

TOWNSHIP OF TEANECK
NEW JERSEY

THE PROPOSED

1941 BUDGET

AND

TOWNSHIP MANAGER'S REPORT

To the Taxpayer:

The Council of the Township of Teaneck herewith submits to you for your information and consideration, the Proposed Budget for 1941, prepared in accordance with the requirements of the New Jersey Budget Act.

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 fifty-nine cents of your tax dollar, but they do wish you to be thoroughly familiar with the way the forty-one cents, for which they are responsible, are spent.

The explanatory material accompanying this budget is that submitted to us by the Township Manager, and constitutes a report by him to the Taxpayer of the past year's operations. The Council invites your particular attention to the explanations of the anticipated increase in the tax rate as being primarily due to the non-receipt of delinquent taxes during 1940 and the appropriation providing for the payment of Funding Bonds from taxes rather than through assessment payments for the first time.

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

PRELIMINARY BUDGET — 1941

REVENUE

RESOURCES	1941 ANTICIPATIONS	1940 ANTICIPATIONS	1940 RECEIPTS
GENERAL REVENUES			
A—Surplus (Non Cash)	\$ 82,000.00		
		\$ 82,000.00	
B—Licenses			\$13,915.00
1. Liquor	13,900.00	\$14,000.00	4,635.00
2. Dogs	4,600.00	3,500.00	
	18,500.00	\$ 17,500.00	\$ 18,550.00
C—Fees and Permits			
1. Building	4,350.00	5,500.00	4,386.00
2. Fire	2,550.00	2,500.00	2,586.00
3. Township Clerk	2,150.00	1,900.00	2,175.50
4. Health	4,700.00	5,000.00	4,727.75
5. Planning and Adjustment Boards	200.00	150.00	210.00
6. Engineering	300.00	1,000.00	300.60
7. Public Works	1,550.00	1,400.00	1,554.60
8. Tax Searches	1,900.00	2,000.00	1,944.00
	17,700.00	19,450.00	17,884.45
D—Fines and Costs			
1. Magistrate	900.00	1,500.00	921.40
2. Library	1,000.00	590.00	1,001.82
	1,900.00	2,090.00	1,923.12
E—Rentals	100.00	700.00	162.00
F—Interest & Costs on Taxes	16,000.00	28,000.00	16,475.11
G—Interest & Costs on Assessments	20,000.00	14,000.00	20,463.97
H—Interest on Tax Liens	8,000.00	11,000.00	8,083.76
I—Interest on Deposits	2,000.00	3,500.00	2,379.56
J—Franchise Taxes—1941	50,800.00	52,233.22	13,127.77
K—Gross Receipts Taxes—1941	25,500.00	16,717.83	
L—Bus Franchise Taxes	4,800.00	3,500.00	4,865.71
M—Receipts for Delinquent Taxes	197,000.00	285,224.43	198,910.29
N—Special Items of Special Revenue Anticipated with Prior Written Consent of Department of Local Government—			
1. Capital Surplus (Cash)			
2. Trust Surplus (Non-Cash)			
3. Current Surplus (Cash)		17,666.78	17,666.78
TOTAL MISCELLANEOUS REVENUE	\$444,300.00	\$471,582.26	\$320,492.62

EXPENDITURES

Item	1941 APPROPRIATIONS			1940 APPROPRIATIONS			1940 EXPENDED		
	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total
I. GENERAL GOVERNMENT									
A. Administrative & Executive									
1. Council	2,500.00			2,500.00			2,500.00		
2. Township Manager	8,000.00			8,000.00			8,000.00		
3. Township Clerk	500.00			500.00			500.00		
4. Deputy Town Clerk	2,500.00			2,500.00			2,500.00		
5. Clerk	1,380.00			1,000.00			257.40		
	<u>14,880.00</u>		<u>14,880.00</u>	<u>14,500.00</u>		<u>14,500.00</u>	<u>13,757.40</u>		<u>13,757.40</u>
B. Assessment & Collection of Taxes									
a—Assessment									
1. Assessor	4,000.00			4,000.00			4,000.00		
2. Clerks	4,350.00			4,220.00			4,480.00		
3. Supplies			1,000.00		1,000.00			1,074.16	
	<u>8,350.00</u>	<u>1,000.00</u>	<u>9,350.00</u>	<u>8,220.00</u>	<u>1,000.00</u>	<u>9,220.00</u>	<u>8,480.00</u>	<u>1,074.16</u>	<u>9,554.16</u>
b—Collection of Taxes									
1. Tax Collector	3,300.00			3,300.00			3,300.00		
2. Asst. Collector	2,200.00			2,100.00			2,100.00		
3. Search Officer	2,200.00			2,100.00			2,100.00		
4. Clerks	6,440.00			6,120.00			6,154.94		
5. Tax Sale & Searches					750.00			477.16	
6. Personal Tax Collection	1,170.00	500.00		1,040.00			1,040.00		
	<u>15,310.00</u>	<u>500.00</u>	<u>15,810.00</u>	<u>14,660.00</u>	<u>750.00</u>	<u>15,410.00</u>	<u>14,694.94</u>	<u>477.16</u>	<u>15,172.10</u>
C. Dept. of Finance									
1. Treasurer	1.00			500.00			500.00		
2. Asst. Treasurer	2,600.00			2,100.00			2,100.00		
3. Clerk	1,680.00			1,600.00			1,600.00		
4. Auditors		4,000.00			4,000.00			4,261.73	
	<u>4,281.00</u>	<u>4,000.00</u>	<u>8,281.00</u>	<u>4,200.00</u>	<u>4,000.00</u>	<u>8,200.00</u>	<u>4,200.00</u>	<u>4,261.73</u>	<u>8,461.73</u>
D. Engineering & Inspection									
1. Township Engineer	1.00			1.00			1.00		
2. Asst. Engineer	3,200.00			3,200.00			3,200.00		
3. Eng. & Inspectors	2,600.00			4,500.00			4,733.03		
4. Bldg. Inspectors	4,000.00			4,600.00			4,580.00		
5. Clerk	1,560.00			1,500.00			1,500.00		
6. Supplies & Insurance		1,600.00			1,600.00			1,645.37	
7. Consulting Engineer	1,300.00								
	<u>12,661.00</u>	<u>1,600.00</u>	<u>14,261.00</u>	<u>13,801.00</u>	<u>1,600.00</u>	<u>15,401.00</u>	<u>14,014.03</u>	<u>1,645.37</u>	<u>15,659.40</u>
E. Legal									
1. Township Attorney	5,000.00			300.00	4,200.00		3,413.28	2,030.76	
2. Magistrate	1,000.00			1,000.00			1,000.00		
3. Magistrate's Clerk	550.00	200.00		550.00	200.00		519.84	118.90	
4. Lien Foreclosures	2,500.00	5,000.00		5,000.00	5,000.00		1,219.42	4,492.52	
5. Misc. Litigation Costs	500.00	1,500.00			2,000.00			920.02	
	<u>9,550.00</u>	<u>6,700.00</u>	<u>16,250.00</u>	<u>6,850.00</u>	<u>11,400.00</u>	<u>18,250.00</u>	<u>6,152.54</u>	<u>7,562.20</u>	<u>13,714.74</u>

Item	1941 APPROPRIATIONS			1940 APPROPRIATIONS			1940 EXPENDED		
	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total
F. Purchasing									
1. Salary	2,980.00			2,100.00			2,100.00		
2. Rent & Supplies		400.00							
	<u>2,980.00</u>	<u>400.00</u>	<u>3,380.00</u>	<u>2,100.00</u>		<u>2100.00</u>	<u>2,100.00</u>		<u>2,100.00</u>
G. Planning & Adjustment Boards									
1. Salary	150.00			300.00			150.00		
2. Supplies		100.00			100.00			55.28	
	<u>150.00</u>	<u>100.00</u>	<u>250.00</u>	<u>300.00</u>	<u>100.00</u>	<u>400.00</u>	<u>150.00</u>	<u>55.28</u>	<u>205.28</u>
H. Public Buildings									
1. Janitor	1,800.00			1,800.00			1,800.00		
2. Upkeep, Public Bldgs.	300.00	500.00		500.00	700.00		887.41	1,925.99	
3. Upkeep, Foreclosed Bldgs.	100.00	100.00		100.00	100.00		10.25	63.15	
4. Electricity		1,100.00			1,100.00			1,016.40	
5. Water		150.00			250.00			150.47	
6. Fuel Oil		700.00			750.00			598.18	
7. Material & Supplies		1,600.00			500.00			487.73	
	<u>2,200.00</u>	<u>4,150.00</u>	<u>6,350.00</u>	<u>2,400.00</u>	<u>3,400.00</u>	<u>5,800.00</u>	<u>2,697.66</u>	<u>4,241.96</u>	<u>6,939.58</u>
I. General Supplies, Phones, Advertising, Printing and Miscellaneous									
1. Extra Clerical	100.00			250.00			346.91		
2. Equipment, Supplies & Printing		6,400.00			6,500.00			7,818.69	
3. Legal Advertising		500.00			500.00			755.52	
4. Bonds & Insurance		1,100.00			1,000.00			975.66	
5. Telephones		1,200.00			1,100.00			1,186.44	
6. Elections	100.00	500.00		100.00	500.00		232.25	659.84	
	<u>200.00</u>	<u>9,700.00</u>	<u>9,900.00</u>	<u>350.00</u>	<u>9,600.00</u>	<u>9,950.00</u>	<u>579.16</u>	<u>11,396.15</u>	<u>11,975.31</u>
II. PROTECTION TO PERSONS AND PROPERTY									
A. Fire Department									
1. Salaries	80,900.00			68,800.00			68,492.58		
2. Rent, Vol. Houses		2,150.00			2,150.00			2,150.00	
3. Light, Heat, Supplies		4,500.00			4,500.00			6,965.19	
4. Hose		1,000.00			1,000.00			1,032.06	
5. Additions and repairs to Apparatus		2,500.00			1,500.00			1,004.67	
6. Additions and repairs to fire house		500.00							
7. Maintenance and Extension of Alarm, Telephones		1,000.00			500.00		338.03	1,605.43	
8. Insurance (Comp. & P. L.)		1,400.00			2,500.00			920.80	
9. Pensions		3,300.00			1,400.00			1,404.60	
	<u>80,900.00</u>	<u>16,350.00</u>	<u>97,250.00</u>	<u>68,800.00</u>	<u>16,350.00</u>	<u>85,150.00</u>	<u>68,830.61</u>	<u>17,536.92</u>	<u>86,367.53</u>
B. Hydrants		41,000.00	41,000.00		36,500.00	36,500.00		36,635.67	36,635.67

Item	1941 APPROPRIATIONS			1940 APPROPRIATIONS			1940 EXPENDED		
	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total
C. Police Department									
1. Salaries	94,100.00			90,500.00			85,732.55		
2. Motor Equipment		14,500.00			11,500.00			13,647.60	
3. Telephones & Radio		3,400.00			3,600.00			3,342.08	
4. Dogs	1,680.00	175.00		1,600.00	200.00		1,644.00	93.08	
5. Supplies		1,900.00			3,000.00			4,094.08	
6. Traffic Control	2,500.00	3,750.00		2,000.00	3,600.00		3,831.46	5,531.20	
7. Doctor	300.00			200.00			265.00		
8. Insurance		1,700.00			1,500.00			1,507.97	
9. Pensions		3,800.00			3,700.00			3,536.24	
10. Pistol Shoot	200.00	900.00		100.00	1,000.00		201.00	976.32	
	<u>98,780.00</u>	<u>30,125.00</u>	<u>128,905.00</u>	<u>94,400.00</u>	<u>28,100.00</u>	<u>122,500.00</u>	<u>91,674.01</u>	<u>32,728.57</u>	<u>124,402.58</u>
D. Guards & School, Coasting, Play.	3,000.00			2,000.00			1,745.00		
	<u>3,000.00</u>		<u>3,000.00</u>	<u>2,000.00</u>		<u>2,000.00</u>	<u>1,745.00</u>		<u>1,745.00</u>
III. STREETS AND ROADS									
A. Repairs & Maintenance									
1. Supt. ½ Time	1,600.00			1,600.00			1,600.00		
2. Foreman	2,200.00			2,200.00			2,200.00		
3. Mechanics	2,510.00			950.00			950.00		
4. Clerk & Inspector	3,120.00			3,120.00			3,120.00		
5. Operators, Motor Equip.	4,680.00			6,120.00			6,369.95		
6. Equipment and Supplies		7,000.00			7,000.00			7,249.64	
7. Labor	10,000.00			9,000.00			7,250.53		
8. Material		6,800.00			6,000.00			5,280.13	
9. Snow Removal	750.00	750.00		750.00	750.00		2,658.15	2,425.20	
10. Street Signs	400.00	450.00		500.00	500.00		370.00	461.75	
11. Insurance		1,150.00			1,000.00			1,061.56	
	<u>25,260.00</u>	<u>16,150.00</u>	<u>41,410.00</u>	<u>24,240.00</u>	<u>15,250.00</u>	<u>39,490.00</u>	<u>24,518.63</u>	<u>16,478.28</u>	<u>40,996.91</u>
B. Shade Trees									
1. Foreman	2,300.00			2,300.00			2,300.00		
2. Labor	4,080.00			4,080.00			3,880.53		
3. Equipment, Supplies, New Trees & Ins.		2,800.00			3,000.00			2,537.98	
	<u>6,380.00</u>	<u>2,800.00</u>	<u>9,180.00</u>	<u>6,380.00</u>	<u>3,000.00</u>	<u>9,380.00</u>	<u>6,180.53</u>	<u>2,537.98</u>	<u>8,718.51</u>
C. Street Lights		34,000.00			32,000.00			31,611.56	
		<u>34,000.00</u>	<u>34,000.00</u>		<u>32,000.00</u>	<u>32,000.00</u>		<u>31,611.56</u>	<u>31,611.56</u>
IV. SANITATION									
A. Street Cleaning									
1. Labor	3,500.00			3,500.00			3,321.25		
2. Equipment & Supplies		1,900.00			2,000.00			1,312.48	
	<u>3,500.00</u>	<u>1,900.00</u>	<u>5,400.00</u>	<u>3,500.00</u>	<u>2,000.00</u>	<u>5,500.00</u>	<u>3,321.25</u>	<u>1,312.48</u>	<u>4,633.73</u>

Item	1941 APPROPRIATIONS			1940 APPROPRIATIONS			1940 EXPENDED		
	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total
B. Sewers							1,600.00		
1. Supt. ½ Time	1,600.00			1,600.00			2,200.00		
2. Chief Operator	2,200.00			2,200.00			3,925.00		
3. Operators	5,100.00			6,740.00			5,433.50		
4. Labor & Foreman	4,100.00			3,000.00				5,225.38	
5. Power and Water		5,500.00			5,500.00			1,630.03	
6. Supplies & Repairs	300.00	1,200.00			1,500.00			174.98	
7. Insurance		200.00			160.00				
	<u>13,300.00</u>	<u>6,900.00</u>	<u>20,200.00</u>	<u>13,540.00</u>	<u>7,160.00</u>	<u>20,700.00</u>	<u>13,158.50</u>	<u>7,030.38</u>	<u>20,188.89</u>
V. HEALTH AND CHARITIES									
A. Department of Health							1.00		
1. Director	1.00			1.00			2,130.00		
2. Health Officer	2,160.00			2,160.00			1,356.63		
3. Clerical	1,320.00			1,320.00				975.65	
4. Supplies & Rent		1,055.00			500.00		1,666.64	1,047.90	
5. Child Clinic	1,659.00	1,200.00		1,600.00	700.00			350.00	
6. Mosquito Extermination		350.00			350.00				
	<u>5,140.00</u>	<u>2,605.00</u>	<u>7,745.00</u>	<u>5,081.00</u>	<u>1,550.00</u>	<u>6,631.00</u>	<u>5,154.27</u>	<u>2,373.55</u>	<u>7,527.82</u>
B. Relief Administration							4,839.37		
1. Salaries	3,930.00			4,910.00				1,213.41	
2. Rent, Supplies		1,100.00			1,000.00				
	<u>3,930.00</u>	<u>1,100.00</u>	<u>5,030.00</u>	<u>4,910.00</u>	<u>1,000.00</u>	<u>5,910.00</u>	<u>4,839.37</u>	<u>1,213.41</u>	<u>6,052.78</u>
C. Relief								13,000.00	
1. Direct & Work Relief		17,500.00			24,000.00			1,987.20	
2. W.P.A. Contributions		2,500.00			1,000.00				
		<u>20,000.00</u>	<u>20,000.00</u>		<u>25,000.00</u>	<u>25,000.00</u>		<u>14,987.20</u>	<u>14,987.20</u>
VI. RECREATIONAL AND EDUCATIONAL									
A. Maintenance of Parks and Playgrounds							3,284.76		
1. Labor	6,900.00			4,000.00				2,090.96	
2. Supplies, Insurance and Equipment		2,500.00			1,500.00				
	<u>6,900.00</u>	<u>2,500.00</u>	<u>9,400.00</u>	<u>4,000.00</u>	<u>1,500.00</u>	<u>5,500.00</u>	<u>3,284.76</u>	<u>2,090.96</u>	<u>5,375.72</u>
B. Improvements, Parks and Playgrounds							2,823.46		
1. Labor	2,000.00			1,500.00				16,855.31	
2. Supplies, Materials, Equipment		13,000.00			17,500.00				
	<u>2,000.00</u>	<u>13,000.00</u>	<u>15,000.00</u>	<u>1,500.00</u>	<u>17,500.00</u>	<u>19,000.00</u>	<u>2,823.46</u>	<u>16,855.31</u>	<u>19,678.77</u>
C. Community Celebrations							115.01	1,184.14	
	100.00	1,700.00		250.00	1,500.00				
	<u>100.00</u>	<u>1,700.00</u>	<u>1,800.00</u>	<u>250.00</u>	<u>1,500.00</u>	<u>1,750.00</u>	<u>115.01</u>	<u>1,184.14</u>	<u>1,299.15</u>

Item	1941 APPROPRIATIONS			1940 APPROPRIATIONS			1940 EXPENDED		
	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total	Personal Service	Other Than Personal Service	Total
D. Library									
1. Salaries, Librarians	11,710.00			11,590.00			10,825.50		
2. Janitors	1,650.00			1,620.00			1,647.00		
3. Books & Periodicals		5,250.00			5,100.00			5,282.44	
4. Water, Heat, Light, Telephone		1,150.00			1,150.00			1,508.53	
5. Supplies, Postage		675.00			675.00			447.05	
6. Repairs		500.00			700.00			1,059.86	
7. Miscellaneous		395.00			465.00			402.09	
8. Insurance		500.00						75.70	
	<u>13,360.00</u>	<u>8,470.00</u>	<u>21,830.00</u>	<u>13,210.00</u>	<u>8,090.00</u>	<u>21,300.00</u>	<u>12,472.50</u>	<u>8,775.67</u>	<u>21,248.17</u>
VII. UNCLASSIFIED PURPOSES									
A. Contingent		1,000.00			1,000.00			876.26	
		<u>1,000.00</u>	<u>1,000.00</u>		<u>1,000.00</u>	<u>1,000.00</u>		<u>876.27</u>	<u>876.27</u>
TOTAL OPERATING			\$560,862.00			\$538,542.00			

DEBT SERVICE

VIII. MUNICIPAL DEBT SERVICE	1941 Appropriation	1940 Appropriation	1940 Expended
A. Payment of Bonds			
1. Unemployment Bonds		5,000.00	5,000.00
2. Capital Bonds	68,000.00	60,000.00	60,000.00
3. Funding Bonds			
Maturing	\$157,000.00		
From Trust	<u>132,000.00</u>	<u>143,000.00</u>	
	25,000.00	00.00	
4. Bond Anticipation Note	<u>3,000.00</u>	<u>477.27</u>	<u>477.27</u>
	96,000.00	65,477.27	65,477.27
B. Interest on Bonds & Notes			
1. Capital Bonds	30,629.38	32,833.75	32,833.75
2. Assessment Bonds	3,180.00	5,888.63	5,888.63
3. Funding Bonds	83,007.50	88,917.50	88,917.50
4. Notes	<u>46.66</u>	<u>322.69</u>	<u>255.19</u>
	116,863.54	127,962.57	127,895.07

	1941 Appropriation	1940 Appropriation	1940 Expended
C. Down Payments on Improvements	3,500.00	5,000.00	3,500.00
	<u>3,500.00</u>	<u>5,000.00</u>	<u>3,500.00</u>
D. Deficits & Statutory Expenditures			
1. Cash Deficit—1940	63,592.85		
2. Emergencies of 1940	19,021.06	3,700.00	3,700.00
3. Deficit Dedicated Revenue for Assessment Debt Service and Pavement Note		11,320.12	4,539.50
4. Township's Share of Assessments		4,964.31	4,964.31
5. Capital Improvement, Ord. No. 755		2,000.00	2,000.00
6. Judgment		633.66	633.66
	<u>82,613.91</u>	<u>22,618.09</u>	<u>15,837.47</u>
NET DEBT SERVICE	298,977.45	221,057.93	212,709.81
Reserve for Uncollected Taxes	221,818.48	250,982.16	
TOTAL DEBT SERVICE	520,795.93	472,040.09	
TOTAL OPERATING	560,862.00	538,542.00	
TOTAL BUDGET	1,081,657.93	1,010,582.09	
Anticipated Revenues	444,300.00	471,582.26	
TO BE RAISED BY TAXES	<u>\$ 637,357.93</u>	<u>\$ 538,999.83</u>	

STATEMENT OF TAXES LEVIED FOR LAST TWO YEARS COMPARED
WITH ESTIMATED LEVY FOR 1941

	1941	1940	1939
State School Tax	\$ 88,000.00	\$ 84,848.20	\$ 77,786.77
State Soldiers' Bonus Tax		6,442.03	5,955.52
County Taxes	240,000.00	234,454.64	209,071.82
District School Tax	600,051.25	609,934.25	594,259.75
Local Purpose Tax	637,357.93	538,621.19	507,741.30
Bank Stock		378.64	276.91
TOTAL	<u>\$1,565,409.18</u>	<u>\$1,474,678.95</u>	<u>\$1,395,092.07</u>
Tax Rate	5.32 (Est.)	5.21	5.10

COMPARISON OF EXPENDITURES, RECEIPTS, VALUATION, TAX RATES AND DEBT

	1930	1935	1940	1941
Population	16,500	21,000	25,250	26,000
Debt and Deficiencies (Exclusive of Reserve for Uncollected Taxes)	\$ 387,806.63	\$ 351,801.00	\$ 221,057.93	\$ 298,977.45
Per Capita	23.50	16.75	8.75	11.50
Operating Costs	412,231.95	358,632.00	538,542.00	560,862.00
Per Capita	24.98	17.08	21.33	21.57
Total Debt and Operating Costs	800,038.58	710,433.00	759,599.93	859,839.45
Per Capita	48.49	33.83	30.08	33.07
Revenue Anticipated (Exclusive of Delinquent Taxes)	208,000.00	201,000.00	186,357.83	247,300.00
Net Amount to be Raised by Taxes	592,038.58	\$ 509,433.00	\$ 573,242.10	\$ 612,539.45
Difference between Overlay and Anticipated Delinquent Tax Collections			-34,242.27	+24,818.48
AMOUNT TO BE RAISED BY TAXES	\$ 592,038.58	\$ 509,433.00	\$ 538,999.83	\$ 637,357.93
Per Capita	35.88	24.26	21.35	24.51
Valuation	21,899,140.00	26,421,191.00	28,332,099.00	29,441,821.00
Per Capita	1,327.00	1,258.00	1,122.06	1,132.00
Municipal Rate	2.72	1.93	1.91	2.16
School Rate	2.12	1.72	2.16	2.04
Combined County and State Rate	1.24	.97	1.14	1.12
TOTAL RATE	6.08	4.62	5.21	5.32
Net Municipal Debt	4,971,000.00			2,441,817.39
Per Capita	301.00			94.00
Per \$1,000. of assessed valuation	227.00			83.00

The foregoing table shows the relation between Township expenditures, tax rate and debt and the Township's population during the last decade.

1930 was the last year before the Municipal Manager Administration. 1935 is not only the half-way point, but also the year when all administration costs were on a bare maintenance basis, and when all employees had a salary reduction. 1940 is added for comparative purposes with 1941.

Per capita debt charges have been cut in half compared with 1930. The increase of \$2.75 from 1940 to 1941 is accounted for by an appropriation to compensate for the loss in anticipated revenue of last year, and by bringing into the budget (for the first time) a part payment of the debt service for refunding bonds.

The operating costs have increased since 1930 in total. On a per capita basis, they are still 14% lower than in 1930, since which time many new services have been provided and others augmented as follows:

1. Paid Fire Department established, alarm system built and apparatus and equipment extended.
2. Police force increased, motor equipment enlarged.
3. Relief load assumed in the budget.
4. Shade Tree Bureau established.
5. Increased mileage of streets for maintenance and cleaning.
6. Park and playground system begun.
7. School, coasting and playground guards furnished.
8. Water charges increased.
9. Library building and services greatly increased.
10. Work in the Collector's, Treasurer's and Assessor's offices has increased because of complexity of records required.
11. Lien Foreclosure work carried on.
12. Operations have been on a cash basis, 100% reserves for all Township liabilities have been established and a comfortable reserve above this has been built up.

The municipal tax rate has shown a continuous decrease until 1941. The 1941 increase of 25 points is due primarily to the loss in revenues, and to the increased debt service. This rate is still 20% below the 1930 rate. The school rate is 4% below 1930 and the combined County and State Rate has decreased 12%.

The per capita municipal debt has dropped from \$301. to \$94. The debt per \$1,000 of assessed valuation has dropped from \$227. to \$83.

NOTES

"THERE IS AGAIN PRESENTED TO YOU, THE TAXPAYERS OF TEANECK, A PROPOSED BUDGET FOR THE TOWNSHIP OF TEANECK, TOGETHER WITH COMMENTS AND NOTES THEREON. MANY OF THESE COMMENTS ARE REPETITIONS OF WHAT HAS BEEN SAID BEFORE, YET THEY CAN WELL BEAR REPETITION, PARTICULARLY SINCE THE POPULATION OF TEANECK IS CONSTANTLY INCREASING AND CHANGING."

The above paragraph is from the general notes accompanying the 1940 Budget and Report of the Township Manager, and the statement continues to be pertinent. It is admitted that this report is not in the form which standard municipal reporting at present favors. It contains no photographs, and but few cartoons or graphs. Perhaps it is too much in the nature of the "World Almanac". Yet, in spite of its unattractiveness, no one can deny the value of the World Almanac for reference purposes.

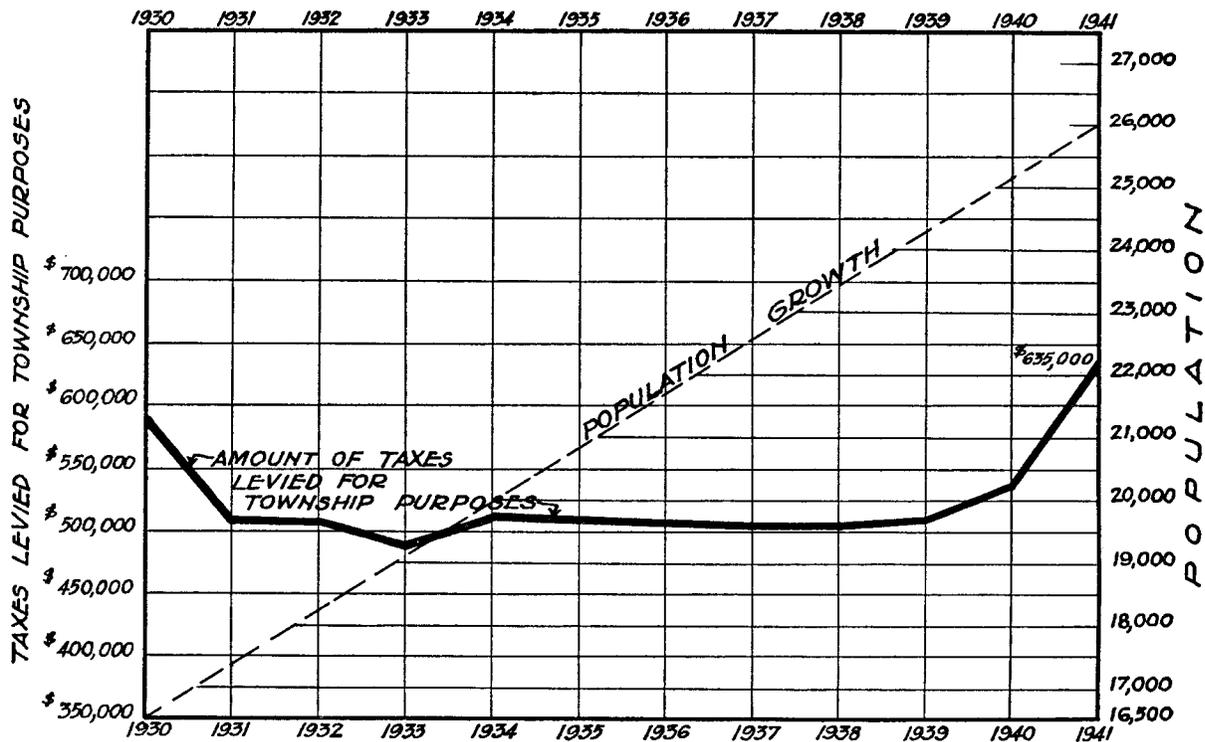


CHART - SHOWING - POPULATION - VS. - TAXES.

The budget as submitted requires increased taxes of \$99,000. Specifically these increases come about principally because of the following—

1. A drop in the estimated receipts of delinquent taxes — \$ 88,000.
2. A drop in the estimated receipts for general revenue items — 10,000.
3. Non-inclusion of any cash surplus — 17,000.
4. An appropriation to begin taking the payment of funding bonds issued to pay for old assessments into the budget — 25,000.
5. Increase of salaries of men of lower rank in the police and fire departments in accordance with a recent ordinance — 10,000.
6. Increase in Hydrant charge — 4,500.
7. Increase in Street Lighting — 2,000.

Approximate gross total increase \$156,500.

These increases are partially compensated for by savings in—

Overlay requirement, interest, increase in estimated Franchise and Gross Receipts Taxes, Engineering, Legal, Relief, and various other small departmental savings, to the approximate total amount of — \$57,500.

This table shows that the greatest reason for the increase in taxes is the drop in the collection of old taxes. The amount anticipated for the collection of delinquent taxes last year was based on the formula provided by law. The non-receipt of these taxes has been covered by drawing on cash surplus, but the amount to be anticipated for 1941 cannot be more than the actual receipts of 1940.

In 1940 the estimate of receipts from delinquent taxes was \$35,000 GREATER than the required overlay for the non-collection of current taxes. This year the picture is reversed, and the estimate of receipts from delinquent taxes is \$25,000 LESS than the required overlay for non-collection of current taxes.

During the year some payments were received on franchise and gross receipts of 1938 and 1939, but nothing was received on the 1940 taxes. The Township has now owing to it in such taxes, \$105,982.82.

This 1941 budget also takes into the tax levy a portion of the maturities of the refunding bonds issued for improvements made in 1930 and prior, and which have heretofore been entirely paid out of the assessment collections. There is still sufficient money in the Trust Fund, built up by these collections, to take care of the next two years' maturities, but in order to gradually take this debt service into the budget, \$25,000 is appropriated. It appears that approximately \$1,500,000 of the \$5,000,000 spent for these local improvements prior to 1930 will have to be paid by the general taxpayer through future tax levies.

The net effect of all this is that it is estimated that a total of \$1,565,000 will have to be levied in 1941 for all purposes, State, County and School. With a valuation of \$29,441,000. this means an approximate tax rate of \$5.32, or 11 cents per hundred dollars of valuation more than last year.

The Township could reduce the amount to be raised by Taxes in 1941 so that there would be no increase, or even a decrease, in the tax rate for 1941. This could be done by re-anticipating Gross Receipts and Franchise Taxes for 1938-39 and 1940, by excluding the \$25,000 appropriated for assessment bonds, and by appropriating cash surplus. To do so might soon lead the municipality into serious difficulties for lack of ready cash, and would certainly cause heavy increase in the tax rate for subsequent years.

COMMENTS ON THE BUDGET RESOURCES

SURPLUS REVENUE:

Surplus revenue may occur in the three divisions of accounts, Current, Trust and Capital. The amount of Current surplus for 1939 and 1940 is—

	Dec. 31, 1939			Dec. 31, 1940		
	Total	Cash	Non-Cash	Total	Cash	Non-Cash
Current Surplus	\$170,344.81	\$166,644.81	\$3,700.00	\$167,999.09	\$85,385.18	\$82,613.91
Trust Surplus	851.46	851.46		8,096.72	8,096.72	
Capital Surplus				885.51	885.51	
	<u>\$171,196.27</u>	<u>\$167,496.27</u>	<u>\$3,700.00</u>	<u>\$176,981.32</u>	<u>\$94,367.41</u>	<u>\$82,613.91</u>

Trust and Capital Account surplus is eventually transferred into the Current surplus.

A—CURRENT SURPLUS—While the total of Current surplus remains practically the same as last year, there is a great change as between the cash surplus and the non-cash surplus. Almost half of the cash surplus available last year had to be used because the gross receipts and franchise taxes were not received, and because the collection of delinquent taxes fell far short of the estimate. With the resumption of tax title lien foreclosure, and the probable payment of outstanding gross receipts and franchise taxes, which now amount to \$105,000, the cash surplus should not only be restored, but exceed its former balance. The only surplus that is being used in the budget this year is an appropriation of non-cash surplus in the amount of \$82,000 to offset the appropriations for cash deficit and for emergency notes. This is more or less in the nature of a bookkeeping transaction which brings through and exposes to view in the budget the change in the character of the surplus. Further appropriations of surplus could be made, but might only result in future and greater increases in taxes when such surplus is exhausted. Teaneck should conserve its cash balances, because it provides a working capital sufficient to carry over between the tax payment dates, because it will be needed when the Trust Account for the paying of funding bonds is exhausted, and because it serves as a cushion to take up any further shocks such as the non-collection of delinquent taxes during 1941.

MISCELLANEOUS REVENUE ANTICIPATED:

Aside from the non-receipt of the gross receipt and franchise taxes last year, the revenue receipts in general show a decline from that of a year ago, due largely to the facts that the year was not as active in building as was 1939, and as the outstanding assessments and taxes are more closely collected, there is less interest received from those who do pay. The items of Interest and Costs on Taxes and Assessments are in this budget estimated to produce \$36,000. Nine years ago they produced \$120,000. There are, of course, fewer bonds outstanding on which to pay interest, but the difference between the interest rate of 5% on these bonds and the penalty rate which the taxpayer paid of 8% was a clear profit to the municipality, and reacted to the benefit of the taxpayer at large. This loss in revenue, of course, has had to be made up by the taxpayers direct.

The divisions into which the general revenues are grouped are more or less arbitrary, but are in accordance with the requirements of the Department of Local Government.

B — LICENSES

1. Liquor—Since the maximum number of liquor establishments, both distribution and consumption, are fixed by ordinance, and all are paying the maximum fee, there is little change in the amount collected from year to year. The fee is derived as follows—

19—Plenary Retail Consumption Licenses @ \$500.	\$ 9,500.
14—Plenary Retail Distribution Licenses @ \$300.	4,200.
1—Club Licenses	50.
Charge for transfers	<u>150.</u>
	\$13,900

2. Dog Licenses—This source of revenue considerably exceeded the collections of previous years for the reason that a very definite and successful effort was made to see that every dog in town was licensed.

C — FEES AND PERMITS

It is this group of licenses which particularly reflect the building activity in the Township. In considering the cost of the various departments of the Township, the amount of fees which they bring in should be offset against its cost. The various fees and licenses are:

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
Burial Permits—25 cents each
Living Quarters in Back of Stores—\$5.00
Barber and Beauty Shops—\$2.00

FIRE DEPARTMENT

Storage of Inflammable Materials—\$5.00
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
Gas Pumps—\$5.00

POLICE DEPARTMENT

Dog Licenses—\$2.00 Redemptions—\$3.00

ELECTRICIAN

Electric Signs—\$2.00

BUILDING INSPECTOR

Building Permits—Cost varies
Occupancy Permits—\$1.50
Excavation Permits—\$2.00
Manufacture Cement Blocks—\$25.00
Renewals—\$10.00

TOWNSHIP CLERK

Pedlar's Licenses—Cost varies
Ash and Garbage Licenses—\$25.00
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
Automatic Amusement Devices
Retail Liquor Consumption Licenses—\$500.
Retail Liquor Distribution Licenses—\$300.
Club Licenses—\$50. Solicitors—\$10.00

D — FINES AND COSTS

The Magistrate's Court shows a further decline in the collection of fines, due in part to the fact that the Township has not, for the past year, maintained a regular patrol on Route No. 4, leaving this work to the combined patrol of the County and State police. Municipalities and Magistrates are often accused of levying heavy fines in motor vehicle cases for the sake of the revenue. Actually neither the Magistrate nor the municipality receives any benefit for the Magistrate is on a salary and all such fines are transmitted to the County for the use of the County Road Department.

Total Collected		Township Cases		Motor Vehicle		Remitted to County
Fines	Costs	Fines	Costs	Fines	Costs	
\$3,064.00	\$872.30	\$70.00	\$35.85	\$2,994.00	\$836.45	\$2,994.00

E — RENTALS

The Township has either sold or demolished all but two small buildings of the ten acquired through tax title lien foreclosure. Three of the ten were sold and five were demolished. Relief families are living in the two small houses. One of the demolished properties was a gas station.

F — INTEREST AND COSTS ON TAXES

The actual receipts during 1940 on this item were only approximately 50% of the anticipations. With an increased percentage of current taxes being collected, there are naturally less and less collectable delinquent taxes outstanding to provide this revenue.

G — INTEREST AND COSTS ON ASSESSMENTS

This item exceeded the anticipations by almost 50% because recent assessments were being paid up.

H — INTEREST ON TAX LIENS

This item shows a decrease of 25% below the anticipation, due in part, if not on the whole, to a cessation of tax title lien proceedings. It can be partly restored by a resumption of the tax title lien foreclosure work.

I — INTEREST ON DEPOSITS

With the rate of interest on deposits at probably an all time low, it is difficult to secure any return on the large balances held by the Township. Fifty thousand dollars (\$50,000) of the funds is in the form of certificates of deposit at an interest rate of $\frac{1}{2}$ of 1%. Two hundred and ten thousand dollars (\$210,000) is in the Trust Department of one of the banks, pledged to the payment of the Refunding Trust Bonds. Securities of the bank, pledged against it, have been placed in escrow in New York. One per cent. interest is paid on this fund. The Township's official depositories now are—West Englewood National Bank of Teaneck; Peoples Trust Co. of Bergen County, Teaneck Branch and Hackensack; City National Bank, Hackensack; Hackensack Trust Company, Hackensack; Palisade Trust and Guaranty Co. Englewood and Bergen County National Bank Hackensack.

J AND K — FRANCHISE AND GROSS RECEIPTS TAXES, 1941

Franchise and gross receipts taxes are taxes paid by certain public utility corporations for the privilege of using the streets, and doing business in a municipality. Some of these companies also pay personal taxes, although no company pays all three. Both taxes are levied by the State upon the gross receipts of the company. These gross receipts are first divided proportionally to the total value of the company's property, and the property which it has on the public streets. A franchise tax of 5% is levied by the State on that portion representing the company's property on streets. Gross receipts taxes vary, being dependent on the average rate of taxation in the State.

Until 1937, such taxes were allocated by the State to the different municipalities in which a company operates, in accordance with the relative valuation of the company's property in each municipality as fixed by the individual assessor. This method of valuation by individual assessors led to gross inequalities between municipalities. In 1937 several large municipalities increased their valuations to inordinate amounts, thereby adversely affecting all other municipalities. Out of this grew an agitation for a new method of fixing valuations, in which the Township of Teaneck took a prominent part, and which resulted in a new Act placing the valuation in the hands of the State Tax Commissioner. As a result the Township of Teaneck's franchise and gross receipts taxes were increased by a yearly total of \$17,954.14 from 1938 on.

Some of the municipalities who were adversely affected by the new law contested its legality and finally won in the Court of Errors and Appeals. The Legislature, over the Governor's veto, repassed the laws, changed somewhat to meet the Court's objections. The new law was again taken to the Courts by the same municipalities which had contested the first Act, and they won a decision in the Supreme Court. An appeal to the higher Court is now pending. Meanwhile, the municipalities throughout the State have received only 60% of their contested 1938 and 1939 gross receipts and franchise taxes. Teaneck thus received \$34,344.28, but still has due and owing to it the following amounts—

Balance 1938	\$20,114.48
Balance 1939	22,578.38
1940	63,289.96
	<hr/>
	\$105,982.82

This money is actually in the hands of the utility companies who are holding it until the Courts finally decide the constitutionality of the law. The companies themselves are not interested, since it is not the amount of taxes that is in dispute, but only to whom it shall be paid. The non-receipt of this tax money has already been a serious matter for many municipalities, and threatens to become more so. In Teaneck's case, although up to the present it has been possible to write them off against surplus, doing so has had a serious effect on our free cash surplus.

This year municipalities are again permitted to anticipate in their budgets the receipt of these 1938, 1939 and 1940 taxes when, as in Teaneck's case they have been written off against the surplus, and also to anticipate an amount for 1941 equal to that allotted to the municipality by the State Tax Commissioner for 1940. In Teaneck's budget an anticipation of the 1941 franchise and gross receipts taxes has been made, but not a re-anticipation of the receipt of taxes for 1938-1940. These have been set up on our balance sheet as assets, with a corresponding reserve on the liability side so that when they are finally received the effect will be to increase our cash surplus by \$105,982.82.

To repeat, 1938-1940 taxes could be re-anticipated, with the effect of cutting down the 1941 tax rate, but with the danger of a much greater increase in the tax rate several years from now when the municipality must meet new demands arising particularly from the payment by general taxation of \$1,500,000 of uncollectable assessments.

While trying to solve the problem of the allocation of franchise and gross receipts taxes among municipalities, a new question has arisen and that is whether the companies involved are actually paying a sufficient amount of taxes. Municipalities interested in the discussion feel that they are not, and a test case has been brought by Montclair, seeking to have the companies pay a greater amount of taxes. The Township of Teaneck, with other municipalities, is supporting the case.

The Legislature is also being asked to clarify the laws so as to make more certain on what proportion of their gross receipts the company should pay the franchise tax.

Taxation of railroad property is also governed by complex laws dividing it into four classes. On some of the property, direct taxes are imposed and collected by the State and eventually diverted by them to school purposes, some of it finding its way back to the local districts. Teaneck, as a municipality, taxes only second class railroad property, that is, property owned by a railroad and used for railroad purposes, but not included in the main right-of-way. The Railroads have also been contesting the payment of their taxes on the general basis that their valuations were unfair in comparison with valuations of privately owned property and have, meanwhile, withheld the payment of a certain proportion of their taxes. As of January 1st of this year the railroad owes to the Township \$8,592.14.

The taxes assessed against the various public utility companies in Teaneck (1940) are as follows:

	Franchise	Personal & Corporation	Gross Receipts	2nd Class Railroad	Total
Public Service Elec. & Gas Co.	\$29,743.49		\$25,446.21		\$55,189.70
Bogota Water Co.	299.15	1,178.09			1,477.24
Hackensack Water Co.	13,049.80	52,799.55			65,849.35
N. J. Bell Telephone Co.	7,696.50	17,691.02			25,387.52
Postal Telegraph of N. J.	3.40	63.41			66.81
Public Service Coordinated Transport	49.09		130.09		179.18
New York Central R. R.				3,797.78	3,797.78
Western Union Telegraph Co.		390.75			390.75
TOTAL	\$50,841.43	\$72,122.82	\$25,576.30	\$3,797.78	\$152,338.33

L — BUS FRANCHISE TAXES

The State imposes a tax upon all bus companies doing a local business within the State of New Jersey, equal to 5% of their gross receipts, minus the amount paid for State registration fees. This tax is paid by the bus companies directly to the municipalities through which they operate in proportion to the mileage covered in each municipality.

M — RECEIPTS FOR DELINQUENT TAXES

The anticipated revenue from this item is \$88,000. less than the anticipated revenue in 1940, and it is this item which is responsible, to a large degree, for the increase of the tax rate. Last year's anticipations for the collection of delinquent taxes was \$285,000. This anticipation was arrived at by the fact that during 1939, 34.6% of the delinquent taxes outstanding at the beginning of the year had been collected. This 34.6% was applied to the total of the outstanding taxes as of January 1, 1940, which produced the \$285,000 anticipation in revenue. Actually during the year only 30.83% of such taxes were collected. Not only is the percentage of collection less, but the total of outstanding taxes is now less than a year ago not only since some such taxes were collected, but also because approximately \$200,000 was removed from the delinquent tax account because property on which it was levied had been finally foreclosed by the Township or deeds given by the owners. With current tax collections increasing, the amount received from delinquent taxes will correspondingly decrease, and this item will probably become smaller in each succeeding budget, while the corresponding overlay also becomes smaller.

Last year the anticipated collection of delinquent taxes exceeded the overlay expenditure item by \$34,242.27. This year this is reversed and the expenditure item for overlay exceeds the revenue item for collection of delinquent taxes by \$25,000. This means an additional \$59,000 that must be raised by taxes. As the cash basis budget proceeds, this difference will probably become greater and stabilize itself at approximately \$75,000, or 5% of the yearly tax levy. This yearly 5% loss would be due to reductions by the County Board, and the non-payment of taxes by properties which are finally foreclosed and either retained for public purposes or sold for less than the taxes outstanding against it.

SALE OF TOWNSHIP PROPERTY

The Township has to date received \$82,527.19 from the sale of property. Additional property has been sold in the amount of \$5,788.98 for which final payment has not yet been made. The following table shows how the money received for the sale of Township property was allocated—

Amount of money received	\$82,527.19
Transferred to Trust Fund	45,280.88
Transferred to Current Account	28,233.68
Transferred to Surplus	9,012.63

The price for which a property is sold bears no relation to the amount of the lien which had accrued against it. It is determined by an appraisal made by the Teaneck Real Estate Board of the particular lots to be sold. Commissions are paid by the Township for the sale of properties in the case of sales brought about by real estate agents, in a standard amount set up by the Real Estate Board. In most cases the sale is for less than the amount of outstanding liens and accumulated interest on the property. The Council has been reluctant to sell any property when the proposed improvement threatened the tone of the neighborhood or where the house to be built was so small that it could not pay for the services it would require.

In addition to selling property, the Township has exchanged property with private owners, thereby acquiring lands needed to round out parks, particularly land along Route No. 4, for a park and protective strip. Other large tracts have been given to the Board of Education, and further exchanges are in prospect which will permit the enlargement of existing school grounds. Other foreclosed property is either being reserved for, or now being developed, as parks.

EXPENDITURES

CIVIL SERVICE AND SALARIES

The Township of Teaneck has been operating under the New Jersey State Civil Service Laws since November, 1938, when it was adopted by the vote of the people. The salaries in the present budget are in general accordance with the set-up of the Commission.

A — GENERAL GOVERNMENT

ADMINISTRATIVE AND EXECUTIVE—There is no change proposed in the administrative and executive set-up for 1941.

ASSESSMENT AND COLLECTION OF TAXES—ASSESSOR—The Assessor concerns himself with the valuation of new buildings and the re-valuation and equalization of existing buildings and of land valuations. Close contact is maintained with the Building Inspector's Department so that when plans are submitted the Assessor immediately checks thereon, finds the volume of the building proposed, and by applying the proper unit factors fixes the valuation for assessment purposes. Like service is also offered to any prospective home owner who might bring his plans into this office for analysis. Any property owner has the privilege of checking his assessed valuation, or that of any other property in the Township. Assessment records are kept on the punch card system, from which the entire duplicate is also prepared. The Township, during the last decade, has undergone a great expansion in buildings and population. The full effect of this increase in valuation has not been experienced because the Township of Teaneck has had to write off its books between 1937-1941, \$3,238,440 of assessed valuation. This decrease in valuation has occurred through the acquisition of land by tax foreclosure, increased exemptions, zoning changes, equalization in value and buildings being demolished. This total decrease of \$3,238,440, nullifies and cancels the additional valuation gained by the erection of approximately one thousand new buildings, or more than erected in any two year period.

The total Township's valuation for the past five years has been as follows:

1937 — \$27,311,095	1939 — \$27,357,337
1938 — 27,455,163	1940 — 28,332,099
1941 — \$29,441,821	

COMPARATIVE VALUATIONS FOR 1940 and 1941

	Land	Buildings	Personal	Signs & 2nd Class R.R.		Exemptions		Net Total
				Gas Pumps	& Public Utilities	Household	Soldiers'	
1941	\$8,187,405	\$18,926,655	\$2,033,625	\$14,800	\$1,499,186	\$722,800	\$497,050	\$29,441,821
1940	8,391,365	17,737,980	1,870,925	14,280	1,457,209	663,100	476,560	28,332,099
Effect on Valuation	-203,960	+1,188,675	+162,700	+520	+41,977	-59,700	-20,490	+1,109,722

EXPLANATION OF CHANGES IN—

LAND VALUATIONS			BUILDING VALUATIONS		
	Increase	Decrease		Increase	Decrease
Equalization of Value		\$ 32,595	New Construction	\$1,439,200	
Zoning changes	\$ 190		Repairs & Alterations	14,750	
Foreclosed by Township		247,470	Equalization		\$262,125
Developments & Improvements	59,105		Bldgs. Demolished		3,150
Additional Exemptions		2,450			
Township Property sold	19,260				
	\$78,555	\$282,515	Net Increase	\$1,453,950	\$265,275
Net Decrease		\$203,960		\$1,188,675	

EXPLANATION OF CHANGES IN LAND VALUATIONS YEARS 1937-1941

	Increase	Decrease
Equalization of Value		\$ 780,925
Zoning changes		212,765
Foreclosed by Township		1,168,870
Developments & Improvements	\$352,305	
Additional Exemptions		69,710
Township Property Sold	96,200	
	\$448,505	\$2,232,270
Net Decrease		\$1,783,765

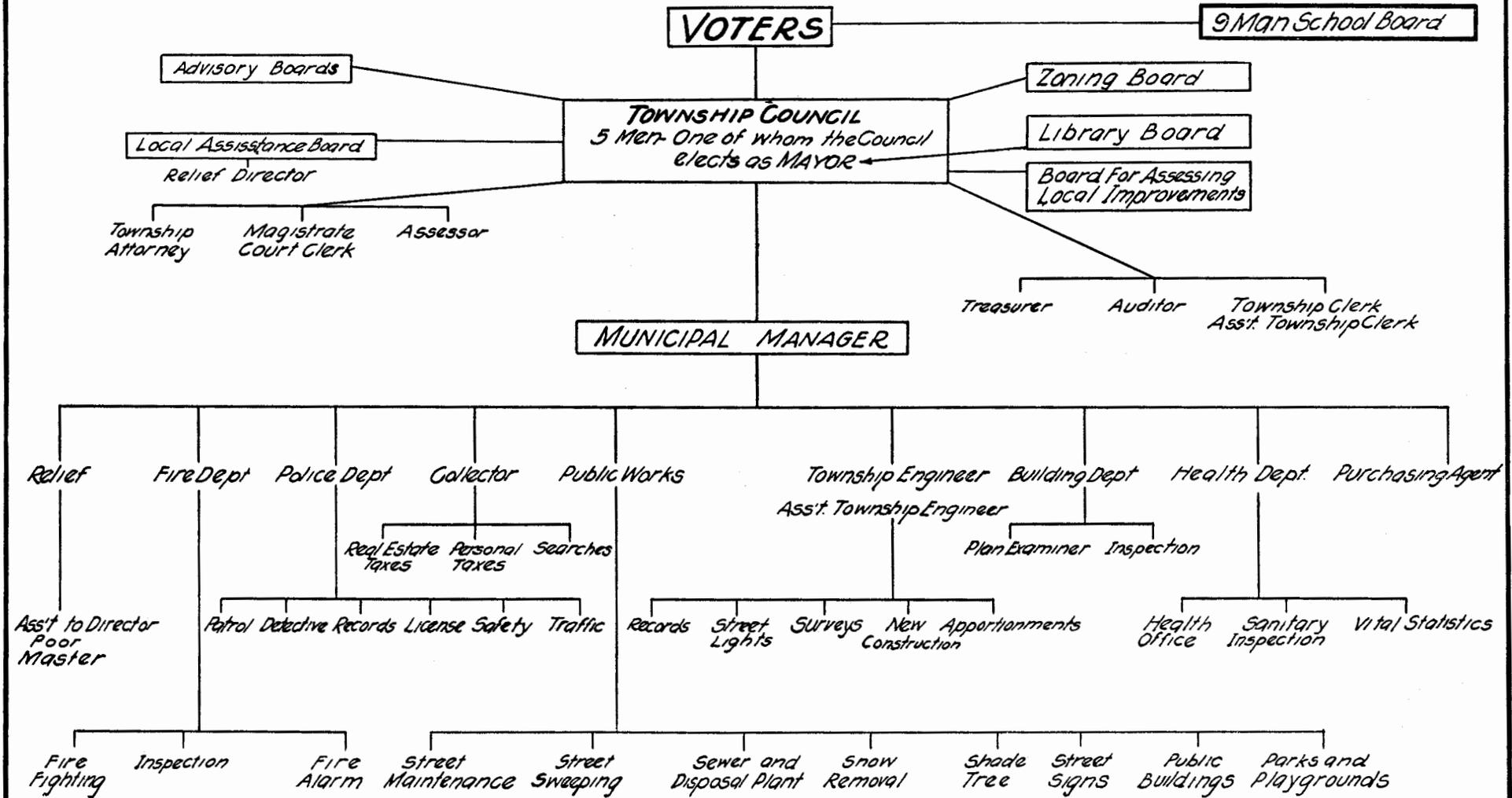
EXPLANATIONS OF CHANGES IN BUILDING VALUATIONS YEARS 1937-1941

	Increase	Decrease
New Construction	\$5,165,600	
Repairs & Alterations	76,375	
Equalization		\$949,910
Buildings Demolished		35,250
	\$5,241,975	\$985,160
Net Increase	\$4,256,815	

Teaneck at present has the following number of buildings of the class shown—

Single	Residences Multiple	Apartments	Commercial	Miscellaneous
6,433	224	25	230	117

THE TOWNSHIP GOVERNMENT UNDER THE MANAGER PLAN



The personnel of the Assessor's office remains at—an Assessor, Assessing Clerk, Senior-Clerk-Stenographer, plus the part time assistance of the delinquent Personal Tax Collector in preparing the personal tax rolls.

COLLECTOR'S OFFICE—In 1940 Teaneck experienced its best percentage of current tax collection during the past decade. 85.8 per cent. of the 1940 levy was collected, or better than 90% when the "non-collectable" or frozen assets are eliminated, as shown in the following table—

Tax Levy for 1940		\$1,477,635.05
Deduct		
1940 taxes cancelled owing to foreclosure of property	\$ 14,257.55	
1940 taxes transferred to Tax Title Liens	41,501.73	
County Board Reductions	13,035.73	
		<hr/> 68,795.01
Net "Collectable" Tax Levy—1940		\$1,408,840.04
1940 Taxes collected during 1940	\$1,261,263.27	
1940 Taxes collected in 1939	7,029.40	
		<hr/> \$1,268,292.67
Total of 1940 Taxes collected		90.02%
Percent of "Collectable" 1940 Levy collected		

The collection of delinquent real taxes fell considerably below the estimated amount, due evidently to the fact that most taxes collectable, short of foreclosure proceedings had, in previous years, been well collected. The office has used all possible means of collecting such delinquent taxes short of such foreclosure proceeding.

Tax Sale—The law requires a Collector to sell properties for delinquent taxes and assessments on July 1st of the year after the year they become due. That is, a tax sale should be held immediately after July 1, 1941, for delinquent 1940 taxes. In 1940 the sale for the delinquent 1939 taxes was held early in December, and the sale for delinquent 1940 taxes will be held in the Fall of 1941. This sale will include all properties on which any portion of the 1940 tax is delinquent.

The Collector will also hold a sale during the summer for all delinquent unpaid assessments whether the taxes on the property are paid to date or not. Notices of the sale have been given for several years, and the outstanding list of delinquent assessments has been circularized several times, particularly by the State Department of Local Government.

The newly installed National Cash Register receipting machine has worked out to great advantage. Studies are now being made of the possibility of machine bookkeeping of the accounts.

Collection of Delinquent Personal Taxes—During the year the Collector was again relieved of the collection of personal taxes outstanding on the books of the Township, some dating back to 1924. These taxes were not, however, cancelled, and the Collector was only relieved of their collection after diligent search had failed to disclose the present whereabouts of the owner. There are still on the books many of these old taxes on which the search for the owners has not been completed. When and if further investigation fails to locate these owners, additional lists will be presented to the Council until the list of outstanding personal taxes is cleared of dead wood. Passage of a moving ordinance requiring everyone to have a permit from the Police Department before moving will aid the Collector in checking up on people moving from the Township without having paid their personal taxes. In numerous cases stores have been padlocked until the personal taxes were paid. Recourse has not been taken to the extent of actually selling a delinquent's property or imposing a jail sentence as permitted by law. The addition to the staff of a delinquent personal tax collector, plus the general tightening up of the procedure, has greatly increased the income from such personal taxes, as is shown by the following report—

	Amount of Personal Taxes Collected
1938	\$ 5,047.33
1939	10,694.55
1940	13,798.46

DEPARTMENT OF FINANCE

The Principal Account Clerk has continued to be the Acting Treasurer of the Township, and has carried out all the functions of the Treasurer. The record keeping in the Treasurer's office continues to increase in the complexity and multiplicity of records required by the new financial laws and regulations of the Department of Local Government. In addition to this, the Acting Treasurer has taken over the records for the Civil Service, the income tax and payments for vacations and sick leave. This office will also have to maintain the pension records for the general municipal employees. The Principal Account Clerk has the assistance of one Clerk-Bookkeeper.

AUDITOR—Teaneck's auditing continues to be done by the State Department of Local Government, who have been the Township's auditors for the last ten years. In spite of the complexity of the accounting system, the 1940 report showed no over-expenditures or no expenditure without appropriations of even a technical character.

ENGINEERING BUREAU

The Engineering Bureau is in direct charge of the Township Manager, who also acts as Township Engineer at \$1.00 a year. The active work in the department is taken care of by the Senior Civil Engineer.

The activities of the department are—design and supervision of new construction, checking of maps, profiles and plans for developers and supervising the construction of privately built sewers, streets, curbs and sidewalks, surveying work and deed descriptions in connection with the sale of Township properties; revising and keeping up-to-date all Township maps; the preparation of and engineering supervision of W.P.A. projects; the checking of building permits for proper locations and house numbers; apportioning the taxes and assessments in cases of lot sub-division; approval and filing of sub-division maps; preparing engineering data, maps and sketches as may be needed by the Council or any department of the Township, supervision of existing and the placing of new street lights.

PERSONNEL—The personnel appropriation provides for the services of the Senior Civil Engineer and one Junior Engineer, or three less than provided for in last year's budget. Additional part time help is provided for. When these men are engaged in improvements to be done by bond issues, their time is charged against such bond issues. The time spent in the inspection of developers' paving, sewers and sidewalks is charged against the budget, but is offset by a charge made to the developer. Such charges are taken in under revenue and do not appear directly as a credit to the department.

BUILDING BUREAU

The Building Bureau at present consists of three persons, classified by the Civil Service Commission as Building Inspector and Plan Examiner and a clerk whose time is shared by the Engineering Bureau. Further decrease in the building activities may make necessary a decrease in personnel of this department.

LEGAL

This appropriation provides for the Township Attorney, the Magistrate and his Clerk, together with an estimate of the costs to be incurred in the foreclosure of tax title liens, and also for miscellaneous litigation and costs.

TOWNSHIP ATTORNEY—During the year the Township Attorney was placed on a fixed salary of \$5,000. per annum.

MAGISTRATE—The Magistrate's Court last year cost \$1,638.74, and returned in costs \$942.30 to the Township. The fines collected in motor vehicle cases amounted to \$2,994 and were transmitted to the County for County road work.

TAX TITLE LIEN FORECLOSURE—Comparatively little work was done on tax title lien foreclosures during 1940. The Township Attorney was authorized to complete the foreclosure of the large tract known as the "Hudson West Shore Tract", and that of several incidental lots which were needed to round out parking spaces or parks. During 1939 the Council appointed a Committee of Counsellors at Law to study the problem of municipal tax lien foreclosure, and to recommend a method to be adopted by the municipality for the foreclosure of certificates acquired since 1934. The certificates of 1934 and prior were included in the tax title lien foreclosure contract which, after being 95% completed, in 1939 was cancelled by the Council. This contract yielded \$753,000 in cash to the Township, and the cessation of this work was severely felt in the delinquent tax collections of last year. Approximately \$900,000 assessed valuation of land was acquired, some of which has been sold, others given to the School Board for future school tracts, and some set aside for parks. Perhaps 30% of the land remaining in the hands of the Township, is at present marketable. The remainder, while it has potential future value, has no present market.

The Committee appointed to suggest a method of further foreclosures has not to date reported. Pending the report of this committee, work was done during the past year under the general supervision of the attorney towards acquiring delinquent property by purchasing a deed therefor at prices less than what the foreclosure proceedings would cost. The owners of land represented by 210 tax title certificates agreed to sell the property to the Township and 103 deeds have been actually received. The following table shows the number and years of the tax title liens now in the hands of the Township—

Tax Sales	Original Number of Certificates	Redeemed or Cancelled	Deeds Received	Deeds in Process	No. of certificates remaining as of 1-1-41
Prior to 1935	243 (Left from Contract)	40	1	6	196
1935-1938	547	4	102	101	340
Feb. 28, 1939	82	9	0	0	73
Dec. 6, 1939	103	18	0	0	85
Dec. 6, 1940	117	5	0	0	112
	1092	76	103	107	806
Total Taxes in Tax Title Liens —		\$310,850.05			
Interest and Costs due on these —		136,568.06			

The appropriation of \$7,500. for lien foreclosure will provide a good start for the work this year. If the work proceeds at a pace which makes further funds necessary, this could be provided by means of an emergency appropriation.

MISCELLANEOUS LITIGATION COSTS—Against this item are charged any and all litigation costs of legal work incurred by the Township or attorney, and the cost of extraordinary work done by other departments for the attorney in the preparation of cases.

PURCHASING AGENT

Since 1937 the purchasing of supplies and equipment for all departments has been handled by a Purchasing Agent. As a result discounts have been secured, goods received have been better checked against the orders, comparative prices and quality have been ascertained, and a more strict control exercised over budget expenditures, tending to eliminate the over-expenditure of individual accounts. It is planned this year to give the Purchasing Agent the part time assistance of a clerk formerly employed full time in the relief office, thereby permitting the purchasing agent to take samples and have tests made of material delivered. The department this year has also been charged with the supplies it uses and its portion of the rent.

PLANNING AND ADJUSTMENT BOARDS

This item provides for the clerical services for these boards, plus such minor costs for maps or supplies as may be necessary.

PUBLIC BUILDINGS

The only material change in this appropriation is the addition of \$1,000 to provide for the partial paving of the parking area at the rear of the Town Hall, an improvement which has been needed for several years. The upkeep item has been increased slightly to take care of a repainting job needed in the Town Hall.

GENERAL SUPPLIES, TELEPHONES, MISCELLANEOUS

In this item are grouped items for services or supplies used by all of the different General Government Departments, the detailed allocation of which to each individual department would result in unnecessary refinements.

Extra Clerical—This item provides for clerical help for the Advisory Boards of the Township and for such emergency help in the different departments as might be needed.

Equipment, Supplies and Printing—This item provides for all the miscellaneous stationery, postage, supplies and printing of the Township, including machines and the maintenance thereof, printing and distribution of the budget and of special reports and booklets, miscellaneous material required in connection with white collar W.P.A. projects and the printing and mailing of 17,000 tax bills. Car allowance for the Township Manager and the upkeep of two Township general utility cars are charged against this appropriation. The appraisal of Township property made to determine a proper sales price is also charged against this item.

Legal Advertising—This item carries only the costs of advertising the general ordinances of the Township. The cost of advertising special assessment ordinances, or bond ordinances, are charged against the project itself.

Bonds and Insurance—As far as possible the insurance of the Township is awarded on a competitive basis through public bidding, although this is not possible with all forms of insurance. In such bidding the Township is safeguarded by specifications as to the rating which acceptable companies must have in the Insurance Manual. The insurance charged against this item is—Workmen's Compensation on general employees, Mercantile Robbery and Safe Burglary, Fire Insurance on Municipal Buildings, Public Liability and Property Damage on vehicles; bonds on employees. During the year the fire insurance policies were revamped to put them on a five year basis with equal renewals each year at an over-all saving in premium costs.

Telephones—The general service in the Municipal Building is provided for in this item. A check was again made by the Telephone Company, both for the purpose of ascertaining whether the service was adequate and whether any economies could be made therein.

Elections—This item provides for those election costs which must be carried by the Township, including additional costs of special registrations. In general the costs are as follows—Primary Election; sample ballots and envelopes, official machine ballots, advertising, posters and notices—General Election; advertising, posters and notices. Municipal Elections, Township pays all costs.

PROTECTION TO PERSONS AND PROPERTY FIRE DEPARTMENT

The Teaneck Fire Department again turned in an excellent record during 1940, further justifying the action of the National Board of Fire Underwriters in increasing Teaneck's classification to "B". There are only four municipalities in the State of New Jersey which have a better rating than this.

While during 1940 no one great improvement was made in the Department, a series of minor improvements were made. The fire alarm system was again increased by the addition of four boxes, and the wires on Cedar Lane were placed underground, as was the connection to the alarm box recently placed at the Holy Name Hospital. Only moderate further extensions of the alarm system can be made until a permanent fire alarm headquarters is provided. Forty-eight additional hydrants were placed during the year. The training of the men in Fire College and Drill Schools was continued. These courses were attended by men from eighteen outside departments. An Underwriter's test on all pumping apparatus was made by the Chief during the year with satisfactory results, and all ladders in the department were tested. The Fire Prevention Week was observed by talks and lectures at the schools. Oxygen gas masks were added to the Department, and a quantity of inch and a half hose, which is being more and more used in house fires, was purchased.

The fire loss for Teaneck during the last year was 55 cents per capita against a National average of \$2.29 for 1939. The average loss during the last five years in Teaneck was 61 cents against a National average of \$2.18. The average loss per building fire was \$140.98 against a National average of \$288.

The men of the department made 3,569 inspections. These inspections were made on their own time, each man giving four hours a month thereto. Undoubtedly the benefits of this work are favorably reflected in the fire loss record.

While the number of building fires during the year increased from 78 to 95, the number of brush fires dropped, so that the total alarms responded to was 504 against 805 the previous year.

A complete statistical report of the Department for 1940 is on file for inspection.

PERSONNEL & SALARIES—The total present personnel of the Fire Department numbers 35, including one vacancy. Four are temporary men to be replaced by permanent men selected from an eligible list which has just been announced.

Beginning in about 1932 the conversion of the Teaneck Fire Department from a volunteer department to a fully paid department was started by employing volunteer firemen as temporary firemen. Twenty of these men were appointed in 1937 as the result of an examination, and at a salary of \$1500 per year, since which time they have been increased at the rate of \$100 per year. This rate of increase meant they had to spend nine years in the department before reaching their maximum salary of \$2,500 as fixed by referendum of the people, a much longer time than was required in any other department. This condition was corrected by an ordinance shortening the period between the entrance and the maximum salaries to five years before the maximum is reached, with the intention of advancing men now in the department according to their length of service, and giving them the rate of pay called for by the new ordinance for this length of service. This considerably increases the 1941 appropriation for the department. The personnel and the salaries under the new rates will be as follows:

	1941	1940	
1 Chief	\$3,800.	\$3,800.	
1 Assistant Chief	3,000.	3,000.	
1 Captain	2,800.	2,800.	
3 Lieutenants, (1 Acting)	2,700.(each)	2,700.(each)	(Number may be increased.)
1 First Grade Fireman	2,500.	2,500.	
18 " " "	2,300.(each)	1,800.(each)	
2 Second Grade Firemen	2,100. "	1,700. "	
1 Mechanic	2,300.	1,900.	
1 Electrician	2,100.	1,800.	
1 Alarm Operator	1,700.	1,600.	
6 Third Grade Firemen	1,500.(each)	1,500.(each)	

Total 36

The above set-up makes provision for one additional man in the department this year. During the next several years approximately four additional men should be employed to comply with the standards required by the National Board of Underwriters for Class "B" departments. The present personnel mans three stations on alternating 24-hour shifts. After allowing for vacations, sick leaves and unequal distribution of apparatus, some shifts at some houses have only two men.

RENTAL, VOLUNTEER HOUSES—With the conversion of the department from a volunteer to a paid department, three of the volunteer companies have been dissolved. One Company, No. 4, remains active and furnishes a reserve. Though Companies No. 2 and No. 3 have been dissolved as Municipal Companies, they still retain possession of their fire houses, and the Township continues to rent these houses as well as the house of Company No. 4. Aside from paying rent, the Township also pays fuel and light bills and has shared in the remodelling costs made necessary to provide living quarters for paid men, and to increase the safety of the structure.

LIGHT, HEAT, SUPPLIES—This division covers a great number of items, the cost of which is based on past experience, plus a survey of needs during the coming year. The principal items are—

Electric light, gas and water	\$1,175.
Fuel	1,050.
Gasoline	350.
Laundry	220.
*Miscellaneous	1,705.
	<hr/>
	\$4,500.

*Miscellaneous supplies include such items as 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 premises, apparatus and equipment after a fire, books and subscriptions for the library maintained by the department.

HOSE—The hose appropriation remains fairly constant throughout the years. The hose bought during recent years, while not of the highly advertised brands, is equal in quality to that bought in New York City and costs about 60% of the usual cost of such brands. Besides the standard 2½ inch hose, 3 inch and 1½ inch hose is being bought, both of which sizes have their specific use.

ADDITIONS AND REPAIRS TO APPARATUS—The primary renovation to apparatus proposed this year is the installation of four-wheel brakes on the three older American LaFrance pieces. These trucks have been revamped and rebuilt during the years, and more weight added to them. This, together with the fact that all other traffic is equipped with four wheel brakes, makes it highly desirable, if not necessary, to install these brakes. The material will be bought direct from the manufacturer, and the actual work of installation will be done by the department. The material cost will be about \$500 per piece of equipment, the work of installation being done by the department mechanic. Aside from this, there will be the usual repairs and replacement of minor equipment and tires to be made.

ADDITIONS AND REPAIRS TO FIRE HOUSE—This item covers numerous miscellaneous repairs which become necessary from time to time, both in the Fire Headquarters and in the rented premises of the volunteer companies. Last year two large expenses were encountered which were not specifically provided for, and which of themselves were sufficient to cause the over-expenditure of the Fire Department budget as a whole. These were the replacing of the doors in the main Fire Headquarters and the strengthening of the floor in Company No. 3.

MAINTENANCE AND EXTENSION OF ALARM SYSTEM—Teaneck's system, built by the department, was begun in 1937, and now includes approximately 35½ miles of wire and 44 boxes. The appropriation this year does not contemplate anything but minor extensions of this system. It provides merely for the payment of the telephone service and the maintenance of the existing system. In addition to their own alarm wires, telephone and voice amplifying system connecting the houses, the Teaneck Fire Department also makes use of the County radio to communicate with apparatus when it is away from quarters. The possibility of hooking the Fire Department in with the police two-way radio system is being given careful consideration.

INSURANCE—This item covers the following:

Public Liability and Property Damage	\$ 274.88
Compensation Insurance	1,125.12
	<hr/>
	\$1,400.00

PENSIONS—The necessity for this appropriation is explained under "Police", where also the insufficiency of the pension fund from an actuarial standpoint is pointed out.

HYDRANTS

Water is furnished to the Township of Teaneck by two private companies. The Hackensack Water Company supplies the water for all of the Township except a limited district in the southwest corner. This section, which abuts Bogota, is supplied by the Bogota Water Company. The Hackensack Water Company's supply is a surface water obtained by impounding the flow of the upper Hackensack River in reservoirs at Oradell and Woodcliff Lake. The Bogota Water Company's supply is derived from wells in Bogota, supplemented by the purchase of water from the Hackensack Water Company.

These companies place hydrants wherever requested by the Township and maintain the same. For this service the Township pays approximately \$39,750 per year. Most of this charge is in the nature of a service charge made by the company for their transmission and distribution mains. Some of it is for a maintenance charge covering the inspection and repair of the hydrants. The service charge is made up of a distribution charge of one cent per inch foot of mains laid in the Township, and a transmission charge apportioned by the company to the various municipalities it serves on a population ratio. The amount so charged, and the allocation thereof, is approved by the Public Utilities Commission. The appropriation this year shows an increase for two reasons—first 48 new hydrants and 14,374 feet of new main were laid in the

Township last year. Second, that portion of the charge which depends on population is increased because, under the 1940 census, Teaneck has a greater percentage of the population served by the company than it did in the 1930 census. The net charges for the facilities now furnished will be \$39,758.04 for both companies. An additional \$1,241.96 has been allowed for extensions and additional hydrants, making the total appropriation this year \$41,000 against \$36,500 last year. As an offset to this, these companies pay a total in franchise, personal and corporation taxes in the total amount of \$67,326.59.

	Hydrant Service				Overall Cost per Hydrant	Total	1940 Taxes Paid
	1941 Charges		Number of Hydrants				
	Trans.	Hydrants	1940	1941			
Hackensack Water Co.	\$31,684.	\$6,504.	507	542	\$70.46	\$38,188.00	\$65,849.35
Bogota Water Co.	1,230.	340.	21	34	46.30	1,570.04	1,477.24
	<u>\$32,914.</u>	<u>\$6,844</u>	<u>528</u>	<u>576</u>		<u>\$39,758.04</u>	<u>\$67,326.59</u>

POLICE DEPARTMENT

1940 was a year of considerable advancement for the Teaneck Police Department. Among the highlights are the following:

- Six additional men appointed.
- Two-way radio system acquired.
- Safety Bureau, with traffic equipment repair shop installed.
- Improvement in Traffic Accident Record.
- Additional new traffic signals, islands and signs installed.
- More rigid enforcement of dog licensing.

It is difficult to make a comparison of the efficiency of the department, compared with other departments, since there is no National agency which rates police departments as fire departments are rated. The nearest approach that can be made is by a comparison of Teaneck's crime figures with the average crime figures as issued by the Federal Bureau of Investigation for 160 cities of from 25,000 to 50,000 population—

	Crimes per 100,000 of population (Cities 25,000 to 50,000 population)		
	National Rate	Teaneck's Rate	Per cent
Criminal Homicide	7.3	0.	0
Rape	6.5	0.	0
Robbery	30.3	4.	13
Aggravated Assault	39.5	8.	20
Burglary, Breaking and Entry	324.0	248.	77
Larceny—theft	958.0	192.	20
Auto theft	155.9	64.	41

Teaneck's nearest approach to the average of these crimes is in "Burglary, Breaking and Entry." To lower this rate still further below the National average, the residents can be of distinct assistance to the Police Department by reporting immediately any suspicious persons or cars in the neighborhood. With the two-way radio system, a police car can be at any point in any part of the township a few minutes after the call is made. In fact, the car might be just around the corner.

Another measure of the efficiency of the Department is their record of accident prevention. Teaneck's figures for the past years are as follows (in the interpretation of these and other figures the constant growth of Teaneck must be kept in mind)—

	Traffic Accidents								
	1932	1933	1934	1935	1936	1937	1938	1939	1940
Accidents	354	333	307	284	289	211	219	247	226
Fatalities	4	1	9	6	11	2	1	7	2
Injured	136	146	148	123	125	121	114	163	133

The Department at present consists of forty-one persons, divided into grades and bureaus as follows:

1—Chief					
2—Lieutenants					
Patrol and Traffic	Safety	Detective Bureau	Record	Licenses & Photographic	Dogs
5 Sergeants	1 Sergeant	1 Sergeant	1 Patrolman	1 Patrolman	1 Warden
24 Patrolmen	1 Handy Man	3 Patrolmen			
1 Part-time Electrician					
Total Regular Force — 39					
Others — 2					
<u>41</u>					

The above personnel provides one man for every 670 persons. This is a comparatively high figure, and there is no intention of asking for additional personnel for several years at least. When such new personnel is added, it should be clerks and telephone operators, thereby releasing patrolmen for regular police duties.

A detailed departmental report is available. As an indication of the amount of work handled by the Department this report, among other things, lists 5,452 complaints received and investigated; 2,202 radio alarms received; 7,487 radio emergency calls made by the department; 1,865 escorts furnished for banks and business houses; 967 houses temporarily vacant regularly inspected during the absence of the owners.

PERSONNEL AND SALARIES—The appropriation for 1941 is made up as follows:

	1941	1940	
1 Chief	\$3,800.	\$3,800.	
2 Lieutenants	2,800.(each)	2,800.(each)	(Number may be increased.)
6 Sergeants	2,700. "	2,700. "	
1 Sergeant—Detective Bureau	2,800.	2,800.	
3 Patrolmen assigned to Detective Bureau	2,600.(each)	2,600.(each)	
14 First Grade Patrolmen	2,500. "	2,500. "	
1 First Grade Patrolman	2,400.	2,000.	
2 First Grade Patrolmen	2,300.(each)	1,900.(each)	
3 Second Grade Patrolmen	2,100. "	1,800. "	
6 Third Grade Patrolmen	1,700. "	1,500. "	
	(6 mons.)		

MOTOR EQUIPMENT—The police force has at its command fifteen motor vehicles. Six of these are patrol cars, four coupes and two coaches, all radio equipped and used for general patrol duty. Two of them are rebuilt so as to serve as ambulances in case of emergency. In addition there are two service trucks, one for the Dog Warden and one for the Traffic Department. Seven are the personal cars of the members of the force, four of them in the Detective Bureau, one in the Safety Bureau, one in the Fingerprinting and Licensing Bureau, and the Chief's car. Each of these men so supplying a car is allowed \$15 a month, plus gas and oil.

A new fleet of Township cars is purchased each year on public bids, and under a contract which provides for complete maintenance by the successful bidder. This system gives us as low a mileage cost as the available figures of any other system have shown, and in effect takes care of the complete maintenance of the cars through competitive bidding.

Gasoline for the cars is bought through competitive bidding and costs the Township approximately 7½ cents a gallon.

TELEPHONES AND RADIO—The installation of the two-way radio system during 1940 permitted the elimination of sixteen more call boxes. Seven call boxes are still maintained for the use of the foot patrol. The amount saved by the elimination of the call boxes is sufficient to pay for the maintenance and monthly down payments on the radio system, which are to apply to the total cost, if the system is finally accepted after eighteen months trial. The radio system has proven fairly satisfactory. It has served its purpose in establishing instant communication between headquarters and patrol cars, or between patrol cars. It has been somewhat unsatisfactory because of interference by other stations. The Bergen County Police radio system is still used to receive the County broadcasts, and a direct connection is maintained with the Fire Department.

The Department is at present served by five trunk lines, plus two individual lines to the Chief's office and the Detective Bureau.

DOGS—The licensing, catching and disposal of dogs is handled by the Dog Warden, who last year was relieved of his other incidental duties in the Police Department. During the year the dog license ordinance was enforced more rigidly than in the past, particularly because of the rabies situation in Northern New Jersey. As a result, the number of licensed dogs in Teaneck was increased from 1900 to 2300. The appropriation provides for the salary of the Dog Warden, together with a small amount for miscellaneous expenditures such as dog food, licenses and tags, fuel and kennel repairs.

SUPPLIES—Keeping the Police Department fully equipped, trained and ready for service at all times, demands a constantly increasing list of supplies. Fifty thousand rounds of ammunition a year are purchased, sufficient to permit every man to shoot thirty shots per week on the range. This item also includes matriculation fees, first aid, photographic and fingerprinting materials, standard and report forms, lanterns, fire extinguishers, fuses, spot lights, car heaters, rubber boots and coats, badges, safety material, prisoners' meals, etc. The men buy their own uniforms.

TRAFFIC CONTROL—All traffic control and safety work in the Department has been assigned to a Sergeant, whose compensation is included in the regular salary item. He is assisted by a handy man, together with such additional help as may be necessary from time to time in the placing and repainting of signs and street markings, plus the occasional services of an electrician to install or repair traffic lights. The Dog Warden who formerly assisted, has been relieved of all duties in this connection.

The Township at present maintains twelve traffic signals of the "stop and go" type, and in addition one blinker signal. It is not proposed to erect any signals at new intersections during the year, but some of the existing signals will have to be revamped and amplified to bring them in accordance with the State Traffic Laws.

A work shop has been built in the one car police garage in the Town Hall to repair, rebuild and store traffic signals and signs. Signs are being constantly repaired, repainted and replaced. During the year approximately eight miles of parking lines were painted on the roadways, and forty-two additional signs bought.

DOCTOR—This item is not for personal services to the policemen, but for the examination of drunken drivers and for such services as may be needed by prisoners.

INSURANCE—This item covers public liability, fire and compensation insurance, divided as follows:

Cars—Fire Insurance	\$ 50.00
Public Liability & Property Damage	125.00
Compensation Ins. @ 1.377	1,525.00
	<hr/>
	\$1,700.00

PENSIONS—The present State Law requires that an amount equal to 4% of the policemen and firemen's salaries be appropriated each year for the Pension Fund. The men themselves contribute another 4% or more, depending on age. 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, in spite of a considerable balance at present, shows a large actuarial deficit. The contribution made by both men and the municipality should be raised considerably or the taxpayers of the future will have to pay a large amount to meet the demand. New York State municipalities have been going through the tribulations of putting their funds on a sound basis.

ANNUAL POLICE PISTOL TOURNAMENT—In 1932 the Teaneck Police Department first staged a police pistol tournament at the range, the construction of which was begun by members of the Department. Since that time this annual event has grown to National proportions. In 1940, 124 teams and 701 individuals took part in the match which lasted for three days. This tournament is valuable in improving the marksmanship of the men, in increasing the esprit de corps of the department, and in making Teaneck known to other police departments.

GUARDS — SCHOOL — COASTING — PLAY

Crossings used extensively by school children going to and from schools were originally guarded by uniformed patrolmen. This, due to the limited size of the police force, meant that only three or four such crossings were guarded. Advantage was taken of the relief problem by assigning men able to work, to guard additional crossings, these men being given a moderate amount of training, a uniform cap, a whistle and semaphore. The demand for such protection increases each year, until at present a total of eighteen crossings are so guarded. A Police Sergeant has been assigned, as part of his work, to take direct charge thereof. Also, with the development of the park and recreation system in Teaneck, need was found for guards and attendants, who were drawn from the same source.

Because of the decline in the number of relief cases during 1940, there are not sufficient men available to man these posts on the work for relief basis, and they have been manned by others whom the Relief Department, through its records, knows could well use this assistance.

Naturally the costs are not chargeable against the relief, and a separate item has been set up. It has not been combined with the Police Department because of possible pension complications. These guards are paid on the basic wage of \$10 per week. Where this is more than their relief budget entitles them to, the difference between the relief budget and the amount earned is charged against this appropriation. The amount allotted to this purpose for 1941 is an estimate, based on past expenditures, and the expectation that the number of persons on relief available to man these posts will further decrease. Since these men are also used for attendance to guard streets specifically set aside for coasting, and for attendance in parks, playgrounds and skating pond, the amount spent out of this appropriation will also be affected by weather conditions.

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works in Teaneck is the department charged with the care of existing streets, the sweeping of streets, the building of new streets, shade trees, supervision of ash and garbage removal, snow removal, weed cutting, maintenance and repair of sewers, maintenance of parks and playgrounds, care and upkeep of public buildings and care of street signs.

The personnel of the department is inter-changeable to a great degree between these various functions. That is, after snow storms practically all of the other work is stopped and the entire attention of the personnel is focussed on getting the streets open to traffic. As demands arise in any one of these divisions, personnel and equipment is transferred to meet the demand.

Through the past year the equipment of the department has been considerably augmented, and the department is now furnished with practically all vehicles and machines needed by a modern street department. Some highly specialized machines have not yet been acquired, such as snow loaders and air compressors.

Aside from the normal functions of the department as listed above, odd jobs are constantly coming up which go to this department for attention. Because of the required set-up of municipal budgets in New Jersey, the different functions of these departments are entered under different divisions in the budget.

The department's efforts during 1940 were devoted to performing their duties and in keeping the town in the best possible physical condition permitted by the personnel and appropriations.

The department purchased an additional street sweeper during 1940. The purchase of this sweeper, and the renewal of the truck fleet of the Township cost \$13,750., which money was provided for by an emergency appropriation and which appears in this year's budget under the debt service division.

PERSONNEL—The department is under the charge of the Supt. of Public Works, half of whose salary is charged against streets and half against sewers. Under him are the Foremen and Shade Tree Supervisor. One mechanical repairman is assigned to the department, whose time being principally divided between sewer and street divisions, is available for many miscellaneous mechanical jobs. It is proposed this year to assign one of the other men in the department particularly to motor equipment because of his experience. There is one general clerk of the department, who takes care of the preparation of the payrolls, ordering of supplies and materials, and general clerical work. An Inspector-clerk takes care of the issuance of permits and the inspection of all work done by private individuals on or under the Township's streets. The other labor classifications are—operators of motor equipment, operators of sweeper, laborer-driver and laborer. The wages of these men are charged against various items under the different appropriations for this department.

EQUIPMENT AND SUPPLIES—Last year a complete fleet of six new 2½ ton trucks were bought for the department through competitive bids. The appropriation this year provides tentatively for the purchase of two sidewalk snow plows. Car allowance is provided for the Superintendent of Public Works, the Chief Operator and the Inspector. This item also provides for the upkeep of all the motor equipment in the department, gasoline, tires, telephone, light and fuel for the garage, plus all miscellaneous equipment. sufficient money is included in this appropriation for moderate replacements. The appropriation breaks down approximately as follows:

Fuel	— \$ 400.
Telephone	— 226.
Light, Power and Water	— 750.
Tires, Gas, Oil	— 3,000.
New Equipment	— 800.
Machine and Truck Repairs and Tools	— 750.
General Supplies, Miscellaneous Equipment, etc.	— 1,074.
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	\$7,000.

ROAD LABOR—The time of employees spent in general repair of streets and roads is charged against this appropriation.

ROAD MATERIAL—This item covers the purchase of material for the resurfacing of paved streets, patching of holes therein and the placing of cinders, gravel or stone on unimproved streets. The principal items bought are stone, asphalt and tar of various grades, gravel, calcium chloride and salt.

SNOW REMOVAL—The appropriation for snow removal must, of necessity, be largely an estimate. Last year the appropriation was very greatly exceeded. The labor provided for is particularly for extra men employed for hand shovelling. The present snow removal ordinance allows property owners twenty-four hours after the end of the storm to clear their sidewalks. This is too long a period. The department does a certain amount of work clearing sidewalks leading to stations, bus stops and schools immediately after the snow falls, and under the existing ordinance it is impossible to charge this work against the owners. The subsequent clearing of walks done by the department is charged against the owner.

STREET SIGNS—During 1940 all signs and posts were again re-painted. Many old signs were replaced and new signs made necessary by the opening of new developments were added.

INSURANCE—This insurance item groups the insurance for all the branches of the D.P.W. except that on sewers. It breaks up as follows:

Compensation (various rates)	\$ 800.00
Public Liability	315.00
Fire	35.00
	<hr/>
	\$1,150.00

SHADE TREES

In 1936, the Township established a Shade Tree Bureau which was set up for the present as a division of the Department of Public Works. The work done by the Shade Tree Bureau, confined to trees on the Township streets and parks, has been the removal of undesirable, dead or dangerous trees, the trimming of existing trees for height and for fire alarm clearance, the replacing of trees which were damaged or died, fertilizing, a moderate amount of tree surgery on damaged trees, and the planting of new trees. This Bureau has also done much miscellaneous work in the improvement of the growing park system of Teaneck, and in the care of small public open plots and spaces. Where funds in the appropriation permitted it, extra pruning has been done through contract with private operators. A shade tree map has also been made through a W.P.A. project.

Since 1939 the budget has carried a \$2,000 appropriation as a revolving fund for the planting of new trees assessed against the property. The streets to be planted, and the type of trees, are selected by an unsalaried Shade Tree Advisory Board, and the affected owners given an opportunity to be heard. To the present \$4,000 has been so expended, and \$2,095 of shade tree assessments have been collected.

The Township at present is very largely planted with Norway Maples. Since it is feared that a blight is spreading among the Norway Maples, some evidence of which has already appeared in Teaneck, the Shade Tree Advisory Board is making all efforts to have the new streets planted with other varieties of trees. They are also endeavoring to have trees planted between the sidewalk and the property line, rather than between the sidewalk and the curb.

The personnel consists of the Shade Tree Supervisor at \$2,300, an Operator of Motor Equipment at \$1,440, and two laborers at \$1,320 each, together with a truck and the necessary tools and appliances.

EQUIPMENT AND SUPPLIES—This item provides for the \$2,000 rotating fund, necessary insurance and the purchase and replacement of miscellaneous trees. Wherever possible, the cost of repairing a tree damaged by an automobile is collected from the owner of the vehicle.

During 1940 the Bureau has done the following work—

Dead trees removed	— 249
Trees planted and cost assessed	— 374
Trees purchased by individuals and planted	— 531
Trees transplanted from Township's Nursery	— 34
Trees pruned	— 414
(Not including trees trimmed for fire alarm wires or sidewalk clearance)	

STREET LIGHTING

Street lighting is furnished to the Township by the Public Service Electric and Gas Company at basic rates approved by the Public Utilities Commission. These basic rates are influenced by the number of lamps of each size used and the whole charge is subject to a discount for quantity and for length of contract. The Township at present has a five year contract with the Public Service which expires on September 1, 1943, and provides a basic 2½% discount.

In 1931 a great reduction was made in the number, and particularly in the candle power or lumens, of existing lights. Since that time the cost of street lighting has advanced, not only because traffic on certain streets required a higher degree of illumination, but also because many new streets have been opened up. During last year there was a considerable increase for both of these reasons. The wiring on Cedar Lane was placed underground by the company and new lights of higher candle power were installed. With the completion of the paving of the north end of Teaneck Road the candle power on this street was also increased. Because of this additional illumination (amounting to 10%), the appropriation for street lighting is increased from \$32,000 to \$34,000. The increase would have been higher had it not been for a general reduction in street lighting rates instituted by the company in 1939.

Size	Number of Lights		Total Lumens		Street Lights	Approximate Taxes Paid
	1940	1941	1940	1941	Cost per Light	
1000 lumens	951	986	951,000	986,000	\$21.50	
2500 "	191	163	477,500	407,500	41.00	
4000 "	43	89	172,000	356,000	53.15	
6000 "	17	18	102,900	108,000	62.40	
10000 "	1	1	10,000	10,000	80.00	
	<hr/>	<hr/>	<hr/>	<hr/>		
	1203	1257	1,712,500	1,867,500		\$55,189.70
	Total Cost — 1940			\$33,815.55		
	Minus discount 3.90%			1,380.80		
				<hr/>		
				\$32,434.75		

SANITATION

STREET CLEANING—By the purchase of an additional sweeper during the year, the Township increased the service it was giving in keeping the streets of the Township clean. This sweeper was bought after comparative tests and comparative prices were made and submitted, and was particularly selected because it could sweep the deep gutters in the West Englewood section which could not be done with the old sweeper. Although money had been reserved out of the 1939 budget for the sweeper, this reservation lapsed and the sweeper was actually purchased through an emergency appropriation. In 1940, 5,675 curb miles of streets were swept at a cost of 81 cents per curb mile.

The personal service appropriation provides for the salaries of two operators, plus a nominal amount for extra help. The other than personal service appropriation provides for the purchase of fibre, steel, tires and machine repairs and parts.

GARBAGE AND ASH REMOVAL—Garbage and ash removal continues to be done by private licensed scavengers. In the past few years the Manager has made two reports on the possibility of municipal garbage and ash collection, which reports were discussed by the Council and public. Indications were that the Township at large preferred for the present to continue the system now in effect. Consequently, the Council entered into a contract with the Teaneck Scavenger's Association whereby they were given a piece of ground in the meadows for use as a dump, they in turn agreeing to keep the dump in a sanitary condition; to continue present prices for scavenger services, and to provide certain free services to the Township, such as trucks and men for clean-up week, and the removal of ashes and garbage from the homes of the unemployed. Under this contract the Association is maintaining the dump in an excellent condition. Approximately ten acres of ground has been filled in in the meadows, providing a site for future recreational activities.

SEWERS—The Department of Public Works takes care of the operation of three disposal plants and three sewage pumping stations. The machinery in the pumping station on Riverview Avenue in the extreme northwestern section of the Township was completely renewed, and about 300 feet of sewer was relayed to eliminate excessive leakage.

Teaneck's disposal plants do not dispose of the sewage to the extent that the final product of the process is inoffensive or harmless. They must soon be supplemented so as to provide further refining processes. The Township has been under orders from the State Board of Health for several years to provide a secondary treatment plant along the Overpeck Creek. All the municipalities along the Overpeck Creek have been seriously considering the possibility of constructing a trunk sewer and one disposal plant to serve them all. The primary cause of delay has finally been eliminated by the purchase by the City of Englewood of its private sewer system, and Englewood is now cooperating with the other municipalities in trying to solve the pollution of the Overpeck Creek. In view of this, the municipalities have been given a further extension by the State Board of Health until September 15th of this year. It is also very probable that within the year the Township of Teaneck will have additional orders served on it by the State Board of Health to cease the pollution of the Hackensack River.

This Bureau also cleans the sanitary and storm sewers, and is often called upon to work nights and holidays. In general, any obstruction in a sewer between the house and the main sewer in the center of the street is the responsibility of the property owner and must be cleared by him.

PERSONNEL—The Supt. of Public Works is in charge of the sewers and disposal plants, and half of his salary is charged against this bureau. Directly under him is a Chief Operator, who is in charge of the pumping stations, and who directs the other operators. Through deaths, the number of disposal plant operators was, during 1940, reduced to one, and their places were taken by laborers assigned from the department. As a result of an examination these laborers are to be appointed as disposal plant operators at an increase in wages. The mechanic spends approximately half his time in this bureau. Labor is drawn as needed from the D.P.W. for flushing and maintaining sewers and the removal of the sludge from the drying beds.

POWER AND WATER—This power is used in the operating of sewage pumps at the various pumping stations. Large quantities of water are used in keeping the plants in a sanitary condition.

SUPPLIES—Numerous supplies, such as pumps, hose, sand, paint, glass and tools are necessary in the operation of the sewer and sewage disposal plants.

INSURANCE—This item only covers compensation insurance on the men.

HEALTH AND CHARITIES

The Health Department is under the Township Manager's general supervision. The work of the department is divided into three divisions which, together with the work they do, are as follows:

1. — Maternal and Child Health

Personnel: Registered Nurse — 1 Full Time; Physicians — 3 Part Time.

Duties: Visiting and instruction of expectant mothers and mothers with new babies; conduction of weekly hygiene stations for instruction to mothers and examination of babies (3 stations per week); administration of free smallpox vaccine, diphtheria toxoid, schick testing and whooping cough vaccine.

The hygiene nurse also: Makes calls on tuberculosis cases and contacts; makes daily visits to St. Anastasia School; acts as Social Service Nurse for the Township.

2. — Sanitation, Foods, Communicable Diseases

Personnel: Health Officer — 1 Full Time; Clerk — 1 Full Time.

Duties: Supervision and inspection of all food-vending establishments; inspections and licensing of all beauty parlors and barber shops; issuance of health certificates to all food handlers, beauticians and barbers; supervision and control of all communicable diseases—studies for sources, isolation of cases, quarantining of contacts, etc.; supervision of milk supply by taking frequent samples for laboratory examination, and approval of new sources desiring to come into town; approval of the installation of private sewage disposal systems and periodic examination of all those existing; supervision of garbage collection and disposal; licensing of all plumbers; inspection of all plumbing installations; investigation of all complaints relative to public health problems; control of all animals biting humans to determine the presence of rabies; preparation of timely articles for newspaper publication and distribution of public health bulletins, circulars, etc.; addresses to group meetings; issue licenses to all milk and ice dealers.

3. — Vital Statistics

Personnel: Registrar of Vital Statistics; Deputy Registrar of Vital Statistics. (The Registrar and Deputy Registrar of Vital Statistics are also the Health Officer and Clerk of the Health Department, respectively.)

Duties: Issuance of all marriage licenses, birth certificates, and burial permits; reception and recording of all births, deaths and marriages occurring in Teaneck; furnishing of copies of the records of events occurring in Teaneck.

The Department has issued an annual report, copies of which are available to those particularly interested. The high lights of the department during the year are listed as follows:

Appointment of a full-time university trained Health Officer.

Enactment of an ordinance regulating dwelling places behind stores.

Another year without a maternal death, or a case of diphtheria.

Another year without a death in a child due to "childhood diseases" or their complications.

Inauguration of an active milk control program.

A new infant hygiene station for the care of prenatal and infant cases. This brings the total number of stations to three. These stations are for the purpose of making all children physically fit for entrance to the school system.

At present a very close cooperation exists in the health work between this department and the health work conducted in the schools, as well as with the State Department of Health. This cooperation is largely responsible for the continued excellent health record of the Township.

The total estimated cost of supporting the department during 1941 is \$7,745, or 30½ cents per capita. This compares with the figure of approximately 60 cents in other communities of Teaneck's size in Bergen County. It is administered directly by a Director of Health, who is a licensed physician, at a salary of \$1,000 a year. Directly responsible to him is the Health Officer, who also holds the positions of Registrar of Vital Statistics and Plumbing Inspector, at a salary of \$2,160. The Department also employs a Registered Nurse, at a salary of \$1,600, who has charge of the maternal and child health work. One secretary serves the department at a salary of \$1,320. Physicians in attendance at the child hygiene stations are paid \$5.00 for each clinic.

SUPPLIES AND RENT—This item includes \$200 for rent of quarters, an allowance of \$180 for the Health Officer for the use of his car, gas for the Director and Health Officer, \$75 for the Plumber's Examining Board, \$100 for printing, \$60 for milk samples and \$220 for miscellaneous.

CHILD CLINIC—Expenses for the Child Clinic provide for the payment of the attending physicians, nurse's car allowance and gas, biological supplies, printing and miscellaneous.

MOSQUITO EXTERMINATION—This is a separate item because it is the amount paid to the Bergen County Mosquito Commission which has general control over the mosquito work in the Township. This Commission during last year maintained about ten miles of ditches, made weekly inspections for mosquito breeding in the Township, and oiled catch basins and possible breeding places which could not be drained, spending \$1,320 thereon or about \$1,000 more than Teaneck's appropriation.

POOR RELIEF

Relief in Teaneck, as in every other New Jersey municipality, is administered by a non-salaried Local Assistance Board. In Teaneck this Board consists of a minister, a doctor and a business man. They appoint the Relief Director and have charge of and are responsible for the administration of relief in Teaneck. The assistants to the Relief Director are appointed by the Township Manager. There is also a Poor Master, who has held the position for twenty-nine years, and who gives only part time service to the Town, confining his attention to the cases arising out of the old poor laws. The Board, in discharging its responsibilities, exercises a close supervision over the relief cases, and brings before them individual cases which seem to require special attention, particularly with the object of getting them off the relief rolls.

The work requires constant contact and cooperation with the various social agencies in this and other states, such as the Board of Old Age Pensions, Board of Children's Guardians, Domestic Relations Court, Juvenile Court, Commission for Aid to the Blind, Social Security Board, Unemployment Insurance, State Employment offices, the various W.P.A. agencies, Visiting Nurse Service, Hospitals, Physicians, Bergen County Welfare Board, National Youth Administration, State Board Children's Guardians, Civilian Conservation Corps, Surplus Commodity Corporation, and various private organizations. Through these contacts, and in helping to secure private employment, it reduces the relief load of the Township to a minimum, not only by the removal of people on relief to the care of other agencies, but also by the referral of prospective relief cases to the proper agencies. It also cooperates with other town departments in the work for relief programs that have been in existence for some years.

A sufficient and trained staff is necessary to conduct the work, the size of which is not governed entirely by the number of cases on relief, but also by the work that is done in contact and cooperation with the numerous agencies mentioned. The Local Assistance Board has asked that in spite of the decrease in actual relief cases, the staff be not drastically reduced.

Some high lights of the work during the year are as follows:

Case load reduced from 155 in 1939 to 108 in 1940.

Seven hundred and fifty investigations made, some of which necessitated personal visits throughout Northern New Jersey; assistance given in seven domestic relations cases and two dispossess cases.

After investigation, eighty referrals made for W.P.A., eight for N.Y.A. and eight for C.C.C.

Surplus commodities were re-packed and distributed, such as 3,600 dozen eggs, 19 tons of cereal and flour, two tons of oranges, two tons of apples, etc. Received and distributed 2,536 articles of clothing from the W.P.A. sewing project. Much of the above work is in addition to the primary relief work in the Township itself.

The receipts and expenditures for Relief during 1931 were as follows:

Received:

Balance in account 1/1/40	\$ 926.87
From 1940 Budget for Direct Relief	13,000.00
From 1940 Budget for Administration, Overhead	6,052.78
From 1940 Budget for W.P.A. contribution	1,987.20
From 1939 Budget Reserve for Direct Relief	99.46
From State of New Jersey for Direct Relief	5,803.00

Total

\$27,869.31

Spent:

For Direct Relief—1939 Bills paid in 1940	\$ 663.90
1940 Expenditures	17,097.48
For Salaries	4,839.37
For W.P.A. Contributions and Costs	1,987.20
For Rent, Light, Supplies, etc.	1,213.41

Total

\$25,801.36

Balance 1/1/41

\$ 2,067.95

Approximate 1940 bills outstanding

\$ 100.00

Relief Load:

Maximum Load (Work and Direct Relief)	Feb.	54 Cases	142 persons
Minimum Load	Dec.	33 Cases	76 persons
Average Load		46 Cases	112 persons
Total number receiving relief sometime during year		108 Cases	299 persons
% of population who has some help from relief			1.2%
Average % of population on relief at one time			0.5%
Approximate number of Teaneck persons on W.P.A.			109

1941 Appropriations—The appropriation for salaries are as follows: Director, \$1,900, one-half time Clerk — \$780. (Note — this clerk is to divide his time in 1941 between the relief and purchasing offices.) Investigator — \$1,000. Poor Master — \$250.

Rent and supplies include car allowance of \$180 for the Relief Director, gasoline for the Director, investigator and station wagon, rent, light, telephone and general supplies.

The relief item is not divided this year into direct and work relief, since the money is drawn from one fund. However, every able bodied person, as heretofore, is required to work out his relief. The total expenditure for this relief is estimated at \$17,500, which should be sufficient, even though the State contribution this year, from all indications, will not be as much as last year. At present it would seem that the State will not contribute to a municipality of Teaneck's class more than 5% of the expenditures.

W.P.A. contributions are set at \$2,500, divided as follows: sewing project — \$1,380, toy project — \$420, and the household aid project — \$470, plus \$230 for unforeseen calls. The sewing project takes care of ten women, the household aid project of eight women, and the toy project of nine persons. Through the W.P.A. projects, provision is therefore made for twenty-seven cases at an approximate cost of \$100 per case per year, considerably less than the direct relief for these persons would cost.

RECREATIONAL AND EDUCATIONAL PARKS AND PLAYGROUNDS

The first report made by the Planning Board in 1932, stresses the fact that Teaneck had not and was not making adequate provisions for parks and neighborhood playgrounds. The Master Plan, which was a part of that report, suggested the sites for a central park and for various neighborhood playgrounds throughout the Township.

Since then real progress has been made in providing recreational facilities in a large area centrally located, and in neighborhood plots. Eight such areas, varying from less than one acre to more than 23 acres, are now in use. The land for others has been reserved. Most of this land was either acquired directly by tax foreclosure or by exchanging tax foreclosed lands for parcels particularly desirable for playground purposes. The fact that a parcel acquired through tax lien foreclosure has been set aside for park purposes does not mean that this plot has not cost the Township anything, for the unpaid outstanding taxes and liens that were against this property must be absorbed by the taxpayer at large. However, the probabilities are that had this land gone to the small house development, which is now so prevalent, the ultimate cost to the Township of providing services for these small houses would have exceeded the returns therefrom by a greater amount than the cost of paying the outstanding liens against the property will be.

As this work progresses, the need is becoming more evident for a separate department of parks in which the maintenance of these areas and the conduct of the recreational program and the shade tree work will be concentrated. At present the maintenance of these parks is one of the functions of the Department of Public Works.

MAINTENANCE OF PARKS AND PLAYGROUNDS—This appropriation provides for eight men for a maximum of seven months. This includes a gang to travel from park to park, cutting and trimming the grass and also the incidental work done on the trees and shrubs by the Shade Tree gang. Included in this item is an allowance for a Recreational Director at \$35 a week during the summer months.

SUPPLIES, EQUIPMENT AND INSURANCE—This item provides for the purchase of a tractor drawn power mower to replace the present small gaso line mowers, seeds, plants, tools, repairs, insurance and miscellaneous items.

IMPROVEMENTS TO PARKS AND PLAYGROUNDS—While the money needed for the acquisition of such land as was not acquired through foreclosure proceedings has been supplied mainly through bond issues, the improvements made thereon have been carried principally by budget appropriations. The plans are not to bring any park or playground at present to a high state of development, but rather to develop land only to the point where its facilities may be used safely and properly, leaving further refinements to the future. In this way funds available can be used to the best advantage in providing the most play space in the shortest time.

Since the cost of the improvement of Central Park has been of particular interest, a special audit of this cost was made by the Department of Local Government in connection with the other audit work. This audit showed that up to August 1, 1940, a total of \$109,567.30 had been spent, of which approximately \$85,000 was used in acquiring property on which the Township held no tax titles, in payments to the owners, appraisals, condemnation and advertising costs. On the actual improvement of the land \$25,000 has been spent.

The Park is being developed by a W.P.A. project. It supplements neighborhood playgrounds by providing the areas required for games which cannot be provided in neighborhood parks. The work contemplated this year is the further improvement of the northern end of the park which at present has only been cleared and filled as a neighborhood park. Here a wading pool and playground equipment are to be erected. The area in general is, in the final scheme, to be devoted to games such as tennis, badminton, horse shoe, shuffleboard, most of which will require a hard surface. It is proposed to lay such a surface which will provide for immediate needs, and which, since the grade at this end is very slight, will permit of flooding for skating. The southern portion of the park was completed for all practical purposes, though additional work will be necessary for some further under-drainage, planting and re-planting of grassed areas and additional trees and shrubbery.

The amount of money that is planned to be spent on the Central Park by the Township in 1941 amounts to \$7,000.

Tryon Park—The development of Tryon Park was somewhat delayed because of the necessity of acquiring several lots which were still in private ownership. The rough grading on the park was completed, and the W.P.A. is now engaged in placing under-drains and in fine grading. To meet the desires of the neighboring residents, the original plans for the park were revamped so as to re-locate the ball diamonds and other facilities. It is planned to continue the work on this park as a W.P.A. project by providing top soil, trees, wading pool, comfort station, drainage and play apparatus at a total estimated cost to the Township of \$6,000.

Cedar Lane Parking Lot—While not primarily a recreational facility, the acquisition and improvement to the parking lot was provided for in this division of the budget last year. It is proposed to improve and extend the surfacing of this parking lot, and to mark out parking stalls. Five Hundred Dollars is allotted for this purpose.

Fifteen hundred dollars in addition is provided for incidental park work which may prove necessary to the existing or contemplated parks during the year, particularly for some further work on the future Garrison Park and on the triangle known as East Manor Dome.

COMMUNITY CELEBRATIONS

During the year the Council appointed a permanent Advisory Board to take charge of all community celebrations. The principal celebrations for which the Township expends money are Memorial Day, Fourth of July, Armistice Day, and Christmas. The largest of these is the Fourth of July celebration, on which approximately \$1,000 is spent. This year, in addition, the American Legion will hold their County Convention in Teaneck and an appropriation of \$500 is provided toward this Convention.

LIBRARY

The Library is under the direct supervision and control of the Board of Trustees of the Library, the members of which are appointed by the Mayor. The library budget is included in the Township's budget as submitted by the Board of Trustees. Beside the Main Library, branches are conducted in each of the seven elementary schools.

A total of 195,340 books were lent during 1940, showing an increase of 7,031 over the number of books borrowed from the Main Library during 1939. 35% of the adult circulation was non-fiction and 23% of the Main Library circulation was juvenile. 8,568 residents of Teaneck are registered borrowers and in addition 1,800 children are registered in the school libraries. There are 28,000 books in the library system.

The Junior Room offers a special collection of carefully selected books for the boys and girls through the eighth grade. A summer reading club is conducted each year and monthly story hours are held for the children in the library auditorium.

Many students from the public schools use the library facilities in preparing special assignments.

Book lists on various subjects and recommended reading are compiled by the library staff.

Reference work which is an important feature of library service cannot be indicated by statistics. During the year many requests for technical books have been made. The library offers an up-to-date collection of books on aeronautics, machine design and operation, ship building and other related subjects. Books on interior decoration, gardening, domestic architecture, child training, salesmanship, business management, photography, radio, cooking and world affairs have been in particular demand. Reference questions are gladly answered by telephone.

The library has collections of 3,000 pamphlets and 6,000 pictures covering many subjects and also subscribes to more than 100 periodicals.

Due to the greatly increased demands the library is now open to the public 61 hours each week. This was an increase of 10 hours each week during 1940.

The library makes every effort to be of service to the residents of Teaneck and to be a factor in the cultural and recreational life of the community.

DEBT SERVICE

The tables, charts and comments in this report are intended to give the taxpayers as simple, fair and non-technical a picture as it is possible to do, of the Township's financial position. So many factors enter into a determination of this status that no statement could be given which would show this status, with all its ramifications in detail, and still be intelligible to any but the trained municipal accountant.

STATEMENT OF CAPITAL DEBT

The following table shows the Township's outstanding debt as of January 1, 1941. This capital debt will be retired through budget appropriations, except for such funds as are now held in the Trust Account pledged to the payment of the Funding Bonds, augmented by future collections or outstanding assessments, and by the receipts from the sale of property, or at least so much of this last item thereof as represents the assessment liens originally placed against the property.

	Outstanding Jan. 1, 1940	Outstanding Dec. 31, 1940
Capital Bonds & Bond Anticipation Notes	\$ 760,189.80	\$ 686,972.19
Assessment Bonds	173,852.01	129,277.81
Poor Relief Bonds	5,000.00	
Funding Bonds	2,022,000.00	1,888,000.00
Sub-Total	\$2,961,041.81	\$2,704,250.00
Deduct Cash on hand pledged to Bond Payment	348,564.69	262,432.61
NET DEBT	\$2,612,477.12	\$2,441,817.39

STATEMENT OF DEBT REDUCTION SINCE JAN. 1, 1931

Total Bonds Outstanding Jan. 1, 1931 (Minus Cash in hand applicable to payment thereof)	\$4,971,000.00
Bonds issued since January 1, 1931	691,051.81
Sub-Total	\$5,662,051.81
Bonds Outstanding January 1, 1941 (Minus Cash in hand applicable to payment thereof)	\$2,441,817.39
BONDED DEBT PAID OFF SINCE JANUARY 1, 1931	\$3,220,234.42

While the table shows that the Township has paid off \$3,220,234.42 of debt during the last ten years, the remaining debt will not be paid off at this rate, largely because most of the liquid assets in the way of assessments collectable have been collected, and, secondly, because a greater amount of public improvements will probably be necessary during the coming years than have been undertaken in the past eleven. Moreover, the debt payments for the next ten years must come from the budget appropriations rather than from the payments of assessments as they have done in the last ten years. When the last collectable assessment levied prior to 1930 is paid, there will probably be \$1,500,000 of the bonds, issued to pay for these assessments, still outstanding to be taken care of by general taxation.

The principal capital improvements facing the Township in the near future are the extension of Teaneck's disposal plants, or the construction of trunk sewers in the Hackensack and Overpeck Creek valleys; provision of new headquarters for Fire and Police Departments; an incinerator; the enlargement of the Municipal Building; and park improvements as far as Council may decide to fund these. All such improvements would be general improvements to be paid for out of the budget appropriations. Aside from these, there will be assessable improvements, such as the paving of individual streets and the extension of sewer lines. During the past few years, the issuance of improvement bonds by Teaneck, whether assessable or not, was practically barred by the debt limit requirements of the 1935 Bond Act, one of which is that municipalities might, after the Act went into force, borrow 60% of the amount they subsequently paid off, but never more than 2% of the assessed valuation. The Legislature has revamped this section of the law to permit municipalities to borrow in any year a certain percentage of the amount by which they reduced the bonded indebtedness during the previous year, the particular percentage depending upon the gross debt of the municipality.

STATEMENT OF "ASSETS" AND "LIABILITIES"

The following statement of Teaneck's "assets" shows the amounts which are owing to the Township, and the property owned which might be converted into cash. Some of these assets are liquid, and others are frozen. On some the Township will realize 100%, on others perhaps not 20%. Many other assets which a private company would set up, such as value of buildings, sewers, disposal plants, street pavings and equipment, are not included. The "liabilities" show everything which the Township will have to pay either in the immediate or distant future. Bonds are liabilities against the Township, but are not intended to be paid out of present assets but out of future taxation.

"ASSETS"		"LIABILITIES"	
Taxes Outstanding	\$183,608.13	Current	
Tax Title Liens Outstanding, Int. and costs included	447,418.11	Water and Gas payments due property owners	3,311.58
Assessment Lien Interest	821.83	Due School Board for 1-1-1941 to 7-1-41	239,934.25
Assessments Outstanding	140,098.02	Deposits Refundable & Excess Receipts	7,977.65
Assessment Liens Outstanding	252,296.77	Prepaid 1941 Taxes	8,850.61
Assessments Held In Abeyance	49,131.43	Bills outstanding 1-1-1941	1,800.00
Pending Assessments	74,000.00	Future	
Second Class R. R. Tax	8,592.14	Bonds Outstanding	
Franchise Taxes, 1938-1940 inc.	66,913.97	(Due in 1941 to 1965)	2,704,250.00
Gross Receipts Taxes, 1938-1940	39,068.85	School Bonds, outstanding and authorized	1,462,000.00
Assessed Valuation of land acquired by foreclosure, unsold	1,059,630.00		
Shade Tree & Snow Removal Assess- ments	808.47		
Cash in Banks	426,499.12		

BONDS

UNEMPLOYMENT BONDS—The last of the bonds which were issued prior to 1934 for relief and unemployment expenditures has been paid. Since 1934 Teaneck has carried its relief on a "pay as you go" basis. Most of the money raised through bond issues was used for work relief in building the high school stadium and athletic field.

CAPITAL BONDS—In this item is grouped the redemption of bonds, issued for non-assessable projects, that is, for improvements made by the Township as a whole, or bonds which have been issued to cover the Township's share of local improvements which were not assessed against the property owners. Included in this, however, is \$8,000 worth of bonds issued for assessable projects, the assessment for which had not been levied by January 1st of this year. These assessments include the widening of Teaneck Road, east and west side south of Cedar Lane and north of Church Street, Ogden and Claremont Avenues, Laurelton Parkway, Minell Place and Richard Court. Some of these are now in the hands of an Assessment Commission. The assessments when paid will become surplus.

FUNDING BONDS—In 1934 the Township found it necessary to issue funding bonds in the total amount of \$2,910,000 to replace the temporary assessment bonds previously issued for various improvements assessed upon the benefited property. These funding bonds are a general obligation of the Township, but so far have been paid out of a Special Trust Fund. Into this Trust Fund are placed all collections of those assessments for which the original bonds were issued, plus other revenue which can be properly credited thereto. The balance in this Trust Fund as of the first of the year is \$222,018.09. This amount, plus the normal increase in the next two years, would be able to take care of the funding bond maturities during the next two years, that is 1941 and 1942. At the end of that time, however, the Trust Fund would be practically exhausted, and from 1943 on it might be necessary to add \$150,000 a year to the budget to take care of the \$1,500,000 funding bonds which will still be outstanding at that time. To avoid, as far as possible, this sudden demand, with its consequent increase in the tax rate, \$25,000 was placed in the 1941 budget toward the meeting of the 1941 maturities, leaving \$132,000 to come from the Trust Fund. Next year this budget appropriation should be increased another \$25,000 and so on each year until the load is taken over from the Trust Fund to the budget.

Before the first of the year advantage was taken of an existing Act permitting municipalities to refund their debt, and Teaneck was given permission by the Funding Commission to take \$50,000 of each of the next six year's maturities and refund them into bonds coming due in 1941 and beyond. In getting permission to do this refunding, it was stated that advantage would not be taken of it unless local financial conditions actually demanded it, and the plan was so arranged that the bonds need not be sold prior to the time that they would actually be needed. It is not planned to take advantage of this refunding this year, and a decision can be made in each of the next six years as to whether advantage should be taken of it in that particular year or not. Were the refunding program utilized in full, it would ease the present tax rate somewhat, but would, before the last refunding bond is redeemed, mean an extra \$70,000 in interest to be paid by the taxpayers, an amount worth saving even at the cost of a slightly increased tax rate.

If Teaneck's valuation continues to increase, and if no other unexpected demands arise, the process of taking the funding bond payments from Trust Fund to budget can be accomplished without use of the refunding privilege.

From the best estimates available now, it would seem that the taxpayers at large will have to pay \$1,500,000 out of the total improvement program of almost \$5,000,000, which took place in 1930 and prior years. The reasons why the general taxpayers will have to pay this large percentage are several—

1. Some costs were thrown upon the Township at large by the assessors.
2. The Courts relieved other property owners from the assessments, or reduced the amounts levied.
3. Assessments were found to have been improperly or illegally placed, that is people were assessed for benefits which did not exist and corrections were made by subsequent Councils.
4. Assessments were held in abeyance to be levied when the improvement actually conferred benefit upon that property. Some such properties have not yet been sub-divided. In other cases the reserved benefits were greater than the actual benefits.
5. The Township has taken over properties, the assessed valuation of which is \$1,168,870. Against these properties were not only delinquent taxes in the amount of \$716,444.11, but also unpaid assessments to a total of \$760,576.93. The principal reason the Township acquired these properties was because the assessments levied against them were higher than the property could stand. Such of the properties as have a marketable value are being sold, and some of the money collected is credited against the outstanding assessments, but the great bulk of it will have to be met by general taxation.

INTEREST ON BONDS AND NOTES—Here are grouped interest payments due on various classes of bonds still outstanding. The entire interest for the funding bonds is provided in this item.

DOWN PAYMENT ON IMPROVEMENTS—The Bond Laws require that not less than 5% of the appropriation must be placed in the budget before a bond ordinance can be passed. There is an amount of \$1,500 also available from last year's budget.

DEFICITS AND STATUTORY EXPENDITURES

GENERAL COMMENT—With the adoption of a cash basis budget, the former items of "Deficit, unexpended balance account", and "Deficit, miscellaneous revenues" no longer appear. In their stead a Budget Operation Account is maintained, which is somewhat in the nature of a profit and loss account in private industry. To this account are credited such items as collections of revenue above the anticipations, unanticipated revenues, under-expenditures of the budget and a portion of the amounts derived from the sale of property, and to which are charged all losses of revenue, such as failure to collect revenues in the amount anticipated, and losses resulting from reductions by the County Board.

As a result of the year's operation, the Township's total surplus shows but little change, having decreased \$2,000 to \$167,999.09. There is, however, a radical difference in the Township's cash position. A year ago the cash surplus was \$166,000. As of the first of this year it is only \$85,000. This change from cash to non-cash surplus came about through the non-receipt of the 1940 gross receipts and franchise taxes in the amount of approximately \$55,000, non-collection of old taxes below anticipations of \$88,000; the County Board reductions of \$12,000; and payment of emergency appropriations of \$19,000. Failure to receive this anticipated revenue in cash was partly compensated for by the fact that 86% instead of 83% of the current taxes were collected. The taxes which were not collected last year become non-cash surplus revenue.

CASH DEFICIT—1940. The fact that old taxes during 1940 were not collected in the estimated amount makes necessary an appropriation in this budget to offset the cash deficit resulting. These non-collected taxes become non-cash surplus and a corresponding anticipation, non-cash surplus, is made on the revenue side to write off this loss.

EMERGENCY REVENUES—A municipality may, during any year, provide for extraordinary expenditures not provided for in its budget up to an amount of 3% of its operating budget. Another 3% is permitted, if approved by the Department of Local Government. Each such emergency appropriation, however, must be included in the next year's budget. Last year the Township of Teaneck expended \$19,021.06 in such emergency measures, divided as follows:

Fire Alarm Extension	\$ 1,087.00
New Sweeper	4,450.00
Safety Islands	999.50
Tryon Park	1,184.56
Cranford Place improvement	2,000.00
Trucks for Dept. of Public Works	9,300.00
	<hr/>
	\$19,021.06

Most of the above work, finally accomplished by emergencies, was foreseen before the 1940 budget was passed and reserves were made out of the 1939 budget to cover the cost thereof. It was afterwards found that such reserves could not be so made, and that the only way of doing the work contemplated would be by emergencies. Reserves setting aside the 1939 funds were not used, therefore, and reverted to surplus on the Township's books.

TOWNSHIP'S SHARE OF ASSESSMENTS—Under this item the general taxpayer pays for that part of the cost of the local improvements which may have been cancelled for one reason or another, reduced by the Court, or which was directly assessed against the Township in the first place. For instance, pavement laid along property owned by the School Board.

BOND ANTICIPATION NOTES—\$3,000.00—During 1940 the Township rebuilt the Riverview Pumping plant and some adjacent sewers. This was financed by an ordinance appropriating \$3,000, which was borrowed through bond anticipation notes. This appropriation in the budget takes care of these notes.

JUDGMENTS—Official judgments entered against a municipality must be provided for in the next year's budget. In 1939 there was such a judgment in the amount of \$633.66 for the payment of an attorney's fee in connection with the Central Park improvement.

RESERVE FOR UNCOLLECTED TAXES—This is the item which must be added to the net amount of money which is to be raised by taxes for Township, School, County, and State, so that if the tax collection is again only 85.83% and if the revenue anticipations are fulfilled, there would still be enough money collected in cash to meet the payments of all taxing agencies in full. The amount of this necessary reserve, or overlay, is arrived at as follows:

Township Operating Costs	\$ 560,862.00
Township Debt	298,977.45
	<hr/>
Total Township Budget	\$ 859,839.45
Less Anticipated Revenue	444,300.00
	<hr/>
Net Township Budget	\$ 415,539.45
Local School Taxes	\$ 600,051.25
State School Tax, estimated	88,000.00
County Taxes, estimated	240,000.00
	<hr/>
Total Taxes to be raised	\$ 1,343,590.70
Total amount to be levied in order to produce required taxes if only 85.83% is collected	\$ 1,565,409.18
Less	1,343,590.70
	<hr/>
Overlay	\$ 221,818.48
Total Township Budget:	
Net Budget	\$ 415,539.45
Plus Overlay	221,818.48
	<hr/>
Total Township Budget	\$ 637,357.93
Estimated Tax Rate:	
Total Tax Levy	\$ 1,565,409.18
Divided by assessed valuation of	\$29,441,000.00
Estimated Tax Rate	\$5.32

TOWNSHIP COUNCIL

Milton G. Votee, Mayor

Henry Deissler

Samuel S. Paquin

Louis G. Morten

Karl D. Van Wagner

Paul A. Volcker, Township Manager

New Jersey Department of Local Government

Auditors

ACKNOWLEDGMENT

The Council of the Township of Teaneck desires to publish the names of the following citizens of Teaneck who have given freely of their time and knowledge in service to the Township during the past year without any compensation therefor—

Free Public Library of Teaneck

C. A. Esslinger, Chairman
Mrs. Edith C. Shulenberger, Treas.
Mrs. Geraldine Huston, Secretary
Mrs. Marguerite Tuttle
Fred W. Lonsby

Local Assistance Board

Rev. Wm. K. Russell, Chairman
Alfred L. Woodruff
Dr. Gladys Winter

Planning Board

Frederic Andreas, Chairman
Mrs. Clara B. Ferry
Miss Matte Scott
Frank A. Leers
Robert H. Pike

Board of Adjustment

Robert H. Pike, Chairman
Chas. Wedel
Rudolph C. Ebel
James J. Gurney
H. M. Lawrence

Shade Tree Advisory Board

Victor H. Palmer, Chairman
William Hawkey
George Cady
George Bisig
Erdman Cain
William Flackman
William L. Williams

Patriotic Observance Committee

Henry Oetjen, Chairman
Mrs. Julia Kleiber
Carl Kellgren
Richard H. Vitters
Thomas J. McCaffrey
John A. Caddy
Thomas A. Perrott
Anthony Veltri
Donald M. Waesche

Ammann Park Advisory Board

James Franklin, Chairman
Mrs. Estelle Miller, Secretary
R. C. Ebel
Richard Ferris
Delaplane Hoyt
Thos. J. McCaffrey
Victor H. Palmer
Fred Schramm
John V. Suglia
John T. Sullivan

Park Advisory Board

E. H. Grotefend, Chairman
Mrs. H. B. Levine, Secretary
R. C. Ebel
Mrs. S. C. Bower
Dr. Walter J. Farr
Arthur Phelan
P. J. Dietrich
Frank E. Jordan
Emil Dell-Era
A. Texel

Mrs. Keith Lyder
P. F. Solan
H. M. Lawrence
John Sullivan
Mrs. E. C. Shulenberger
Mrs. Philip Kaplan
Harold F. Anderson
C. A. Hunt
H. A. Fagan
R. G. Lindstrom
C. A. Esslinger
Francis W. Lowe
A. R. Ulbrich
A. T. Bishop
A. H. Strickland, Jr.
T. B. Snow
Chris D. Sheffe
Frank J. Gonzales
August Hannibal, Jr.
Wm. Jenkins
Russell G. Rogers
H. A. Johnson
William Hawkey

Safety Problems

Dr. Herbert J. Stack
Harold Hammond

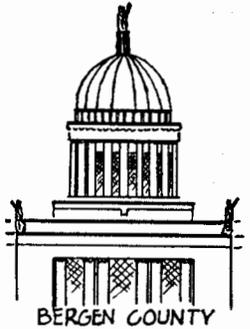
Health Bureau

Dr. B. S. Bookstaver

Pension Board

Christian Gloeckler

Members Teaneck Volunteer
Ambulance Corps



BERGEN COUNTY

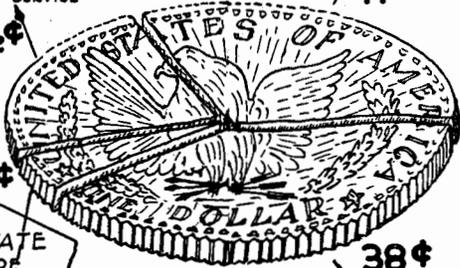
ROADS - COURTS
PROSECUTOR - RECORDS
HOSPITAL - SOCIAL AGENCIES
DEBT SERVICE

15½¢



TOWNSHIP

41¢

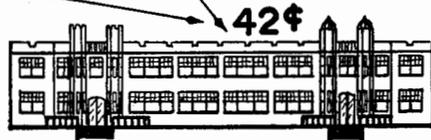


5 1/2¢ - 4¢ = 1 1/2¢

FOR
EQUALIZATION
OF
EDUCATION

STATE
OF
N. J.

4¢



42¢

LOCAL SCHOOLS -
38¢ BY DIRECT TAXATION
4¢ BY REFUND OF STATE TAX
42¢

ALLOCATION OF TOWNSHIP'S SHARE

PROTECTION TO PERSONS & PROPERTY... 12.9¢	
POLICE • FIRE • HYDRANTS	
DEBT DEFICIENCY & RESERVE..... 14.3¢	
STREETS & ROADS..... 4.0¢	
REPAIR AND MAINTENANCE • STREET LIGHTING • SHADE TREES	
GENERAL GOVERNMENT..... 4.7¢	
ADMINISTRATION • ASSESSMENT AND COLLECTION OF TAXES • LEGAL • ENGINEERING • PURCHASING • UP-KEEP PUBLIC BUILDINGS	
RECREATIONAL & EDUCATIONAL..... 2.3¢	
LIBRARY • PARKS	
HEALTH & CHARITIES..... 1.6¢	
DEPARTMENT OF HEALTH • CLINIC • RELIEF	
SANITATION..... 1.2¢	
SEWERS • STREET CLEANING	
TOTAL	41.0¢

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HOW THE DOLLARS GO!