

2016 MUNICIPAL DATA SHEET

(Must Accompany 2016 Budget)

MUNICIPALITY: Township of Cedar Grove COUNTY: Essex

Joseph Chiusolo July 1, 2017  
Mayor's Name Term Expires

Municipal Officials

Kathleen R. Stutz August 1, 1997  
Municipal Clerk { Date of Orig. Appt.  
C-1112 Cert No.  
William M. Homa T-1008  
Tax Collector Cert No.  
William M. Homa 0-0322  
Chief Financial Officer Cert No.  
William M. Homa CR-00430  
Registered Municipal Accountant Lic No.  
Joshua Zielinski  
Municipal Attorney

Official Mailing Address of Municipality

Township of Cedar Grove  
525 Pompton Avenue  
Cedar Grove, NJ 07009  
Fax #: (973) 239-1009

Governing Body Members

Name Term Expires

E. Romeo Longo July 1, 2017

Michael Maffucci July 1, 2017

Peter H. Tanelia July 1, 2019

Harry Kumburis July 1, 2019

Please attach this to your 2016 Budget and Mail to:

Director, Division of Local Government Service  
Department of Community Affairs

PO Box 803  
Trenton NJ 08625

Division Use Only

Municode: \_\_\_\_\_  
Public Hearing Date: \_\_\_\_\_

AGENDA ITEM #3(b)

2016  
MUNICIPAL BUDGET

MARCH 21, 2016

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_ County of \_\_\_\_\_ Essex \_\_\_\_\_ for the Fiscal Year 2016.


It is hereby certified 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

Twenty-First \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2016  
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 \_\_\_\_\_ Twenty-First \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2016

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 \_\_\_\_\_ Twenty-First \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2016

  
Registered Municipal Accountant  
Cedar Grove, NJ 07009  
Address  
525 Pompton Avenue  
(973) 239-1410 ext. 233  
Phone Number

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

Certified by me, this \_\_\_\_\_ 21st \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2016

  
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

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

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services  
Dated: \_\_\_\_\_ 2016  
By: \_\_\_\_\_

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services  
Dated: \_\_\_\_\_ 2016  
By: \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_ for the Fiscal Year 2016

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2016

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ Verona-Cedar Grove Times \_\_\_\_\_

in the issue of \_\_\_\_\_ April 7 \_\_\_\_\_, 2016

The Governing Body of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_ does hereby approve the following as the Budget for the year 2016.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes	[		
	Kumburis		
	Maffucci		
	Tanella		
	Chiusolo		
Nays	[		
	]		
Abstained	[		
	]		
Absent	[		
	Longo		

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ Mayor and Council \_\_\_\_\_ of the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Cedar Grove \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_, on \_\_\_\_\_ March 21 \_\_\_\_\_, 2016

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Cedar Grove Municipal Building \_\_\_\_\_, on \_\_\_\_\_ May 2 \_\_\_\_\_, 2016 at

~~XXXX~~  
(P.M.)  
(Cross out one)  
\_\_\_\_\_ 7:00 \_\_\_\_\_ o'clock \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2016	
General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXXXXXXX	XX
1. Appropriations within "CAPS"-		XXXXXXXXXXXXXXXXXX	XX
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}		11,432,268	00
2. Appropriations excluded from "CAPS"		XXXXXXXXXXXXXXXXXX	
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}		2,091,568	98
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)			
Total General Appropriations excluded from "CAPS"(item O, sheet 29)		2,091,568	98
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated	98.90%	Percent of Tax Collections	
4 T total General Appropriations (item 9, Sheet 29)		Building Aid Allowance 2016-\$	
		for Schools-State Aid 2015-\$	14,083,836 98
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)			
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,763,686	09
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)		9,550,342	18
(b) Addition to Local District School Tax (item 6(b), Sheet 11)			
(c) Minimum Library Tax		769,808	71



EXPLANATORY STATEMENT - (Continued)  
SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Sewer Utility		Swim Pool Utility	
Budget Appropriations - Adopted Budget	13,942,402	21	1,995,721	00	2,317,197	00	521,098	00
Budget Appropriation Added by N.J.S 40A:4-87	31,367	91						
Emergency Appropriations								
Total Appropriations	13,973,770	12	1,995,721	00	2,317,197	00	521,098	00
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	12,957,941	04	1,943,059	76	2,187,698	56	503,038	51
Reserved	1,015,804	68	51,139	48	129,043	01	18,058	90
Unexpended Balances Canceled	24	40	1,521	76	455	43		59
Total Expenditures and Unexpended Balances Canceled	13,973,770	12	1,995,721	00	2,317,197	00	521,098	00
Overexpenditures*								

\*See Budget Appropriation items so marked to the right of column "Expended 2015 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.,

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

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

EXPLANATORY STATEMENT - (Continued)		
BUDGET MESSAGE		
<p><u>INTRODUCTION:</u></p> <p>The introduction, or approval, of the 2016 budget concludes a budget process which began last August with the distribution of budget forms and instructions to each municipal department and office. After meetings with each Department Director to review budget requests during the month of December, the Township Manager submitted the budget to the governing body in January in accordance with the statutory deadline. The Township Council held individual budget sessions with Department Directors and the Township Manager during January and February to consider budget revisions before the budget was finalized and approved on March 21, 2016.</p> <p><u>LOCAL GOVERNMENT "CAP" LAW:</u></p> <p>The local government expenditure limitation law, known as the "CAP" law, restricts allowable budget increases each year to not more than the established index rate promulgated by the New Jersey Department of Community Affairs.</p> <p>In accordance with this law, the Director of the Division of Local Government Services in Trenton must promulgate the index rate applicable to the municipal budget CAPS. This index rate is based upon the Implicit Price Deflator for State and Local Governments calculated by the United States Department of Commerce, Bureau of Economic Analysis. The rate is 0.0% for 2016.</p> <p>In accordance with the CAP law, a municipality may increase its allowable percentage increase in its budget from the 0.0% rate to a maximum of 3.5% by adoption of an ordinance.</p> <p><b>MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:</b></p> <ol style="list-style-type: none"> <li>1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)</li> <li>2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY</li> <li>3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&amp;W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)</li> <li>4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).</li> </ol>	<p>Also, any unused or "banked" CAP amount from the previous year may be applied to this year's appropriations in accordance with an amendment to the CAP law enacted by the State Legislature.</p> <p>The actual calculation of Cedar Grove's CAP is based upon a formula established by State regulation and is shown below. First, items of appropriation excluded from CAP limitations are subtracted from the total general appropriations for 2015. These items include municipal debt service, reserve for uncollected taxes, State and Federal grant programs, capital improvements and public library appropriations. The resulting figure is then multiplied by the index rate percentage, and the product is the amount by which the 2016 appropriations may be increased together with the amount realized from new construction and any unused CAP banking amounts from the previous year. Finally, the appropriations which were excluded may be set at appropriation levels necessary to meet the Township's obligations.</p> <p>The 2016 CAP for the Township of Cedar Grove is calculated as follows:</p>	<p>Sheet 3b(1)</p>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION FOR 2016 BUDGET

TOTAL 2015 GENERAL APPROPRIATIONS			
CAP BASE ADJUSTMENT -	\$13,942,402.00		
Sub-Total	0.00		
EXCEPTIONS:	\$13,942,402.00		
LOSAP Contribution	44,000.00		
State & Federal Programs	64,988.00		
Free Public Library	753,893.00		
Deferred Charges	0.00		
Capital Improvements	66,375.00		
Municipal Debt Service	1,112,021.00		
Reserve for Uncollected Taxes	560,000.00		
TOTAL EXCEPTIONS EXCLUDED	\$2,601,277.00		
AMOUNT ON WHICH CAP IS APPLIED	11,341,125.00		
ALLOWABLE INCREASE - 3.5%	396,939.37		
NEW CONSTRUCTION	20,690.24		
2014-2015 CAP BANK	409,768.36		
TOTAL ALLOWABLE 2016 APPROPRIATIONS WITHIN CAP	12,168,522.97		
TOTAL GENERAL APPROPRIATIONS WITHIN CAPS (H-1)	11,432,268.00		
PLUS: 2016 APPROPRIATIONS EXCLUDED			
State & Federal Programs	\$60,265.68		
Group Insurance for Employees	4,413.00		
Free Public Library	769,809.00		
Capital Improvements	77,950.00		
Municipal Debt Service	1,135,131.30		
Reserve for Uncollected Taxes	560,000.00		
LOSAP Contribution	44,000.00		
TOTAL APPROPRIATIONS EXCLUDED	\$2,651,568.98		
TOTAL 2016 ALLOWABLE GENERAL APPROPRIATIONS	\$14,083,836.98		

APPROPRIATIONS:

The 2016 Municipal Budget of \$14,083,836.98 reflects a net increase of \$110,066.86 compared to last year.

Mandated, or non-discretionary, increases were required for Anticipated Deficit in the Swim Pool Operating Budget, Public Employees and Police Pension Costs, Health Insurance and Debt Service.

These mandatory or non-discretionary increases total \$349,564. and include the following:

\$23,110.	Debt Service
75,087.	Health Insurance
50,350.	Public Employees & Police Pension Costs
15,916.	Maintenance of Free Public Library
185,101.	Anticipated Deficit in Swim Pool Operating Budget
\$349,564.	MANDATED INCREASES

NOTE: 3b(1)

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4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Several appropriation increases have been off-set in part by significant appropriation decreases, as follows:

\$21,321.	Elections
237,782.	Deficit in Water Operating Budget
<u>3,388.</u>	Other Insurance Premiums
<u>\$262,491.</u>	MANDATED DECREASES

Below is the value of employees contributions to the health insurance and the reduced employer costs for health insurance coverage:

\$2,105,788.	Health Insurance Cost reduced by Employee Contributions:
169,335.	Current Fund Budget
136,498.	Water Operating Budget
<u>51,453.</u>	Sewer Operating Budget
2,463,074.	Swim Pool Operating Budget
<u>363,700.</u>	Total Health Insurance Cost
<u>\$2,099,374.</u>	Group Insurance for Employees - Employee Contributions
	Net Health Insurance Cost

In 2016, the Township will undertake capital improvements projects totaling \$77,950 reflecting an increase of \$11,575 as compared to last year. These projects are funded on a "pay-as-you-go" basis without incurring additional municipal debt. The specific capital improvements planned for 2016 are described in the narrative and financing schedules which follow for the Capital Improvement Program.

The statutory reserve for uncollected taxes totaling \$560,000 reflects no increase as compared to last year. This is a mandated appropriation which is determined by a state formula and is based upon the amounts to be raised by taxation for Essex County and Board of Education as well as municipal purposes. The amount required to be appropriated for this purpose will be in the amount of \$560,000.

REVENUES:

Under New Jersey law, the municipal budget must be balanced. This means "Appropriations," or spending, must not exceed "Revenues". Unlike the Federal government, a municipality can not adopt a budget showing a deficit.

There are several factors which have an impact on the amount of revenues available to support the 2016 Municipal Budget. These include interest on investments and deposits, fees and permits and municipal court fines and costs. These revenue categories replenished surplus and reduced the amount to be raised by taxation.

NOTE: Sheet 3b(1)

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EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Sufficient revenues must be raised from various sources to support the annual spending plan. Revenues used to support the 2016 Municipal Budget are summarized below:

WHERE THE MONEY COMES FROM:		
LOCAL REVENUES		
Surplus From Prior Years	\$ 1,055,000.	07.5%
Miscellaneous Revenues	1,660,057.	11.8%
Minimum Library Levy	769,808.	05.5%
Local Property Taxes	9,550,342.	67.8%
	<u>\$13,035,207.</u>	92.6%
STATE REVENUES	<u>\$ 1,048,629.</u>	07.4%
TOTAL REVENUES	<u>\$14,083,836.</u>	100.0%

In 2016, local revenues represent 92.6% of the total revenue requirement, which amount includes \$9,550,342. to be raised by taxation for local levy and \$769,808 for the minimum library levy.

Miscellaneous local revenues include licenses and fees, construction fees and permits, fines and costs collected by the Municipal Court, interest earned on idle municipal funds, payments in lieu of taxes from Cedar Ridge senior citizens housing complex, receipts from delinquent taxes

and other miscellaneous revenues. For 2016, these miscellaneous local revenues anticipated in the budget total \$1,660,057.

Last year, \$1,000,000 was anticipated from the surplus to support the 2015 municipal budget. This year \$1,055,000 will be available from the year-end surplus of \$2,362,806 to support the 2016 municipal budget leaving an available balance of \$1,307,806. The surplus is used by the municipality throughout the year to try to maintain an adequate cash-flow between tax collection periods.

In 2016, State revenues to be received by the municipality will total \$1,048,629 or 7.4% of the total revenue requirement.

These State revenues are applied directly to the annual budget without offsetting appropriations thereby helping to reduce the amount of local property taxes required to support the 2016 budget. State Aid revenues anticipated in the 2016 budget is at the same level as the 2015 budget.

Additionally, the municipality anticipates receiving State categorical grant amounts of \$60,265 which revenues are offset with appropriations dedicated for specific purposes, such as the Municipal Drug Alliance, Recycling Tonnage Grant and Non-Public Nursing.

NOTE: Sheet 3b(1)

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4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

LOCAL PROPERTY TAX RATE:

The local purpose tax rate is determined by the amount to be raised by taxation to support the general government operations, the reserve for uncollected taxes, and garbage collection and disposal after considering all of the other revenue sources.

The Reserve for Uncollected Taxes is a mandated budget appropriation which is calculated by a State formula, and it is based upon the revenue amounts required to be raised locally for the municipal budget as well as the amounts required for Cedar Grove's share of the Essex County budget and local school purposes. The Reserve for Uncollected Taxes for 2016 will remain at \$560,000 the same level as in 2015.

The amount to be raised by taxation for solid waste collection and disposal will be \$1,567,152 for 2016, an increase of \$30,728 compared to last year.

For 2016, an amount of \$9,550,342 must be raised by taxation for the local levy and \$769,808 for the library levy. The total of 10,320,150 to be raised from local property taxes for municipal government operating purposes, which is an increase of \$284,967 compared to last year.

The 2016 municipal purpose tax rate is projected as follows:

	2016	2015	Increase (Decrease)
Municipal Government	\$0.431	\$0.422	\$ 0.009
Minimum Library Levy	0.035	0.034	0.001
Garbage Collection/Disposal	0.071	0.070	0.001
TOTALS	<u>\$0.537</u>	<u>\$0.526</u>	<u>\$ 0.013</u>

The 2016 local tax rate will increase to \$0.431 per \$100 of assessed valuation, an increase of \$.009 as compared to last years tax rate of \$0.422. The 2016 minimum library tax rate will increase to \$0.035 per \$100 of assessed valuation, an increase of \$0.001 as compared to last years' tax rate of \$0.034. The garbage collection/disposal tax rate will increase to \$0.071 per \$100 of assessed valuation.

The total property tax bill is determined by the amounts to be raised by taxation for school purposes and county government purposes. These amounts will be determined upon the final adoption of the Essex County Budget and School Budget.

NOTE: Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Summary of Levy CAP Calculation	
Prior Year Amount to be Raised by Taxation	\$9,291,116.
Less: Changes in Service Provider	<u>0.</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	\$9,291,116.
Plus: 2% CAP Increase	<u>185,822.</u>
Adjusted Tax Levy Prior to Exclusions	\$9,476,938.
Exclusions:	
Allowable Debt Service Increase	\$77,383.
Allowable Health Insurance Cost Increase	39,750.
Allowable Pension Obligations Increase	30,299.
Allowable Capital Improvements Increase	<u>11,575.</u>
Add Total Exclusions	<u>\$159,007.</u>
Less Cancelled or Unexpended Waivers	<u>24.</u>
Adjusted Tax Levy After Exclusions	\$9,635,921.
Additions:	
New Ratable Adjustment to Levy	<u>20,690.</u>
Maximum Allowable Amount to be Raised by Taxation	<u>\$9,656,611.</u>
Amount to be Raised by Taxation for Municipal Purposes	<u>\$9,550,342.</u>
Amount to be Raised by Taxation for Municipal Purposes Under CAP	<u>\$106,269.</u>

NOTE: Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY

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

4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
1. Surplus Anticipated	08-101	1,055,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,055,000.00	1,000,000.00	1,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Alcoholic Beverages	08-103	20,516.00	21,023.00	20,516.00
Other	08-104	18,710.00	20,758.00	18,710.00
Fees and Permits	08-105	142,125.00	142,125.00	183,949.52
Fines and Costs:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court	08-110	293,081.00	290,538.00	294,067.15
Other	08-109			
Interest and Costs on Taxes	08-112	125,000.00	125,000.00	138,932.09
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	10,645.00	10,951.00	10,645.77
Anticipated Utility Operating Surplus	08-114			
The Cedar Grove Senior Citizen Housing Association Service Charge	08-117	130,275.00	129,957.00	130,275.13



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES				
3. Miscellaneous Revenues - Section A : Local Revenues (continued):	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	









CURRENT FUND - ANTICIPATED REVENUES

		<b>GENERAL REVENUES</b>		
	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section E: Special of General Revenue Anticipated with Prior Written	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003			



## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES				
	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX



CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES			
FCOA	Anticipated		Realized in Cash
	2016	2015	in 2015
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written consent of Director of Local Government Services - Other Special Items (continued):	XXXXX	XXXXXXXXX	XXXXXXXXX
Total Section G: Special Items of general Revenue Anticipated with Prior Written	XXXXX	XXXXXXXXX	XXXXXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	246,668.41	300,528.63
			297,278.63



CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Summary of Revenues		xxxxxxx	xxxxxxx	xxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,055,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues	08-001	740,352.00	740,352.00	797,095.66
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,048,629.00	1,048,629.00	1,048,629.00
Total Section C: 1 Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	243,484.00	248,434.00	243,484.00
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			
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	54,552.68	90,643.12	90,643.12
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Director of Local Government Services - Other Special Items	08-004	246,668.41	300,528.63	297,278.63
Total Miscellaneous Revenues	13-099	2,333,686.09	2,428,586.75	2,477,130.41
4. Receipts from Delinquent Taxes	15-499	375,000.00	510,000.00	512,867.82
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,763,686.09	3,938,586.75	3,989,998.23
6. Amount to be Raised by Taxes for Support of Muncipal Budget:	xxxxxx			
a) Local Tax for Municipal Purpose Including Reserve for Uncollected Taxes	07-190	9,550,342.18	9,291,116.35	xxxxxxx
b) Addition to Local District Tax	07-191			xxxxxxx
c) Minimum Library Levy	07-192	769,808.71	744,067.02	xxxxxxx
Total Amount to be Raised by Taxes for Support of Muncipal Budget	07-199	10,320,150.89	10,035,183.37	10,338,018.29
7. Total General Revenues	13-299	14,083,836.98	13,973,770.12	14,328,016.52

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - within "CAPS"	FCOA	2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government							
Administrative and Executive							
Salaries and Wages:							
Township Manager's Office	20-100-1	167,916.00	156,781.00		163,840.00	163,840.00	
Township Clerk's Office	20-120-1	118,395.00	111,858.00		111,858.00	96,721.88	15,136.12
Other Expenses:							
Township Council	20-110-2	11,529.00	11,529.00		11,529.00	10,641.36	887.64
Township Manager's Office	20-100-2	7,110.00	6,935.00		6,935.00	6,710.47	224.53
Township Clerk's Office	20-120-2	16,705.00	16,503.00		16,503.00	10,379.24	6,123.76
Elections:							
Other Expenses	20-120-2	6,020.00	27,341.00		27,341.00	27,158.96	182.04
Treasurer-Controller's Office:							
Salaries and Wages	20-130-1	143,404.00	134,333.00		138,019.00	138,019.00	
Annual Audit	20-135-2	11,074.00	10,857.00		10,857.00	10,857.00	
Other Expenses	20-130-2	21,231.00	20,774.00		20,774.00	20,774.00	
Assessment of Taxes:							
Salaries and Wages	20-150-1	70,671.00	69,285.00		70,671.00	70,671.00	
Other Expenses	20-150-2	20,330.00	20,270.00		20,270.00	17,556.81	2,713.19

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
Collection of Taxes:							
Salaries and Wages	20-145-1	78,325.00	75,909.00		77,496.00	77,496.00	
Other Expenses	20-145-2	6,294.00	4,804.00		6,228.00	5,364.93	863.07
Legal Services and Costs:							
Other Expenses	20-155-2	167,946.00	162,946.00		190,812.00	188,963.69	1,848.31
Municipal Prosecutor:							
Other Expenses	25-275-2	20,300.00	19,894.00		19,894.00	19,894.00	
Engineering Services and Costs:							
Salaries and Wages	20-165-1	5,697.00	5,585.00		6,297.00	5,744.97	552.03
Other Expenses	20-165-2	6,449.00	5,369.00		5,369.00	3,778.22	1,590.78
Public Buildings and Grounds							
Salaries and Wages	26-310-1	54,440.00	54,091.00		54,091.00	17,532.28	36,558.72
Other Expenses	26-310-2	50,170.00	49,320.00		57,320.00	57,320.00	
Municipal Court:							
Salaries & Wages	43-490-1	156,726.00	153,998.00		153,998.00	149,670.67	4,327.33
Other Expenses	43-490-2	75,714.00	83,729.00		83,729.00	79,638.15	4,090.85
Public Defender:							
Other Expenses	43-495-2	5,500.00	5,390.00		8,195.00	7,156.00	1,039.00

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
	(A) Operations - within "CAPS"						
Zoning Officer:							
Salaries and Wages	21-180-1						
Other Expenses	21-180-2						
Municipal Land Use Law (N.J.S.A. 40:550-1)							
Planning Board:							
Salaries and Wages	21-180-1	25,560.00	25,059.00		25,560.00	25,560.00	
Other Expenses	21-180-2	6,710.00	6,710.00		6,710.00	2,088.57	4,621.43
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	25,560.00	25,059.00		25,560.00	25,560.00	
Other Expenses	21-185-2	3,840.00	3,840.00		3,840.00	3,170.50	669.50
Shade Tree:							
Other Expenses	26-290-2	14,750.00	14,750.00		16,951.00	16,950.35	0.65
Environmental Commission:							
(N.J.S.A. 40:56A-1 et Seq.) Other Exp.	20-170-1	700.00	100.00		100.00		100.00

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
Code Enforcement Official:							
Salaries and Wages	22-195-1						
Other Expenses	22-195-2						
Emergency Management Services:							
Salaries and Wages	25-252-1	7,700.00	7,700.00		7,700.00	7,700.00	
Other Expenses	25-252-2	2,070.00	2,070.00		2,070.00	1,656.00	414.00
Streets and Roads:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-1	252,027.00	241,460.00		241,460.00	208,483.80	32,976.20
Other Expenses	26-290-2	21,355.00	21,355.00		21,355.00	19,251.93	2,103.07
Equipment Maintenance:							
Salaries and Wages	26-300-1	74,562.00	67,446.00		68,796.00	68,318.05	477.95
Other Expenses	26-300-1	11,795.00	10,750.00		10,750.00	8,464.27	2,285.73
Snow Removal:							
Salaries and Wages	26-290-1	80,000.00	80,000.00		80,000.00	74,946.08	5,053.92
Other Expenses	26-290-2	177,530.00	176,030.00		176,030.00	151,458.84	24,571.16
Vehicle Maintenance:							
Other Expenses	26-315-2	122,400.00	126,400.00		126,400.00	90,847.36	35,552.64





CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2015	
		2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Insurance:							
Other Insurance Premiums	23-210-2	128,249.00	131,637.00		131,637.00	131,513.34	123.66
Group Insurance for Employees	23-220-2	1,837,531.00	1,766,857.00		1,766,857.00	1,702,743.85	64,113.15
Health Benefit Waiver	23-221-2	7,705.00	7,200.00		7,705.00	7,704.24	0.76
Worker's Compensations Insurance	23-215-2	134,186.00	132,858.00		132,858.00	132,550.00	308.00
Surety Bond Premiums	23-210-2	2,577.00	3,311.00		3,311.00	2,811.00	500.00
Reserve for Self-Insurance Program	23-210-2	100.00	100.00		100.00		100.00
Public Safety:							
Fire:							
Salaries and Wages	25-265-1						
Other Expenses	25-265-2	196,639.00	196,254.00		196,254.00	148,837.32	47,416.68
Police:							
Salaries and Wages	25-240-1	3,869,070.00	3,807,880.00		3,807,880.00	3,636,037.18	171,842.82
Other Expenses	25-240-2	239,800.00	238,516.00		238,516.00	206,503.68	32,012.32
First Aid Organization-Contribution	25-260-2	10,000.00	10,000.00		10,000.00	10,000.00	
Municipal Drug Alliance:							
Salaries and Wages	25-240-1	10,500.00	10,500.00		10,500.00	10,500.00	

CURRENT FUND - APPROPRIATIONS

8 GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		2016	2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
Recreation and Education							
Parks and Playgrounds:							
Salaries and Wages	28-375-1	86,156.00	81,386.00		81,386.00	76,163.77	5,222.23
Other Expenses	28-375-2	24,880.00	24,880.00		24,880.00	23,100.97	1,779.03
Recreation:							
Salaries and Wages	28-370-1	132,775.00	129,215.00		129,215.00	122,462.55	6,752.45
Other Expenses	28-370-2	101,180.00	100,080.00		100,080.00	68,850.37	31,229.63
Celebration of Public Events:							
Anniverseries or Holidays:							
Other Expenses	30-420-2	14,850.00	12,575.00		12,575.00	11,881.00	694.00
Senior Citizen Transportation:							
Salaries and Wages	27-361-1	32,441.00	31,849.00		31,849.00	14,810.44	17,038.56
Other Expenses	27-361-2	19,860.00	20,070.00		20,070.00	16,625.00	3,445.00
Salary and Wage Personnel Adjustment Program	30-425-1	63,519.00	63,519.00				

