

**2015 MUNICIPAL DATA SHEET
(Must Accompany 2015 Budget)**

MUNICIPALITY: TOWNSHIP OF BERLIN COUNTY: CAMDEN

<u>Phyllis A. Magazzu</u> Mayor's Name	<u>12/31/2017</u> Term Expires
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Municipal Officials	
<u>Catherine Underwood</u> Municipal Clerk	<u>8/3/2009</u> Date of Orig. Appt. <u>C-1554</u> Cert No.
<u>Dana O'Hara</u> Tax Collector	<u>8305</u> Cert No.
<u>Lori A. Campisano</u> Chief Financial Officer	<u>295</u> Cert No.
<u>Daniel M. DiGangi</u> Registered Municipal Accountant	<u>CR-00526</u> Lic No.
<u>Stuart A. Platt, Esq.</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Christopher T. Morris</u>	<u>12/16/2016</u>
<u>Jerome McIntosh</u>	<u>12/31/2015</u>
<u>Marion H. Bodanza</u>	<u>12/31/2016</u>
<u>Frank J. Epifanio, Jr.</u>	<u>12/31/2015</u>

Official Mailing Address of Municipality

Township of Berlin
135 Route 73 South
West Berlin, New Jersey 08091
Fax #: 856-768-8613

Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton NJ 08625

<u>Division Use Only</u>	
Municode:	_____
Public Hearing Date:	_____

2015
MUNICIPAL BUDGET

Municipal Budget of the Township of Berlin County of Camden for the Calendar Year 2015.

It is hereby certified the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

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

Certified by me, this Ninth day of March, 2015

Clerk
135 Route 73 South
Address
West Berlin, New Jersey 08091
Address
(856) 767-1854
Phone Number

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

Certified by me, this Ninth day of March, 2015

Daniel M. Dillangi 601 White Horse Road
Registered Municipal Accountant Address
Voorhees, New Jersey 08043 (856) 435-6200
Address Phone Number

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

Certified by me, this Ninth day of March, 2015

Lori A. Carney
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2015 By: _____</p>	<p><i>(Do not advertise this Certification form)</i></p>	<p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2015 By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Berlin, County of Camden for the Calendar Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2015

Be it Further Resolved, that said Budget be published in the Courier Post

in the issue of March 26, 2015

The Governing Body of the Township of Berlin does hereby approve the following as the Budget for the year 2015.

RECORDED VOTE
(INSERT LAST NAME)

Ayes		Nays		Abstained	
				Absent	

Notice is hereby given that the Budget and Tax Resolution was approved by the Township Council of the Township of Berlin, County of Camden, on March 9, 2015

A Hearing on the Budget and Tax Resolution will be held at Berlin Township Municipal Hall, on April 13, 2015 at

5:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

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

	General Budget	Water Utility	Sewer Utility	- Utility
Budget Appropriations - Adopted Budget	9,351,668.64		1,039,950.00	
Budget Appropriation Added by N.J.S 40A:4-87	64,247.20			
Emergency Appropriations				
Total Appropriations	9,415,915.84	-	1,039,950.00	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	8,884,965.97		1,027,731.04	
Reserved	380,896.81		12,179.21	
Unexpended Balances Canceled	150,053.06		39.75	
Total Expenditures and Unexpended Balances Canceled	9,415,915.84	-	1,039,950.00	-
Overexpenditures*	-	-	-	-

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the
title of "Other Expenses" are for operating
costs other than "Salaries & Wages."

Some of the items included in "Other
Expenses" are:

Materials, supplies and non-bondable
equipment;

Repairs and maintenance of buildings,
equipment, roads, etc.,

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

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

*See Budget Appropriation items so marked to the right of column (Expended 2014 Reserved.)

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2015 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Township of Berlin, is Calculated as follows:

Total General Appropriations for 2014	\$	9,351,668.64	Amount on which 1.5% CAP is Applied (brought forward)	\$	6,799,793.64
CAP Base Adjustments			1.5% CAP		101,996.90
			Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		6,901,790.54
Subtotal		<u>9,351,668.64</u>			
Less Exceptions:			Additional Exceptions:		
Total Other Operations	\$	107,750.00	Available from Banking - 2013	\$	119,354.03
Total Uniform Construction Code (UCC)			Available from Banking - 2014		197,729.43
Total Interlocal Service Agreements			Assessed Value of New Construction per Assessor's Certification		106,089.13
Total Additional Appropriations			Additional Increase in CAPS per COLA Ordinance		<u>135,995.87</u>
Total Public-Private Offset		21,000.00	Total Additional Exceptions		<u>559,168.46</u>
Total Capital Improvements		165,000.00	Total Allowable Appropriations Within CAPS for 2015	\$	<u>7,460,959.01</u>
Total Debt Service		1,538,400.00	Total Appropriations Within CAPS for 2015	\$	<u>7,030,481.00</u>
Total Deferred Charges					
Judgments					
Cash Deficit of Preceding Year					
Total Appropriation for School Purposes Transferred to Board of Education					
Reserve for Uncollected Taxes		<u>719,725.00</u>			
Total Exceptions		<u>2,551,875.00</u>			
Amount on which 1.5% CAP is Applied (carried forward)		6,799,793.64			

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Levy CAP Calculation

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Township of Berlin is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 6,229,921.64	Balance (carried forward)	6,730,264.07
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded		Less - Cancelled or Unexpended Exclusions	150,053.00
Less: Prior Year Deferred Charges - Emergencies			
Less: Prior Year Recycling Tax	7,200.00	Adjusted Tax Levy After Exclusions	6,580,211.07
Less: Changes in Service Provider - Transfer of Service/ Function			
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	6,222,721.64	Additions:	
Plus: 2% Cap increase	124,454.43	New Ratables - Increased in Valuations	\$ 5,946,700.00
Adjusted Tax Levy	6,347,176.07	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.784
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	106,089.13
Adjusted Tax Levy Prior to Exclusions	6,347,176.07	CY 2012 Cap Bank Utilized in CY 2015	
		CY 2013 Cap Bank Utilized in CY 2015	
		CY 2014 Cap Bank Utilized in CY 2015	
Exclusions:		Amounts Approved by Referendum	
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Cost Increase	54,062.00	Maximum Allowable Amount to be Raised by Taxation	\$ 6,686,300.20
Allowable Pension Obligations Increase	21,526.00		
Allowable LOSAP Increase		Amount to be Raised by Taxation for Municipal Purposes	\$ 6,397,858.11
Allowable Capital Improvements Increase	300,000.00		
Allowable Debt Service and Capital Leases Increase		Unused CY 2015 Tax Levy Available for Banking (CY 2016 - CY 2018)	\$ 288,442.09
Recycling Tax Appropriation	7,500.00		
Deferred Charges to Future Taxation Unfunded			
Current Year Deferred Charges - Emergencies			
Add Total Exclusions	383,088.00		
Balance (carried forward)	6,730,264.07		

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Split Function Appropriations:

The following appropriation(s) are appropriated inside and outside of the appropriation CAP:

INSURANCE:	<u>CY 2015</u>	<u>CY 2014</u>
Inside CAP	\$ 1,509,976.00	\$ 1,418,425.00
Outside CAP	<u>25,024.00</u>	<u>33,475.00</u>
	<u>\$ 1,535,000.00</u>	<u>\$ 1,451,900.00</u>

Health Insurance Appropriation Recap:

The following is a recap of Health Insurance Costs for the Current Budget Year:

Total Health Insurance Cost	\$ 1,805,500.00
Less: Employee Contributions	<u>170,000.00</u>
Net Costs Appropriated	<u>\$ 1,635,500.00</u>
Current Fund Budget Inside CAP	\$ 1,509,976.00
Current Fund Budget Outside CAP	25,024.00
Utility Fund Budget Appropriation	65,400.00
Open Space Fund Budget Appropriation	<u>35,100.00</u>
	<u>\$ 1,635,500.00</u>

**Explanatory Statement - (Continued)
Budget Message**

Analysis of Compensated Absence Liability

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Berlin Township Police Association	813.8	278,753.40	X		
Totals	813.8 days	278,753.40			
Total Funds Reserved as of the end of 2014		100,538.20			
Total Funds Appropriated in 2015		1,000.00			

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
1. Surplus Anticipated	08-101	1,150,000.00	950,000.00	950,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,150,000.00	950,000.00	950,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	4,200.00	4,200.00	4,266.00
Other	08-104	53,100.00	52,100.00	53,127.00
Fees and Permits	08-105	33,700.00	29,100.00	43,745.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	162,800.00	167,300.00	162,876.57
Other	08-109			
Interest and Costs on Taxes	08-112	50,000.00	33,000.00	80,690.19
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,700.00	2,200.00	2,760.09
Cable TV Franchise Fee	08-120	69,000.00	65,000.00	69,456.54

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	375,500.00	352,900.00	416,921.39

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction				
Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & N.J.A.C 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	127,000.00	110,000.00	152,381.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	127,000.00	110,000.00	152,381.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Drunk Driving Enforcement Fund	10-745		7,094.96	7,094.96
Clean Communities Program	10-770		10,958.27	10,958.27
Body Armor Replacement Grant	10-755		1,933.97	1,933.97
Community Development Block Grant	10-735		32,760.00	32,760.00
Drive Sober or Get Pulled Over	10-736		7,500.00	7,500.00
Camden County Recreational Enhancement Grant	10-738		25,000.00	25,000.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,150,000.00	950,000.00	950,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	375,500.00	352,900.00	416,921.39
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,287,847.00	1,287,847.00	1,287,847.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	127,000.00	110,000.00	152,381.00
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E: Director of Local Government Services-Additional Revenues	08-003	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section F: Director of Local Government Services-Public and Private Revenues	10-001	-	85,247.20	85,247.20
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services-Other Special Items	08-004	150,000.00	150,000.00	-
Total Miscellaneous Revenues	13-099	1,940,347.00	1,985,994.20	1,942,396.59
4. Receipts from Delinquent Taxes	15-499	350,000.00	250,000.00	290,712.68
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,440,347.00	3,185,994.20	3,183,109.27
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,397,858.11	6,229,921.64	xxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxx
c) Minimum Library Tax	07-192	-		
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,397,858.11	6,229,921.64	
7. Total General Revenues	13-299	9,838,205.11	9,415,915.84	3,183,109.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Mayor and Council							
Salaries and Wages	20-110-1	57,400.00	56,300.00		56,300.00	56,202.64	97.36
Other Expenses	20-110-2	29,100.00	28,700.00		25,700.00	18,531.36	7,168.64
Township Clerk							
Salaries and Wages	20-120-1	94,400.00	87,700.00		87,700.00	87,563.18	136.82
Other Expenses	20-120-2	37,300.00	36,600.00		38,600.00	34,291.03	4,308.97
Financial Administration							
Salaries and Wages	20-130-1	99,800.00	97,900.00		97,900.00	97,165.81	734.19
Other Expenses	20-130-2	13,400.00	13,200.00		14,200.00	13,974.37	225.63
Audit Services							
Other Expenses	20-135-2	35,700.00	35,000.00		35,000.00	35,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT'D)							
Revenue Administration							
Salaries and Wages	20-145-1	72,800.00	86,700.00		86,700.00	86,676.98	23.02
Other Expenses	20-145-2	17,500.00	17,200.00		17,700.00	16,315.55	1,384.45
Tax Assessment Administration							
Salaries and Wages	20-150-1	20,000.00	31,200.00		27,200.00	25,148.34	2,051.66
Other Expenses	20-150-2	5,950.00	5,950.00		3,950.00	2,155.08	1,794.92
Legal Services and Costs							
Other Expenses	20-155-2	80,000.00	80,000.00		80,000.00	70,291.52	9,708.48
Engineering Services and Costs							
Salaries and Wages	20-165-1	159,600.00	86,600.00		74,600.00	72,390.56	2,209.44
Other Expenses	20-165-2	15,370.00	14,350.00		16,350.00	15,813.11	536.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning/Zoning Board							
Salaries and Wages	21-180-1	14,100.00					
Other Expenses	21-180-2	10,000.00	10,000.00		8,000.00	6,500.04	1,499.96
INSURANCE							
Health Benefit Waiver -- Opt Out	23-221-1	26,300.00	20,000.00		17,000.00	15,120.09	1,879.91
Liability Insurance	23-210-2	220,000.00	194,000.00		160,000.00	129,853.43	30,146.57
Workers Compensation Insurance	23-215-2	136,600.00	151,800.00		126,800.00	125,694.97	1,105.03
Group Insurance	23-220-2	1,509,976.00	1,418,425.00		1,418,425.00	1,344,884.45	73,540.55
Unemployment Compensation Insurance	23-225-2	14,000.00	14,000.00		14,000.00	13,490.57	509.43
PUBLIC SAFETY FUNCTIONS							
Municipal Court							
Salaries and Wages	43-490-1	116,600.00	111,500.00		111,500.00	110,879.24	620.76
Other Expenses	43-490-2	50,100.00	49,800.00		49,800.00	44,445.18	5,354.82
Public Defender							
Other Expenses	43-495-2	500.00	500.00		500.00		500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (CONT'D)							
Police							
Salaries and Wages	25-240-1	1,629,100.00	1,585,310.00		1,625,310.00	1,598,357.44	26,952.56
Other Expenses	25-240-2	117,510.00	103,110.00		117,610.00	111,544.25	6,065.75
Office of Emergency Management							
Salaries and Wages	25-252-1	2,100.00	2,000.00		2,000.00	1,999.92	0.08
Other Expenses	25-252-2	1,400.00	700.00		700.00	700.00	
Aid to Ambulance Association							
Other Expenses	25-260-2	33,000.00	31,000.00		31,000.00	30,431.90	568.10
Municipal Prosecutor							
Salaries and Wages	25-275-1	13,400.00	13,200.00		13,200.00	13,107.90	92.10
Other Expenses	25-275-2	500.00	500.00		500.00	275.00	225.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Roads Maintenance							
Salaries and Wages	26-290-1	44,000.00	84,800.00		64,800.00	56,585.69	8,214.31
Other Expenses	26-290-2	26,500.00	21,200.00		86,200.00	78,952.67	7,247.33
Solid Waste Collection							
Salaries and Wages	26-305-1	431,700.00	426,000.00		419,000.00	412,144.15	6,855.85
Other Expenses	26-305-2	12,500.00	12,500.00		12,500.00	5,243.95	7,256.05
Buildings and Grounds							
Salaries and Wages	26-310-1	43,700.00	66,000.00		68,000.00	65,790.78	2,209.22
Other Expenses	26-310-2	32,675.00	32,550.00		32,550.00	26,034.84	6,515.16
Vehicle Maintenance							
Salaries and Wages	26-315-1	124,300.00	111,400.00		111,400.00	110,716.30	683.70
Other Expenses	26-315-2	104,500.00	104,000.00		109,000.00	104,316.58	4,683.42
Traffic Signal Monitoring System							
Other Expenses	26-300-2	54,600.00	54,600.00		21,000.00		21,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Service							
Salaries and Wages	27-330-1	4,700.00					
Other Expenses	27-330-2	500.00	500.00		500.00		500.00
PARKS AND RECREATION FUNCTIONS							
Recreation Services Programs							
Salaries and Wages	28-370-1	5,200.00	5,200.00				
Other Expenses	28-370-2	5,200.00	5,200.00		5,400.00		5,400.00
Maintenance of Parks							
Salaries and Wages	28-375-1		8,400.00		8,400.00	8,400.00	
Other Expenses	28-375-2	36,100.00	33,100.00		33,100.00	24,856.04	8,243.96
EDUCATION FUNCTIONS							
Municipal Library							
Salaries and Wages	29-390-1	25,000.00	27,900.00		27,900.00	25,273.03	2,626.97
Other Expenses	29-390-2	9,050.00	10,140.00		10,140.00	7,475.41	2,664.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195-1	94,200.00	92,400.00		92,400.00	92,259.96	140.04
Other Expenses	22-195-2	33,200.00	30,050.00		31,050.00	29,771.72	1,278.28
Other Code Enforcement							
Salaries and Wages	22-200-1	20,800.00	4,480.00		4,480.00	4,473.00	7.00
Other Expenses	22-200-2	1,000.00	1,000.00		1,000.00	394.76	605.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED (CONTINUED):	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Electricity and Natural Gas	31-430-2	107,000.00	93,000.00		101,000.00	98,687.28	2,312.72
Street Lighting	31-435-2	109,000.00	103,000.00		108,000.00	105,987.68	2,012.32
Telephone	31-440-2	30,000.00	32,400.00		32,400.00	28,199.07	4,200.93
Water	31-445-2	5,000.00	5,000.00		5,000.00	3,724.80	1,275.20
Petroleum Products	31-447-2	103,000.00	103,000.00		104,000.00	76,333.22	27,666.78
Sewer Treatment	31-455-2	6,200.00	6,200.00		6,200.00	5,644.00	556.00
Telecommunication Charges	31-443-2	3,500.00	3,500.00		3,500.00	3,062.64	437.36
Landfill/Solid Waste Disposal Costs	32-465-2	178,000.00	190,800.00		170,800.00	155,137.50	15,662.50
Accumulated Leave Compensation							
Salary and Wages	30-415-1	1,000.00	1,000.00		24,600.00	23,600.00	1,000.00
Total Operations {item 8(A)} within "CAPS"	34-199	6,294,731.00	6,061,665.00	-	6,061,665.00	5,735,402.95	326,262.05
B. Contingent	35-470						
Total Operations Including Contingent-within "CAPS"	34-201	6,294,731.00	6,061,665.00	-	6,061,665.00	5,735,402.95	326,262.05
Detail:							
Salaries and Wages	34-201-1	3,100,200.00	3,005,990.00	-	3,020,390.00	2,963,855.01	56,534.99
Other Expenses (Including Contingent)	34-201-2	3,194,531.00	3,055,675.00	-	3,041,275.00	2,771,547.94	269,727.06

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Deficit in Animal Control Fund	46-880		164.95	XXXXXXXXXX	164.95	164.95	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	177,777.00	172,465.00		172,465.00	153,187.02	19,277.98
Social Security System (O.A.S.I)	36-472	221,300.00	215,000.00		215,000.00	206,525.57	8,474.43
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	331,873.00	347,999.00		347,999.00	327,131.34	20,867.66
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	4,800.00	2,500.00		2,500.00	2,041.54	458.46
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	735,750.00	738,128.95	-	738,128.95	689,050.42	49,078.53
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	7,030,481.00	6,799,793.95	-	6,799,793.95	6,424,453.37	375,340.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Storm Water Management							
Salaries and Wages	26-510-1	38,900.00	47,900.00		47,900.00	42,808.70	5,091.30
Other Expenses	26-510-2	19,675.00	19,175.00		19,175.00	19,012.35	162.65
Solid Waste Disposal							
Recycling Tax (P.L. 2007, c. 311)	32-465-2	7,500.00	7,200.00		7,200.00	6,897.72	302.28
Employee Group Health Insurance	23-220-2	25,024.00	33,475.00		33,475.00	33,475.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (Continued)		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	91,099.00	107,750.00	-	107,750.00	102,193.77	5,556.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Increased Fee Revenues (NJAC 5:23-4.17)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Community Development Block Grant	41-765-2		32,760.00		32,760.00	32,760.00	
Drunk Driving Enforcement Grant	41-745-1		7,094.96		7,094.96	7,094.96	
Body Armor Replacement Grant	41-755-2		1,933.97		1,933.97	1,933.97	
Drive Sober or Get Pulled Over	41-723-1		7,500.00		7,500.00	7,500.00	
Clean Communities Program							
Salaries and Wages	41-770-1		10,958.27		10,958.27	10,958.27	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	315,000.00	15,000.00		15,000.00	15,000.00	
Improvements to Kelley Drive Basin	44-903	150,000.00	150,000.00		150,000.00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	465,000.00	165,000.00	-	165,000.00	15,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(D)Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	960,000.00	955,000.00		955,000.00	955,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930	553,000.00	577,300.00		577,300.00	577,276.25	XXXXXXXXXX
Interest on Notes	45-935	4,500.00	6,100.00		6,100.00	6,070.69	XXXXXXXXXX
Green Trust Loan Program:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	1,517,500.00	1,538,400.00	-	1,538,400.00	1,538,346.94	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxx			xxxxxxxxxxx
Excluded from "CAPS"	46-999	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxx			xxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxx			xxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxx			xxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	2,073,599.00	1,896,397.20	-	1,896,397.20	1,740,787.91	5,556.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes-Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {(item (1) and (j))- Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,073,599.00	1,896,397.20	-	1,896,397.20	1,740,787.91	5,556.23
(L) Subtotal General Appropriations {items (H-1) and (O)}	34-400	9,104,080.00	8,696,191.15	-	8,696,191.15	8,165,241.28	380,896.81
(M) Reserve for Uncollected Taxes	50-899	734,125.11	719,724.69	XXXXXXXXXX	719,724.69	719,724.69	XXXXXXXXXX
9. Total General Appropriations	34-499	9,838,205.11	9,415,915.84	-	9,415,915.84	8,884,965.97	380,896.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,030,481.00	6,799,793.95	-	6,799,793.95	6,424,453.37	375,340.58
	xxxxxxx						
(A) Operations- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	91,099.00	107,750.00	-	107,750.00	102,193.77	5,556.23
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	-	85,247.20	-	85,247.20	85,247.20	-
Total Operations- Excluded from "CAPS"	34-305	91,099.00	192,997.20	-	192,997.20	187,440.97	5,556.23
(C) Capital Improvements	44-999	465,000.00	165,000.00	-	165,000.00	15,000.00	-
(D) Municipal Debt Service	45-999	1,517,500.00	1,538,400.00	-	1,538,400.00	1,538,346.94	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(F) Judgements	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	734,125.11	719,724.69	xxxxxxxxxxx	719,724.69	719,724.69	xxxxxxxxxxx
Total General Appropriations	34-499	9,838,205.11	9,415,915.84	-	9,415,915.84	8,884,965.97	380,896.81

DEDICATED WATER UTILITY BUDGET - (CONTINUED) * Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX -	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and							
Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (CONTINUED)

* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I)	55-541						
Unemployment Compensation Insurance							
(N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water Utility Appropriations	55-599	-	-	-	-	-	-

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	58,100.00	57,250.00	57,250.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	58,100.00	57,250.00	57,250.00
Rents	08-503	970,000.00	970,000.00	1,063,726.13
Connection Fees	08-504			
Miscellaneous	08-505	12,400.00	12,700.00	12,429.64
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deficit(General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,040,500.00	1,039,950.00	1,133,405.77

DEDICATED SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	164,200.00	154,200.00		158,200.00	155,882.60	2,317.40
Other Expenses	55-502	285,300.00	276,850.00		271,850.00	264,818.43	7,031.57
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxx			
Capital Outlay	55-512						
Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520	365,000.00	360,000.00		360,000.00	360,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxx
Interest on Bonds	55-522	197,100.00	202,800.00		202,800.00	202,760.25	xxxxxxxxxx
Interest on Notes	55-523	6,000.00					xxxxxxxxxx
							xxxxxxxxxx

DEDICATED SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530		25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	9,900.00	9,000.00		9,000.00	8,100.00	900.00
Social Security System (O.A.S.I.)	55-541	12,600.00	11,800.00		12,800.00	11,081.38	1,718.62
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	400.00	300.00		300.00	88.38	211.62
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus(General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
Total Sewer Utility Appropriations	55-599	1,040,500.00	1,039,950.00	-	1,039,950.00	1,027,731.04	12,179.21

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET		SEWER	UTILITY	
14. DEDICATED REVENUE FROM	FCOA	2015	2014	Realized In Cash 2014
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899	-	-	-
				Expended 2014
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2015	2014	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility	53-999	-	-	-
Assessment Appropriations				

Dedication by Rider- (N.J.S. 40a:4-39) The dedicated revenues anticipated during the year 2015 from Animal Control; State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Community Development Act of 1974; Accumulated Sick and Vacation; Rehab Loan Programs; John McPeak Library Donations; Police Donations; Parking Offenses Adjudication Act; Developer's Escrow Fund; Disposal of Forfeited Property; Snow Removal Trust; Municipal Public Defender; and Open Space, Recreation, Farmland and Historic Preservation Trust; Celebration of Public Events Donations and Street Opening Deposits; Glass and Paper Recycling Fees; Neighborhood Preservation Program.

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

(Insert additional appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	3,438,742.93
Due from State of N.J.(c20,P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	256,260.00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxxxxxx
Taxes Receivable	1110300	474,339.29
Tax Title Liens Receivable	1110400	333,975.09
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	432,087.22
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	4,935,404.53

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,159,225.69
Reserves for Receivables	2110200	1,240,401.60
Surplus	2110300	2,535,777.24
Total Liabilities, Reserves and Surplus		4,935,404.53

School Tax Levy Unpaid	2220110	None
Less School Tax Deferred	2220200	None
*Balance Included in Above "Cash Liabilities"	2220300	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	2,206,473.69	1,810,499.06
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 97.42%, 2013 98.07%)	2310200	20,414,687.25	19,238,946.16
Delinquent Taxes	2310300	290,712.68	215,001.80
Other Revenues and Additions to Income	2310400	2,643,784.78	2,481,575.07
Total Funds	2310500	25,555,658.40	23,746,022.09
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	9,265,862.78	8,088,274.21
School Taxes (Including Local and Regional)	2310700	8,347,244.00	8,205,258.00
County Taxes(Including Added Tax Amounts)	2310800	4,751,236.82	4,628,286.01
Special District Taxes	2310900	484,500.00	475,000.00
Other Expenditures and Deductions from Income	2311000	171,037.56	142,730.18
Total Expenditures and Tax Requirements	2311100	23,019,881.16	21,539,548.40
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	23,019,881.16	21,539,548.40
Surplus Balance - December 31st	2311400	2,535,777.24	2,206,473.69

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	2,535,777.24
Current Surplus Anticipated in 2015 Budget	2311600	1,150,000.00
Surplus Balance Remaining	2311700	1,385,777.24

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

2015

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- ____ years. (Exceeding minimum time period)

- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinances.

3 YEAR CAPITAL PROGRAM 2015 - 2017
Anticipated Project Schedule and Funding Requirements

Local Unit

Township of Berlin

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	Local Unit					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Road Improvements		500,000.00		300,000.00	100,000.00	100,000.00			
Drainage Improvements		400,000.00		200,000.00	100,000.00	100,000.00			
Purchase of Public Works Vehicles & Equipment		1,600,000.00		1,500,000.00	50,000.00	50,000.00			
Building Improvements		100,000.00		100,000.00					
Recreation Improvements		150,000.00		100,000.00	50,000.00				
Purchase of Ambulance		185,000.00		185,000.00					
Improvements to Technology		110,000.00		100,000.00		10,000.00			
Purchase of Police Equipment		55,000.00		15,000.00		40,000.00			
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	33-299	3,100,000.00		2,500,000.00	300,000.00	300,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM 2015 - 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Township of Berlin

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Road Improvements	500,000.00			60,000.00	62,000.00		378,000.00			
Drainage Improvements	400,000.00			40,000.00	45,000.00		315,000.00			
Purchase of Public Works Vehicles & Equipment	1,600,000.00			225,000.00	310,000.00		1,065,000.00			
Building Improvements	100,000.00			10,000.00	20,000.00		70,000.00			
Recreation Improvements	150,000.00			12,500.00	20,000.00		117,500.00			
Purchase of Ambulance	185,000.00			25,000.00	36,000.00		124,000.00			
Improvements to Technology	110,000.00			15,500.00	20,000.00		74,500.00			
Purchase of Police Equipment	55,000.00			7,000.00	5,000.00		43,000.00			
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TOTAL - ALL PROJECTS 33-399	3,100,000.00	-	-	395,000.00	518,000.00	-	2,187,000.00	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2015
(Only to be Included in the Budget as Finally Adopted)**

RESOLUTION

Be it Resolved by the Township Council of the Township of Berlin,
County of Camden, that the budget hereinbefore set forth is hereby adopted and
shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a)\$ 6,397,858.11 (Item 2 below) for municipal purposes, and
- (b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c)\$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d)\$ 141,930.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e)\$ - (Item 5 below) Minimum Library Tax

RECORDED VOTE

Ayes {

Nays {

Abstained {

(Insert last name)

Absent {

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	1,150,000.00
Miscellaneous Revenues Anticipated	13-099	1,940,347.00
Receipts from Delinquent Taxes	15-499	350,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	6,397,858.11
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		-
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	-
Total Revenues	13-299	9,838,205.11

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 6,294,731.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 735,750.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 91,099.00
(c) Capital Improvements	44-999	\$ 465,000.00
(d) Municipal Debt Service	45-999	\$ 1,517,500.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 734,125.11
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 9,838,205.11

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2015 _____, Clerk
signature

LOCAL UNIT Township of Berlin COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash	APPROPRIATIONS	FCOA	Appropriated		Expended 2014					
		2015	2014	2014			2015	2014	Paid or Charged	Reserved				
Amount To Be Raised By Taxation	54-190	141,930.00	139,620.00	141,825.41	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
					Salaries & Wages	54-385-1	92,600.00	86,930.00	76,146.92	-				
Interest Income	54-113				Other Expenses	54-385-2	42,200.00	37,600.00	37,600.00	-				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
Reserve Funds	54-120	8,430.00	470.00	470.00	Salaries & Wages	54-375-1				-				
					Other Expenses	54-375-2				-				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
					Salaries & Wages	54-176-1				-				
					Other Expenses	54-176-2				-				
										-				
					Acquisition of Lands for Recreation and Conservation:	54-915-2				-				
Total Trust Fund Revenues:	54-299	150,360.00	140,090.00	142,295.41	Acquisition of Farmland	54-916-2				-				
<p align="center"><i>Summary of Program</i></p> <p>Year Referendum Passed/Implemented: <u>11/2/1999</u> (Date)</p> <p>Rate Assessed: \$ <u>0.04</u></p> <p>Total Tax Collected to date \$ <u>1,958,011.05</u></p> <p>Total Expended to date: \$ <u>1,886,333.06</u></p> <p>Total Acreage Preserved to date <u>None</u> (Acres)</p> <p>Recreation land preserved in 2014 : <u>None</u> (Acres)</p> <p>Farmland preserved in 2014 : <u>None</u> (Acres)</p>					Down Payments on Improvements	54-906-2					-			
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
					Payment of Loan Principal	54-920-2	12,810.00	12,560.00	12,551.88	xxxxxxx				
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2	2,750.00	3,000.00	2,993.91	xxxxxxx				
					Interest on Loans	54-930-2				xxxxxxx				
					Interest on Notes	54-935-2				xxxxxxx				
					Reserve for Future Use	54-950-2				-				
					Total Trust Fund Appropriations:	54-499	150,360.00	140,090.00	129,292.71					-

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

Contracting Unit: Township of Berlin

Year Ending: 12/31/2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1

2

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

Clerk of the Governing Body