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TOWNSHIP OF TEANECK
NEW JERSEY

THE PROPOSED
1937 BUDGET

FOR
MUNICIPAL EXPENDITURES ONLY

To the Taxpayer:

The Council of the Township of Teaneck herewith submits to you for your information and consideration, the proposed Budget for 1937.

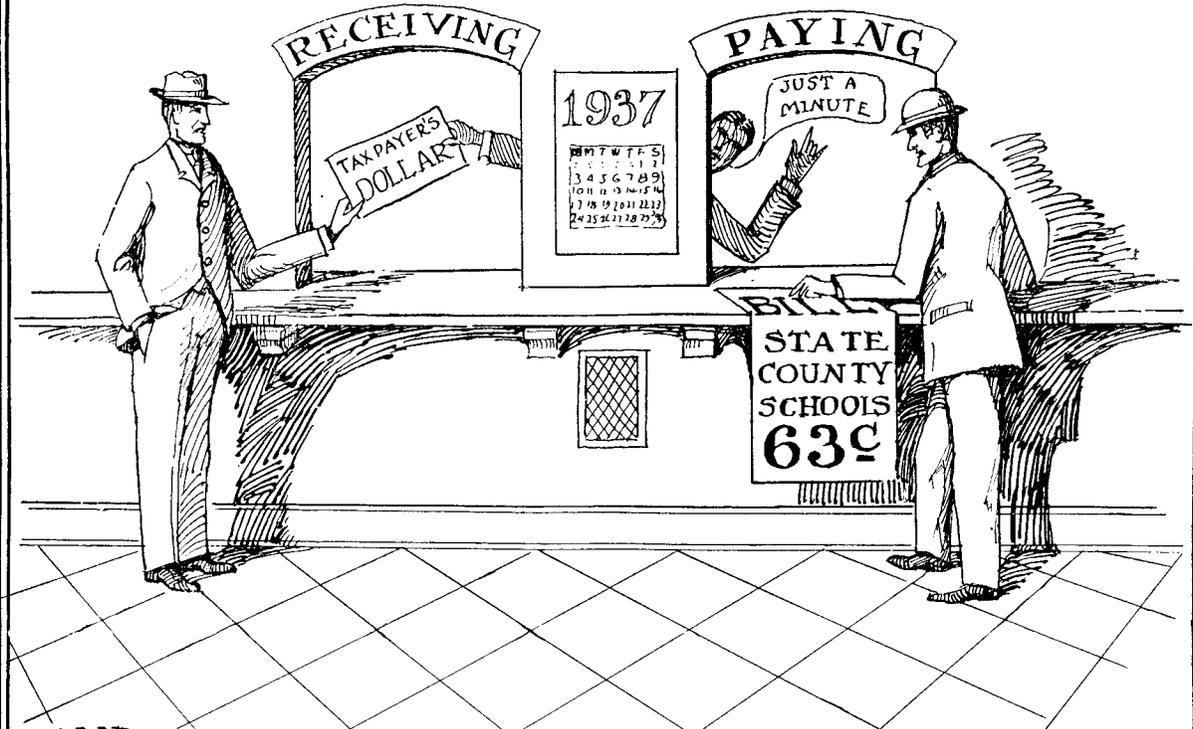
This Budget does not include the taxes levied by the School, County or State, though the amounts required by these agencies are included in, and make up the major portion of your tax bill.

The Council exercises no control over the expenditure of sixty-three cents of your tax dollar, but they do wish you to be thoroughly familiar with the way the THIRTY-SEVEN cents, for which they are responsible, is spent. The portion of the tax dollar required for Township purposes has decreased from forty-four cents in 1931 to thirty-seven cents in 1937.

The explanatory material accompanying this budget is that submitted to us by the Township Manager, and to a considerable extent constitutes a report by him to the Taxpayer of the past year's operations.

Should you desire any further information, we suggest you obtain it at the Town Hall prior to the public hearing. Such public hearing is provided to permit the taxpayers to present their views for the consideration of the Council.

TAX COLLECTOR



AND THE REMAINDER (THIRTY SEVEN CENTS!)
TO THE TOWNSHIP

ALLOCATION OF TOWNSHIP'S SHARE

| | | |
|---|-------|---------|
| DEBT AND DEFICIENCIES | ----- | 12 1/2¢ |
| PUBLIC SAFETY | ----- | 12 3/4 |
| POLICE - FIRE - STREET LIGHTING - HYDRANTS | | |
| PUBLIC WORKS | ----- | 4 1/2 |
| STREET MAINTENANCE - SHADE TREES - DISPOSAL PLANTS | | |
| SEWERS - MAINTENANCE OF GROUNDS AND BUILDINGS | | |
| BUILDING INSPECTION - ENGINEERING - SNOW REMOVAL - DUMPS | | |
| GENERAL GOVERNMENT | ----- | 4 1/2 |
| ADMINISTRATIVE, SALARIES - SURETY BONDS - INSURANCE | | |
| LEGAL - PRINTING & SUPPLIES - TELEPHONES - ELECTIONS | | |
| TAX FORECLOSURE, - TAX SALE | | |
| {HEALTH - RECREATION - LIBRARIES } {EMERGENCY RELIEF - CHILD WELFARE } | | 2 3/4 |
| TOTAL | | 37¢ |

TOWNSHIP OF TEANECK NEW JERSEY TOWNSHIP BUDGET 1937

GENERAL NOTE

Again we submit herewith to the Taxpayers of Teaneck a proposed budget for their information and consideration. Again, the explanatory notes contain much information duplicating that given in previous years. Yet it is thought desirable to again cover all points in detail, and that it is preferable to risk repetition rather than to omit information which might enlighten the taxpayers.

In 1936 the Legislature revised the Budget Act, under which municipalities have operated since 1917. The Budget as herein set out conforms with the requirements of the new Act, though the form which has become standard for Teaneck has been adhered to as closely as possible in order to make comparisons with previous years easier. In spite of the stringent requirements of the new Budget Act, which aims to put all municipalities on a cash basis, the Township of Teaneck is not seriously affected, and the total amount to be raised by taxation again is just below the amount raised for the previous year. This includes the restoration of the remaining 5% salary cut, and a small additional amount for readjustment of salaries, as indicated in detail in the following notes.

In this budget the 1936 appropriations as shown include the 5% salary restoration which was granted last year, and which, in that budget report, was shown as a separate item at the end of the budget. Hence in making comparison with the printed preliminary budget of last year, allowance should be made for this correction.

One of the requirements of the new Budget Act is that at the head of each budget the following statement must be placed:

STATEMENT

| | ESTIMATE 1937 | ACTUAL 1936 | ACTUAL 1935 |
|---------------------------|-----------------------|-----------------------|-----------------------|
| State School Tax | \$76,000.00 | \$75,290.63 | \$73,437.33 |
| State Soldiers' Bonus Tax | 5,000.00 | 4,639.34 | 4,637.30 |
| County Tax | 190,000.00 | 172,075.27 | 178,721.56 |
| District School Tax | 595,770.00 | 561,133.00 | 454,199.00 |
| Local Purpose Tax | 508,322.19 | 508,641.20 | 509,433.00 |
| TOTAL | \$1,375,092.19 | \$1,321,799.44 | \$1,220,428.19 |
| Tax Rate | 5.01 | 4.95 | 4.62 |

RESOURCES

| | ANTICIPATED 1937 | ANTICIPATED 1936 | REALIZED 1936 |
|--|---------------------|---------------------|------------------|
| Free Trust Surplus (For Revenue Notes) | \$267,985.12 | | |
| Free Trust Surplus (For Deficiency Adjustments and Reserves) | 37,893.85 | | |
| MISCELLANEOUS REVENUE ANTICIPATED | | | |
| (a) Interest & Deposits | 5,000.00 | \$ 4,000.00 | \$ 5,500.00 |
| (b) Interest & Costs on Taxes | 33,000.00 | 35,000.00 | 33,834.44 |
| (c) Interest on Assessments | 34,000.00 | 48,000.00 | 34,365.45 |
| (d) Interest subsequent to sale on Tax & Assess- ment Liens | 28,000.00 | 30,000.00 | 28,022.39 |
| (e) Licenses & Fees | | | |
| 1. Department Health | 4,300.00 | 4,100.00 | 4,365.75 |
| 2. Building Inspector | 4,800.00 | 5,200.00 | 4,896.25 |
| 3. Fire Department | 2,800.00 | 2,300.00 | 2,842.00 |
| 4. Dog Licenses | 2,600.00 | 2,400.00 | 2,668.00 |
| 5. Township Clerk | 2,700.00 | 2,900.00 | 2,789.75 |
| 6. Liquor | 12,400.00 | 12,000.00 | 12,487.95 |
| 7. Library | 700.00 | 900.00 | 761.24 |
| 8. Planning & Adjust- ment Boards | 150.00 | 200.00 | 150.00 |
| 9. Engineering Dept. | 2,500.00 | 2,000.00 | 2,546.00 |
| 10. Tax Searches | 2,400.00 | 2,500.00 | 2,401.25 |
| 11. Magistrate | 1,000.00 | 750.00 | 1,029.75 |
| 12. Township Sales, Fees and Costs | 1,600.00 | | 1,686.93 |
| 13. Rents | 350.00 | | 385.00 |
| 14. Deposits Refundable | | 1,000.00 | |
| | 38,300.00 | 36,250.00 | 39,009.87 |
| (f) Franchise Taxes | 50,000.00 | 50,000.00 | 50,805.14 |

| | ANTICIPATED 1937 | ANTICIPATED 1936 | REALIZED 1936 |
|--|-----------------------|---------------------|---------------------|
| (g) Gross Receipts Taxes | 11,919.73 | 13,000.00 | 129.75 |
| Miscellaneous Revenues | | | 3,563.55 |
| Not Anticipated | | | |
| TOTAL REVENUE ANTICIPATED | \$506,098.70 | \$216,250.00 | \$195,230.59 |
| AMOUNT TO BE RAISED BY TAXATION | 508,322.19 | 508,641.20 | |
| TOTAL BUDGET | \$1,014,420.89 | \$724,891.20 | |
| EXPENDITURES — | APPROPRIATED | APPROPRIATED | EXPENDED |
| | 1937 | 1936 | 1936 |
| A—GENERAL GOVERNMENT | | | |
| A-1—SALARIES—MANAGEMENT | | | |
| a—Council | \$ 2,500.00 | \$ 2,375.00 | |
| b—Township Manager | 8,000.00 | 7,575.00 | |
| c—Township Clerk | 500.00 | 475.00 | |
| d—Deputy Township Clerk | 2,300.00 | 1,995.00 | |
| | 13,300.00 | 12,420.00 | \$ 12,446.27 |
| A-2—TREASURER & COLLECTOR | | | |
| a—Treasurer | 1.00 | 1.00 | |
| b—Finance Clerk | 2,000.00 | 1,710.00 | |
| c—Tax Collector | 3,300.00 | 2,850.00 | |
| d—Assistant Tax Collector | 2,000.00 | 1,710.00 | |
| e—Search Clerk | 2,000.00 | 1,700.00 | |
| f—Clerks | 7,100.00 | 5,300.00 | |
| | 16,401.00 | 13,281.00 | 13,280.90 |
| A-3—LEGAL | | | |
| a—Attorney | 3,000.00 | 3,000.00 | 3,459.77 |
| b—Magistrate | 1,000.00 | 950.00 | 949.92 |
| c—Magistrate's Clerk | 750.00 | 750.00 | 519.84 |
| d—Lien Foreclosure | 28,000.00 | 30,000.00 | 28,022.39 |
| | 32,750.00 | 34,700.00 | 32,951.92 |
| A-4—ASSESSOR | | | |
| a—Assessor | 4,000.00 | 3,800.00 | |
| b—Clerks | 3,300.00 | 3,315.00 | |
| c—Materials & Supplies | 1,500.00 | | |
| | 8,800.00 | 7,115.00 | 8,350.29 |
| A-5—AUDITING SUPPLIES, TELEPHONE, PRINTING, MISCELLANEOUS | | | |
| a—Auditor | 4,000.00 | 1,500.00 | 5,170.15 |
| b—Planning & Adjustment Bds. | 400.00 | 400.00 | 298.88 |
| c—Extra Clerical | 2,300.00 | 2,790.00 | 2,791.73 |
| d—Supplies & Printing | 4,200.00 | 3,100.00 | 4,693.66 |
| e—Legal Advertising | 500.00 | 500.00 | 283.12 |
| f—Bonds & Insurance | 900.00 | 650.00 | 796.25 |
| g—Telephones | 750.00 | 700.00 | 732.86 |
| h—Elections | 1,200.00 | 1,000.00 | 854.80 |
| i—Miscellaneous | | 600.00 | 617.48 |
| j—Tax Sale | 750.00 | 2,500.00 | 1,317.26 |
| k—Return of Deposits | | 550.00 | |
| | 15,000.00 | 14,290.00 | 17,556.19 |
| PUBLIC SAFETY | | | |
| B-1—POLICE DEPARTMENT | | | |
| a—Salaries | 77,550.00 | 73,485.00 | 68,608.37 |
| b—Traffic Signals | 2,000.00 | 2,000.00 | 2,687.13 |
| c—Supplies | 2,650.00 | 2,000.00 | 2,524.47 |
| d—Motor Equipment | 9,500.00 | 8,000.00 | 10,104.38 |
| e—Dogs | 1,800.00 | 1,500.00 | 1,791.80 |
| f—Telephones & Radio | 3,000.00 | 3,000.00 | 3,287.64 |
| g—Doctor | 300.00 | 300.00 | 225.00 |
| h—Insurance | 2,300.00 | 2,000.00 | 2,128.59 |
| i—Miscellaneous | | 500.00 | 260.83 |
| j—Street Marking & Signs | 1,500.00 | 1,000.00 | 1,334.01 |
| k—Pension Fund | 3,100.00 | 2,800.00 | 2,885.20 |
| | 103,700.00 | 96,585.00 | 95,837.42 |
| B-2—FIRE DEPARTMENT | | | |
| a—Salaries | 57,300.00 | 50,200.00 | 51,029.29 |
| b—Rental, Volunteer Houses | 2,150.00 | 2,150.00 | 2,150.00 |
| c—Insurance | 2,500.00 | 2,000.00 | 2,648.55 |
| d—Light, Heat, Gas, Coal and Supplies | 4,000.00 | 3,500.00 | 5,531.39 |
| e—New Hose | 1,500.00 | 1,500.00 | 360.00 |
| f—Apparatus Repairs & Add. | 1,000.00 | 1,500.00 | 3,202.77 |
| g—Fire House Repairs | 500.00 | 250.00 | 193.15 |
| h—Telephones & Sirens | 800.00 | 1,000.00 | 1,172.08 |

| | APPROPRIATED 1937 | APPROPRIATED 1936 | EXPENDED 1936 |
|--|----------------------|----------------------|------------------|
| i—Pension Fund | 2,200.00 | 1,000.00 | 748.00 |
| | 71,950.00 | 63,100.00 | 67,035.23 |
| B-3—HYDRANTS | 36,000.00 | 32,500.00 | 32,132.25 |
| B-4—STREET LIGHTING | 32,000.00 | 32,000.00 | 30,920.24 |
| C—PUBLIC WORKS | | | |
| C-1—ENGINEERING DEPT. | | | |
| a—Township Engineer | 1.00 | 1.00 | 1.00 |
| b—Asst. Town Engineer | 3,000.00 | 2,850.00 | 2,850.00 |
| c—Eng. Assistants & Inspectors | 3,000.00 | 1,500.00 | 2,571.14 |
| d—Clerical Assistant | 1,500.00 | 500.00 | 480.00 |
| e—Supplies | 700.00 | 700.00 | 921.10 |
| f—Bldg. Inspection | 5,200.00 | 4,000.00 | 4,000.00 |
| | 18,401.00 | 9,551.00 | 10,823.24 |
| C-2—STREETS & STREET REPAIRS | | | |
| a—Supt. ½ Time | 1,500.00 | 1,319.25 | 1,319.25 |
| b—Road Foreman | 2,200.00 | 2,090.00 | 2,090.00 |
| c—Mechanic | 900.00 | 1,440.00 | 1,440.00 |
| d—Clerk | 900.00 | 800.00 | 789.92 |
| e—Truck Drivers | 3,600.00 | 3,420.00 | 3,420.00 |
| Auxiliary Truck Drivers | 5,280.00 | | |
| f—Street Cleaning | 3,900.00 | 4,090.00 | 3,091.25 |
| g—Equipment & Supplies | 4,000.00 | 5,000.00 | 9,172.31 |
| h—Road Labor | 5,000.00 | 8,195.00 | 6,373.70 |
| i—Road Material | 8,000.00 | 7,000.00 | 6,924.38 |
| j—Insurance | 2,000.00 | 1,000.00 | 2,560.08 |
| k—Snow Removal | 2,500.00 | 2,000.00 | 4,488.48 |
| l—Street Signs | 1,000.00 | 1,000.00 | 1,091.16 |
| | 40,780.00 | 37,354.25 | 42,760.53 |
| C-3—DISPOSAL PLANTS & SEWERS | | | |
| a—Supt. ½ Time | 1,500.00 | 1,319.25 | 1,319.25 |
| b—Chief Operator | 2,200.00 | 2,090.00 | 2,090.00 |
| c—Operators & Mechanics | 6,150.00 | 5,012.00 | 5,169.45 |
| d—Labor | 1,800.00 | 1,500.00 | 1,392.00 |
| e—Power & Water | 4,500.00 | 4,500.00 | 4,727.05 |
| f—Suppleis | 1,000.00 | 750.00 | 1,088.31 |
| g—Insurance | 200.00 | 200.00 | 205.50 |
| h—Dumps | 200.00 | 500.00 | 10.50 |
| | 17,550.00 | 15,871.75 | 16,002.06 |
| C-4—GROUNDS, BUILDINGS, PARKS | | | |
| a—Janitor | 1,800.00 | 1,710.00 | 1,710.00 |
| b—Upkeep of Building | 500.00 | 1,000.00 | 81.50 |
| c—Electricity | 1,200.00 | 1,200.00 | 1,175.58 |
| d—Water | 300.00 | 200.00 | 270.69 |
| e—Fuel Oil | 650.00 | 600.00 | 648.75 |
| f—Supplies | 750.00 | 750.00 | 707.72 |
| g—Parks & Recreation | 2,000.00 | 1,000.00 | 1,236.91 |
| h—Preliminary Park Plans | 2,000.00 | | |
| | 9,200.00 | 6,460.00 | 5,831.15 |
| C-5—SHADE TREES | | | |
| a—Foreman | 2,200.00 | 1,350.00 | 1,394.33 |
| b—Labor | 4,800.00 | 2,800.00 | 2,403.50 |
| c—Equipment, Supplies, Shrubs and Insurance | 2,000.00 | 1,850.00 | 1,625.23 |
| | 9,000.00 | 6,000.00 | 5,423.06 |
| D—HEALTH, CHARITIES & RECREATION | | | |
| D-1—BUREAU OF HEALTH | | | |
| a—Director | 1.00 | | |
| b—Health Officer | 1,800.00 | | |
| c—Clerical | 1,000.00 | | |
| d—Supplies, Printing, Gas | 500.00 | | |
| | 3,301.00 | 2,500.00 | 2,960.83 |
| D-2—CHILD WELFARE | 2,100.00 | 2,075.00 | 2,017.04 |
| D-3—POOR RELIEF | | | |
| a—Direct Relief | 12,000.00 | 19,250.00 | 17,492.65 |
| b—School Guards | 6,000.00 | 6,000.00 | 6,217.75 |
| c—Salaries, Rent, Supplies | 3,500.00 | | |
| | 21,500.00 | 25,250.00 | 23,710.40 |
| D-4—MOSQUITO COMMISSION | 350.00 | 350.00 | 350.00 |
| D-5—PATRIOTIC OBSERVANCE | 500.00 | 500.00 | 1,049.42 |
| E—LIBRARY | | | |
| a—Salaries | 10,500.00 | 7,155.00 | 7,273.90 |
| b—Janitors | 1,500.00 | 1,000.00 | 993.50 |
| c—Books & Periodicals, Binding | 5,400.00 | 3,850.00 | 345.82 |
| d—Water, Heat, Light & Telephone | 2,150.00 | 575.00 | 544.54 |
| e—Insurance | 500.00 | 75.00 | 188.54 |

| | APPROPRIATED 1937 | APPROPRIATED 1936 | EXPENDED 1936 |
|---|-----------------------|----------------------|---------------------|
| f—Supplies, Postage | 510.00 | 390.00 | 398.17 |
| g—Miscellaneous | 777.00 | 410.00 | 1,371.19 |
| | <u>21,337.00</u> | <u>13,455.00</u> | <u>14,115.66</u> |
| CONTINGENT | 1,000.00 | 1,000.00 | 951.01 |
| SUB-TOTAL OPERATING | 469,920.00 | 426,358.00 | 436,505.11 |
| F—DEBT SERVICE | | | |
| a—Redemption Unemp. Bonds | 7,000.00 | 7,000.00 | 7,000.00 |
| b—Redemption Capital Bonds | 47,000.00 | 46,000.00 | 46,000.00 |
| c—Redemption Funding Bonds | | | |
| Maturities, 1937 | \$158,000. | | |
| From Trust | 158,000. | | |
| | <u>00.00</u> | | |
| d—Capital and Temp. Bond Int. | 50,000.00 | 75,000.00 | 65,278.74 |
| e—Tax Revenue Notes | 267,985.12 | | |
| f—Funding Bond Interest | | | |
| Total Requirements | | | |
| 1937 | \$102,725. | | |
| From Trust | 26,725. | | |
| | <u>76,000.</u> | | |
| Balance | 76,000. | | |
| @ 69.35% Collections | 110,000.00 | 125,000.00 | 125,000.00 |
| g—Tax Note Interest | 2,000.00 | 2,000.00 | 00.00 |
| h—Library Debt Service | | 3,000.00 | 4,283.04 |
| i—Fire House & Alarm Debt | | 4,000.00 | 00.00 |
| | <u>483,985.12</u> | <u>262,000.00</u> | <u>247,561.78</u> |
| G—DEFICIENCY ADJUSTMENT RESERVES | | | |
| a—Liens Foreclosed (Taxes) | | 334.57 | 334.57 |
| b—Reserve for Taxes, 3 yrs. old | | 1,000.00 | 1,000.00 |
| c—Bills paid without reserve or overexpenditures | 6,888.63 | 1,349.74 | 1,349.74 |
| d—Taxes Cancelled and Reduced (Unexpended Balance Acct.) | 17,846.30 | 15,318.73 | 15,318.73 |
| e—Deficit Miscellaneous Revenues Anticipated | 26,263.46 | 17,000.00 | 12,206.29 |
| f—Discount, Refunding Bonds | | 1,140.00 | 00.00 |
| g—Capital Ordinance Overexpenditures | 1,017.38 | | |
| h—Overexpenditures, 1932 Reserves | | 390.16 | 390.16 |
| | <u>52,015.77</u> | <u>36,533.20</u> | <u>30,599.49</u> |
| H—DOWN PAYMENT, DEBT SERVICE | 8,500.00 | 00.00 | 00.00 |
| GRAND TOTALS | \$1,014,420.89 | \$724,891.20 | \$714,666.38 |

DETAILED COMPARISON

1937 - 1936

| | 1937 | 1936 |
|---|---------------------|---------------------|
| DEFICIENCIES & DEBT—Gross Total | \$544,500.89 | \$298,533.20 |
| Deduct—Payment Tax Revenue Notes | 267,985.12 | |
| | <u>\$276,515.77</u> | |
| Net—Deficiencies and Debt | \$276,515.77 | |
| Deduct—Free Trust Surplus Appropriated applied to debt | 37,893.85 | |
| | <u>\$238,621.92</u> | <u>\$298,533.20</u> |
| FOR OPERATION | 469,920.00 | 426,358.00 |
| TOTAL REQUIREMENTS FOR TOWNSHIP | \$708,541.92 | \$724,891.20 |
| MISCELLANEOUS REVENUES | 200,219.73 | 216,250.00 |
| AMOUNT TO BE RAISED BY TAXATION | \$508,322.19 | \$508,641.20 |

COMMENTS ON THE BUDGET

RESOURCES

TRUST SURPLUS APPROPRIATED:

This year's budget carries an appropriation of free trust surplus totalling \$305,878.97 for the two following purposes—

| | |
|---|--------------|
| For the payment of Revenue Notes..... | \$267,985.12 |
| For Deficiency Adjustments and Reserves | 37,983.85 |

This surplus in the Trust Account has resulted from two causes, first at the end of 1936, in accordance with the advice of the auditors, Council issued Tax Revenue Notes in the amount of \$267,985.12, the proceeds from which notes were credited to the Trust Account. This was done solely in order that the amounts which have appeared on our audits for so long as due to Trust by Current Account might be wiped off in an accounting manner. This money, having been placed in the Trust Account, became free surplus, and as such free surplus is subject to transfer back to Current Account, where it is being immediately used for the paying off of the notes which created it, leaving the Township in exactly the same position that it was in before the notes were floated. The whole procedure might be deemed unnecessarily complicated, yet it was what the auditors desired in order to simplify their accounts.

The second item of \$37,893.85 is also free surplus in the Trust Account. It resulted from over appropriations in previous years to the Trust Account by Current Account to take care of Township's share of various trust obligations. Through this budget it is being transferred back to the Current Account and being used as partial offset to appropriations for deficiency adjustments and reserves.

The new Budget Act requires that all appropriations of surplus revenue shall be approved by the State Auditor, which permission, in Teaneck's case, has been assured.

The surplus in the Current Account is not being touched. After setting aside reserves of approximately \$850,000 against tax title liens and delinquent taxes, the Current Account still shows a surplus of about \$150,000., of which \$112,000. is in cash. Of this \$112,000., \$95,000. is what the auditors designate as "free cash," that is cash which has no obligations whatsoever against it, and which could be used in its entirety for appropriations in any budget. A Township of the size of Teaneck, however, should have at least \$100,000. free cash available as working capital.

With the amount of reserves which the Township of Teaneck has set up against its doubtful assets, it is in an extremely fortunate condition. For instance, when property is taken over through tax title lien foreclosure, the amount owing in taxes on this property can be merely charged off against the reserves instead of requiring budget appropriations to make good the loss. Of course, property once taken is still an asset, however of a different kind.

MISCELLANEOUS REVENUE ANTICIPATED:

This preliminary budget for the first time shows the amounts of miscellaneous revenue collected in the previous year, set opposite the anticipations thereof for the current year. The anticipations for this year are in each case less than the actual receipts for 1936. This is one of the requirements of the new Budget Act, although the Township of Teaneck had been consistently following this principle.

In considering the amounts spent by various departments, the taxpayer should keep in mind the amount of money each department produces in revenue through licenses and permits.

One item which shows a large decrease between the amount realized and the amount anticipated is the gross receipts item, for reasons stated in the comments on this item.

The following table shows amounts of revenue received for 1930 (1930 is used as a base several times during this report), 1935 and 1936, together with the estimate for 1937:

| | 1930 | 1935 | 1936 | (Estimated) 1937 |
|--|--------------|--------------|--------------|---------------------|
| Interest on Deposits | \$ 5,270.62 | \$ 3,249.25 | \$ 5,500.00 | \$ 5,000.00 |
| Interest & Costs on Taxes | 23,018.27 | 35,009.19 | 33,834.44 | 33,000.00 |
| Interest on Assessments | 108,589.50 | 48,377.19 | 34,365.45 | 34,000.00 |
| Interest subsequent to sale on Tax and Assessment Liens | | 37,752.87 | 28,022.39 | 28,000.00 |
| Licenses & Fees | 10,070.86 | | | |
| 1. Board of Health | | 4,097.50 | 4,365.75 | 4,300.00 |
| 2. Building Inspector | | 5,187.50 | 4,896.25 | 4,800.00 |
| 3. Fire Department | | 2,337.00 | 2,842.00 | 2,800.00 |
| 4. Dog Licenses | | 2,360.00 | 2,668.00 | 2,600.00 |
| 5. Township Clerk | | 2,890.11 | 2,789.75 | 2,700.00 |
| 6. Liquor | | 12,103.30 | 12,487.95 | 12,400.00 |
| 7. Library | | 870.39 | 761.24 | 700.00 |
| 8. Planning and Adjustment Boards | | 75.00 | 150.00 | 150.00 |
| 9. Engineering Department | 1,991.45 | 2,017.53 | 2,546.00 | 2,500.00 |
| 10. Tax Searches | 3,608.51 | 2,537.75 | 2,401.25 | 2,400.00 |
| 11. Magistrate | 538.00 | 670.70 | 1,029.75 | 1,000.00 |
| 12. Township Sales, Fees and Costs | | | 1,686.93 | 1,600.00 |
| 13. Rents | | | 385.00 | 350.00 |
| 14. Deposits Refundable | | | 1,000.00 | |
| Poll Taxes | 3,573.00 | | | |
| Franchise Taxes | 40,139.37 | 49,863.52 | 50,805.14 | 50,000.00 |
| Gross Receipts Taxes | 11,631.50 | 12,774.42 | 129.75 | 11,919.73 |
| Miscellaneous Revenue Not Anticipated | | 2,092.68 | 3,563.55 | |
| | \$208,431.08 | \$224,265.90 | \$196,230.59 | \$200,219.73 |

A — "INTEREST ON DEPOSITS"

This amount results from interest paid by banks on Township deposits. With the rate of interest dropping constantly, it has been difficult to secure any returns on large balances held by the Township. Some of the funds (as much as the banks will take) on which interest is being paid, are in the form of certificates of deposit, at interest rates varying from one to one and a half per cent. An amount of \$250,000. on deposit in one of the banks to the credit of the Refunding Trust Fund, has been placed in

escrow in New York with securities of the bank pledged against it. The Township's official depositories now are — West Englewood National Bank of Teaneck; Peoples Trust Co. of Bergen County, Teaneck Branch; Peoples Trust Co. of Bergen County, Hackensack; City National Bank, Hackensack; Hackensack Trust Company, Hackensack; Palisade Trust and Guaranty Co., Englewood, and Bergen County National Bank, Hackensack.

B — "INTEREST AND COSTS ON TAXES"

In this item are included—

- (a) Interest on delinquent taxes.
- (b) Interest and costs on property sold in the 1935 and subsequent sales, which sales are not included in the tax title lien foreclosure contract.
- (c) Interest and costs included in the face of the lien on all properties included in the 1934 and prior sales, (interest which has accrued on these certificates subsequent to the date of sale is dedicated to the Foreclosure Account, and is credited under "Subsequent interest on tax and assessment liens.")

The actual amount appropriated corresponds with the collections of last year.

C — "INTEREST ON ASSESSMENTS"

Again this item showed a considerable decrease below the anticipated amounts of previous years, due not only to the fact that less and less assessments are outstanding, but that more and more of those outstanding have been included in tax sales, although the policy that a property delinquent for assessments only is not sold, is continued.

D—"INTEREST SUBSEQUENT TO SALE ON TAX & ASSESSMENT LIEN"

This item refers only to 1934 and prior sales. It is composed of the interest which has accrued on tax title and assessment liens subsequent to the date of each sale. These receipts are dedicated to the carrying out of the foreclosure contract as far as they may be necessary. This receipt is offset by an appropriation under "Legal" for lien foreclosure, of an equal amount.

E — "LICENSES AND FEES"

This year the licenses and fees item in the receipt side of the budget, is detailed to show the amounts received from each department during 1936. In each case the estimated receipts for 1937 are practically equal to those received in 1936, for no particular reason is known why any of these should show any drop during 1937. In fact, several of them may show an increase, but, as has been mentioned, the anticipation cannot exceed the previous year's receipts.

The item appearing last year "deposits refundable" did not meet with the approval of the auditor, and it is dropped from this year's budget. Such deposits are continuing to be handled through the Trust Account.

Attention is again called to the fact that Department heads no longer collect fees or handle money of any kind. Such fees or licenses must now all be paid to the Township Treasurer. This system concentrates responsibility, makes for less bookkeeping and easier auditing.

A list of fees charged by the Township for various services and concessions follows:

DEPARTMENT OF PUBLIC WORKS

- Street Opening Permits—Cost varies
- Construction Permits—Cost varies
- Sewer Permits—Cost varies

HEALTH DEPARTMENT

- Milk and Ice Permits—\$2.00
- Plumbing Permits—Cost varies
- Marriage Licenses—\$2.00
- Birth Certificates—No fee
- Death Certificates—No fee
- Transcripts of Death Certificates—\$1.00 each

BUILDING INSPECTOR

- Building Permits—Cost varies
- Occupancy Permits—\$1.50
- Excavation Permit—\$2.00

FIRE DEPARTMENT

- Storage of Inflammable Materials—\$5.00
- Sale of Fireworks—\$1.00
- Installation of Oil Burners—\$5.00
- Refrigeration Plants—\$5.00
- Public Garages—\$5.00
- Dry Cleaning and Pressing Establishments—\$5.00
- Bake Shops—\$5.00
- Kitchen Oil Ranges—\$1.00

POLICE DEPARTMENT

- Dog Licenses—\$2.00
- Redemptions—\$3.00

ELECTRICIAN

- Electric Signs—\$2.00

TOWNSHIP CLERK

- Peddler's Licenses—Cost varies
- Ash and Garbage Licenses—\$25.00
- Gas Pumps—\$10.00
- Taxi Driver's License—\$1.00
- Taxi Owner's License—\$2.50
- Fishing Licenses, Residents—\$2.10
- Hunting Licenses, Residents—\$2.10
- Fishing and Hunting, Residents—\$3.10
- Tennis Courts—\$10.00 each court
- Dance Halls, Skating Rinks, Golf Courses—\$200.00
- Bowling Alleys—\$10.00 first alley
\$5.00 each additional alley
- Pool and Billiard Parlors—\$25.00 per year for first
and second tables, \$15.00 a year all other tables.
- Swimming Pools—\$100.00
- Automatic Amusement Devices—\$10.00
- Retail Liquor Consumption Licenses—\$400.00
- Retail Liquor Distribution Licenses—\$200.00

"POLL TAXES"

In 1935 the Legislature of the State of New Jersey gave municipalities the option as to whether or not they would collect poll taxes. The Council of the Township of Teaneck decided that they would not. This is merely mentioned here to show that the Township no longer has this source of revenue, and to remind the taxpayer that he no longer has this expense.

F — "FRANCHISE TAXES"

The amount of franchise taxes in the Township of Teaneck continues to show a moderate increase due to the growth of the Township, and the increasing amount of business done by the utility companies; the amount of business more than offsetting the reduction in rates.

This revenue results from a tax of 5% which the State places upon the gross receipts of all public utilities which use or occupy the municipal highways of the State. It is distributed by the State, through the County, to the individual municipalities in proportion to the relative valuation of the company's property in these municipalities. Companies with less than \$50,000 gross receipts, pay only 2%. All such companies also pay an additional tax either for personal property or for a second time on their gross receipts.

G — "GROSS RECEIPTS TAXES"

This item shows a tremendous decrease between the amount realized and the amount anticipated. The non-receipt of this money is due to the fact that some municipalities, not satisfied with the relative distribution of the gross receipts tax as determined by the assessor's valuations, have taken the matter into court. The case finally involved the State Tax Commissioner and the State Tax Board. It is unknown how long it will take to straighten out the legal tangle. The money has actually been paid by the companies involved, and is in the hands of the State awaiting such determination before distribution. Under the new Budget Act, every municipality thus involved has had to obtain special permission from the State Auditor to anticipate gross receipts taxes for 1937. Under the State Auditor's ruling, only the smallest amount received during the last five years can be so anticipated, which in Teaneck's case, is \$11,919.73.

These taxes, as are the franchise taxes, are levied under the State law which imposes a tax on the gross receipts of certain public utilities, specifically mentioned in the law. The amount of the tax is computed by applying to the total of the company's gross receipts the "Average rate of State taxation" and is distributed back to the individual municipalities, as is the franchise tax, in proportion to the relative value of the company's property in the taxing districts.

The Public Service Electric & Gas Company and the Public Service Coordinated Transport are the only companies which are subject to a gross receipts tax in addition to franchise tax. The remaining public utility companies, except the railroad, are assessed for personal property at the local rate instead of paying a gross receipts tax.

In addition to this, bus lines also pay 5% of their gross receipts as an additional tax, which tax is distributed to the Towns through which the bus line operates in proportion to the length of the route in each Town. The amount received from this tax is included under Item E-5. The 5% tax for buses applies only to intra-state lines; inter-state buses which do not load and discharge the same passengers within New Jersey, are not subject to these taxes nor to any other control by the State Public Utility Commission.

Railroad property is divided into four classes for taxation purposes. On the first and fourth classes the State imposes taxes directly, the amount resulting therefrom being retained by the State and being eventually used for school purposes, some of it finding its way back to the local school districts. Second class railroad and third class railroad properties are taxed by local municipalities. Second class railroad property is such property owned by the railroad as is used for railroad purposes, but is not included in the main right-of-way. Third class railroad property is property owned by the railroad, but not used for railroad purposes.

So that the amount of taxes which public utility companies pay to the Township of Teaneck may be realized, the following table is appended:

| | FRANCHISE | PERSONAL & CORPORATION | GROSS RECEIPTS | 2nd CLASS RAILROAD |
|---------------------------------------|-------------|---------------------------|--------------------|-----------------------|
| Public Service Electric and Gas Co. | \$30,006.52 | | \$12,434.33 (App.) | |
| Bogota Water Co. | 240.52 | \$542.27 | | |
| Hackensack Water Co. | 13,450.43 | 48,851.06 | | |
| N. J. Bell Telephone Co. | 7,154.25 | 7,207.20 | | |
| Postal Telegraph Co. of N. J. | 2.91 | 56.03 | | |
| Western Union Telegraph Co. | | 535.34 | | |
| Public Service Co-ordinated Transport | | | 181.63 | |
| New York Central R. R. | | | | 4,217.55 |
| | \$50,854.63 | \$57,191.90 | \$12,615.96 | \$4,217.55 |

"TOWNSHIP SALES — FEES AND COSTS"

This is an item appearing for the first time this year. The revenue results from the redemption by the owner of property sold subsequent to 1934 on which the municipality holds the lien. This redemption may take place during the course of the sale, in which case the owner is charged only for the amount expended in advertising, or it may take place after the Township has acquired the tax lien. During the past year the Tax Collector has had searches made on all properties passing into the Township's hands, primarily for the purpose of being able to notify the mortgagees in the hope of having them redeem the property. However, when a redemption is made the statutory fees are charged the redeeming owner, or purchaser of the lien.

"RENTS"

Out of the many properties acquired by the Township during the past four years, there have been only four properties with small buildings. Three of these are being rented by the Township. The total income from these may reach \$1,000. this year, but it is only anticipated as \$350. under the requirements, as no anticipation can be greater than the actual receipts of the year before.

EXPENDITURES

GENERAL COMMENTS — In accordance with the established precedent, the operating side of the budget is again broken down into two divisions; the operating expenses and the fixed charges. Operating expenses in any municipality are subject, to a certain extent, to the control of the Governing Body in office, the degree of this control being modified considerably by the so-called mandatory expenditures and by the necessity of providing service of acceptable standards, which in Teaneck are high. The Township of Teaneck has grown approximately 30% since 1930, causing many additional demands upon the municipality for increased and new service in every department. Attention is directed to the fact that in spite of this the operating budget appropriation has only increased 14% over the operation appropriation of 1930.

The part of the budget required for debt service shows a decrease since 1930, due to the repayment of debt and to refunding at lower interest rates, and this year the use of free cash surplus.

Salary figures are based on a restoration of the remaining 5% of the 10% reduction given to the Township employees in 1933. Various salary adjustments, ranging from \$40. to \$300., and totaling \$3,200. are mentioned in detail.

The following table shows the amounts needed during 1930, 1936 and 1937 for operating expenses, debts and deficiencies, together with the revenue anticipated and the amount which had to be raised by taxation in each year:

| | 1930 | 1936 | 1937 | CHANGE | |
|--|---------------------|---------------------|---------------------|--------------|--------------|
| | | | | from 1930 | from 1936 |
| Debts & Deficiencies | \$387,806.63 | \$298,533.20 | *\$238,621.92 | -39% | -20% |
| Operation | 412,231.95 | 426,358.00 | 469,920.00 | +14% | +10% |
| Total Expenditures | \$800,038.58 | 724,891.20 | 708,541.92 | -10% | - 2% |
| Revenue Anticipated | 208,000.00 | 216,250.00 | 200,219.73 | - 4% | - 8% |
| AMOUNT TO BE RAISED BY TAXATION | \$592,038.58 | \$508,641.20 | \$508,322.19 | -14% | -0.1% |

*—Net amount after deducting surplus revenue appropriations.

Note—Since the budget tabulation shows comparisons of this year's anticipations with last year's actual expenditures, it will not be repeated in this part of the budget, as it has been in previous years.

A — "GENERAL GOVERNMENT"

A-1-2—Salaries—Management. This item is increased by \$500. and is due to the 5% salary restoration, plus a \$200. increase to the Deputy Township Clerk.

A-2—Treasurer and Collector. This item shows an increase of \$3,120., accounted for by the restoration of the 5% salary reduction and the following salary increases — Tax Collector, \$300., Assistant Tax Collector, Finance Clerk and Search Officer, each \$200., one Clerk \$100., one Clerk \$80., and the inclusion of a clerk's salary which was formerly charged against various accounts, such as tax sale and extra clerical, depending on the particular work he might be doing. There is no increase in personnel provided for in this office. The fact that no increase in help will be necessary is largely due to the new tax billing system set up in the Assessor's office, whereby the tax bill will be machine prepared. This machine billing permits the tax office more time for consideration of and answering the hundreds of different requests received from property owners, individual mortgagees, realtors, insurance companies and government agencies. Extra help for the preparation of the tax sale has also been eliminated, and the accounting system in the Treasurer's office is being improved and extended.

A-3—Legal. This item shows a decrease from last year, due to the reduction of \$2,000. in the amount allotted to lien foreclosures. The Magistrate's salary carries the 5% salary restoration.

The Township Attorney is compensated at the rate of \$10.00 per meeting, and is paid additional fees for other services rendered.

It is probably well understood by now that the item of "lien foreclosure" is that out of which the cost of the lien foreclosure contract is being paid. It seems that the appropriation made in this budget will be sufficient to complete the contract. This appropriation is paid not to the Township's agent direct, but into a Special Trust Account, and from there to the agent.

A-4—Assessor. This item of \$8,800. exceeds both the appropriation for 1936 and the expenditures. It provides the 5% salary restoration for the Assessor, and his Assistant, plus a \$200. increase for the Assistant, and \$260. for the Clerk, bringing her salary to \$1,300. There is added an item of \$1,500. for materials and supplies, largely made necessary by the new machine assessing and billing process. Prior to this time such materials and supplies as the Assessor needed had been charged against the general supply appropriation. The cost of this machine billing will be more than compensated for by relieving the Collector of the necessity of making out the bills and by relieving the Assessor and his force of a tremendous amount of work in preparing the duplicates, permitting them to devote more of their time to the refinement of the assessments.

A-5-a—Auditor. In this item last year it was planned that the 1935 audit would be paid partly out of reserves and partly out of current appropriations. The auditors, however, worked indiscriminately on the 1935 and 1936 audits, so that it was impractical to separate their time for the two years work. Consequently, all of the work they did was charged against the 1936 appropriation, in the total amount of \$5,170.15. This work comprised the completion of the 1935 audit and a good portion of the detailed work for 1936. The Township's books are practically all checked up to December 1, 1936. Naturally, the \$2,000. reserve, not being used, has reverted to surplus.

Because of the general interest in auditing costs in the Township, the totals furnished last year are repeated, together with the addition for 1935 and 1936.

| | |
|--------------|------------|
| 1930..... | \$8,360.00 |
| 1931..... | 4,707.76 |
| 1932..... | 4,079.00 |
| 1933..... | 5,145.45 |
| 1934..... | 3,722.50 |
| 1935 } | 5,170.15 |
| 1936 } | |

A-5-b—Planning and Adjustment Boards. This item provides clerical services for the Planning and Adjustment Boards; together with such minor charges for maps or supplies as may be necessary.

A-5-c—Extra Clerical. This item has been simplified so that at present it includes only one clerk, who has been with the Township for several years, and whose duties have been in connection with the refunding, various details in different departments, preparation of police and fire examinations, and relieving the Manager of constantly increasing detail and extra work. His basic salary has been \$1,800. and is increased to \$2,000. in accord with the others of a like grade. The \$300. extra is for extra stenographic work for advisory boards and committees. As has been noted, the clerk who has been partly charged against this item, has been transferred to the Collector's office.

A-5-d—Supplies and Printing. This item over-ran the estimate last year, partly because the supplies

for the Assessor's office, in connection with their new billing system, were charged against it, the Assessor having no appropriation of his own. In this item are included stamps and envelopes, tax bills and forms, and special reports, such as this budget report.

A-5-e—Legal Advertising. This item, which is a small amount, is left the same as last year.

A-5-f—Bonds and Insurance. This item includes bonds for employees and officials and compensation insurance of office employees. It is slightly increased to meet anticipated needs.

A-5-g—Telephones. This item is slightly increased over the appropriation of last year, for we found it necessary during the past year to add several trunk lines to accommodate the incoming calls. For the information of the taxpayer, the Township's business numbers are Teaneck 6-8400 and Teaneck 7-5300.

A-5-h—Elections. This item has been increased to provide for additional expenses in case extra districts are established.

The item "miscellaneous" formerly appearing, has been eliminated, since the appropriations should be sufficiently detailed to cover all expenditures.

A-5-i—Tax Sale. This item was considerably under-expended. The appropriation of \$1,000. should be ample to take care of the printing, advertising and mailing costs, the only extra costs now incurred in handling a sale. The tax sales are naturally becoming smaller and smaller, as the less desirable property has already been sold.

B-1 — "POLICE DEPARTMENT"

B-1-a—Salaries. The present personnel of the Police Department, together with the basic salaries, is as follows:

| | |
|------------------------------|--------------|
| 1 Chief | \$3,800. |
| 2 Lieutenants | 2,800. each |
| 4 Sergeants | 2,700. each |
| 20 1st Grade Patrolmen | 2,500. each |
| 3 3rd Grade Patrolmen | 1,500. each |
| 1 Dog Warden | 5.00 per day |
| 1 Handy Man | 4.00 per day |

These salaries were fixed by referendum in 1930 and can only be changed in the same manner.

The salary appropriation provides for the basic salaries as above set forth, that is the remaining 5% cut is being restored. It also provides \$100. additional for each of the third grade patrolmen, \$2,250. for the appointment of three additional men about July 1st, and several hundred dollars for increases which will be made necessary when the vacancies in the sergeantcy and captaincy are filled.

B-1-b—Traffic Lights. This item has been reduced to \$2,000., which includes \$700. for the maintenance and \$1,300. for power. All of the traffic lights have now been removed from the center of the street, except the one at Teaneck Road and Cedar Lane which, in its present position, is preferable to a curb location.

The Building Inspector has been entirely relieved of the maintenance of these lights, and the duties of replacing lights has been given to the handy man of the Police Department, with major adjustments and repairs for the present being handled by an electrician in the Fire Department.

B-1-c—Supplies. Keeping the Police Department equipped up-to-date, trained and ready for service at all times, demands a constantly increasing list of supplies, among which are ammunition, fingerprinting materials, lanterns, fire extinguishers, spot lights, car heaters, rubber boots and coats, safety material, prisoner's meals, etc.

B-1-d—Motor Equipment. The motor equipment of the Township has been increased during recent years, until now the department operates four coupes and two coaches, all doing general patrol duty. One coach is a special coach, capable of being used as an ambulance. Each car each year runs about 60,000 miles. New cars are purchased every year on public bidding, and are maintained under contract by the successful bidder. Gas is purchased as a result of public bidding. The cost of maintaining this motor fleet approximates—

| | |
|----------------------------|----------|
| Gas and oil | \$4,500. |
| Contract Maintenance | 2,400. |
| New cars | 2,600. |
| | <hr/> |
| | \$9,500. |

Aside from the Township owned cars, the Detective Sergeant is paid \$15.00 a month for the use of his car, and the officer who is in charge of school traffic duty and general safety work, who also uses his own car, is allowed gas and tires.

B-1-e—Dogs. This item covers the cost of dog catching in the Township. It is handled by a Dog Warden, assisted by the handy man of the Police Department. The appropriation provides for the proportionate salaries of these men, plus a small amount for dog food and care of the pound. About 1,300 dogs were licensed last year at \$2.00 each.

B-1-f—Telephones and Radio. This item includes additional trunk lines to the Police Department, which became a necessity during the last year. The present telephone bill of the Police Department is \$193.55 per month, exclusive of toll charges. Several changes in the type of service have recently been made after consultation with the Bell Telephone Company in order to secure the most economical set up possible. Of the above charge, about \$140. a month is due to the twenty call boxes, about half the number in use before the radio installation. The upkeep of the radio costs approximately \$13.00 per month. In December of last year the Fire Department ran a direct line between the fire houses and the Town Hall, thereby permitting the Police Department to receive the fire calls simultaneously with the Fire Department.

When the fire alarm system is completed, the police call system can be carried on the cross arms for the fire system.

B-1-g—Doctor. This item is not for services to the members of the Police Department, but is for such doctor's services as may be needed for those arrested, particularly in the examination of drunken drivers.

B-1-h—Insurance. This item covers public liability, fire and compensation insurance, divided as follows:

| | |
|------------------------|------------|
| Compensation | \$1,950.00 |
| Public Liability | 184.00 |
| Fire Insurance | 6.00 |
| | \$2,140.00 |

B-1-i—Street Marking and Signs. This work is done by the handy man of the Police Department, with the assistance of the Dog Warden, and the use of the Dog Warden's equipment. The number of signs and street marking is constantly increasing because of the public demand. The appropriation takes care of paints, traffic signs and wages.

B-1-j—Pension Fund. The present State Law requires that an amount equal to 4% of the policemen and firemen's salaries be each year appropriated for the Pension Fund. The men themselves contribute another 4%. However, the combined appropriation of 8% each year is far below the actuarial requirements of the fund, and Teaneck's fund, in common with all other municipal police and firemen's pension funds, shows a large actuarial deficit. In the future the contributions made by both men and the municipality must be raised considerably or the taxpayers of the future will have to pay the entire bill if the pensions are to be paid.

B-2 — "FIRE DEPARTMENT"

General Comment. In the budget of previous years mention has been made of the fact that the Teaneck Fire Department was the one department which needed building up, in both personnel and apparatus. This building process has consistently taken place during the past few years. Temporary and call men were employed until this year, when, through examinations, twenty-two men were permanently appointed to the Department as third grade firemen. This did not result in an increase in personnel, since most of the men permanently appointed had been working as temporary men with the few outside additions replacing the temporary men who were unable to qualify in the examination.

Last year's budget provided for a total personnel of 31. The Department personnel is now 32. The increase in apparatus and other improvements has recently been described in a booklet on the Fire Department. At present the volunteer force is purely an auxiliary force. Their average response per first last year was less than one man per alarm. As at present constituted, the Fire Department consists of the following personnel—

| | |
|----------------------------------|-------------|
| I Deputy Fire Commissioner | \$3,800. |
| 1 Assistant Chief | 3,000. |
| 1 Captain | 2,800. |
| 2 Lieutenants | 2,700. each |
| 3 1st Grade Firemen | 2,500. " |
| 22 3rd Grade Firemen | 1,500. " |
| <hr/> | |
| 30 | |
| 1 Mechanic | 1,800. |
| 1 Electrician | 1,500. |

B-2-a—Salaries. This item provides for the above number of men with the 5% restored in the case of the officers and first grade firemen. The electrician mentioned is at present engaged in instructing the new men in the operation of the fire alarm system, remodelling fire alarm boxes, and is to work on the installation of the new alarm system if funds therefore are approved. No increase in force is anticipated in the near future.

B-2-b—Rental, Volunteer Houses. This item remains the same. In addition to paying the rental to the Trustees of the Morningside Terrace Fire House and the Kenwood Place Fire House, where paid men are stationed, the Township also pays all light and coal bills, and during the past few years has shared in the remodelling costs made necessary through the necessity of providing living quarters for the paid men.

B-2-c—Insurance. This item covers the following items—

| | |
|---------------------------|------------|
| Compensation | \$1,600.00 |
| Public Liability | 654.00 |
| Fire Insurance—Cars | 4.00 |
| TOTAL | \$2,258.00 |

B-2-d—General Supplies, light, heat, gas, coal. This item covers an approximation based on past experience, as follows—

| | |
|-------------------------------|-----------|
| Electric light and gas | \$ 800.00 |
| Heat | 900.00 |
| Gasoline | 300.00 |
| Laundry | 200.00 |
| *Miscellaneous supplies | 1,800.00 |

*Miscellaneous supplies, include such items as machinery, tools, chains, gas masks, extinguisher refills, rubber coats and boots, helmets, auto supplies, batteries, brooms, brushes, bedding, towels, and so on down to the smaller but important items of soap, sponges, chamois, polish, and rags used in the customary "clean-up" of apparatus and equipment after a fire.

B-2-e—New Hose. This item is the same as last year. The contemplated amount of hose was not bought last year, but it will be necessary that \$1,500 worth be supplied to the Department this year. This appropriation will permit the purchase of a maximum of 2,000 feet of hose.

B-2-f—Apparatus Repairs and Additions. This item was over expended last year by \$1,700, due to the purchase of a chassis for and the building of a new emergency unit, which has been fully described. Due to the modernizing, remodelling and additions of the last few years, the apparatus of the Township is now sufficient for its present needs, and no additions are contemplated at the present. The \$1,000. allowed should be sufficient to take care of all the repairs and normal upkeep.

B-2-g—Fire House Repairs. This item has been increased because of the necessity of doing some remodelling on the doorway and approaches to the Morningside Terrace Fire House.

B-2-h—Telephone and Sirens. This item has been decreased in the thought that the contemplated installation of the Township's own lines connecting the various houses will result in a saving on the telephone bill.

B-2-i—Pension Fund. The necessity for this appropriation has been explained under the police, where also the insufficiency of the pension fund from an actuarial standpoint was pointed out.

B-3—"HYDRANTS"

This item includes the charge made by the Hackensack Water Company and the Bogota Water Company to the Township of Teaneck for hydrant service in accordance with rules fixed by the Public Utility Commission. It consists of a fixed maintenance charge per hydrant, plus a charge of one cent per inch foot of mains laid in the Township; for example, for each foot of 10 inch main laid in the Township the cost is ten cents; for each foot of 16 inch main the cost is 16 cents. There are 431 hydrants in the Township, 409 from the Hackensack Water Company and 21 of the Bogota Water Company. This amount has been steadily increased. The average yearly cost per hydrant supplied by the Hackensack Water Company under this method of charging is about \$66.00 per hydrant, and \$61.00 for hydrants furnished by the Bogota Water Company. An increase in the appropriation is necessary because of the additional mains laid in new developments, for which the Town is charged one cent per inch foot, and also because of the additional hydrants being placed.

The appropriation breaks down as follows—

| | |
|-----------|----------------------------------|
| \$27,054. | — Hackensack distribution charge |
| 3,360. | — Bogota distribution charge |
| 4,908. | — Hackensack hydrant charge |
| 200. | — Bogota hydrant charge |
| <hr/> | |
| \$35,522. | |

B-4—"STREET LIGHTING"

With the rates now in effect, applied to the present number and candle power of lights, the street lighting bill of the Township of Teaneck would be \$30,451.25. The additional appropriation is allowed for the erection of additional lights made necessary by the constant opening of new streets. The following table shows the numbers, size and costs of lamps in use at present—

| | | | | |
|------|------------------|---|--------------|-------------|
| 874— | 1000 lumen lamps | @ | \$23.35..... | \$20,407.90 |
| 197— | 2500 " " | @ | 41.95..... | 8,264.15 |
| 11— | 4000 " " | @ | 54.80..... | 602.80 |
| 17— | 6000 " " | @ | 64.35..... | 1,093.95 |
| 1— | 10000 " " | @ | 82.45..... | 82.45 |
| | | | | <hr/> |
| | | | | \$30,451.25 |

C—"PUBLIC WORKS"

C-1—Engineering Department. C-1-a. Township Engineer. The Township Manager serves as Engineer at \$1.00 a year.

C-1-b—Assistant Township Engineer. The Assistant Township Engineer's time is taken up with the apportionment of taxes and assessments, work in connection with the Planning Board, revisions of tax and other maps, issuing of permits, inspections, surveys for streets, engineering features connected with the W.P.A. and other projects and plans which may arise from time to time. Last year the department turned in fees in the amount of \$2,546.

C-1-c—Engineering Assistants and Inspectors. This item is double what it was last year, and \$500 in advance of the actual expenditures. The increased expenditures over the estimate last year were made necessary by the great amount of work which was done by individual developers, and the necessary inspection thereon. All such inspection furnished the developers was charged for and show in the receipts of the department. Besides this work by the developers, the other work of the department increases with the Township again undertaking street improvements. An engineering assistant, who has been employed temporarily at \$1,500 a year is provided for permanently this year at \$1,800. Engineering costs incurred in paving or sewer work are included in the assessment.

C-1-d—Clerical Assistant. The part time clerk which this department last year shared with the Board of Health has been released entirely to Board of Health work and a clerical assistant, formerly with the Assessor, has been transferred for full time to the Engineering and Building Inspector's office.

C-1-e—Supplies. This item has been left the same as last year. The increased activity has made necessary the purchase of extra supplies, but the total will not be as much as last year because then a second hand car was bought for the Department.

C-1-f—Building Inspection. The Building Inspector's department, of course, shows increased activity, not only because of the large amount of buildings built, but because of the constantly increasing care given to examination of plans and inspection. The present appropriation provides for a building inspector at \$2,200., and a plan examiner at \$2,000. The plan examiner has been employed during the past year in examining plans, preparing new building code and general inspection, at \$1,800. a year. An additional thousand dollars is provided for extra inspection services which may be required during the year. At the present the efficiency of this department has been increased by adding a clerk to the department to handle all detailed clerical work, and by having all plans submitted examined by the plan examiner, thereby doubling the time which the building inspector is able to spend in the field. Relieving him of any work in connection with the traffic lights or other electrical work of the Township also increases his efficiency as a building inspector.

C-2—"STREETS AND STREET REPAIRS"

C-2-a—Superintendent, ½ Time. For some years we have suggested that the Superintendent's salary be fixed at \$3,000. in order to make it commensurate with his responsibilities and with salaries paid by other municipalities for this position. Such provision is made in this budget, though the amount fixed is still well below that paid superintendents in other and smaller nearby municipalities.

C-2-b—Road Foreman. This item shows no change over what it has been for some years.

C-2-c—Mechanics. This mechanic has been placed at a fixed salary of \$1,800. a year, the same as the mechanic in the Fire Department. He handles all the repairs in both the street and sewer departments, consequently his salary is split between the two. Through the department having a mechanic, outside bills for repairs are cut to a minimum.

C-2-d—Clerk. The lowest paid employee in the Township is given an increase of \$100. to \$900.

C-2-e—Truck Drivers. This item provides for year 'round services of two truck drivers, both men having been with the department for years. They act not only as truck drivers, but as sub-foremen of the gangs placed in their charge.

Auxiliary Truck Drivers—This is a new division, recommended by the Superintendent. It does not contemplate the employment of any additional men, it merely puts on a more permanent basis men who have been driving trucks for the Township of Teaneck, and who heretofore have been compensated on an hourly basis, the same as laborers. The salary established for the new grade is \$110. a month for four men.

C-2-f—Street Cleaning. This item is slightly below the appropriation of last year, but more than the actual expenditures. This is for two reasons, first, the restoration of the 5% salary to the driver, plus a \$100. increase, or a total salary of \$1,900. This operator not only operates and takes care of the machine, but also makes his own brooms, a duty often left to others. In addition a thousand dollars is allowed for another part time operator, for the purchase of a new sweeper is contemplated, the present sweeper being held in reserve for operation whenever the work gets to heavy for one machine.

C-2-g—Equipment and Supplies. This appropriation is reduced \$1,000. below the appropriation of last year, and some \$5,000 below the actual expenditures of last year. Last year's actual expenditures were high because we bought three trucks, a sand distributor, snow plowing and scraping equipment not contemplated when the budget was prepared. No increase in equipment beyond that noted later is contemplated.

C-2-h—Road Labor. This item has been decreased below the appropriation and expenditures of last year, because the auxiliary drivers, who were charged against this amount, have a separate classification. Taking this into account, the amount allowed for labor shows an increase of about \$2,000. The reason for this increase, in view of the growth of the Township, can well be understood.

C-2-i—Road Material. This item has been increased \$1,000. over last year's appropriation, and \$1,100. over the expenditures. With the real estate development that is going on, we need more and more material to keep the streets passable. The material is also increasing in prices.

C-2-j—Insurance. This item is divided as follows:

| | |
|----------------------------|----------|
| Compensation | \$1,635. |
| Public Liability | 315. |
| Fire Insurance, Cars | 50. |
| | <hr/> |
| | \$2,000. |

C-2-k—Snow Removal. Fortunately so far this year the snow removal charges have been very light, but the demands on this item before 1938, of course, cannot be anticipated. The appropriation is about an average amount which the snow cleaning has cost us for the last few years.

C-2-l—Street Signs. With the opening of new streets the demand for street signs continues. These signs, together with the replacements, last year cost us just over \$1,000.

C-3—"DISPOSAL PLANTS & SEWERS"

C-3-a—Superintendent, ½ Time. This item includes half of the salary of the Superintendent of Public Works.

C-3-b—Chief Operator. The duties of the chief operator, besides the actual charge of one of the plants, are general supervision over all of the other operators and plants. He is also required to do the necessary repair work with the assistance of the mechanic.

C-3-c—Operators and Mechanic. This item provides for the full time service of two men, the half time service of another operator, and half the salary of the mechanic. Experience has shown that the force cannot be reduced below this point with satisfactory operation of the plants, such as would guarantee them against becoming a nuisance. In fact, from time to time additional labor is required. The only increases here are the 5% salary restorations.

C-3-d—Labor. This item has been increased \$300. above the appropriation of last year because of the necessity of reglazing and repainting some of the plants.

C-3-e—Power and Water. This item has been left the same even though it is somewhat below the actual expenditures of last year.

C-3-f—Supplies. This item is higher than the appropriation last year, but slightly less than the actual expenditures. The purchase of additional paint and glass will be necessary this year.

C-3-g—Insurance. This item only covers compensation insurance on the men approximating \$200.

C-3-h—Dumps. At the end of last year, after public bids were taken, a contract was awarded for the care of the dumps, which returns the Township \$400., plus a bond, to the effect that the dumps will be kept in satisfactory condition and free from fire. The appropriation of \$200. is merely a safeguard against possible abandonment of the work by the contractor, and for any extra inspection of the dumps or of the garbage collectors that may be necessary.

C-4—"GROUNDS, BUILDINGS, PARKS"

C-4-a—Janitor. This item shows no change, except for the salary restoration.

C-4-b—Upkeep of Building. The amount spent on this item last year was very small. The appropriation is fixed at half of last year's as some general repairs and painting will be necessary.

C-4-c—Electricity. This item remains the same.

C-4-d—Water. This item has been increased to cover the amount actually billed last year. Most of this water is used in maintaining the wading pool at the Town Hall grounds.

C-4-e—Fuel Oil. This item has been slightly increased to correspond with expenditures of last year.

C-4-f—Supplies. This item shows no change, since the amount appropriated last year was sufficient to cover the expenditures.

C-4-g—Parks and Recreation. This item shows an increase of \$800. more than the expenditures of last year when part of the maintenance work on parks and playgrounds was done by the Shade Tree Superintendent. It was found, however, that this does not work out satisfactorily, and this year an allowance has been made for two men to work on the parks and grounds during most of the year.

C-4-h—Preliminary Park Plans. This is a new item and provides funds to pay for consultant's services in making preliminary plans and estimates of costs for the proposed central park on both sides of the West Shore Railroad from Queen Anne Road to Windsor Road from Route #4 north almost to West Englewood Avenue.

C-5 — "SHADE TREES"

C-5-a—Foreman. This item provides for the salary of the foreman at \$2,200., an increase of \$200. This increase puts him on a par with the foremen of the Road and Disposal Plant and Sewer Departments.

C-5-b—Labor. This item has been increased to permit the employment of four men the year 'round. This allows even more labor for shade tree work over that of last year than appears on the surface, for except in a consulting capacity, and in necessary tree work, this department is to be relieved of the care of the parks and grounds.

C-5-c—Equipment, Supplies and Shrubs. This item remains practically the same. It will permit the improvement of one or more of the small areas scattered throughout the Township.

During last year, the first of its existence, the work of this department was primarily confined to trimming of trees throughout the Township for clearance, removing dead and dangerous trees, replacing these with other trees, care of the parks and grounds, and contacting individual owners on the planting of new trees. During the coming year more emphasis will be placed on the planting of additional trees. However, a great number of trees, particularly poplars and silver maples, still remain to be removed. Except for replacement of existing trees, new trees are to be planted by the Township and assessed against the benefitted owners.

D — "HEALTH, CHARITIES & RECREATION"

D-1 — "BUREAU OF HEALTH"

D-1-a—Director. Dr. Bookstaver serves as the Director of Health at the salary of \$1.00 per year.

D-1-b—Health Officer. The Health Officer is a statutory official provided for in the Health Laws of the State. He also acts as plumbing inspector. There is no change in his appropriation.

D-1-c—Clerical. This department has been given the use of a full time clerk whom they formerly shared with the Building and Engineering Departments.

D-1-d—Supplies, Printing, Gas. The appropriation of \$500. is self explanatory.

This department, under Dr. Bookstaver's guidance, is constantly increasing its activities in the guarding of the health of the community, the results showing in the excellence of the health statistics.

D-2 — "CHILD WELFARE"

D-2—Child Welfare. This item shows a nominal increase over the appropriation of last year, required by the restoration of the salary reduction to the nurse. This work is under the general supervision of the Director of Health, and includes principally the salary of one nurse at \$1,500. The rest of the appropriation is used for the doctors who are in attendance at the two weekly clinics for babies, and for miscellaneous supplies needed therein.

D-3 — "POOR RELIEF"

The Poor Relief for this year has been broken up into various divisions to show more definitely how the money is spent. At the present moment no municipality knows exactly what provision to make for the poor and unemployed since the State Legislature has not determined what share, if any, the State will take, and also because the future of the various government "make work" agencies is unknown. Under these circumstances, the best and only policy is to appropriate an amount based on the cost to the Township of carrying the relief load since June 1st of last year, at which time State Aid was eliminated. The present total appropriation of \$21,500.00 covers this. This is broken up as follows —

D-3-a—Direct Relief. In this item is charged all direct relief, whether of food, rent, light, heat, medicine, etc., given to clients, as well as the costs to the Township of maintaining the W.P.A. sewing project.

D-3-b—School Guards. This item provides for maintaining about 13 men at various crossings in the Township used by the children in going to and coming from school and also, as guards for coasting and sleighing. These men are selected from a group who would otherwise be entitled to direct relief, and, therefore, the cost is an item properly chargeable against the relief expenditures.

D-3-c—Salaries, Rent, Supplies. This item provides for the salary of the Poor Master at \$250. a year. He has been with the Township for years, and devotes his time towards widow's pensions, and non-support cases; a Deputy Poor Master at \$1,300., who actually does the work connected with relief; a clerk at \$1,200. who looks after the clerical end, and occasional assistance of a special investigator who devotes her time towards keeping persons off the relief lists by finding employment for them and reducing the relief list itself in the same way. The personnel conducting the relief is sufficient to handle a considerably in-

creased load, and yet is not large enough to permit reduction unless the load drops still further, in which case such reduction will be made. The Deputy Poor Master is also allowed gasoline and certain maintenance costs for his own car, which he uses on the job.

D-4—Mosquito Commission. This is the amount appropriated from year to year and is paid in a lump sum to the Bergen County Mosquito Commission. It only partially covers the amount of work which this Commission does in Teaneck.

D-5—Patriotic Observance. This item remains at \$500., the same as it has been for a number of years. The large over-expenditure last year was due to the aid given to the American Legion in staging their County Convention here.

E — "LIBRARY"

This year the Library has been given a more prominent position in the budget because of its increasing amount and importance. The sub-divisions of the library budget are shown in detail. Naturally, with the completion of the new building and the increased work of the library, this budget shows a large increase over that of the year before. A letter from the Board of Trustees to the Mayor and Council, presenting their budget, is appended for the information of the public.

"December 31, 1936.

"To the members of the Township Council,
Teaneck, N. J.

"Gentlemen:

"The Board of Trustees of the Free Public Library of Teaneck present the revised 1937 budget for the new library for your approval.

"Careful consideration and study has been given each item.

"The expense of operation of the library will be greatly increased. Two separate departments (children and adults) will have been created, making separate supervision and more books essential.

"A minimum of two new assistants will be needed, one professional and one clerical assistant. If the W.P.A. workers assigned to us are withdrawn, paid pages must take their place.

"It is only possible to estimate the heat, light, water and insurance.

"Considering the greatly increased space and greater service which the library plans to render to the residents of Teaneck, we do not feel that this budget is excessive.

"We greatly appreciate your splendid cooperation and interest in the library and its activities.

Very truly yours,

BOARD OF TRUSTEES."

"CONTINGENT"

This item is given a separate classification, not because of the amount involved, but because of its character. A \$1,000, contingency appropriation in a budget of this size seems ridiculously small, but because of the careful sub-division of the budget it has and should prove to be sufficient.

F — "DEBT SERVICE"

GENERAL COMMENT:

The following tables are presented at the outset of the debt service discussion to present as simple, fair and non-technical a picture as it is possible to do, of the Township's financial position as of the beginning of this year. So many factors enter into a determination of this status that no statement could be given which would show in detail this status, with all its ramifications, and still be intelligible to anybody but the trained municipal accountant. As of January 1st the Township's total bonded indebtedness outstanding is as follows:

| Account Number | STATEMENT OF BONDS | | | |
|--|-----------------------------|---------------------|--|------------------------------|
| | Outstanding Jan. 1, 1936 | Paid in 1936 | Issued 1936 | Outstanding Dec. 31, 1936 |
| Poor Bonds | \$33,000.00 | \$ 7,000.00 | none | \$ 26,000.00 |
| Capital Bonds | 694,750.00 | 49,000.00 | 44,000.00 | 689,750.00 |
| Temporary Assessment Bonds | 702,250.00 | 483,000.00 | none | 219,250.00 |
| Refunding Bonds | 1,871,000.00 | 115,000.00 | 573,000.00 | * 2,329,000.00 |
| Assessment Anticipation Bonds | none | none | 41,500.00 | 41,500.00 |
| NET BONDED DEBT OF THE TOWNSHIP | \$3,301,000.00 | \$654,000.00 | \$658,500.00 | \$3,305,500.00 |
| | | | Cash in hand applicable to payment Temporary Bonds | 73,000.00 |
| | | | | \$3,232,500.00 |
| | | | Net decrease during year | \$68,500.00 |

* At least \$1,250,000. will be met by assessment collections, of which \$546,648.15 is now in hand. The remainder is to be met by taxes or sale of property between now and 1955.

The above total bonded obligations of the Township show a reduction of \$1,904,500. as compared with 1931. In order to obtain the total gross indebtedness of the Township, the amount of \$1,430,500. school bonds must be added. This would make the total gross bonded indebtedness \$4,663,000. This does not include the \$267,985.12 of Tax Revenue Notes, cash for the payment of which is lying in the bank.

A simplified "balance" sheet for the Township of Teaneck which purports to show the amount of debt which the Township has and the reserves to meet them is represented below. Although it is called a "balance" sheet, it is not intended that the two sides should balance, for included in the debit side are serial bonds, some of which do not become due until 1955. Such bonds, of course, will be met by taxation from year to year. The statement is rather remarkable, however, in that it shows that if the Township could at present realize on all of its assets then it could practically wipe out its total debt, without requiring future taxpayers to meet the maturities of bonds. It is rather rare for any municipality to show such a financial condition. Of course in the assets there are not included the improvements, buildings and equipment owned by the Township, such as the Town Hall, Library, Fire House, Sewers, Paving, Sewage Disposal Plants, etc. On the balance sheet of a private corporation these also would be shown as assets.

| ASSETS: | | DEBITS: | |
|------------------------------------|--------------|-------------------|-----------------------|
| Taxes Outstanding | \$425,942.92 | Poor Relief Bonds | \$26,000.00 |
| Tax Liens Outstanding | 487,479.59 | Capital Bonds | 689,750.00 |
| Interest & Costs on Tax Title Lien | 197,661.12 | Temporary Bonds | 260,750.00 |
| Assessments Outstanding | 404,243.99 | Refunding Bonds | 2,329,000.00 |
| Assessment Liens Outstanding | 608,801.41 | | |
| Pending Assessments, | | | \$3,305,500.00 |

F-e—Tax Revenue Notes. This appropriation of \$267,985.12 has been explained in the discussion of the surplus trust revenue set aside to take care of these particular notes. It was there noted that the issuing of these notes and their redemption was an accounting operation made necessary to wipe out the balance of the interfund debt items originally incurred in 1930 and prior years.

F-f—Funding Bond Interest. This item has been discussed in connection with the payments of the funding bonds. Reference to the detailed figures on the budget show that out of the total requirements of \$102,725., \$26,725. is to be taken from the Trust Account, leaving \$76,000 to be raised by taxation. Then, because of the operation of the overlay requirement, this amount must be increased to \$110,000., since in 1936 we collected only 69.35% of our tax levy.

F-g—Tax Note Interest. This item appears in this budget as one item without distinction between revenue and tax anticipation notes. Some interest charges have been incurred on the existing tax revenue notes, and it is impossible to foresee all contingencies that may arise, necessitating borrowing on tax anticipation notes. The \$2,000. appropriation is an arbitrary sum providing for the payment of interest on such notes, should it be necessary to borrow.

F-h—Library Debt Service and Fire House and Alarm Debt. These are two items appearing in last year's budget which do not appear this year. The Library was actually completed, while the Fire House was not begun. The library debt service at present is carried under the requirements for debt service and capital bonds. Replacing these two items, we have an item for down payments on debt service, to be explained.

G — "DEFICIENCY ADJUSTMENT RESERVES"

General Note — In large measure the items in this division are technical accounting and deficiency items which the audits disclose. These deficiencies often arise from accounting operations and are appropriated for as soon as the amounts are known. Practically all of these items do not require an expenditure of actual cash, and by the appropriation results in an increase in the surplus of the Township. They could, in their entirety, be counterbalanced by surplus revenue appropriations. However, to do so would not leave the necessary cushions to take care of the inevitable losses in tax collections. The more property that is foreclosed by the Township, the smaller can be the cushions provided in each budget, since it is these cushion appropriations which have, from year to year, been paying the taxes assessed against non-paying properties by the Township. As such properties pass into the Township's hands, a larger and larger percentage of our tax levy will be collected.

G-a—Liens Foreclosed. This item passes out of the picture, for the reserves have been established for delinquent taxes are sufficiently extensive to permit such liens to be charged directly against them without an appropriation being made therefor.

G-b—Reserve for Taxes 3 years old. This item is also eliminated for the same reason that the liens foreclosed item is eliminated.

G-c—Bills paid without Reserve or Overexpenditures. This item principally arises from the fact that the auditors in the course of their audit charge back to various accounts, principally interest accounts, amounts which had been charged against other like accounts. Such charge back results in the over-expenditure in the account charged, and this deficit must be taken care of by budget appropriation. On the other hand, no credit is given for the surplus created in the item from which the amount was charged over, this individual surplus being credited to the general surplus of the Township.

G-d—Taxes Cancelled and Reduced. This item results primarily from reductions made by the County Board on the appeal of taxes. The tax rate for the Township is established on the total amount of the tax duplicate as originally submitted to and approved by the County Board of Taxation. Consequently, if, after this, the County Board makes reductions in valuation, the tax rate having been fixed, the result is a deficiency in revenue. There is only one way of making up this deficiency in revenue, and that is to appropriate for it in the following budgets. Omissions and duplications in assessing also have a slight effect on this amount.

G-e—Deficit Miscellaneous Revenue Anticipated. This item this year takes care not only of the deficit in miscellaneous revenues anticipated in 1935, but also in 1936. Prior to this year we have always been one year behind in the appropriation of this amount, due to the fact that the audit was not far enough along to establish the amount exactly. Fortunately this is not the case this year, for the new budget act makes it necessary that the deficit of the immediately preceding year be included. By comparing the amounts actually realized to the anticipations as shown on the first sheet of this budget, it is possible to determine that the particular items which came below expectations were the interest on assessments and gross receipts taxes. It has been previously explained that the gross receipts tax is only delayed and not lost. When the Township receives any miscellaneous revenue not anticipated, as they did in 1936, in the amount of \$3,563.55, such amount cannot be taken to offset a loss in the actually estimated items, but instead is transferred directly to the surplus revenue account.

G-f—Discount, Refunding Bonds. This item does not appear in this year's budget.

G-g—Capital Ordinance Overexpenditures. This is the amount by which the Sussex Road improvement exceeded the \$10,000. actually appropriated in the original ordinance. It was due to an increase in the width of a paved portion after the ordinance had been passed.

H — "DOWN PAYMENT, DEBT SERVICE"

Under the new Bond and Budget Act it is stipulated that no bond ordinance shall be finally passed after April 1st, 1937, unless the budget for any year contains a sufficient appropriation to make a down payment on the debt service of the bonds called for by such ordinances. Such down payment must include an entire year's service charges for both interest and retirement. The capital expenditures undertaken by the Township during the coming year will probably be for about three miles of street paving, about five miles of tree planting and the purchase of certain equipment, such as a road roller, street sweeper, enlargement of the Township garage, and beginning of the fire alarm system. It is planned to have ordinances covering all of these expenditures introduced so that they can be approved before the first of April. The \$8,500. appropriation for down payment on debt services can be used then for any further improvements whose costs may not be known at this time, or the necessity for which may arise. For instance, if it is desired to make a start on the new centrally located park this year, the down payment will permit the borrowing of perhaps \$100,000.

TOWNSHIP COUNCIL

Milton G. Votee, Mayor

Robert P. Lewis
Louis G. Morten

Samuel S. Paquin
Karl D. Van Wagner

Paul A. Volcker, Township Manager
New Jersey State Auditor, Auditor

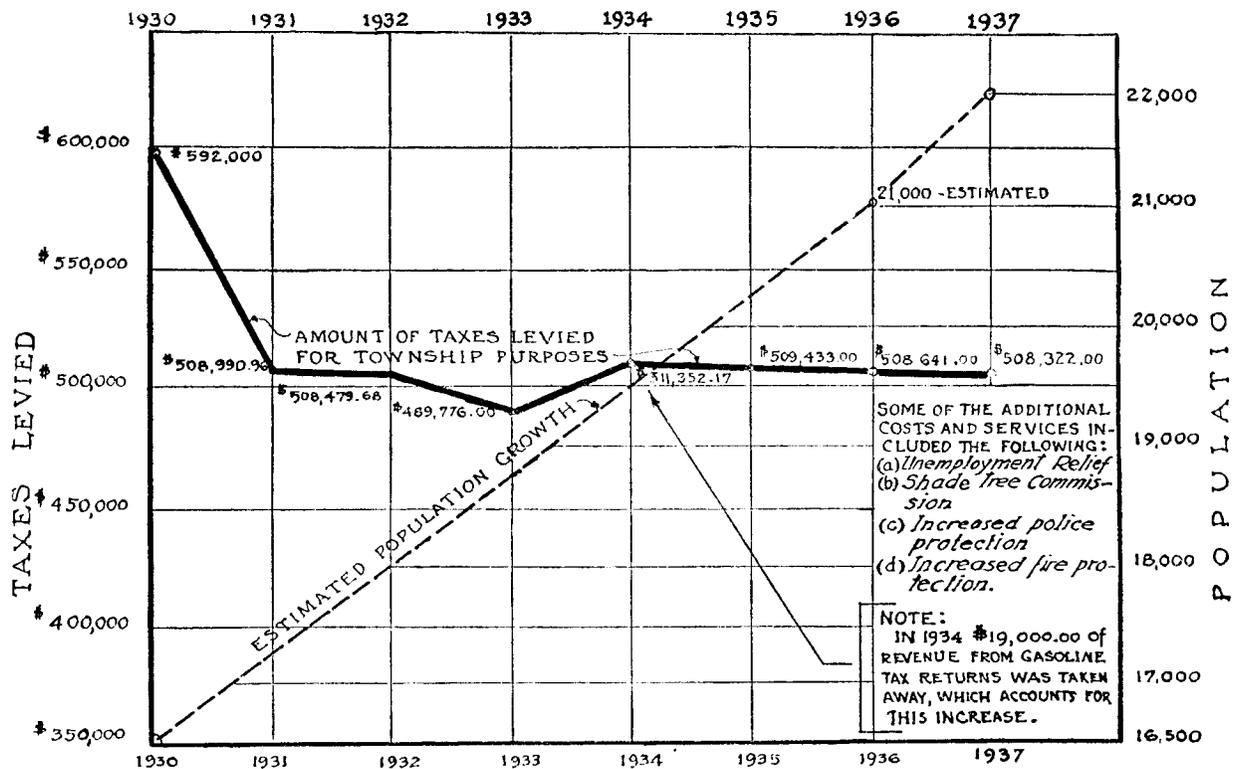


CHART SHOWING POPULATION VS. TAXES

DESPITE RAPIDLY INCREASING POPULATION AND ADDITIONAL SERVICE RENDERED, THE TAX MONEY REQUIRED FOR TOWNSHIP OPERATION AND DEBT REMAINED PRACTICALLY STATIONARY FROM 1931 TO 1937