00 XXXXXXXXXXXXXXXXXX
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	3,023,061.09
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,023,061.09
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated	306,021.29
	99.10% Percent of Tax Collections
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance 2015 \$ 13,576,890.38 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)	2,819,593.15
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)	10,757,297.23
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Swimming Pool Utility	Utility
Budget Appropriations - Adopted Budget	13,716,585.09		318,815.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87	13,022.38			
Emergency Appropriations				
Total Appropriations	13,729,607.47		318,815.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	13,346,170.81		297,880.39	
Reserved	383,436.66		20,934.71	
Unexpended Balances Cancelled				
Total Expenditures and Unexpended Balances Cancelled	13,729,607.47		318,815.10	
Overexpenditures*				

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

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.;

trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

1. APPROPRIATIONS SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM		L. TAX RATE													
Operating Budget-S&W & Other Expenses	12,758,908.38	<p>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 revision when final certification is made by the County Board of Taxation.</p> <table border="0"> <tr> <td align="center" colspan="2">2015 (Estimate)</td> <td align="center" colspan="2">2014 (Actual)</td> </tr> <tr> <td align="center">Amount</td> <td align="center">Tax Rate</td> <td align="center">Amount</td> <td align="center">Tax Rate</td> </tr> <tr> <td>Local Taxes \$ 10,757,297.23</td> <td>\$ 0.880</td> <td>\$ 10,734,525.15</td> <td>\$ 0.877</td> </tr> </table>		2015 (Estimate)		2014 (Actual)		Amount	Tax Rate	Amount	Tax Rate	Local Taxes \$ 10,757,297.23	\$ 0.880	\$ 10,734,525.15	\$ 0.877
2015 (Estimate)				2014 (Actual)											
Amount	Tax Rate			Amount	Tax Rate										
Local Taxes \$ 10,757,297.23	\$ 0.880			\$ 10,734,525.15	\$ 0.877										
Operating Budget-S&W & Other Expenses-Library	817,982.00														
TOTAL	13,576,890.38														
Health Benefits- Insurance-In Cap	1,662,250.00														
Health Benefits- Insurance-Library-Outside the Cap	138,032.00														
TOTAL	1,800,282.00														
Fire Marshal-Prevention-S&W	17,326.00														
Life Hazard Use Fees-S&W	5,600.00														
TOTAL	22,926.00														
Financial Administration-Audit	30,000.00														
Financial Administration-Audit-Swim Pool Utility	1,200.00														
Financial Administration-Audit-Municipal Court	2,000.00														
TOTAL	33,200.00														
Social Security-In Cap	300,000.00														
Social Security-Public Library-Outside of Cap	38,000.00														
TOTAL	338,000.00														
Utilities-Inside Cap	583,000.00														
Utilities-Public Library-Outside of Cap	29,850.00														
TOTAL	612,850.00														

Sheet 3B

NOTE:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
1. 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

1. LEVY CAP SUMMARY CALCULATION		2. BUDGET "CAP" CALCULATION	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 10,305,592	Total Appropriations for 2014	\$ 13,729,607
Less: Prior Year Deferred Charges to Future Taxation Unfunded		CAP Base Adjustment	
Less: Prior Year Recycling Tax	10,146	Exceptions:	
		Other Operations	\$ 1,704,950
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	10,295,446	Interlocal Service Agreement	40,000
Plus: 2% Cap Increase	205,909	Capital Improvements	50,000
Adjusted Tax Levy Prior to Exclusions	10,501,355	Debt Service	1,060,691
Exclusions:		Public & Private Programs	42,188
Less: Canceled or Unexpended Exclusions	243,830	Deferred Charges	133,446
		Reserve for Uncollected Taxes	545,399
		Total Exceptions	3,576,674
Additions:		Amount on Which 1.5% CAP is Applied	10,152,933
New Rates-Increase in Valuations (New Construction and Additions)	12,151	CAP 1.5%	152,294
Maximum Allowable Amount to be Raised by Taxation	\$ 10,757,337	Allowable Appropriations before Additional	
Amount to be Raised by Taxation for Municipal Purposes	\$ 10,327,073	Exceptions per N.J.S.A. 40A:45.3	10,305,227
3. HEALTH BENEFIT CONTRIBUTIONS		Modifications:	
Police Benevolent Association Employees	101,716.67	CAP Bank - 2012	138,966
White Collar Union Employees	8,538.84	CAP Bank - 2013	185,251
Blue Collar Union Employees	49,146.28	Assessed Value of New Construction at	
Library Union Employees	1,454.87	2014 Local Tax Rate	12,151
Non-Union Employees	44,234.23	(\$1443100 x .842 per hundred)	
Employer Share	1,457,159.11	Maximum Allowable General Appropriations	
TOTAL	1,662,250.00	for Municipal Purposes Within "CAPs"	\$ 10,641,595

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. 2015 "CAP" LEVY CAP WORKBOOK SUMMARY.
2. HOW THE BUDGET "CAP" WAS CALCULATED. (Explain in words what the "CAP" means and show the figures.)
3. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST. (Refer to LFN 2011-4)

**EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

		Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item.	Amount	Comment/Explanation
						Put "X" in cell to the left that corresponds to the type of imbalance.		
X						RESERVE FOR PAYMENT OF DEBT	\$200,000	Availability is not predicatable for 2016
X						CAPITAL FUND SURPLUS TO SUPPORT THE BUDGET	\$0	Availability is not predicatable for 2016
X						TAX APPEALS AND COURT JUDGMENTS	\$330,000	Loss of potential tax revenue in 2015
	X					DEFERRED CHARGES-PAYOUT COMPLETED 2014	\$133,446	Savings in 2015 for deferred charges paid out in 2014
		X				CAPITAL IMPROVEMENT FUND	\$100,000	Downpayment for Improvements increase in 2016
		X				DEBT SERVICE INCREASES	\$60,000	Projected increase for BAN paydown in 2016
		X				CONTRACTUAL S&W INCREASES	\$81,000	Projected S&W increases in 2016
		X				PENSION-FICA INCREASES	\$56,000	Projected pension & FICA increases 2016
		X				SOLID WASTE COLLECTION OUTSOURCING-CONSIDERATION	\$398,000	Potential savings regarding outsourcing of waste collection for 2016
		X				RESERVE FOR UNCOLLECTED TAXES	\$155,105	Savings in budgeted amount due to calculation of reduction of 2014 tax levy
		X				HEALTH BENEFIT CO-PAY COMPLIANCE	\$205,000	Projected savings in health benefit appropriations due to co-pay increases in 2015
		X				RESTRUCTURE SALARY STEPS FOR FUTURE POLICE HIRES	\$142,500	Projected savings; S&W increases- 7 steps to 11 steps for Police Department patrolman
		X				WATER USAGE-HEAVY USERS FEES-CONSIDERATION	\$100,000	Projected revenue collection in 2016

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in 2014
		2015	2014	
1. Surplus Anticipated	08-101	350,000.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	350,000.00	400,000.00	400,000.00
3. Miscellaneous Revenues - Section A:Local Revenues	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	1,900.00	1,900.00	1,940.00
Other	08-104	5,000.00	5,000.00	5,714.32
Fees and Permits	08-105	55,000.00	30,000.00	55,364.00
Fines and Costs:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	284,000.00	295,000.00	284,786.17
Other	08-109			
Interest and Costs on Taxes	08-112	72,000.00	86,000.00	75,293.11
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,400.00	2,000.00	2,798.66
Cable Television Franchise Fee	08-114	40,000.00	35,907.00	35,906.99
Verizon FIOS Franchise Fee	08-140	58,216.00	51,729.00	51,729.23
Sewer-Surcharges	08-107	33,500.00	37,700.00	33,602.18
Tax Sale Costs	08-123			
Tax Penalty-6%	08-111	9,000.00	10,000.00	9,452.98

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Towing Licences and Administration	08-106	10,000.00	14,200.00	10,015.00
Due from Swimming Pool Utility Operating Surplus	08-116			
Reserve for Sale of Municipal Assets	08-117		4,675.00	4,675.00
Cellular Tower Rental	08-118	76,000.00	75,000.00	78,678.99
Reserve for Payment of Debt	08-144	200,000.00	83,000.00	83,000.00
Payments in Lieu of Taxes	08-119	14,000.00	63,000.00	14,498.00
Leaf Compost Rental	08-121			
Passport Fees	08-122	3,575.00	6,000.00	3,575.00
Uniform Fire Safety Act	08-727	5,600.00	7,000.00	5,786.95
Due from General Capital Fund	08-124			
Due from Other Trust Fund	08-125			
Due from Federal Emergency Management Agency (FIPS #003-40020-4086)	08-126		57,118.74	41,573.24
Due from X-tra Duty Trust-Administration Fees	08-127	38,000.00	50,000.00	42,287.50
Due from Swimming Pool Utility Operating Fund	08-128			
Due from T-Mobile	08-129			
Fund Balance - General Capital Fund	08-130		32,319.73	32,319.73
Due from Animal Control	08-131			
Returned Check Fee	08-500			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues		xxxxxxx	xxxxxxx	xxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	350,000.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues	08-001	561,016.00	555,236.00	556,587.64
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,029,389.00	1,029,389.00	1,029,389.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	155,000.00	138,000.00	160,230.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11-001	40,000.00	40,000.00	60,286.54
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	18,620.18	42,188.23	42,188.23
Total Section G: Director of Local Government Services - Other Special Items	08-004	369,375.00	428,313.47	339,450.01
Total Miscellaneous Revenues	13-099	2,173,400.18	2,233,126.70	2,188,131.42
4. Receipts from Delinquent Taxes	15-499	296,192.97	361,955.62	241,907.09
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,819,593.15	2,995,082.32	2,830,038.51
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,327,073.23	10,305,592.24	xxxxxxx
b) Addition to Local District School Tax	07-191		428,932.91	xxxxxxx
c) Minimum Library Tax Levy	07-192	430,224.00		xxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,757,297.23	10,734,525.15	10,858,323.06
7. Total General Revenues	13-299	13,576,890.38	13,729,607.47	13,688,361.57

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 - Within "CAPS"								
GENERAL GOVERNMENT:								
Office of the Administrator:								
Salaries & Wages	20-100-1	173,000.00	170,500.00		170,500.00	163,772.20	6,727.80	
Other Expenses	20-100-2	25,400.00	16,250.00		16,250.00	7,222.03	9,027.97	
Administrative and Executive:								
Salaries & Wages	20-101-1	67,700.00	69,504.00		69,504.00	67,698.19	1,805.81	
Other Expenses	20-101-2	37,450.00	37,100.00		37,100.00	30,097.49	7,002.51	
Codification of Ordinances	20-101-2	4,000.00	4,000.00		4,000.00	1,396.00	2,604.00	
Postage:								
Other Expenses	20-102-2	20,000.00	17,856.00		22,856.00	21,479.95	1,376.05	
Copier Operations:								
Other Expenses	20-103-2	14,500.00	14,100.00		14,100.00	11,162.41	2,937.59	
Elections:								
Salaries & Wages	20-120-1							
Other Expenses	20-120-2	8,000.00	9,000.00		9,000.00	7,336.66	1,663.34	
Financial Administration:								
Other Expenses	20-130-2							
Annual Audit	20-135-2	30,000.00	30,000.00		30,000.00		30,000.00	

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 - Within "CAPS"							
GENERAL GOVERNMENT (Continued):							
Computerized Data Processing:							
Other Expenses	20-140-2	14,500.00	8,200.00		8,200.00	7,385.48	814.52
Assessment of Taxes:							
Salaries & Wages	20-150-1	17,550.00	17,300.00		17,300.00	17,300.00	
Other Expenses	20-150-2	3,175.00	3,175.00		3,175.00	1,415.36	1,759.64
Reassessment-Other Expenses	20-150-2		110,000.00		110,000.00	110,000.00	
Collection of Taxes:							
Salaries & Wages	20-145-1	175,400.00	178,500.00		167,500.00	162,977.28	4,522.72
Other Expenses	20-145-2	37,210.00	38,100.00		38,100.00	29,877.39	8,222.61
Legal Services and Costs:							
Salaries & Wages	20-155-1						
Other Expenses	20-155-2	130,600.00	145,600.00		145,600.00	132,104.40	13,495.60
Municipal Prosecutor:							
Salaries & Wages	25-275-1	13,900.00	13,900.00		13,900.00	13,263.12	636.88
Engineering Services and Costs:							
Other Expenses	20-165-2	70,000.00	38,000.00		38,000.00	37,798.08	201.92
Historical Commission:							
Other Expenses	20-175-2	1,000.00	700.00		700.00	630.00	70.00

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 - Within "CAPS"							
GENERAL GOVERNMENT (Continued):							
Land Use Administration:							
Planning/Zoning Board:							
Salaries & Wages	21-180-1	1,900.00	1,800.00		1,800.00	1,800.00	
Other Expenses	21-180-2	8,050.00	7,950.00		7,950.00	6,555.00	1,395.00
Board Adjustment:							
Salaries & Wages	21-185-1						
Other Expenses	21-185-2						
Hepatitis B Vaccine and Training:							
Other Expenses	30-417-2	1,800.00	1,800.00		1,800.00	1,800.00	
PUBLIC SAFETY:							
Fire Department:							
Other Expenses	25-265-2	127,850.00	100,250.00		130,250.00	130,240.04	9.96
Fire Marshal:							
Salaries and Wages	25-266-1	17,326.00	16,775.00		16,775.00	15,980.52	794.48
Other Expenses	25-266-2	3,100.00	3,500.00		3,500.00	900.34	2,599.66
Municipal Court:							
Salaries and Wages	43-490-1	124,500.00	126,300.00		126,300.00	117,355.00	8,945.00
Other Expenses	43-490-2	23,550.00	22,100.00		22,100.00	13,440.07	8,659.93

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 - Within "CAPS"							
PUBLIC SAFETY (Continued):							
Police:							
Salaries & Wages	25-240-1	2,781,305.00	2,723,832.00		2,658,082.00	2,658,860.21	26,221.79
Other Expenses	25-240-2	310,100.00	296,200.00		334,950.00	334,890.30	59.70
Police Vehicles	25-240-2	33,300.00	33,600.00		33,600.00	31,263.92	2,336.08
First Aid Organization:							
Other Expenses	25-260-2	3,000.00	3,000.00		3,000.00		3,000.00
Daytime Ambulance Coverage:							
Salaries & Wages	25-261-1						
Emergency Management:							
Salaries & Wages	25-252-1	2,500.00	2,500.00		2,500.00	2,500.00	
Other Expenses	25-252-2	4,725.00	4,725.00		4,725.00	3,141.09	1,583.91
Uniform Fire Safety Act (C383 P.L.1983):							
Salaries & Wages	22-200-1	5,600.00	7,000.00		7,000.00	6,590.60	409.40
Public Defender:							
Salaries and Wages	43-495-1	7,600.00	7,500.00		7,500.00	7,003.00	497.00
Other Expenses	43-495-2	200.00	200.00		200.00		200.00
Right to Know-PEOSHA (Ch.516,P.L.1983)							
Other Expenses	27-355-2	500.00	500.00		500.00		500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	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 - Within "CAPS"							
PUBLIC WORKS FUNCTIONS:							
Streets and Roads:							
Salaries & Wages	26-290-1	1,358,650.00	1,385,550.00		1,355,550.00	1,320,128.72	35,421.28
Other Expenses	26-290-2	154,670.00	144,350.00		156,350.00	155,661.65	688.35
Road Repair	26-290-2						
Shade Trees:							
Salaries & Wages	26-313-1						
Other Expenses	26-313-2	2,000.00	2,000.00		2,000.00	1,188.30	811.70
Maintenance of Radios:							
Other Expenses	26-302-2	1,000.00	1,000.00		1,000.00	1,000.00	
Garbage and Trash Removal:							
Tipping Fees - BCUA	26-305-2	276,000.00	276,000.00		276,000.00	258,003.27	17,996.73
Recycling:							
Salaries & Wages	26-306-1	85,500.00	20,000.00		20,000.00	19,841.89	158.11
Other Expenses	26-306-2	24,500.00	20,000.00		26,000.00	26,000.00	
Public Buildings and Grounds:							
Salaries & Wages	26-310-1						
Other Expenses	26-310-2	95,330.00	81,430.00		101,430.00	101,399.41	30.59

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 - Within "CAPS"							
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	58,900.00	58,100.00		58,100.00	56,663.36	1,436.64
Other Expenses	27-330-2	46,430.00	44,469.00		44,469.00	43,773.12	695.88
Administration of Public Assistance:							
Other Expenses	27-345-2						
Human Relations:							
Other Expenses	27-346-2						
PARKS AND RECREATION:							
Board of Recreation Commissioners (R.S.40.:12):							
Salaries & Wages	28-370-1	173,600.00	162,000.00		162,000.00	162,000.00	
Other Expenses	28-370-2	18,560.00	18,460.00		18,460.00	17,820.66	639.34
Senior Citizens Activities:							
Salaries & Wages	28-371-1	34,500.00	33,800.00		33,800.00	33,751.12	48.88
Other Expenses	28-371-2	9,000.00	9,000.00		9,000.00	8,250.53	749.47
Senior Citizens Bus:							
Salaries and Wages	28-371-1	27,000.00	33,845.00		33,845.00	24,708.39	9,136.61
Other Expenses	28-371-2	8,000.00	6,000.00		6,000.00	3,497.23	2,502.77

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 - Within "CAPS"							
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Unclassified Salaries	30-411						
Tax Fund	30-420						
LOSAP	25-265-3						
Gasoline	31-460	70,000.00	70,000.00		70,000.00	70,000.00	66,421.29
Diesel Fuel	31-447	68,000.00	68,000.00		68,000.00	68,000.00	
Electricity and Gas	31-430	145,000.00	145,000.00		145,000.00	138,256.28	6,743.72
Telephone and Telegraph	31-440	70,000.00	70,000.00		70,000.00	66,421.29	3,578.71
Street Lighting	31-435	120,000.00	120,000.00		120,000.00	100,396.03	19,603.97
Fire Hydrant	31-436	104,000.00	104,000.00		104,000.00	97,376.97	6,623.03
Water	31-445	6,000.00	6,000.00		6,000.00	4,230.87	1,769.13
CRL Contract	30-418	6,000.00	6,000.00		6,000.00		6,000.00
Total Operations (Item 8(A)) within "CAPS"	34-199	9,112,281.00	9,004,282.00		9,004,282.00	8,708,925.09	295,356.91
B. Contingent	35-470			xxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	9,112,281.00	9,004,282.00		9,004,282.00	8,708,925.09	295,356.91
Detail:							
Salaries & Wages	34-201-1	5,256,531.00	5,133,631.00		4,934,356.51	4,934,356.51	
Other Expenses (Including Contingent)	34-201-2	3,855,750.00	3,870,651.00		4,069,925.49	3,774,568.58	295,356.91

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
2014 PERS-N.J.S.A. 40A:4-45.3	36-471	303,231.00	324,150.44		324,150.44	324,150.44	
Social Security System (O.A.S.I.)	36-472	300,000.00	300,000.00		300,000.00	251,837.72	48,162.28
Consolidated Police and Firemen's Pension Fund	36-474						
2014 PFRS-N.J.S.A. 40A:4-45.3	36-475	517,296.00	512,031.00		512,031.00	512,031.00	
State Unemployment Insurance	23-225	15,000.00	10,000.00		10,000.00	10,000.00	
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	1,135,527.00	1,279,628.32		1,279,628.32	1,231,466.04	48,162.28
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	10,247,808.00	10,283,910.32		10,283,910.32	9,940,391.13	343,519.19

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
Insurance (N.J.S.A. 40A:4-45.3(00)):			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
General Liability	23-210-2							
Workers Compensation	23-215-2							
Employee Group Health Liability	23-220-2							
LOSAP	25-265-3	38,000.00	38,000.00		38,000.00			38,000.00
Maintenance-Free Public Library (Ch. 273 P.L.1985)	29-390-2	817,982.00	802,794.00		802,794.00	800,880.00	1,914.00	
Other Commom Operating Functions:								
BCUA Share of Costs	30-414-1	869,542.51	854,010.00		854,010.00	854,006.53	3.47	
BCUA Recycling Tax	30-414-2	10,304.49	10,146.39		10,146.39	10,146.39		

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"							
Other Common Operating Functions:							
Hepatitis B Vaccine and Training:							
Other Expenses	30-417-2						
CRL Contract	30-418						
Snow Removal							
Salaries and Wages	44-905-1						
Other Expenses	44-905-2						
Contribution to:							
Police and Firemen's Retirement System of N.J.	36-475						
Public Employees Retirement System	36-471						
Public Employees Retirement System-Adjustment	36-471						
Adjustment Interest	36-471-2						
NJPDES/Stormwater Municipal N.J.S.A.40A:4-45.3(cc)							
Stormwater Regulation Program	26-515-2						
Total Other Operations - Excluded from "CAPS"	34-300	1,735,829.00	1,704,950.39		1,704,950.39	1,665,032.92	39,917.47

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"							
Public and Private Programs Offset by Revenues:							
Clean Communities Act	41-770-1		13,022.38		13,022.38	13,022.38	
Safe and Secure Communities Program	41-704-2						
Reserve Drunk Driving Enforcement Fund	41-745-2	6,044.97	6,534.07		6,534.07	6,534.07	
Reserve for Body Armor Replacement Program	41-708-2	1,933.97	2,326.64		2,326.64	2,326.64	
You Drink, You Drive, You Lose	41-726-2						
Reserve for SLAHEOP Grant Program	41-727-2						
Municipal Alliance on Alcoholism and Drug Abuse:							
State Share	41-703		9,876.00		9,876.00	9,876.00	
Local Share	41-703		2,469.00		2,469.00	2,469.00	
Cross Match Live Scan System	41-710						
Non-Public Nursing Services (Ch 226 Laws of 1991)	41-713						
Alcohol Education and Rehabilitation-Municipal Court	41-702						
Reserve-BCUA Municipal Recycling Assistance	41-719						
Pedestrian Safety Grant	41-715						
Reserve-Library Local History Grant	41-705						
NJ Local Domestic Preparedness Award	41-714						
DCA Livable Communities Library Grant	41-728						
2009 Business Stimulus Fund-Shade Tree Grant	41-791						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014			
	(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Body Armor Replacement Program	41-713							
Bergen County Parks, Div.- Cultural/Historic Affairs	41-718							
BCUA Municipal Recycling Assistance Program	41-719							
Reserve-Recycling Tonnage Grant	41-717-1	10,641.24	10,429.14		10,429.14	10,429.14		
Over the Limit-Under Arrest Grant	41-724							
COPS Technology Grant	41-706							
Click It or Ticket Grant	41-721							
Reserve for Municipal Stormwater Regulation	41-722							
Smart Growth Planning Grant-ANJEC	41-723							
Reserve for Mid-Bergen Regional Commission	41-716-2							
Reserve - Clean Communities Program	41-770-2							
Total Public and Private Programs Offset by Revenues	40-999	18,620.18	44,657.23		44,657.23	44,657.23	44,657.23	
Total Operations - Excluded from "CAPS"	34-305	1,794,449.18	1,789,607.62		1,789,607.62	1,789,607.62	1,749,690.15	39,917.47
Detail:								
Salaries & Wages	34-305-1							
Other Expenses	34-305-2	1,794,449.18	1,789,607.62		1,789,607.62	1,789,607.62	1,749,690.15	39,917.47

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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxx
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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxx			xxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures-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	3,023,061.09	2,900,298.62		2,900,298.62	2,860,381.15	39,917.47
(L) Subtotal General Appropriations (Items (H-I) and (O))	34-400	13,270,869.09	13,184,208.94		13,184,208.94	12,800,772.28	383,436.66
(M) Reserve for Uncollected Taxes	50-899	306,021.29	545,398.53	xxxxxxxxxxxxxxx	545,398.53	545,398.53	xxxxxxxxxxxx
9. Total General Appropriations	34-499	13,576,890.38	13,729,607.47		13,729,607.47	13,346,170.81	383,436.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	Summary of Appropriations	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,247,808.00	10,283,910.32		10,283,910.32	9,940,391.13	343,519.19
Statutory Expenditures	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	1,735,829.00	1,704,950.39		1,704,950.39	1,665,032.92	39,917.47
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	40,000.00	40,000.00		40,000.00	40,000.00	
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	18,620.18	44,657.23		44,657.23	44,657.23	
Total Operations - Excluded from "CAPS"	34-305	1,794,449.18	1,789,607.62		1,789,607.62	1,749,690.15	39,917.47
(C) Capital Improvements	44-999	150,000.00	50,000.00		50,000.00	50,000.00	
(D) Municipal Debt Service	45-999	1,078,611.91	1,060,691.00		1,060,691.00	1,060,691.00	
(E) Total Deferred Charges - Excluded from "CAPS"	46-999			xxxxxxxxxxxx			xxxxxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit - with Prior Consent of LFB	46-885						
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	306,021.29	545,398.53		545,398.53	545,398.53	
Total General Appropriations	34-499	13,576,890.38	13,729,607.47		13,729,607.47	13,346,170.81	383,436.66

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
Operating:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						
Payment of Bond Anticipation Notes and Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						

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 Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Prior Year Bills	55-531			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED

SWIM POOL UTILITY BUDGET

12. DEDICATED REVENUES FROM SWIM POOL UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501		48,815.00	48,815.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500		48,815.00	48,815.00
Swim Pool Receipts	08-503	224,100.00	220,000.00	235,078.68
Miscellaneous Receipts	08-504	34,250.00	50,000.00	41,262.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Swim Pool Receipts	08-503			
Deficit (General Budget)	08-549			
Total Swim Pool Utility Revenues	08-599	258,350.00	318,815.00	325,155.68

Use a separate set of sheets for each separate utility.

DEDICATED SWIM POOL UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SWIM POOL 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
Operating:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501	145,235.00	160,350.00		160,350.00	148,430.33	11,919.67
Other Expenses	55-502	77,765.00	77,465.00		77,465.00	73,254.97	4,210.03
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510			xxxxxxxxxxxxx			
Capital Improvement Fund	55-511						
Capital Outlay	55-512	5,700.00	50,000.00		50,000.00	50,000.00	
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						
Payment of Bond Anticipation Notes and Capital Notes	55-521	19,000.00	14,000.00		14,000.00	14,000.00	xxxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxxx
Interest on Notes	55-523	250.00	1,000.00		1,000.00	1,000.00	xxxxxxxxxxxxx
							xxxxxxxxxxxxx

DEDICATED SWIM POOL UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SWIM POOL 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
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Overexpenditure of Operations				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Future Revenue - Ordinance 99-19				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	10,400.00	16,000.00		16,000.00	11,194.99	4,805.01
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-260						
	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Swim Pool Utility Appropriations	55-599	258,350.00	318,815.00		318,815.00	297,880.29	20,934.71

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
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			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
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			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit (53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	53-920	Appropriated 2015	2014	2014 Paid or Charged
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; Recycling Trust; State Training Fees - Uniform Construction Code Act; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Federal Law Enforcement Trust; Environmental Commission; Shade Tree Commission; Recreation Commission, Municipal Drug Alliance Trust; Leonia Streetscape; Housing Authority and Community Development Act of 1974; Parking Offense Adjudication Act; Recreation Commission Trust; Human Relations Committee; Historic Preservation Committee; Municipal Public Defender Trust; Health Fair Trust; Uniform Fire Safety Act Penalty Trust; Snow Removal Trust; Affordable Housing Trust PL 1985; World Trade Center Memorial Trust; Developer Donation Parking Trust; Community Policing Trust; Developer Escrow Trust

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

**APPENDIX TO BUDGET STATEMENT
COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT FUND BALANCE SHEET**

DECEMBER 31, 2014		
Cash and Investments	1110100	1,751,860.73
Due from State of N.J.(c.20 P.L. 1971)	1110100	
Due from State of N.J.(c.20 P.L. 1971)	1111000	
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	298,882.97
Tax Title Liens Receivable	#####	3,384.31
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	
Deferred Charges Required to be in Budget Subsequent to 2013	1110700	
	1110800	133,446.88
Total Assets	1110900	2,187,574.89
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	865,983.95
Reserves for Receivables	2110200	332,510.34
Surplus	2110300	989,081.27
Total Liabilities, Reserves and Surplus	2110300	2,187,575.56
*Balance Included in Above "Cash Liabilities"	2220300	

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

CURRENT SURPLUS			YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100		1,321,784.27	1,010,133.75
CURRENT REVENUES ON A CASH BASIS:				
Current Taxes				
*(Percentage collected: 2013-98.38%, 2014-98.65%)	2310200		33,139,144.30	33,259,117.29
Delinquent Taxes	2310300		298,882.97	398,068.72
Other Revenues and Additions to Income	2310400		3,252,395.57	3,037,444.30
Total Funds	2310500		36,690,422.84	36,694,630.31
EXPENDITURES AND TAX REQUIREMENTS:				
Municipal Appropriations	2310600		13,716,585.09	13,528,972.83
School Taxes (Including Local and Regional)	2310700		19,932,320.00	19,631,481.00
County Taxes (Including Added Tax Amounts)	2310800		2,906,884.93	2,928,265.82
Special District Taxes	2310900			
Other Expenditures and Deductions from Income	2311000		330,888.94	255,340.14
Total Expenditures and Tax Requirements	2311100		36,886,678.96	36,344,059.79
Less: Expenditures to be Raised by Future Taxes	2311200		136,446.88	36,920.00
Total Adjusted Expenditures and Tax Requirements	2311300		36,750,232.08	36,305,139.79
Surplus Balance - December 31st	2311400		989,081.27	1,321,784.27
Proposed Use of Current Fund Surplus in 2014 Budget				
Surplus Balance December 31, 2014	2311500		989,081.27	
Current Surplus Anticipated in 2014 Budget	2311600		350,000.00	
Surplus Balance Remaining	2311700		639,081.27	

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

-A plan for all capital expenditures for the current fiscal year. If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$ 994,954 including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned on improvements.

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

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		xxxxxxx	xxxxxxxxxxxxxx
<u>Within "CAPS"</u>		xxxxxxx	xxxxxxxxxxxxxx
(a&b) Operations Including Contingent		34-201	\$ 9,112,281.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 1,135,527.00
(g) Cash Deficit		46-885	
<u>Excluded from "CAPS"</u>		xxxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 1,794,449.18
(c) Capital Improvements		44-999	\$ 150,000.00
(d) Municipal Debt Service		45-999	\$ 1,078,611.91
(e) Deferred Charges - Municipal		46-999	\$
(f) Judgements		37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 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	\$ 306,021.29
07-195		07-195	\$
<u>Total Appropriations</u>		34-499	\$ 13,576,890.38

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 25th day of June, 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 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 25th day of June, 2015 _____, Clerk

Signature

COUNTY MUNICIPAL 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
Interest Income	54-113				Salaries & Wages	54-385-1				
Reserve Funds:					Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
Public & Private Revenues:					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues	54-299				Down Payments on Improvements	54-902-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations	54-499				

SUMMARY OF PROGRAM

Year Referendum Passed/Implemented	(Date)
Rate Assessed	\$
Total Tax Collected to Date	\$
Total Expended to Date	\$
Total Acreage Preserved to Date	(Acres)
Recreation Land Preserved in 2013	(Acres)
Farmland Preserved in 2013	(Acres)

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

Contracting Unit Borough of Leonia

Year Ending: December 31, 2015

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.S.A. 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.S.A. 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

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2015 MUNICIPAL BUDGET**

Municipality-Borough of Leonia

County: Bergen

		YEAR 2015	YEAR 2014
1: Total General Appropriations for 2012 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	13,270,869.09	XXXXXXXXXX
2: Local School Tax	Actual 80016-		19,932,320.00
	Estimate ** 80017-	20,280,046.00	XXXXXXXXXX
3: Regional School District Tax School Budget	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXX
4: Regional High School District Tax	Actual 80018		
	Estimate * 80019		XXXXXXXXXX
5: County Tax	Actual 80020-		2,906,884.93
	Estimate * 80021-	2,965,022.62	XXXXXXXXXX
6: Special District Taxes	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXX
8: Total General Appropriations & Other Taxes	80024-01	36,515,937.71	
9: Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02	2,819,593.15	
10: Cash Required from 2014 to Support Local Municipal Budget and Other Taxes	80024-03	33,696,344.56	
11: Amount of Item 10 Divided by 99.10% [820024-04] Equals Amount to be raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	34,002,365.85	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	20,280,046.00		* May not be stated in an amount less than "actual" Tax of year 2015 ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chapter 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)	2,965,022.62		
Special District Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget	10,757,297.23		
Total Amount (see Line 11)	34,002,365.85		
12: Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)		306,021.29	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		13,270,869.09	
Item 12 - Appropriation: Reserve for Uncollected Taxes		306,021.29	
Sub-Total		13,576,890.38	
Less: Item 9 - Total Anticipated Revenues		2,819,593.15	
Amount to be Raised by Taxation in Municipal Budget		10,757,297.23	