

**TOWNSHIP OF TEANECK  
BERGEN COUNTY, NEW JERSEY**

**ANALYSIS OF THE PROPOSED 1930 BUDGET  
OF  
LOCAL MUNICIPAL REQUIREMENTS**

Prepared January 24, 1930  
by  
H. V. REILLY  
Township Auditor

January 24th, 1930.

TO THE TAXPAYERS OF TEANECK:

In order that the 1930 budget of requirements for local purposes of the Township might be more fully understood, and with the sanction of the Township Committee, I have either prepared a brief analysis or made comment explaining each of the budget items, which I now respectfully submit herewith in booklet form.

The 1929 audit has not, as yet, been completed and, consequently, while the 1929 expenditure figures used herein are as shown on the books of the Township, they must be considered as subject to such minor adjustments as might be determined necessary by the audit which is now in progress.

There has not been much time for the preparation of this booklet and, consequently, I must apologize for the rather crude and elementary manner in which the data is presented.

For reference purposes I have included a copy of the proposed budget, set up in the required legal form. Reference to the appropriation section of the budget will show that I have symbolized each of the general sections, using letters of the alphabet from A to G. In other words, General Government Section is "A," Public Safety Section is "B," etc. I have also symbolized the individual accounts under each section, using numbers. Under this plan A-1 is the Administration Account, and A-2 is Grounds and Buildings, etc., so that to find the analysis of the makeup of the Administration Appropriation, you will just refer to the symbol A-1 on the accompanying pages.

Respectfully submitted,

H. V. REILLY,  
Registered Municipal Accountant.  
Auditor to the Township of Teaneck.

**LOCAL BUDGET FOR THE FISCAL YEAR 1930**

**Amount of Estimated Surplus Revenue (Not Available) \$50,000.00**

**RESOURCES**

	1930	1929
<b>SURPLUS REVENUE APPROPRIATED</b>	None	\$10,000.00
<b>MISCELLANEOUS REVENUE ANTICIPATED:</b>		
Interest on Deposits	1,500.00	1,500.00
Interest and Costs on Taxes	14,000.00	11,000.00
Interest on Assessment Improvements	120,000.00	130,000.00
Recorder's Court	1,500.00	1,500.00
Local Licenses and Permits	10,000.00	12,000.00
Sewer, Engineering, and Public Works Department	5,000.00	20,000.00
Franchise Taxes	39,000.00	30,000.00
Gross Receipts Taxes	11,000.00	7,000.00
Tax Searches	3,500.00	3,500.00
Poll Taxes	2,500.00	2,500.00
Revenue from Dumps	—————	8,000.00
	\$208,000.00	\$237,000.00
<b>AMOUNT TO BE RAISED BY TAXATION</b>	629,109.88	475,642.53
	\$837,109.88	\$712,642.53

**AMOUNT REQUIRED BY LAW TO BE RAISED FOR THE SUPPORT OF THE PUBLIC LIBRARY, to wit:-** 1-3 of a mill on each dollar of assessed valuation, also fines and non-resident privilege fees collected by Library in 1930.

**RESOURCES**

**Surplus Revenue Appropriated:**

While there is an estimated Surplus Revenue balance of approximately \$50,000.00, it is not deemed advisable to appropriate any in 1930 for the reduction of taxes. A margin of working capital in the form of surplus is just as important in a municipality as it is in any other going growing business. In municipal financing, in order that the current accounts might be thoroughly stabilized, it is essential that there be sufficient surplus revenue to offset taxes more than one year in arrears, and to offset tax title liens. Any amount in excess of the total needed to make these offsets could be soundly used to help reduce taxation, but even when such margin exists it is my firm belief that an extra amount equal to the total of surplus revenue used should be appropriated for the reduction of floating debt.

Such a policy would do lots towards preventing the constant fluctuation in the tax rates. The promiscuous unsound use of surplus revenue for the purpose of keeping down the tax rate, such as has been the practice in many New Jersey municipalities, has always had a somewhat disastrous after-effect on the taxpayers of some subsequent year.

**Miscellaneous Revenues Anticipated:**

**Interest on Deposits:**—Anticipated, 1929—\$1,500.00; Realized, approximately, \$2,000.00; Anticipated, 1930—\$1,500.00.

**Interests and Costs on Taxes:**—Anticipated, 1929—\$11,000.00; Realized, 1929, approximately \$20,750.00;

592  
475  
475

Anticipated, 1930—\$14,000.00. It must be taken into consideration that a good part of the additional interest collected in 1929 arose as a result of the two year tax sale which was started in that year.

**Interest on Assessment Improvements:**—Anticipated, 1929—\$130,000.00; Realized, 1929 approximately, \$120,000.00; Anticipated, 1930—\$120,000.00. As in the case of Interest on Taxes, the notice of tax sale brought in considerable interest that would not have been collected under ordinary circumstances. Using every formula known for estimating the interest that might be received on assessments, the \$120,000.00 decided upon as an estimate for 1930 seems to be the maximum that could be anticipated. I might say, in this connection, however, that it is possible that only \$100,000.00 will be realized in this form of interest in 1930, and it is equally possible that \$160,000.00 might be realized. The estimate at best can be nothing more than a good or bad guess.

**Recorder's Court:**—Anticipated, 1929—\$1,500.00; Realized, 1929, approximately, \$1,900.00; Anticipated, 1930—\$1,500.00.

**Local Licenses and Permits:**—Anticipated, 1929—\$12,000.00; Realized, 1929, approximately, \$11,000.00; Anticipated, 1930—\$10,000.00. The Budget was prepared before official figures were available as to the total amounts realized for 1929 and, consequently, it would appear to be possible to conservatively increase the anticipation for 1930 to the extent of \$1,000.00.

**Sewer, Engineering, and Public Works Department:**—Anticipated, 1929—\$20,000.00; Realized, 1929, approximately \$4,800.00; Anticipated, 1930—\$5,000.00. Not knowing what improvements, if any, will be undertaken during 1930, it would appear to be absolutely unsound to anticipate more than \$5,000.00 as a revenue from the Engineering Department.

**Franchise Taxes:**—Anticipated, 1929—\$30,000.00; Realized, 1929, approximately, \$39,000.00; Anticipated, 1930—\$39,000.00. A practice which appears to be a good one, in the case of Franchise Taxes, is to anticipate for the ensuing year approximately the amount realized the year before.

**Gross Receipts Taxes:**—Anticipated, 1929—\$7,000.00; Realized, 1929, approximately, \$11,000.00; Anticipated, 1930—\$11,000.00. The same rule for anticipating applies here as was mentioned under Franchise Taxes; however, there could be times when the realized gross receipts taxes of one year might be an amount under that of the previous year.

**Tax Searches:**—Anticipated, 1929—\$3,500.00; Realized, 1929, approximately, \$4,000.00; Anticipated, 1930—\$3,500.00. As the division of acreage decreases it is quite possible that the amount collected for tax searches will materially decrease. It is the thought of the Committee that \$3,500.00 anticipated for 1930 would be a more conservative estimate than \$4,000.00.

**Poll Taxes:**—Anticipated, 1929—\$2,500.00; Realized, 1929, approximately, \$2,500.00; Anticipated, 1930—\$2,500.00.

**Revenue from Dumps:**—Anticipated, 1929—\$8,000.00; Realized, 1929—Nothing; Anticipated, 1930, Nothing. Any revenue that might be collected from the dumps will accrue as a revenue to the Sewer, Engineer, and Public Works Department.

#### **Amount to be Raised by Taxation:**

At the time of the preparation of the Budget we did not have knowledge of the full amount of the realized revenues for the year 1929. From available data it appeared as though the revenues would be \$36,000.00 under the total anticipated. Due to the size of this deficit, and in order to protect the finances of the municipality, this \$36,000.00 was included as an appropriation under Deficiency Adjustments in 1930, rather than waiting for the completion of the 1929 audit and including the deficit in 1931. Subsequently to the introduction of the Budget I determined that, as a result of the tax sale notice, there were abnormal collections of interest in the tax office during the month of December which have resulted in bringing up the realized revenues so that instead of being \$36,000.00 short, the shortage will not amount to more than \$8,000.00. Consequently, the \$36,000.00 appropriated can now be reduced to \$8,000.00, which will mean a \$28,000.00 reduction in the amount to be raised by taxation.

If no other changes are made in the Budget as introduced and approved, the amount to be raised by taxation, of \$629,109.88, will be automatically reduced to \$601,109.88.

#### **GENERAL COMMENT**

The Miscellaneous Revenues Anticipated have all been decided upon a most conservative basis. Under normal circumstances there is no good reason why a deficit in miscellaneous revenues anticipated should ever exist, for one of the things always to be guarded against in municipal budgeting is to overestimate miscellaneous revenues anticipated.

By being conservative there is always leeway, should a realization of any one of the revenues fall far below the anticipation, to use the combined excesses from the other revenue accounts to offset same, so that if the Interest on Assessments collected for 1930 amounted to only \$110,000.00 the \$10,000.00 that would be short could be made up through the overages that we can reasonably expect from Local Licenses and Permits, Interest and Costs on Taxes, etc.

LOCAL BUDGET FOR THE FISCAL YEAR 1930

APPROPRIATIONS

Reference

	1930	1929
<b>A—GENERAL GOVERNMENT:</b>		
1. Administration, Finance, Etc.	\$ 52,000.00	\$ 42,800.00
2. Grounds and Buildings	12,500.00	16,700.00
3. Interest on Current Loans	1,500.00	1,500.00
<b>B—PUBLIC SAFETY:</b>		
1. Police Department	88,500.00	77,000.00
2. Fire Department	37,000.00	35,000.00
3. Hydrants and Water Supply	26,000.00	20,000.00
4. Street Lighting	50,700.00	42,000.00
5. Pension Fund	3,550.00	3,200.00
<b>C—PUBLIC WORKS:</b>		
1. Engineering Department	25,000.00	35,000.00
2. Maintenance of Streets	44,000.00	36,000.00
3. Maintenance of Sewers and Disposal Plant	40,000.00	40,000.00
4. Snow and Weed Removal	2,000.00	2,000.00
5. Street Signs	1,000.00	1,500.00
6. Maintenance of Dumps	8,000.00	8,000.00
<b>D—HEALTH, CHARITIES AND RECREATION:</b>		
1. Board of Health	1,000.00	1,000.00
2. Poor Relief	800.00	600.00
3. Holy Name Hospital	—	4,000.00
3. Hackensack Hospital	—	2,000.00
3. Englewood Hospital	—	2,000.00
4. Parks	1,500.00	—
<b>E—DEBT SERVICE:</b>		
1. Redemption of Bonds	19,000.00	13,000.00
2. Interest on Bonds	283,900.00	250,000.00
3. Redemption of General Improvement Notes	—	15,000.00
4. Township's Share of Assessment Improvement Costs	35,173.92	—
5. Interest on General Improvement Notes	—	2,000.00
6. Interest on Assessment Improvement Notes	—	20,000.00
7. Interest on Improvement Notes	3,000.00	—
8. Retirement of Fire Truck Bond	—	1,750.00
<b>F—MISCELLANEOUS:</b>		
1. Contingent	3,000.00	5,000.00
2. Mosquito Commission	415.00	415.00
3. Library	5,500.00	6,000.00
4. Patriotic Observance	1,500.00	1,000.00
5. Volunteer Firemen's Annual Convention	1,000.00	—
<b>G—DEFICIENCY ADJUSTMENTS, PRIOR YEARS:</b>		
Assessments Cancelled and Remitted, 1928 and Prior	36,551.32	2,945.18
Assessments Reduced by Court	—	6,575.63
Overexpenditure of Ordinance Appropriations, 1927 and 1928	619.26	4,424.85
Overexpenditure of 1926 Budget	—	11,471.03
Overexpenditure of 1927 Budget	—	2,760.84
Overexpenditure of 1928 Budget	2,678.10	—
Deficit, Miscellaneous Revenues Anticipated, 1928	5,384.03	—
Deficit, Miscellaneous Revenues Anticipated, 1929	36,000.00	—
Overexpenditures of 1929 Budget (Tax Sale Expense)	8,338.25	—
	<u>\$837,109.88</u>	<u>\$712,642.53</u>

**A-1 ANALYSIS OF MAKEUP OF ADMINISTRATIVE, FINANCE, ETC., BUDGET APPROPRIATIONS**

Sub Account	1929 Estimates	1929 Expenditures	1930 Estimates
Salaries (See Summary below)	\$31,550.00	\$31,249.59	\$38,555.00
Extra Clerical	1,000.00	1,867.90	1,000.00
Supplies, Office	3,500.00	3,316.52	3,500.00
Extra Legal	1,500.00	4,778.06	1,000.00
Advertising	500.00	1,152.52	500.00
Bonds and Insurance	900.00	1,192.61	1,200.00
Telephones	1,000.00	909.05	1,000.00
Elections	1,500.00	732.96	1,500.00
Miscellaneous	550.00	1,913.55	665.00
Tax Sale (Includes Auditor's fees of \$3,625.00 in 1929)	800.00	8,394.30	3,080.00
Zoning	—	2,210.70	—
Extra Auditing	—	625.00	—
<b>TOTALS</b>	<u>\$42,800.00</u>	<u>\$58,342.76</u>	<u>\$52,000.00</u>

**Summary of Salary Provision**

	1929	1930
<b>Finance and Audit Department:</b>		
Finance Officer	\$2,700.00	\$3,000.00
Auditor	3,500.00	5,000.00
Clerk	1,300.00	1,300.00
Mr. Connor (one month)	—	225.00
Treasurer	600.00	600.00
Total Finance Salaries	<u>\$8,100.00</u>	<u>\$10,125.00</u>
<b>Tax Assessors' Department:</b>		
Assessors	\$5,200.00	\$6,000.00
Clerk	1,500.00	1,500.00
Total Assessors' Salaries	<u>6,700.00</u>	<u>7,500.00</u>
<b>Tax Collector's Department:</b>		
Tax Collector	\$3,000.00	\$3,600.00
Clerk	1,600.00	1,560.00
Clerk	1,500.00	1,500.00
Clerk	—	1,320.00
Total Collector's Salaries	<u>6,100.00</u>	<u>7,980.00</u>
Poormaster	250.00	250.00
<b>Legal and Judicial Department:</b>		
Township Attorney	\$ 400.00	\$4,500.00
Township Recorder and Clerk	1,200.00	1,500.00
Total Legal and Judicial Salaries	<u>1,600.00</u>	<u>6,000.00</u>
Dog Catcher	* 1,800.00	—
Extra Help	400.00	—
<b>Administrative Salaries:</b>		
Township Committeemen	\$2,000.00	\$2,000.00
Township Clerk	1,500.00	1,500.00
Deputy Township Clerk	\$2,100.00	\$2,100.00
Telephone Operator	1,000.00	1,100.00
Total Administrative Salaries	<u>\$ 6,600.00</u>	<u>6,700.00</u>
<b>Total Salaries, included above under Administrative and Executive Budget Appropriation</b>	<u>\$31,550.00</u>	<u>\$38,555.00</u>

\*Transferred to Police Budget in 1930.

The 1929 salaries shown for Auditor and Attorney do not include the extras paid on the fee basis.

**A-2 ANALYSIS OF MAKEUP OF GROUNDS AND BUILDINGS BUDGET APPROPRIATION**

Sub Account	1929	1930
	Estimates	Estimates
Salaries (See Summary below)	\$ 8,400.00	\$ 7,300.00
Electricity	1,300.00	1,300.00
Water	150.00	150.00
Fuel Oil	700.00	750.00
Supplies	2,000.00	1,000.00
Parks (care of)	* 1,000.00	_____
Trees on Municipal Site (care of)	500.00	_____
Grading, Painting, and Repairs	2,650.00	2,000.00
<b>TOTALS</b>	<b>\$16,700.00</b>	<b>\$12,500.00</b>

The amount actually disbursed during 1929 was \$14,584.54.

\*Parks were transferred to new account in 1930.

**Summary of Salary Provision**

	1929	1930
Custodian (Mr. Brinkerhoff)	\$ 1,200.00	\$ 1,200.00
Janitor	2,100.00	2,200.00
Janitor	2,100.00	1,800.00
Groundkeeper	2,100.00	2,100.00
Library Janitor	* 900.00	_____
<b>Total Grounds and Building Salary Provision, included above.</b>	<b>\$ 8,400.00</b>	<b>\$ 7,300.00</b>

\*Transferred to Library in 1930.

**A-3 INTEREST ON CURRENT LOANS BUDGET APPROPRIATION**

Under a "tied down" plan of budget accounting, such as is called for under the New Jersey Statutes, it is necessary for a Municipality to borrow in anticipation of the collection of taxes and also against outstanding delinquent taxes. Such borrowings are known as Current Loans.

While loans of this kind, in a town the size of Teaneck, might justly amount to in excess of \$400,000.00 at one time, it is not believed that it will be necessary to issue many, if any, current notes during 1930, because it is now permissive to pay the Board of Education its taxes in installments and because a Surplus balance will be maintained sufficiently large to offset delinquent taxes more than one year in arrears. Further, while technically incorrect, it is good economic business to borrow temporarily from municipal funds, other than those held for current purposes, when such other funds are available.

Consequently, it was decided to provide the nominal amount of \$1,500.00 to meet such current interest as might of necessity be incurred during 1930, although it is impossible to predict in advance as to whether that figure will be too low or too high. My judgment is that, under existing conditions, it will be sufficient.

**B-1 ANALYSIS OF MAKEUP OF POLICE DEPARTMENT APPROPRIATION**

Sub Account	1929	1929	1930
	Estimates	Expenditures	Estimates
Salaries	\$58,500.00	\$55,091.77	\$67,700.00
Traffic Lights	3,000.00	1,927.99	2,000.00
General Supplies	3,000.00	2,245.25	2,300.00
Motor Equipment and Repairs	3,000.00	5,282.22	7,500.00
Motor Equipment Maintenance	2,500.00	2,366.60	_____
Dog Pound	500.00	75.01	200.00
Telephones	3,000.00	3,063.39	3,000.00
Doctor	250.00	431.00	300.00
Insurance	1,000.00	1,498.28	1,500.00
Recorder's Expenses	50.00	_____	_____
Miscellaneous Expenses	200.00	1,816.37	1,500.00
Uniforms and Equipment	2,000.00	2,009.55	2,500.00
<b>TOTALS</b>	<b>\$77,000.00</b>	<b>\$75,807.43</b>	<b>\$88,500.00</b>

The reason that the 1929 Salary estimate was not fully expended is because of disciplinarian suspensions.

The salaries for the existing force for 1930 will amount to \$61,500.00. This figure includes mandatory increases and also provision for advancement of one of the present patrolmen to a sergeantry.

This patrolman has been functioning as a detective sergeant for some time without the rank or pay. The balance of \$6,200.00, making up the total 1930 estimate of \$67,700.00 shown above, is provided to meet salaries of four new patrolmen who are to be appointed during the ensuing year.

Attention is directed to the following recommendation made by the former Police Commissioner, Mr. J. J. Reilly, in his annual report for the year 1929: "In order to give the protection necessary I suggest that 10 additional men be appointed and that the necessary officers be raised from the ranks according to seniority and ability, both mental and physical. It can be readily seen that the number of men now available for patrol duty is not sufficient to properly safeguard a town of 19,000 inhabitants and six square miles in area, 102 miles of roads and 15 crossings that should be guarded, especially at the schools."

While it seems evident that for 100% protection ten new men could be advantageously added to the Police force, the financial condition of the Township does not permit of such an added expenditure at this time.

The contemplated addition of four new men is the result of legislation now effective, which makes it mandatory to allow policemen one day off in each week.

### B-2 ANALYSIS OF MAKEUP OF FIRE DEPARTMENT BUDGET APPROPRIATION

Sub Account	1929 Estimates	1930 Estimates
Salaries	\$20,600.00	\$21,800.00*
Rental of Volunteers' Fire Houses	1,800.00	1,800.00
Accident Insurance	1,500.00	2,000.00
General Supplies	2,000.00	2,000.00
New Hose	3,000.00	3,000.00
Upkeep and Repairs to Apparatus	2,000.00	2,000.00
Upkeep and Repairs to Fire House	1,200.00	1,200.00
Telephones and Sirens	800.00	1,000.00
Insurance on Building and Apparatus	1,100.00	1,200.00
Overhauling Apparatus	1,000.00	1,000.00
	<u>\$35,000.00</u>	<u>\$37,000.00</u>

\*Does not include provision for any new men, but only provides for the mandatory increases in salary.

The amount actually disbursed during 1929 was \$30,622.67, but had the appointment of the new men taken effect on January 1, 1929, instead of later, the full amount of the appropriation would have been expended.

### B-3 HYDRANTS AND WATER SUPPLY BUDGET APPROPRIATION

As the result of the 20% increase in water rates which became effective during 1929, there was actually expended under this account during the year, \$22,813.15, against an appropriation of \$20,000.00.

It is estimated that with present hydrants and at present rates there will be needed at least \$24,000.00 for the year 1930. The extra \$2,000.00 making up the total proposed appropriation for 1930, of \$26,000.00, is for additional hydrants that might be deemed necessary during the year for proper fire protection.

### B-4 STREET LIGHTING BUDGET APPROPRIATION

In explanation of this appropriation for 1930, of \$50,700.00, I would respectfully call your attention to the following letter received by Mr. Wells from the Public Service Corporation.

"Dear Sir:

"With reference to your request for the number and size of street lamps installed, with their cost, to date this installation is as follows:

687	—	100	C. P.	@	—	\$ 26.476	—	\$18,124.89
118	—	250	C. P.	@	—	46.888	—	5,522.78
6	—	400	C. P.	@	—	66.00	—	395.00
246	—	600	C. P.	@	—	80.00	—	19,680.00
12	—	1000	C. P.	@	—	104.00	—	1,248.00
								<u>\$44,907.40</u>

"The annual cost of this installation is \$44,907.40, less your usual discount of 2½%.

"For the Nelson Ayers Development, it will be necessary to add 42 - 600 C. P. lamps at \$80.00 each, or a yearly cost amounting to \$3,360.00, less your 2½% discount.

"The above total cost, including discounts, is \$47,060.71 per year.

"You will readily see that \$50,000.00 will be required as a minimum for your budget for 1930 which will only give you approximately \$3,000 to work on throughout the year.



"I would also like to call to your attention the question of lighting the new Route No. 4 which I understand will be started this year. This route will probably not be completed this year but even so, you will have to make some provision for lighting of same.

"You will note there are six 400 C. P. lamps in the entire Township and I would suggest you change these to 600 C. P. lamps for the following reason. As soon as these are added to the ones now installed, it will place you in the second step rate on the 600 C. P. lamps which is \$75.00 instead of \$80.00, less 2½%, which means you can figure the additional 600 C. P. lamps to be taken over from the Nelson Ayers Development at \$75.00 each instead of \$80.00.

"If I can give you any additional information, I will be pleased to have you call on me.

"Yours very truly,

(signed) W. H. HAIGHT, Agent

Per G. J. Redmond  
By Division Lighting Representative"

The Commissioner of Public Works intends to make a survey to see if it will be possible when new lights are needed to transfer some existing light that is not essential.

### B-5 PENSION FUND BUDGET APPROPRIATION

It is mandatory that six per centum of the salaries of full time policemen and firemen be paid each year into a Pension Fund, two per centum to be paid by the men and at least four per centum to be included in the tax Budget of the Municipality.

The police salary estimate is	\$67,700.00
The fire salary estimate is	21,800.00
	<u>\$89,500.00</u>
Four per centum of which is	<u>3,580.00</u>

Inasmuch as certain salaries included in above will be paid to those not coming under the Pension Act, the Pension Appropriation was set at \$3,550.00.

### C-1 ENGINEERING DEPARTMENT BUDGET APPROPRIATION

The following constitutes the Township Engineer's Estimated Operating Expenses for the year 1930:

**Part 1.** Includes maintaining records, preparing, revising and approving maps, issuing permits, etc., and management of the Road maintenance Department, Sewers, and Disposals Department, Building and Grounds Department, Street Lighting Department, Snow Removal and Public Dumps Accounts.

Payroll:	
Engineer	\$ 6,000.00
Assistant Engineer	3,000.00
Office Secretary	1,700.00
Draftsman	1,725.00
Transitman	1,500.00
	<u>\$13,925.00</u>
Supplies and Overhead	3,400.00
<b>TOTAL, Part 1.</b>	<b>\$17,325.00</b>

**Part 2.** Additional Engineering force required to conduct anticipated new construction work.

Payroll:	
Chief of Party	\$2,100.00
Other field men	2,300.00
Other office men	1,725.00
	<u>\$6,125.00</u>
Supplies and Overhead	1,550.00
<b>TOTAL, Part 2</b>	<u><b>7,675.00</b></u>

**TOTAL ENGINEERING, Part 1 and 2** **\$25,000.00**

Note:—If no new construction is done, Item No. 2—\$7,675.00 could be saved by the Township.

The amount expended during 1929 was \$24,196.29, against an appropriation of \$35,000.00.

### C-2 MAINTENANCE OF STREETS BUDGET APPROPRIATION

The following constitutes the Township Engineer's Estimate of Expenses for the year 1930:

Part 1. Cost of upkeep and emergency repairs of roads, storm drains and care of Township Equipment.

Payroll:		
Assistant Superintendent, ½ time	\$ 1,500.00	
Time Keeper, ½ time	1,050.00	
Mechanic	2,191.00	
Garage man (night)	1,875.00	
Truck Drivers	3,756.00	
Laborers	2,608.00	
	<u>\$12,980.00</u>	
Materials and Overhead	4,505.00	
TOTAL, Part 1.		\$17,485.00

Part 2. Annual repairs, surfacing and maintaining about 20 miles of Macadam Roads, Street cleaning, etc.

Payroll:		
Road Foreman	\$ 1,200.00	
Equipment men	2,012.00	
Laborers	10,433.00	
	<u>\$13,645.00</u>	
Materials and Overhead	12,870.00	
TOTAL, Part 2		26,515.00

TOTAL ROAD MAINTENANCE, Part 1 and 2 \$44,000.00

Note:—Item No. 2—\$26,515.00 could be reduced only by neglecting the annual repairs and surfacing of Macadam roads which have been torn up by heavy traffic, and this reduction of cost is not recommended.

The amount expended during 1929 was \$43,233.84 against an appropriation of \$36,000.00.

### C-3 MAINTENANCE OF SEWER AND DISPOSAL PLANT BUDGET APPROPRIATION

The following constitutes the Township Engineer's Estimate of Expenses for the year 1930:

Part 1. Constant operating of pumps and Disposal Plants emergency repairs.

Payroll:		
Assistant Superintendent, ½ time	\$ 1,500.00	
Chief Operator, ½ time	1,050.00	
1 pump Operator	2,100.00	
4 Disposal Plant Operators	8,400.00	
2 Assistant Operators	3,443.00	
1 Night and Sunday Man	1,720.00	
	<u>\$18,213.00</u>	
Supplies and Overhead	8,346.00	
TOTAL, Part 1		\$26,559.00

Part 2. Anticipated cost of flushing sewers, manholes, and connections.

Payroll:		
Sewer Foreman	\$ 1,800.00	
Machine Operator	1,875.00	
Sewer Laborers	7,825.00	
	<u>\$11,500.00</u>	
Supplies and Overhead	1,941.00	
TOTAL, Part 2		13,441.00

TOTAL SEWER AND DISPOSAL MAINTENANCE, Part 1 and 2 \$40,000.00

Note:—Item No. 2—\$13,441.00 may prove insufficient to properly flush and maintain recent sewer extensions.

The amount expended during 1929 was \$42,690.29 against an appropriation of \$40,000.00.

### C-4 SNOW AND WEED REMOVAL BUDGET APPROPRIATION

It is impossible to estimate the amount needed in any one year for snow removal. Consequently, a nominal amount of \$2,000.00 is appropriated for 1930. This will care for Weed Removal and leave a small balance for snow. In the event of a heavy snow storm, emergency means will have to be used to finance the removal of same.

The amount expended during 1929 was \$2,367.64 against an appropriation of \$2,000.00.

### C-5 STREET SIGNS BUDGET APPROPRIATION

\$1,000.00 is appropriated in 1930 against \$1,500.00 in 1929. It is the opinion that \$1,000.00 will cover any street sign needs during the ensuing year.

#### C-6 MAINTENANCE OF DUMPS BUDGET APPROPRIATION

While the present Township Engineer is of the opinion that the dumps can be maintained for less than the \$8,000.00 appropriated for 1930, the Board decided to play safe and not reduce the 1929 appropriation until they have another year's experience behind them.

The amount expended during 1929 was \$6,982.24 against an appropriation of \$8,000.00.

#### D-1 BOARD OF HEALTH BUDGET APPROPRIATION

Inasmuch as \$693.71 was expended for Board of Health purposes during 1929, it was deemed advisable to leave the appropriation for 1930 at \$1,000.00, the same amount as has been appropriated in the past.

#### D-2 POOR RELIEF BUDGET APPROPRIATION

The expenditures for Poor Relief for 1929 amounted to \$588.66 against an appropriation of \$600.00.

It was deemed advisable to set this appropriation at \$800.00 for the year 1930, so as to give the Poor Master more leeway in the handling of worthy cases.

#### D-3 HOLY NAME, HACKENSACK, AND ENGLEWOOD HOSPITALS BUDGET APPROPRIATIONS

These appropriations, which aggregated \$8,000.00 in 1929, were eliminated in 1930, for the reason that under a new statute the taxpayers of Teaneck will give in 1930 an amount in excess of \$10,000.00 to the above institutions.

This money will be raised by a separate and special "mill tax." In other words, despite the elimination of the Hospital Appropriations from the local Budget, the taxpayers will actually pay, through taxation, in excess of \$2,000.00 more than they ever have before towards the support of Holy Name, Englewood, and Hackensack Hospitals.

#### D-4 PARKS BUDGET APPROPRIATION

In previous years' Budgets there has been a sub-appropriation of \$1,000.00 under the Buildings and Grounds Budget Appropriation for the care of Parks.

It was decided to set this item up separately, where it really belongs, in 1930.

The appropriation of \$1,500.00 for 1930 is an increase of \$500.00 over 1929. This increase was deemed necessary to properly care for the existing Town Park.

#### E-1 REDEMPTION OF BONDS BUDGET APPROPRIATION

The first serial installment, amounting to \$6,000.00, of the \$134,000.00 Public Improvement Bonds, issued November 15, 1928, mature during 1929. Hence the increase from \$13,000.00 appropriated in 1929 for Bond Redemption to \$19,000.00 appropriated in 1930.

#### E-2 INTEREST ON BONDS BUDGET APPROPRIATION

The interest due and payable during 1930 on outstanding bonds of the Township totals \$283,868.75, hence the appropriation of \$283,900.00 for 1930 as against \$250,000.00 appropriated in 1929.

#### E-3 REDEMPTION OF GENERAL IMPROVEMENT NOTES BUDGET APPROPRIATION

This amount of \$15,000.00, appropriated in 1929, has been eliminated in 1930 for the reason that I do not know of any General Improvement Notes that exist to be paid in 1930.

#### E-4 TOWNSHIP'S SHARE OF ASSESSMENT IMPROVEMENTS BUDGET APPROPRIATION

While a total of \$44,000.00 appropriated for the redemption of general improvement notes in Budgets of 1927, 1928, and 1929 has been reserved for the payment of Debt, no appropriation has been made during the past three years to liquidate the Township's Share of Assessment Improvements. However, the Township's Share has increased from \$80,662.50, which it was on January 1, 1927, to approximately \$450,000.00 on December 31, 1929, excluding assessment cancellations made by the Township Committee.

It is obvious that a start, although late, must now be made to meet this debt.

During 1928, \$24,173.92 of bonds, specifically issued against the Township's Share, matured and were paid, erroneously, from Assessment Funds, as no provision was made in the 1928 Budget.

During 1929, \$20,000.00 of similar bonds matured and were paid erroneously from Assessment Funds, as no provision was made in the 1929 Budget.

During 1930, \$20,000.00 of these same bonds mature.

This makes a total needed in 1930 to meet matured or maturing bonds of \$64,173.92. Without having been able to make a complete investigation, I am of the opinion that the bulk of the \$44,000.00 on hand and reserved for the payment of general Improvement Notes, which notes I understand do not exist, can be used towards meeting the above mentioned \$64,173.92. This leaves a balance of \$20,173.92 which must be provided for in the 1930 Budget.

To this \$20,173.92 has been added \$15,000.00, making a total appropriation for the Township's Share of Assessment Improvements for 1930 of \$35,173.92.

The \$15,000.00 will be held towards a Sinking Fund to help meet the \$139,428.41 Township's Share Bonds which mature in 1934.

In this connection, I might call attention to the fact that I am now studying the Debt situation of the Township and will soon recommend to the Board a definite policy to be followed over the next six year period in regard to the liquidation of the tremendous floating debt of the Township.

#### E-5 INTEREST ON GENERAL IMPROVEMENT NOTES BUDGET APPROPRIATION

Eliminated in 1930 and included under a new item known as "Interest on Improvement Notes."

#### **E-6 INTEREST ON ASSESSMENT IMPROVEMENT NOTES BUDGET APPROPRIATION**

Eliminated in 1930 and included under a new item known as "Interest on Improvement Notes."

#### **E-7 INTEREST ON IMPROVEMENT NOTES BUDGET APPROPRIATION**

While there are no outstanding improvement notes of the Township at the present time, a nominal appropriation for interest of \$3,000.00 was made for 1930.

Certain notes should be issued before the close of 1930 so as to properly refund assessment monies which have been temporarily borrowed for Township-at-Large-Share of Improvements.

#### **E-8 RETIREMENT OF FIRE TRUCK BOND BUDGET APPROPRIATION**

I do not understand the appropriation made for this purpose in 1929 and have recommended that it be eliminated from the 1930 Budget.

#### **F-1 CONTINGENT BUDGET APPROPRIATION**

While there was only \$349.50 expended during 1929 against an appropriation of \$5,000.00 for contingent purposes, it was deemed advisable to set up an appropriation in 1930 of \$3,000.00.

To this account can only be charged items of an unforeseen or contingent nature. Such items might include the hospital expenses of a Policeman or Fireman who was hurt in line of duty.

It might be stated that under the law it is impossible to transfer to or from the contingent amount and in the event that the contingent expenditures during the year do not equal the appropriation, the balance will be used to help offset tax cancellations and allowances.

#### **F-2 MOSQUITO COMMISSION BUDGET APPROPRIATION**

The Bergen County Mosquito Commission requested the same amount for 1930 as they received in 1929 to carry on their exterminating work in Teaneck.

#### **F-3 LIBRARY BUDGET APPROPRIATION**

The budget as prepared by the Library Board for the year 1930 estimates an expenditure of approximately \$12,530.00. Inasmuch as the Library Tax of 1-3 of a mill on each dollar of assessed valuation will not equal the needs of the Library for the year 1930, an additional appropriation is made in the local budget of \$5,500.00 for 1930, as against \$6,000.00 for 1929.

#### **F-4 PATRIOTIC OBSERVANCE BUDGET APPROPRIATION**

This appropriation has been raised from \$1,000.00 in 1929 to \$1,500.00 in 1930 in order to permit a more elaborate program on the Fourth of July.

#### **F-5 VOLUNTEER FIREMEN'S ANNUAL CONVENTION BUDGET APPROPRIATION**

Each year the New Jersey and New York Volunteer Firemen's Association hold an annual convention. It is a practice in the municipalities where these conventions are held to appropriate an amount to help the firemen meet their expenses. This convention will be held in 1930 in Teaneck.

This appropriation would seem to be justified, particularly when it is considered that Teaneck is still dependent to a great extent on the Volunteer Firemen who have served the town for years without any remuneration.

#### **G DEFICIENCY ADJUSTMENTS, PRIOR YEARS**

##### **Assessments Cancelled and Remitted, 1928 and Prior:**

The unliquidated portion of assessments cancelled and remitted at December 31, 1928 amounted to \$39,496.50. Of this amount, \$2,945.18 was appropriated in the 1929 budget. This small appropriation was made upon the advice of the Township Auditor with the understanding that cancellations could be liquidated over a period of ten years. Walter R. Darby, State Commissioner of Municipal Accounts, does not recall having sanctioned any such understanding and advises me that the balance of \$36,551.32 should be appropriated in the 1930 Budget, which has been done.

##### **Assessments Cancelled by Court:**

The assessments reduced by Court totaled \$32,878.17 at December 31, 1928. Of this amount, \$6,575.63 was appropriated in the 1929 Budget. These Court deductions need not be considered as cancellations and in the opinion of the authorities may be considered as part of the Township's Share. Consequently, any unliquidated balance of the total reduction of assessments made by Court will be added to the Township's Share of Assessment Improvements and liquidated as same.

##### **Overexpenditure of Ordinance Appropriations, 1927 and 1928:**

The unliquidated balance of overexpenditures of ordinance appropriations at December 31, 1928, amounted to \$5,044.11, of which \$4,424.85 was appropriated in the 1929 Budget. It is mandatory that an appropriation be made of the balance of \$619.26 in the 1930 Budget.

##### **Overexpenditure, 1928 Budget:**

The 1928 Budget was overexpended to the extent of \$2,678.10. It is mandatory that this amount be included in the 1930 Budget.

##### **Deficit, Miscellaneous Revenues, 1928:**

Miscellaneous Revenues for the year 1928 were short of the amount anticipated to the extent of \$5,384.03, and it is mandatory that this amount be included in the 1930 Budget.

##### **Deficit, Miscellaneous Revenues Anticipated, 1929:**

At the time of the preparation of the Budget, final figures for the year 1929 were not available and it appeared as though miscellaneous revenues anticipated for that year were short approximately \$36,000.00. However, with the December receipts of the Collector's Office finally tabulated, it is found that the miscellaneous revenues will only be short approximately \$8,000.00—abnormal collections of interest being made by the Collector's Department during the month of December.

At the Hearing, and prior to the final adoption of the budget, the \$36,000.00 deficit shown will be reduced to \$8,000.00, which will automatically decrease the amount to be raised by taxes, \$28,000.00.

##### **Overexpenditures of 1929 Budget:**

This overexpenditure of \$8,338.25 is the amount of the tax sale expenses which was not taken into consideration in the 1929 Budget.

##### **Overexpenditure, 1926 Budget:**

##### **Overexpenditure, 1927 Budget:**

Appropriations made in the 1929 Budget eliminated these deficiencies so that no appropriation has to be made in the 1930 Budget.