

TOWNSHIP OF TEANECK NEW JERSEY

THE PROPOSED

1942 BUDGET

AND

TOWNSHIP MANAGER'S REPORT

To the Taxpayer:

The Council of the Township of Teaneck herewith submits to you for your information and consideration, the Proposed Budget for 1942, prepared in accordance with the requirements of the New Jersey Budget Act.

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

The Council exercises no control over the expenditure of 65½ cents of your tax dollar, but they do wish you to be thoroughly familiar with the way the 34½ cents, for which they are responsible are spent.

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

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

PRELIMINARY BUDGET — 1942

REVENUE

RESOURCES ANTICIPATED REVENUES	1942 ANTICIPATIONS	1941 ANTICIPATIONS	1941 RECEIPTS
I. Surplus Revenues			
A—Cash — Current	\$105,000.00		
B—Non-Cash — Current		\$ 82,000.00	\$ 82,000.00
	\$105,000.00	82,000.00	\$ 82,000.00
II. Miscellaneous Revenues			
A—Licenses			
1. Liquor	15,000.00	13,900.00	15,595.55
2. Dogs	00.00	4,600.00	4,624.00
3. Township Clerk	1,500.00	2,150.00	3,071.93
4. Health	1,500.00	1,500.00	2,500.00
	18,000.00	22,150.00	25,791.48
B—Fees and Permits			
1. Building	2,500.00	4,350.00	2,639.75
2. Fire	1,500.00	2,550.00	2,452.00
3. Health	2,000.00	3,200.00	2,000.00
4. Planning & Adjustment	150.00	200.00	195.00
5. Engineering	200.00	300.00	259.90
6. Public Works	1,000.00	1,550.00	1,217.50
7. Tax Searches	2,000.00	1,900.00	2,029.00
	9,350.00	14,050.00	10,793.15
C—Fines and Costs			
1. Magistrate	750.00	900.00	795.95
2. Library	1,400.00	1,000.00	1,492.24
	2,150.00	1,900.00	2,288.19
D—Interest & Costs on Taxes & Liens	20,500.00	24,000.00	20,530.37
E—Interest & Costs on Assessments	25,000.00	20,000.00	27,204.37
F—Interest on Deposits	1,500.00	2,000.00	2,089.14
G—Franchise Tax	70,500.00	50,800.00	70,743.80
H—Gross Receipts Tax	28,500.00	25,500.00	28,673.72
I—Bus Receipts Tax	5,400.00	4,800.00	5,909.80
J—Motor Fuel Tax Refunds	2,600.00		2,697.00
K—Rentals	100.00	100.00	129.00
	288,600.00	247,300.00	278,850.02
TOTAL MISCELLANEOUS REVENUE	288,600.00	247,300.00	278,850.02
RECEIPTS DELINQUENT TAXES	154,000.00	197,000.00	154,845.65
	\$442,600.00	\$444,300.00	\$433,695.67
TOTAL RESOURCES	\$442,600.00	\$444,300.00	\$433,695.67

OPERATING EXPENDITURES

Item	1942 APPROPRIATIONS			1941 APPROPRIATIONS			1941 EXPENDITURES		
	Wages and Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total
I. GENERAL GOVERNMENT									
A. Administrative & Executive									
1. Council	2,500.00			2,500.00			2,500.00		
2. Township Manager	8,000.00			8,000.00			8,000.00		
3. Township Clerk	500.00			500.00			500.00		
4. Deputy Town Clerk	2,520.00			2,500.00			2,500.00		
5. Clerk	1,500.00			1,380.00			1,380.00		
6. Extra Clerical	100.00			100.00			199.25		
7. Telephones		1,200.00			1,200.00			1,176.00	
8. Legal Advertising		500.00			500.00			505.88	
9. Supplies, Printing & Postage		2,750.00			3,000.00			2,966.78	
	<u>15,120.00</u>	<u>4,450.00</u>	<u>19,570.00</u>	<u>14,980.00</u>	<u>4,700.00</u>	<u>19,680.00</u>	<u>15,079.25</u>	<u>4,648.66</u>	<u>19,727.91</u>
B. Assessment & Collection of Taxes									
a—Assessment									
1. Assessor	4,000.00			4,000.00			4,000.00		
2. Clerks	4,395.00			4,350.00			4,350.00		
3. Supplies		1,000.00			1,000.00			861.77	
	<u>8,395.00</u>	<u>1,000.00</u>	<u>9,395.00</u>	<u>8,350.00</u>	<u>1,000.00</u>	<u>9,350.00</u>	<u>8,350.00</u>	<u>861.77</u>	<u>9,211.77</u>
b—Collection									
1. Tax Collector	3,300.00			3,300.00			3,300.00		
2. Asst. Collector	2,280.00			2,200.00			2,200.00		
3. Search Officer	2,280.00			2,200.00			2,200.00		
4. Clerks	6,660.00			6,440.00			6,470.94		
5. Personal Tax Collector	1,305.00			1,170.00			1,170.00		
6. Supplies & Printing		2,700.00			3,000.00			3,279.99	
	<u>15,825.00</u>	<u>2,700.00</u>	<u>18,525.00</u>	<u>15,310.00</u>	<u>3,000.00</u>	<u>18,310.00</u>	<u>15,340.94</u>	<u>3,279.99</u>	<u>18,620.93</u>
C. Tax Sale									
1. Clerical & Searches	250.00								
2. Publication		200.00			500.00			469.44	
	<u>250.00</u>	<u>200.00</u>	<u>450.00</u>		<u>500.00</u>	<u>500.00</u>			<u>469.44</u>
D. Liquidation of Tax Title Liens & Foreclosed Property									
1. Clerical	500.00			2,500.00			1,587.85		
2. Fees & Costs		500.00			5,000.00			2,263.74	
	<u>500.00</u>	<u>500.00</u>	<u>1,000.00</u>	<u>2,500.00</u>	<u>5,000.00</u>	<u>7,500.00</u>	<u>1,587.85</u>	<u>2,263.74</u>	<u>3,851.59</u>
E. Audit									
		4,000.00			4,000.00			4,765.70	
		<u>4,000.00</u>	<u>4,000.00</u>		<u>4,000.00</u>	<u>4,000.00</u>		<u>4,765.70</u>	<u>4,765.70</u>

Item	1942 APPROPRIATIONS			1941 APPROPRIATIONS			1941 EXPENDITURES		
	Wages and Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total
F. Dept. of Finance									
1. Treasurer	500.00			501.00			500.00		
2. Principal Acct. Clerk	2,280.00			2,100.00			2,100.00		
3. Clerk	1,680.00			1,680.00			1,680.00		
4. Supplies & Charges		350.00			400.00			600.78	
	<u>4,460.00</u>	<u>350.00</u>	<u>4,810.00</u>	<u>4,281.00</u>	<u>400.00</u>	<u>4,681.00</u>	<u>4,280.00</u>	<u>600.78</u>	<u>4,880.78</u>
G. Insurance									
1. Compensation		4,700.00						4,959.09	
2. Fire		380.00						186.80	
3. Public Liability		1,100.00						1,039.10	
4. Other		25.00						100.00	
		<u>6,205.00</u>	<u>6,205.00</u>		<u>5,450.00</u>	<u>5,450.00</u>		<u>6,284.99</u>	<u>6,284.99</u>
H. Bonds for Employees		<u>1,230.00</u>			<u>800.00</u>			<u>810.00</u>	
		<u>1,230.00</u>	<u>1,230.00</u>		<u>800.00</u>	<u>800.00</u>		<u>810.00</u>	<u>810.00</u>
I. Elections									
1. Salaries & Wages	1,050.00			100.00			51.00		
2. Supplies, Printing, Adv., etc		1,500.00			500.00			766.29	
	<u>1,050.00</u>	<u>1,500.00</u>	<u>2,550.00</u>	<u>100.00</u>	<u>500.00</u>	<u>600.00</u>	<u>51.00</u>	<u>766.29</u>	<u>817.29</u>
J. Legal									
1. Township Attorney	5,000.00			5,000.00			5,000.00		
2. Expenses & Litigation costs		2,000.00		500.00	1,500.00			3,489.18	
	<u>5,000.00</u>	<u>2,000.00</u>	<u>7,000.00</u>	<u>5,500.00</u>	<u>1,500.00</u>	<u>7,000.00</u>	<u>5,000.00</u>	<u>3,489.18</u>	<u>8,489.18</u>
K. Engineering									
1. Township Engineer	1.00			1.00			1.00		
2. Asst. Engineer	3,300.00			3,200.00			3,200.00		
3. Engineers & Inspectors	2,500.00			2,600.00			3,547.61		
4. Clerk	300.00			780.00			780.00		
5. Supplies		300.00			1,000.00			3,000.00	
6. Consulting Engs.				1,300.00			975.00		
	<u>6,101.00</u>	<u>300.00</u>	<u>6,401.00</u>	<u>7,881.00</u>	<u>1,000.00</u>	<u>8,881.00</u>	<u>8,503.61</u>	<u>3,000.00</u>	<u>11,503.61</u>
L. Public Buildings & Grounds									
1. Janitor	1,800.00			1,800.00			1,800.00		
2. Maintenance & Supplies	300.00	1,000.00		300.00	2,100.00		479.34	2,647.28	
3. Electricity & Gas		1,300.00			1,100.00			1,082.18	
4. Water		250.00			150.00			223.08	
5. Fuel Oil		600.00			700.00			599.13	
	<u>2,100.00</u>	<u>3,150.00</u>	<u>5,250.00</u>	<u>2,100.00</u>	<u>4,050.00</u>	<u>6,150.00</u>	<u>2,279.34</u>	<u>4,551.67</u>	<u>6,831.01</u>
M. Foreclosed Properties									
1. Salary & Wages	100.00			100.00			31.00		
2. Other Expenses		100.00			100.00			135.77	
	<u>100.00</u>	<u>100.00</u>	<u>200.00</u>	<u>100.00</u>	<u>100.00</u>	<u>200.00</u>	<u>31.00</u>	<u>135.77</u>	<u>166.77</u>

Item	1942 APPROPRIATIONS			1941 APPROPRIATIONS			1941 EXPENDITURES		
	Wages and Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total
N. Zoning & Planning									
1. Salaries & Wages	150.00			150.00			110.00		
2. Other Expenses		100.00			100.00			79.98	
	<u>150.00</u>	<u>100.00</u>	<u>250.00</u>	<u>150.00</u>	<u>100.00</u>	<u>250.00</u>	<u>110.00</u>	<u>79.98</u>	<u>180.98</u>
O. Shade Tree									
1. Foreman	2,400.00			2,300.00			2,400.00		
2. Labor	4,560.00			4,080.00			4,099.30		
3. Equipment, Supplies & Trees		2,400.00			2,400.00			2,831.09	
	<u>6,960.00</u>	<u>2,400.00</u>	<u>9,360.00</u>	<u>6,380.00</u>	<u>2,400.00</u>	<u>8,780.00</u>	<u>6,499.30</u>	<u>2,831.09</u>	<u>9,330.39</u>
P. Recorder's Court									
1. Magistrate	1,000.00			1,000.00			1,000.00		
2. Clerk	520.00			550.00			519.84		
3. Other Expenses		150.00			200.00			117.80	
	<u>1,520.00</u>	<u>150.00</u>	<u>1,670.00</u>	<u>1,550.00</u>	<u>200.00</u>	<u>1,750.00</u>	<u>1,519.84</u>	<u>117.80</u>	<u>1,637.64</u>
Q. Purchasing									
1. Salaries & Wages	3,060.00			2,980.00			2,915.00		
2. Rent & Supplies		250.00			400.00			289.80	
	<u>3,060.00</u>	<u>250.00</u>	<u>3,310.00</u>	<u>2,980.00</u>	<u>400.00</u>	<u>3,380.00</u>	<u>2,915.00</u>	<u>289.80</u>	<u>3,204.80</u>
R. General Employees' Pension Fund		200.00							
		<u>200.00</u>	<u>200.00</u>						
II. PROTECTION TO PERSONS AND PROPERTY									
A. Fire									
1. Salaries	88,720.00			80,900.00			79,516.13		
2. Rent, Volunteer Houses		2,150.00			2,150.00			2,150.00	
3. Light, Heat, Supplies		6,000.00			4,500.00			6,250.40	
4. Hose		1,000.00			1,000.00			828.38	
5. Apparatus Repairs & Additions		1,000.00			2,500.00			3,140.46	
6. Fire House Reprs. & Additions		500.00			500.00			208.48	
7. Alarm Repairs & Additions		2,100.00			1,000.00			1,197.53	
8. Emergency Equipment		3,000.00							
	<u>88,720.00</u>	<u>15,750.00</u>	<u>104,470.00</u>	<u>80,900.00</u>	<u>11,650.00</u>	<u>92,550.00</u>	<u>79,516.13</u>	<u>13,775.25</u>	<u>93,291.38</u>
B. Fire Hydrants		41,000.00	41,000.00		41,000.00	41,000.00		39,905.40	39,905.40
C. Police									
1. Salaries	92,566.00			94,100.00			93,859.28		
2. Motor Equipment		15,630.00			14,500.00			16,148.17	
3. Communication Systems		5,500.00			3,400.00			3,402.88	
4. Supplies		1,700.00			1,900.00			1,824.21	
5. Traffic Control	2,000.00	4,000.00		2,500.00	3,750.00		2,090.00	3,553.37	
6. Doctor		300.00		300.00			311.00		
7. Pistol Tournament Range	200.00	900.00		200.00	900.00		78.88	1,059.09	
	<u>94,766.00</u>	<u>28,030.00</u>	<u>122,796.00</u>	<u>97,100.00</u>	<u>24,450.00</u>	<u>121,550.00</u>	<u>96,339.16</u>	<u>25,987.72</u>	<u>122,326.88</u>

Item	1942 APPROPRIATIONS			1941 APPROPRIATIONS			1941 EXPENDITURES		
	Wages and Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total
D. Pension Fund									
1. Fire		3,600.00			3,300.00			2,992.07	
2. Police		4,000.00			3,800.00			3,872.24	
		<u>7,600.00</u>	<u>7,600.00</u>		<u>7,100.00</u>	<u>7,100.00</u>		<u>6,864.31</u>	<u>6,864.31</u>
E. Inspection of Buildings									
1. Building Inspector	2,400.00			4,000.00			4,019.18		
2. Clerical	380.00			780.00			780.00		
3. Supplies		300.00			300.00			600.00	
	<u>2,780.00</u>	<u>300.00</u>	<u>3,080.00</u>	<u>4,780.00</u>	<u>300.00</u>	<u>5,080.00</u>	<u>4,799.18</u>	<u>600.00</u>	<u>5,399.18</u>
F. Local Defense									
1. Wages & Salaries	2,000.00	10,000.00							
2. Other Expenses									
	<u>2,000.00</u>	<u>10,000.00</u>	<u>12,000.00</u>						
G. Guard - School - Play									
1. Wages	4,000.00			3,000.00			3,514.00		
2. Equipment		300.00							
	<u>4,000.00</u>	<u>300.00</u>	<u>4,300.00</u>	<u>3,000.00</u>		<u>3,000.00</u>	<u>3,514.00</u>		<u>3,514.00</u>
III. STREETS AND ROADS									
A. Repair & Maintenance							1,600.00		
1. Supt. (½ time)	1,650.00			1,600.00			1,984.97		
2. Foreman	2,280.00			2,200.00			2,414.08		
3. Mechanics	2,730.00			2,510.00			3,231.00		
4. Clerk & Inspector	3,480.00			3,120.00			5,887.89		
5. Operators of Equipment	6,500.00			4,680.00			7,576.07		
6. Labor	6,450.00			10,000.00					
7. Equipment & Supplies		6,500.00			7,000.00			6,343.37	
8. Material		6,000.00			6,800.00			4,628.49	
9. Snow Removal	1,500.00	800.00		750.00	750.00		2,056.81	590.75	
10. Street Signs	300.00	400.00		400.00	450.00		173.24	648.24	
	<u>24,890.00</u>	<u>13,700.00</u>	<u>38,590.00</u>	<u>25,260.00</u>	<u>15,000.00</u>	<u>40,260.00</u>	<u>24,924.06</u>	<u>12,210.85</u>	<u>37,134.91</u>
A. New Construction	500.00	4,500.00	5,000.00						
B. Street Lighting		34,000.00	34,000.00		34,000.00	34,000.00		32,765.98	32,765.98
IV. SANITATION									
A. Street Cleaning									
1. Wages & Salaries	4,020.00			3,500.00			3,923.14		
2. Equipment & Supplies		1,900.00			1,900.00			1,756.56	
	<u>4,020.00</u>	<u>1,900.00</u>	<u>5,920.00</u>	<u>3,500.00</u>	<u>1,900.00</u>	<u>5,400.00</u>	<u>3,923.14</u>	<u>1,756.56</u>	<u>5,679.70</u>
B. Sewers									
1. Supt. (½ time)	1,650.00			1,600.00			1,600.00		
2. Chief Operator	2,280.00			2,200.00			2,280.00		
3. Operators & Mechanic	6,090.00			5,100.00			5,903.69		
4. Foreman & Laborers	3,130.00			4,100.00			2,644.71		
5. Power & Water		5,000.00			5,500.00			4,918.65	
6. Supplies & Repairs	300.00	2,000.00		300.00	1,200.00			2,806.49	
	<u>13,450.00</u>	<u>7,000.00</u>	<u>20,450.00</u>	<u>13,300.00</u>	<u>6,700.00</u>	<u>20,000.00</u>	<u>12,428.40</u>	<u>7,725.14</u>	<u>20,153.54</u>

Item	1942 APPROPRIATIONS			1941 APPROPRIATIONS			1941 EXPENDITURES			
	Wages and Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	Wages & Salaries	Other Expenses	Total	
V. HEALTH & CHARITIES										
A. Department of Health										
1. Director	1.00			1.00			1.00			
2. Health Officer	2,160.00			2,160.00			2,181.00			
3. Clerical	1,560.00			1,320.00			1,535.62			
4. Supplies & Rent		750.00			1,055.00			739.17		
5. Child Clinic	1,740.00	1,200.00		1,659.00	1,200.00		1,632.30	1,127.50		
6. Mosquito Exterm.		350.00			350.00			350.00		
	<u>5,461.00</u>	<u>2,300.00</u>	<u>7,761.00</u>	<u>5,140.00</u>	<u>2,695.00</u>	<u>7,745.00</u>	<u>5,349.92</u>	<u>2,216.67</u>	<u>7,566.59</u>	
B. Poor										
1. Poor Administration										
a—Salaries & Wages	4,120.00			3,930.00			4,152.34			
b—Supplies, Rent & Equipment		1,400.00			1,100.00			1,260.45		
	<u>4,120.00</u>	<u>1,400.00</u>	<u>5,520.00</u>	<u>3,930.00</u>	<u>1,100.00</u>	<u>5,030.00</u>	<u>4,152.34</u>	<u>1,260.45</u>	<u>5,412.79</u>	
2. Poor Relief		15,000.00	15,000.00		17,500.00	17,500.00		17,500.00	17,500.00	
3. Work Projects		1,800.00	1,800.00		2,500.00	2,500.00		1,500.51	1,500.51	
C. Dog Regulations										
1. Salaries & Wages	1,680.00			1,680.00			1,680.00			
2. Other Expenses		350.00			175.00			173.57		
	<u>1,680.00</u>	<u>350.00</u>	<u>2,030.00</u>	<u>1,680.00</u>	<u>175.00</u>	<u>1,855.00</u>	<u>1,680.00</u>	<u>173.57</u>	<u>1,853.57</u>	
VI. RECREATION & EDUCATION										
A. Park Maintenance										
1. Salaries & Wages	6,000.00			6,900.00			4,017.94			
2. Other Expenses		2,500.00			2,500.00			3,826.79		
	<u>6,000.00</u>	<u>2,500.00</u>	<u>8,500.00</u>	<u>6,900.00</u>	<u>2,500.00</u>	<u>9,400.00</u>	<u>4,017.94</u>	<u>3,825.79</u>	<u>7,844.73</u>	
B. Park Improvement										
1. Salaries & Wages	1,000.00			2,000.00			1,175.20			
2. Other Expenses		4,000.00			13,000.00			8,104.76		
	<u>1,000.00</u>	<u>4,000.00</u>	<u>5,000.00</u>	<u>2,000.00</u>	<u>13,000.00</u>	<u>15,000.00</u>	<u>1,175.20</u>	<u>8,104.76</u>	<u>9,279.96</u>	
C. Community Celebrations										
1. Wages & Salaries	275.00			100.00			278.29			
2. Other Expenses		1,725.00			1,700.00			2,237.52		
	<u>275.00</u>	<u>1,725.00</u>	<u>2,000.00</u>	<u>100.00</u>	<u>1,700.00</u>	<u>1,800.00</u>	<u>278.29</u>	<u>2,237.52</u>	<u>2,515.81</u>	
D. Library										
1. Librarians	12,810.00			11,710.00			11,868.45			
2. Janitors	1,710.00			1,650.00			1,647.00			
3. Books, Periodicals & Binding		5,300.00			5,250.00			5,276.91		
4. Water, Heat, Light, Telephone		1,350.00			1,150.00			1,272.05		
5. Supplies, Postage		675.00			675.00			727.34		
6. Repairs & Equipment		1,000.00			500.00			242.39		
7. Other Expenses		395.00			395.00			197.31		
8. Insurance		75.00			500.00			696.76		
	<u>14,520.00</u>	<u>8,795.00</u>	<u>23,315.00</u>	<u>13,360.00</u>	<u>8,470.00</u>	<u>21,830.00</u>	<u>13,515.45</u>	<u>8,412.76</u>	<u>21,928.21</u>	
VII. UNCLASSIFIED PURPOSES										
A. Contingent										
		1,000.00	1,000.00		1,000.00	1,000.00		766.17	766.17	
TOTAL — OPERATING			572,508.00				560,862.00			

DEBT SERVICE

VIII. MUNICIPAL DEBT SERVICE	1941 Appropriation	1940 Appropriation	1940 Expended
A. Payment of Bonds			
1. Capital Bonds	61,000.00	68,000.00	68,000.00
2. Funding Bonds			
Maturing	148,000.00		
From Trust	103,000.00		
	45,000.00	25,000.00	25,000.00
3. Bond Anticipation Notes			
4. Unfunded Portion Imbursed of Imp. Ordinance No. 729	227.29	3,000.00	3,000.00
B. Interest on Bonds & Notes	106,227.29	96,000.00	96,000.00
1. Capital Bonds	27,634.38	30,629.38	30,629.38
2. Assessment Bonds	2,880.00	3,180.00	3,180.00
3. Funding Bonds	76,435.00	83,007.50	83,007.50
4. Notes		46.66	46.00
	106,949.38	116,863.54	116,862.88
C. Down Payments on Improvements	2,500.00	2,500.00	3,500.00
D. Deficits & Statutory Expenditures			
1. Cash Deficit, 1941		63,592.85	
2. Emergencies	6,044.79	19,021.06	
3. Cash Deficit, 1940 Balance	621.37		
4. Foreclosed Assess. Liens — Park Property (Assess. since Refunding)	3,534.15		
	10,200.31	82,613.91	
NET DEBT SERVICE	225,876.98	298,977.45	
Reserve for Uncollected Taxes	156,566.30	221,818.48	
TOTAL DEBT SERVICE	382,443.28	520,795.93	
TOTAL OPERATING	572,508.00	560,862.00	
TOTAL BUDGET	954,951.28	1,081,657.93	
Anticipated Revenues	442,600.00	444,300.00	
TO BE RAISED BY TAXES	\$512,351.28	\$637,357.93	

STATEMENT OF TAXES LEVIED FOR LAST TWO YEARS COMPARED WITH ESTIMATED LEVY FOR 1942

	1942	1941	1940
State School Tax	\$ 84,000.00	\$ 88,000.00	\$ 84,848.20
State Soldiers' Bonus Tax			6,442.03
County Taxes	238,100.00	240,000.00	234,454.64
District School Tax	642,587.75	600,051.25	609,934.25
Local Purpose Tax	512,351.28	637,357.93	538,621.19
Bank Stock		457.34	378.64
TOTAL	\$1,477,039.03	\$1,565,866.52	\$1,474,678.95
Tax Rate	4.85 (Est.)	5.30	5.21

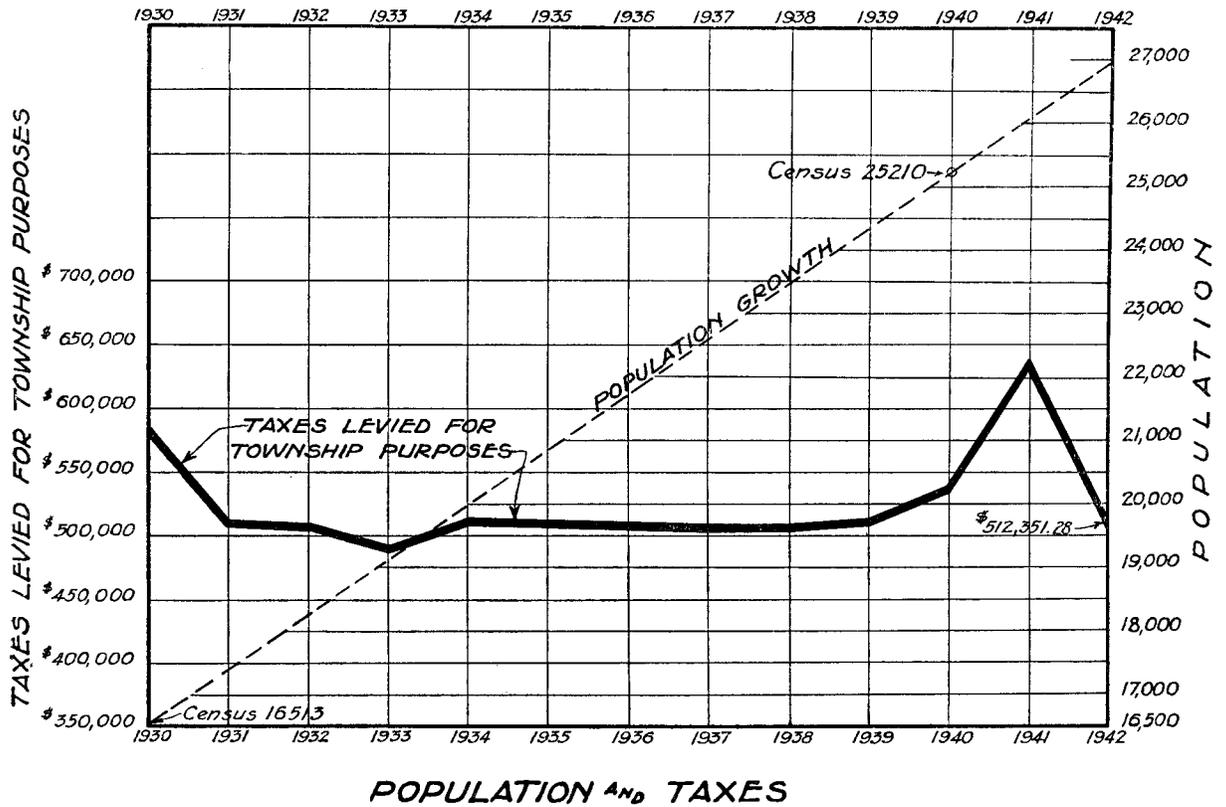
COMPARISON OF EXPENDITURES, RECEIPTS, VALUATION, TAX RATES AND DEBT

	1930	1935	1941	1942
Population	16,500	21,000	26,000	27,000
EXPENDED				
Debt and Deficiencies (Exclusive of Reserve for Uncollected Taxes)	\$ 387,806.63	\$ 351,801.00	\$ 298,977.45	\$ 225,896.98
Per Capita	23.50	16.75	11.50	8.37
Operating Costs	412,231.95	358,632.00	560,862.00	572,508.00
Per Capita	24.98	17.08	21.57	21.20
Total Debt and Operating Costs	800,038.58	710,433.00	859,839.45	798,384.98
Per Capita	48.49	33.83	33.07	29.57
Revenue Anticipated (Exclusive of Delinquent Taxes)	208,000.00	201,000.00	247,300.00	288,600.00
Net Amount to Be Raised by Taxes	592,038.58	509,433.00	612,539.45	509,784.98
Difference between Overlay and Anticipated Delinquent Tax Collections			+24,818.48	+2,566.30
AMOUNT TO BE RAISED BY TAXES	\$ 592,038.58	\$ 509,433.00	\$ 637,357.93	\$ 512,351.28
Per Capita	35.88	24.26	24.51	18.97
Valuation	21,899,140.00	26,421,191.00	29,441,821.00	30,474,139.00
Per Capita	1,327.00	1,258.00	1,132.00	1,128.70
Municipal Rate	2.72	1.93	2.16	1.68
School Rate	2.12	1.72	2.04	2.11
Combined County and State Rate	1.24	.97	1.12	1.06
TOTAL RATE	6.08	4.62	5.32	4.85
Net Municipal Debt	4,971,000.00		2,441,817.39	2,277,947.30
Per Capita	301.00		94.00	84.37
Per \$1,000 of assessed valuation	227.00		83.00	74.42

1930 was the last year before the Municipal Manager Administration. 1935 is not only the half-way point, but also the year when all administration costs were on a bare maintenance basis, and when all employees had a salary reduction. 1941 is added for comparative purposes with 1942.

The operating costs have increased since 1930 in total because many new services have been provided and others augmented as follows:

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



GENERAL COMMENTS

The 1942 Budget, as approved by the Council, requires a tax levy for Township purposes of \$125,006.65 less than last year. Primarily this drop is due to the use of \$105,000 of cash surplus. The use of such cash surplus has a secondary effect in producing a lower tax rate, in that the overlay for uncollected taxes is also decreased. The increases and decreases in revenues, operating costs and debt service which affect the Township's tax levy are—

ITEMS INCREASING BUDGET

Decrease in Revenues from —	
Licenses	\$ 4,000.
Fees and Permits	5,000.
Interest and Costs on Taxes	4,000.
Delinquent Tax Receipts	43,000.
Increases in Operating Costs —	
Elections	1,950.
Fire Department	12,000.
Police Department	4,700.
Library	1,500.
Local Defense	12,000.
School Guards	1,300.
Increase in Debt Service	
Bond Payments	10,000.

ITEMS DECREASING BUDGET

Increase in Revenues from—	
Gross Receipts and Franchise Taxes	\$22,700.
Interest and Costs on Assessments	5,000.
Surplus	105,000.
Decreases in Operating Costs—	
Liquidation of tax title liens	6,500.
Engineering	2,500.
Building Inspection	2,000.
Streets and Roads	1,700.
Relief	2,700.
Park Improvements	10,000.
Decrease in Debt Service—	
Interest	10,000.
Down Payments on Improvements	1,000.
Reserve for Uncollected Taxes	65,000.

The above figures are round figures only, and do not show the increase or decrease where they are less than \$1,000. The purpose of presenting them is to give a general over-all picture of the budget. The reasons for the increases and decreases are explained in detail under the discussion of the particular items.

COMMENTS ON THE BUDGET

R E S O U R C E S

SURPLUS REVENUE:

The Township's surplus accounts as of January 1, 1942, are —

	Dec. 31, 1941			Dec. 31, 1940		
	Total	Cash	Non-Cash	Total	Cash	Non-Cash
Current Surplus	\$260,225.46	\$253,539.30	\$6,666.16	\$167,999.09	\$84,763.81	\$83,235.28
Trust Surplus	1,112.83	1,112.83		9,298.07	9,298.07	
Capital Surplus				403.19	403.19	
	\$261,338.29	\$254,652.13	\$6,666.16	\$177,700.35	\$94,465.07	\$83,235.28

Surplus accumulates when tax collections for any year are above the percentage it was anticipated they would be, when budgets are underexpended, when anticipated revenue is received in an amount in excess of the anticipations, when revenue not anticipated at all is received, when Township property is sold, and when the maturities of tax notes are postponed by refunding. Surplus dissipates when budgets are over-expended, when the miscellaneous revenue anticipated is not received, and when taxes, delinquent or current are not collected in the amount estimated.

All these factors (except over-expenditure of budgets) have had their share in setting Teaneck's total current surplus at its present figure.

Every cent of current surplus is, of course, the taxpayers' money. The question is whether this surplus, or how much of it, should be kept in order to meet imminent increases in debt service, to pay for general municipal improvements and for a working capital, and consequently how much, if any, should be returned to the taxpayers by using it as a revenue in the budget. Surplus, when used as a revenue, is not a regularly re-occurring revenue such, for instance, as is franchise taxes. Essentially it is the use of past "profits" for the payment of present bills, and when the surplus is exhausted, the only revenue to take its place will be from increased taxes. The use of surplus is a matter of policy to be determined by the Council. At all events an observation may be permitted to the effect that Teaneck has a cash surplus and not a deficit.

MISCELLANEOUS REVENUE ANTICIPATED:

The anticipation of all miscellaneous revenues in the 1942 budget is \$18,300 more than the miscellaneous revenue anticipations for 1941. In general, the revenues from licenses, fees and permits are below those of last year, while the revenues from franchise and gross receipts taxes and interest and costs on assessments, are greater than they were last year.

The miscellaneous revenues set-up in the budget is as required by the new form of budgets issued by the State Department of Local Government, to which all municipalities must comply, so that comparative figures for different municipalities may be more readily available.

A — LICENSES

1. Liquor—The maximum number of liquor establishments, both consumption and distribution, are fixed by ordinance, and the maximum number of such places are now operating. The provisions of the ordinance provide for the gradual reduction of the retail distribution licenses. Restaurant licenses and club licenses, which are a specifically limited consumption license, are unlimited as to number. The revenue is derived as follows:

21—Plenary Retail Consumption Licenses @ \$500.	\$10,500.00
14—Plenary Retail Distribution Licenses @ \$300.	4,200.00
2—Plenary Retail Consumption Licenses issued for 1940-1941 period	520.55
1—Club License	50.00
Charge for Transfers	325.00
	\$15,595.55

2. Dog Licenses—There is no revenue anticipated for dog licenses this year, not because the dogs are not to be licensed, but because a new State Law, sponsored by the State Board of Health, whose object is to rid the State of rabies, requires that all dog licenses received be put into a special trust fund. The money in this trust fund must be held for two years to pay damage done by dogs (killing of sheep or cattle, cost of rabies treatment) and the cost of dog catching and impounding. Any surplus at the end of two years can be brought back into the budget as a revenue. This Law requires monthly reports to be made by the Township to the State Board of Health, and also a house-to-house canvass of dogs to be made during the month of February by the Police Department.

3. Township Clerk—These fees are derived from the various sources shown in the table below. Because of the abolishment of automatic amusement devices (pin balls), and because of the general war-time conditions, the anticipated receipts are less than last year.

4. Health—This department collects both licenses, and fees and permits. Last year they were combined under fees and permits, but now a distinction must be made between a marriage license and a burial permit. The general distinction between licenses and fees and permits is that a license applies to a continuing operation, while a permit applies to a single act or privilege.

B — FEES AND PERMITS

In this group the receipts from the Building, Fire and Health (plumbing) permits are particularly affected by building activities; consequently the anticipated receipts for 1942 have been approximately cut in half as compared with those of 1941. The remaining classes of fees and permits have been anticipated at approximately the 1941 receipts. The various licenses, fees and permits are as follows:

HEALTH DEPARTMENT

Milk and Ice Permits—\$2.00
Plumbing Permits—Cost varies
Marriage Licenses—\$2.00
Birth Certificates—No fee
Death Certificates—No fee
Transcripts of Death Certificates—\$1.00 each
Burial Permits—25 cents each
Living Quarters in Back of Stores—\$5.00
Barber and Beauty Shops—\$2.00

FIRE DEPARTMENT

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

DEPARTMENT OF PUBLIC WORKS
 Street Opening Permits—Cost varies
 Construction Permits—Cost varies
 Sewer Permits—Cost varies

POLICE DEPARTMENT
 Dog Licenses—\$2.00 Redemptions—\$3.00

ELECTRICIAN
 Electric Signs—\$2.00

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

TOWNSHIP CLERK
 Pedlar's Licenses—Cost varies
 Ash and Garbage Licenses—\$25.00
 Taxi Driver's License—\$1.00
 Taxi Owner's License—\$2.50
 Fishing Licenses—Residents—\$2.10
 Hunting Licenses—Residents—\$2.10
 Fishing and Hunting—Residents—\$3.10
 Tennis Courts—\$10.00 each court
 Dance Halls, Skating Rinks, Golf Courses—\$200.00
 Bowling Alleys—\$10.00 first alley
 \$5.00 each additional alley
 Pool and Billiard Parlors—\$25.00 per year for first
 and second tables, \$15.00 a year all other tables
 Retail Liquor Consumption Licenses—\$500.
 Retail Liquor Distribution Licenses—\$300.
 Club Licenses—\$50. Solicitors—\$10.00

C — FINES AND COSTS

The Magistrate's Court shows a further decline in the collection of fines, to a point where the fines and costs collected only pay for about half of the cost of maintaining the court. This court handles violations of the Traffic Act and of local ordinances.

Total Collected	1941 Fines and Costs		Motor Vehicle Cases		Costs Collected by Township
	Fines	Costs	Remitted to County	Remitted to State	
\$3,585.00	\$60.00	\$773.85	\$2,368.00	\$1,157.00	\$717.65

D — INTEREST AND COSTS ON TAXES AND LIENS

This item is a combination of two items of last year. Since the interest and costs on liens are no longer being used to pay for the foreclosure of liens, there is no particular reason for keeping the two items separate. The 1941 receipts were considerably below the anticipation; consequently the anticipations for 1942 are reduced.

E — INTEREST AND COSTS ON ASSESSMENTS

Nine years ago this source of revenue produced almost \$100,000 more than it will in 1942. There are, of course, fewer bonds now outstanding on which to pay interest, but the difference in the interest rate paid on these bonds and that paid by the delinquent taxpayers as a penalty, was money which was used to operate the municipality at a saving to the non-delinquent taxpayer. This is a decrease of revenue which has had to be made up by all the taxpayers direct.

F — INTEREST ON DEPOSITS

This interest is received on trust fund money in one of the Township's depositories, and is the only interest received at present on the Township's large balances. The investment of surplus Township funds had been prohibited until last year when the Legislature permitted the investment of such funds in United States Government Securities. Investment of the Township cash funds in such securities has and is being considered. The Township's official depositories are — West Englewood National Bank of Teaneck; Peoples Trust Co. of Bergen County, Teaneck Branch and Hackensack; City National Bank, Hackensack; Hackensack Trust Company, Hackensack; Palisade Trust and Guaranty Co., Englewood, and Bergen County National Bank, Hackensack.

G AND H — FRANCHISE AND GROSS RECEIPTS TAXES

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

Until 1937, such taxes were allocated by the State to the different municipalities, in accordance with the relative valuation of the company's property in each municipality as fixed by the individual assessor. This method of valuation by individual assessors led to gross inequalities between municipalities. In 1937 several large municipalities increased their valuations by inordinate amounts, thereby adversely affecting other municipalities, Teaneck among them. The agitation growing out of this unfair practice led to court appeals and legislative action, the legislative action again, in turn, being appealed to the Courts. During this period of litigation and legislation, the actual funds owed by the companies were not distributed to the municipalities, being held by the paying companies until the Court determined how it should be distributed. The smaller municipalities were finally successful when the new laws were upheld by the Court of Errors and Appeals.

As of January 1, 1941, Teaneck had a total of \$105,758.24 of gross receipts and franchise taxes owing to it. All of these taxes had been regularly anticipated in the budget of the years in which they were due. Each budget presumed and provided that this money would actually be spent in paying the bills of that year. Actually it was not received during the year while the bills for which it was to help pay (salaries, wages, material, interest and bonds) were incurred and these were paid instead out of cash surplus. When in 1941 the money was finally received, it was placed in cash surplus, thereby replacing dollar for dollar the cash surplus which had been expended in previous years in meeting the costs which the franchise and gross receipt taxes would have paid had they been received on time.

As a result, the cash surplus is back to the figure where it would have been had the franchise taxes been received on time. The fact that there was a cash surplus which could be used, carried the Township over this period without the necessity of raising additional funds in the budget to cover the non-receipt of taxes or from the necessity of going to the banks and borrowing.

The comments in the 1940 and 1941 budget plainly pointed out that under the State Law, franchise and gross receipt taxes which had not been received, could be re-anticipated in the 1941 budget. Had advantage been taken of this law, the 1941 tax rate could have been cut down, but it would have been cut down by the permanent use of the then existing surplus, for when the taxes were actually received this year, they would all have had to be applied to the costs and expenses of 1941, without there being any amount whatsoever left to restore the surplus. Anticipating any item of revenue twice is to expend it twice, and if it is finally received only once, then the deficit must be made up through some other source, either surplus or additional taxation.

The actual collection of 1941 franchise and gross receipts taxes was \$23,117.52 larger than anticipated.

and for no reason having to do with the above discussion, but due to the fact that the Legislature, by a new Act this year, defined clearly what public utility companies should include as property on public streets; specifically that they were to include connections from their mains to the property line, whether gas, water or electric. Utility companies had not been including these, which had made the apportionment of their gross receipts, on which the franchise and gross receipts taxes were based, less than it should have been. The question was first brought to the fore by Montclair, and the Township of Teaneck joined with them in a suit to force the companies to so report these house connections. Further action, however, was made unnecessary by the Legislature clarifying the law.

The taxes assessed against the various public utility companies in Teaneck (1941) are as follows:

	Franchise	Personal & Corporation	Gross Receipts	2nd Class Railroad	Total
Public Service Elec. & Gas Co.	\$42,301.32		\$28,617.76		\$ 70,919.08
Bogota Water Co.	310.27	1,090.48			1,400.75
Hackensack Water Co.	14,850.75	54,537.64			69,388.39
N. J. Bell Telephone Co.	13,222.66	19,586.63			32,809.29
Postal Telegraph of N. J.	3.63	55.65			59.28
Public Service Coordinated Transport	55.17		55.96		111.13
New York Central R. R.				3,788.97	3,788.97
Western Union Telegraph Co.		397.50			397.50
	<u>\$70,743.80</u>	<u>\$75,667.90</u>	<u>\$28,673.72</u>	<u>\$3,788.97</u>	<u>\$178,874.39</u>

I — BUS FRANCHISE TAXES

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

J — MOTOR FUEL TAX REFUNDS

Each year bids are received for gasoline used by the Township of Teaneck. The net price has not exceeded 8½ cents up to the time of the letting of the last contract when there was a slight increase to 9¼ cents. This price is exclusive of taxes. However, the gasoline tax system of New Jersey is such that the Township must actually pay this tax to the company which supplies the gasoline, and then send to Trenton each month tax exemption slips, Trenton sending back to the Township the amount of taxes paid. Previously such re-payments have been credited by the Treasurer as Miscellaneous Revenue Unanticipated. The new State Budget requires that they be set up as a regularly anticipated receipt.

K — RENTALS

Throughout the whole program of foreclosing tax title liens, the Township acquired very few "improved" properties. Only two had any marketable value, both of which have been sold. In other cases the buildings were dilapidated, and were torn down; one building is being used by the Girl Scouts. Besides this, the Township still has two small houses, both of which are occupied by relief families. Under these circumstances, the receipts for rental are, of course, nominal.

RECEIPTS FOR DELINQUENT TAXES & LIENS

The anticipated revenue from this item is \$43,000 less than the anticipated amount in the 1941 budget, and \$131,000 less than it was in the 1940 budget. The amount estimated in each year's budget is determined by the percentage of the outstanding delinquent taxes and liens collected during the past year, and by applying this percentage to the total of the delinquent taxes and liens outstanding as of the first of the year. In Teaneck's case 25.52% of taxes and liens outstanding for 1941 were collected. As of the beginning of this year the delinquent outstanding taxes and liens of Teaneck amounted to \$616,108.64, which, multiplied by the percentage of collection, results in the amount anticipated.

The total anticipation this year is less than last because the amount of delinquent taxes outstanding are less and because our percentage collection dropped from what it was in 1940. In the cash basis budget, the higher the percentage of taxes collected, the less overlay has to be put on the expenditure side. However, the greater the percentage of collection of taxes, the less delinquent taxes there are, and the less delinquent taxes can be anticipated as a revenue. Over a period of years the expenditure item of "reserve for uncollected taxes" will always be greater than the revenue item for the "collection of delinquent taxes."

In this Budget the Reserve for Uncollected Taxes is only \$2,566.30 greater than is the anticipated revenue for the collection of delinquent taxes, partly due to the surplus revenue appropriated. As a general condition, the margin between these two items should be greater, at least 3% of the total amount to be raised by taxes for it would seem that over a period of years not more than 97% of the taxes levied can actually be collected, the 3% being lost through County Board reductions, in uncollectable personal taxes and in properties taken over by foreclosure.

SALE OF TOWNSHIP PROPERTY

While much of the property acquired by the Township through foreclosure of tax liens is "sub-marginal" property, its best use being for future parks and playgrounds for which it has been set aside, the Township did acquire some property which was saleable, and sales of this property have been made since its acquisition. The total amount of money received, and its allocation from such sale of property was as follows:

Amount of money received	\$107,612.82
Transferred to Trust Fund	61,086.64
Transferred to Current Account	35,262.61
Transferred to Surplus	11,263.57

In the sale of Township owned property, the Township Council has set up the general rule that the property must either be left vacant or be improved with a building at least equal to the buildings in that neighborhood, if not better. That is care has been taken to see that the neighborhood has not been deteriorated by the erection of any unsuitable buildings on property bought from the Township. Furthermore, no property has been sold for the smaller type of house which would not bring in in tax revenue the cost of services, particularly school services, which they demand. In the case of some property in the north-west section of the town, where a large tract was acquired, deeds are restricted to conform with the requirements of an ordinance especially enacted to govern property in that area. Generally the price a property is sold for is less than the amount of the outstanding liens and accumulated interest on the property. This is necessarily so because if the amount of liens on the property had been less than the value of the property, the owner would have redeemed the property.

In addition to selling property, the Township has exchanged property with private owners, thereby acquiring land needed to round out our parks. A protective strip along almost the whole length of Route No. 4 has also been acquired in this manner, and future school sites have been given to the Board of Education.

EXPENDITURES

CIVIL SERVICE AND SALARIES

The Township of Teaneck has been operating under the New Jersey State Civil Service Law since its adoption by the voters in November, 1938. The Civil Service Commission subsequently submitted to the Township Council a classification and salary range for each position. Although this has never been formally adopted by an ordinance, the provisions thereof have been followed, and increases, when granted, have been in accordance therewith, the maximum set for each position in no case having been exceeded.

Salary changes in this budget have been confined to "earned" increases, that is wherever it was possible and proper, each employee has been given the increment in salary provided for by the Civil Service schedule of salaries. In general, these increments amount to \$120. a year. Where increased expenditures are shown in the wages and salary column throughout the budget, they are due to such salary increments, and not to an increase in personnel.

The question of a "bonus" or salary increase to compensate for the increased cost of living has been held in abeyance, pending further definite rises in such costs. Meanwhile the policy of paying for extra or overtime work (at regular rates) is to be put into effect in place of the system of giving time off for overtime work which has generally prevailed.

Pay increases for police and firemen are governed by specific ordinances, which, in general, provide for a \$200 per year increase, until the maximum of \$2500 is reached. It is such increases that account for the increased appropriations in the wages and salaries of the Police and Fire Departments. Many of the men, particularly in the Fire Department, will have attained their maximum with the present increase. "Earned" increases in salaries scattered throughout the budget, total the following amounts —

Police Department	\$1,000.
Fire Department	5,800.
General Employees	1,600.
Public Works Department	1,280.

I — GENERAL GOVERNMENT

A.—ADMINISTRATIVE AND EXECUTIVE—There have been no increases in the personnel in this item.

B.—ASSESSMENT AND COLLECTION OF TAXES—(a)—**ASSESSOR** — The Township Assessor, appointed by the Township Council, concerns himself with the valuation of new buildings, and the revaluation and equalization of existing buildings and land valuations. Close contact is maintained with the Building Inspector, with the result that the valuation of each new building is immediately determined and fixed by the plans for that building, subject to such small variations as a field check after the completion of a building may show necessary. Any person contemplating building in Teaneck can, by bringing his plans to the Assessor's office, receive a closely approximate figure as to what his tax, at the existing tax rate, will be upon that building. Any owner of an existing building in Teaneck can learn from the Assessor the exact manner in which the valuation of his or any other building was determined and fixed, a service of which taxpayers are urged to avail themselves if they feel there is the least unfairness in the assessment of their property.

The personnel consists of the Assessor, an Assessing Clerk, and a Senior-Clerk-Stenographer. All assessment records are kept on punch cards from which the entire duplicate and the tax bills are prepared by machine. The Personal Tax Collector gives three months to preparing the personal tax roll for the following year, her salary for this period being charged against the Assessor's office.

The Township has, during the last decade undergone great expansion in building and population. This increase in building has not correspondingly increased the assessed valuation because Teaneck has had to write off its books, since 1936 property taken over through tax foreclosure to an assessed value of \$1,218,905 plus losses due to additional soldiers' exemptions, zoning changes, equalization in land and building valuations, buildings demolished and depreciation of older buildings. These decreases resulted in \$3,468,995 taken from the tax rolls, an amount which would nullify and cancel the additional value gained by the erection of more than twelve hundred average new buildings.

The depreciation of the older buildings in the Township, according to a fixed scale, depending on their age, has been about 80% completed. This has been in progress during the last several years. In order to avoid any inequality between individual taxpayers because one property was not reached during the progress of the work as soon as another, those properties which were more recently allowed depreciation, and those which are still to be treated, have and will receive an additional percentage of depreciation. By extending this work over several years, the Assessor's office has been able to handle it without outside assistance and without extra cost.

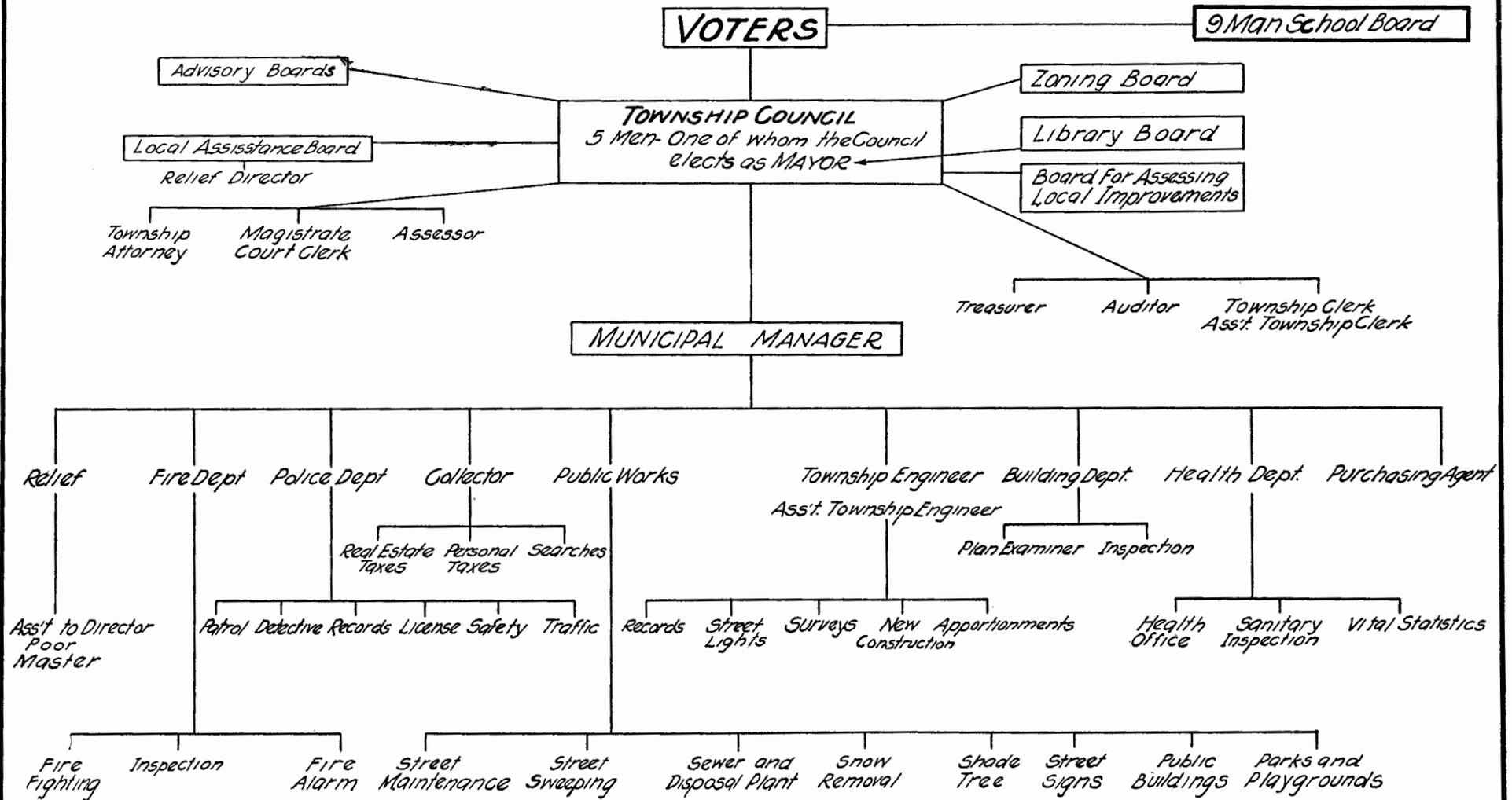
The Township's total valuation for the past five years has been as follows:

1938 — \$27,455,163		1940 — \$28,332,099
1939 — 27,357,337		1941 — 29,441,821
	1942 — \$30,349,064	
	+125,075 Assessment for Buildings—completed between	
	Oct. 1st and Dec. 31st, 1941	
	\$30,474,139	

COMPARATIVE VALUATIONS FOR 1941 and 1942

	Land	Buildings	Personal	Signs & Gas Pumps	2nd Class R.R. & Public Utilities	Exemptions Household	Soldiers'	Net Total
1942	\$8,297,715	\$19,638,575	\$2,146,725	\$14,160	\$1,532,704	\$767,200	\$513,615	\$30,349,064
1941	8,187,405	18,926,655	2,033,625	14,800	1,499,186	722,800	497,050	29,441,821
	+110,310	+711,920	+113,100	—640	+33,518	—44,400	—16,565	+907,243

THE TOWNSHIP GOVERNMENT UNDER THE MANAGER PLAN



EXPLANATION OF CHANGES IN

LAND VALUATIONS			BUILDING VALUATIONS		
	Increase	Decrease		Increase	Decrease
Equalization of Value	\$ 83,105		New Construction	\$901,925	
Zoning changes	7,275		Repairs & Alterations	14,825	
Foreclosed by Township		\$50,035	Equalization	28,375	\$230,555
Developments & Improvements	54,995		Buildings Demolished		2,650
Additional Exemptions		6,685			
Township Property Sold	21,655			\$945,125	\$233,205
	<hr/>	<hr/>			
Net Increase	\$167,030	\$56,720	Net Increase	\$711,920	
	\$110,310				

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

Single	Multiple	Apartments	Commercial	Miscellaneous
6673	Residences 267	31	230	141

(b)—COLLECTION—In 1941 Teaneck again increased its percentage of current tax collection. The collection of 89.41% was probably the maximum ever collected. If only the collectable taxes in the 1941 levy were to be considered, then the collection would have been 93% as shown in the following table—

Tax Levy for 1941		\$1,557,885.87
Deduct		
1941 taxes cancelled owing to foreclosure of property	\$ 2,881.20	
1941 taxes transferred to Tax Title Liens	39,512.69	
County Board Reductions	12,127.40	
	<hr/>	54,521.29
Net "Collectable" Tax Levy—1941		\$1,503,364.58
1941 Taxes collected during 1941	\$1,389,297.75	
1941 Taxes collected in 1940	8,850.61	
	<hr/>	\$1,398,148.36
Total of 1941 Taxes collected		93%
Per cent of "Collectable" 1941 Levy collected		

The collection of delinquent real taxes in 1941, as distinguished from personal taxes, again fell below the estimated amount, due to the fact that the total amount of such taxes outstanding has decreased, and that no particular action was taken during the year to force collection through foreclosure proceedings.

The Tax Office is partly mechanized in that tax bills are computed and written by machine, receipts are accounted for through a special type of cash register developed for tax offices, and interest is computed by an interest computing machine. The possibility of entire machine bookkeeping or record keeping is still being studied.

COLLECTION OF DELINQUENT PERSONAL TAXES—A further gain was made during 1941 in clearing up the delinquent personal tax situation. The gain was both in the amount of personal taxes collected, and in clearing off the records, personal taxes charged against property owners, either erroneously, in duplicate or against persons who cannot now be located. This process is not completed, and there are still some taxes on the books on which the search for the person assessed is proceeding. Another year ought to see the practical elimination of all dead wood from the delinquent personal tax list. The collection of personal taxes has been greatly stimulated by the work of the Personal Tax Collector and by the general knowledge that there is a Personal Tax Collector at work. In some cases stores have been padlocked until the personal taxes have been paid. Recourse has not been taken to the extent of actually seizing a delinquent's property or imposing a jail sentence as permitted by law.

The amount of personal taxes levied each year, exclusive of those levied on the owners of property in which they reside, and which appear on their property bill, is approximately \$20,000. The following table shows that we are now collecting an amount practically equal to the current levy, and that the increasing accumulation of unpaid personal taxes is gradually being cut down.

	Amount of Personal Taxes Collected
1938	\$ 5,047.33
1939	10,694.55
1940	13,798.46
1941	18,567.67

C.—TAX SALE—Under the requirements of the new uniform budget, the item for the cost of the tax sale, which in Teaneck was formerly under the Collector's office, must now be set out as an item of its own where it would come to the prominent attention of the taxpayer. In Teaneck, all of the clerical work in the preparation of the tax sale and the holding of the sale has been taken care of by the Collector's regular force.

The wages and salary item in this case is primarily for the employment of a searcher, who immediately after a tax sale searches the County's records to find the mortgagees on properties bid in by the Township, so that these mortgagees may be communicated with in the hope of their redeeming the property. Whenever such a property is redeemed, a statutory fee permitted for the search is charged and the amount recovered.

The Tax Collector by law is required to sell property for delinquent taxes and assessments after July 1st of the year after the year they become due. Teaneck has regularly been holding such a yearly tax sale. The sale this year included all delinquent properties, even though such properties were delinquent on assessments only. It had been the policy of the Township for years, not to sell properties for assessments only if taxes were kept paid up. However, it became a necessity to collect these assessments because of maturing bonds, and the sale was held after proper notification and warning to property owners owing delinquent assessments.

D.—LIQUIDATION OF TAX TITLE LIENS AND FORECLOSED PROPERTY—This is a matter of unfinished business which Teaneck must pursue. In 1934 Teaneck entered into a contract for the fore-

closure of some 2300 tax title liens then outstanding. The contract was finally culminated in 1939 after the work was about 95% completed, and after \$753,000 in cash, plus \$900,000 worth of land had been received and acquired by the Township of Teaneck. Since that time the work in cleaning up the tax liens remaining from that contract, and those since acquired, has been desultory. During 1941 the work was confined entirely to communicating with the owners of each parcel on which the Township had a tax lien in an attempt to acquire the deed from them for a nominal sum, the Township paying for the necessary search, the preparation of the deed, recording and incidental costs. During the year deeds covering seventy-six certificates were received, which, added to those obtained in previous years, cleared up a total of 179 certificates in this manner. Practically all that can be done by these means has been done, and the rest of the certificates must be cleared up through foreclosure proceedings. The following table shows that this problem is serious—

Dates of Sale	of Certificates Original Number	Redeemed or Cancelled	Deeds Received	Deeds in Process	No. of certifi- cates remaining as of 12-31-41
Prior to 1935	243 (Left from Contract)	48	2	7	186
1935-1938	547	14	158	74	301
Feb. 28, 1939	82	10	8	10	54
Dec. 6, 1939	103	22	10	6	65
Dec. 6, 1940	117	23	1	4	89
Nov. 17, 1941 (Sold for 1940 Taxes)	113	5	0	0	108
Totals	1205	122	179	101	803

Total Taxes Tied up in Tax Title Liens — 323,879.50
Interest and Costs due on these — 133,191.04

The appropriation for the work this year is nominal for in the first place, there is no indication whatever of what method might be taken to foreclose these liens, and there is a fund of about \$6,300 available left over from the last contract, representing receipts above the amount paid, and which can now be used for general lien foreclosure.

The law as it now stands also permits the municipality to proceed with the work of foreclosure without the necessity of a budget appropriation, paying therefor out of the receipts or redemptions secured in the foreclosure work.

E.—AUDIT—Teaneck's auditing continues to be done by the State Department of Local Government, who have been the Township's auditors for the last eleven years. In spite of the complexity of the accounting system, the 1941 report showed no over-expenditures or no expenditure without appropriations of even a technical character.

F.—DEPARTMENT OF FINANCE—The Principal Account Clerk has continued to be the Acting Treasurer of the Township, and has carried out all the functions of the Treasurer. The record keeping in the Treasurer's office is complex. The Acting Treasurer also keeps the records for the Civil Service, the income tax and payments for vacations and sick leave. He also maintains the pension records for the general municipal employees. The Principal Account Clerk has the assistance of one Clerk-Bookkeeper.

G.—INSURANCE—Previously the Township insurance has been scattered throughout the budget, charged against the particular department to which it applies. This year, under the new regulations, all insurance is brought together in one item.

Workmen's Compensation is required by State laws, and is written at fixed rates approved by the State. The rates, however, may vary from year to year, depending upon the experience record of the year before. The compensation insurance is awarded yearly on a competitive basis by combining it with the liability insurance. The highest individual rates paid are for shade tree workers at \$7.001 per hundred dollars of payroll. Street repairs is next at \$2.968, street cleaning \$2.359, Fire Department \$1.636, and Police Department \$1.484. Other rates vary down to \$.068 for general government employees.

The fire insurance for the Township of Teaneck is distributed among five agents. The policies are written for a term of five years, and are so arranged that equal amounts come due each year. The agents holding the insurance are those who, during the past years, have particularly aided the Township in securing service and reduction of rates.

The Township carries public liability insurance on all Township owned cars in the amount of \$15,000 and \$30,000; contingent liability on all private cars used in Township business, and on the Parks and Playgrounds. Insurance agents are yearly invited to bid for this liability insurance, with the understanding that the compensation insurance will also be awarded to the low bidder. Agents bidding must have certain qualifications as to experience and length of time in business and the companies they represent must also meet certain minimum requirements.

The Township also carries some miscellaneous insurance, such as payroll, burglary and robbery insurance, only some of which comes due and must be provided for in this year's budget.

H.—BONDS FOR EMPLOYEES—Every official handling money in the Township of Teaneck is bonded. The increased appropriation this year over last year's is due to the increase in the Collector's bond. Under recent legislation, the Department of Local Government was given authority to fix the amount of bonds which are required of Tax Collector's throughout the State. Such a schedule has been set by this Department, and under it Teaneck must carry a \$72,000 bond on its Collector. The adoption of this schedule has caused a great increase in premiums throughout the State, and it is felt that in consequence of this the municipalities should be entitled to a reduction in premiums. It is planned to combine the bonds with the liability policy on parks, thereby permitting the two policies to be bought on a competitive basis as the general public liability on automobiles is bought.

I.—ELECTIONS—The election item is increased this year because of the municipal election in May, the entire costs of which, about \$1700.00 fall upon the Township. In the Primary election the Township pays for the ballots, envelopes, posters and legal advertising, and in the General Election the County pays all the expenses with the exception of posters and legal advertising.

J.—LEGAL—The Township Attorney has been on a regular salary since 1940, for which compensation the Township Attorney handles all of the Township's legal problems, including preparation and trial of court cases, furnishes opinions to the Township officials when requested to do so in writing, and when necessary

represents the Township in the Recorder's Court. He also attends all regular Council meetings. These services have included the legal work attendant upon securing all deeds from owners of properties in tax liens.

Two principal cases handled by the attorney during 1941 were the defense of the ordinance prohibiting pin balls in the Township of Teaneck, on which the Supreme Court has not yet rendered its decision, and the defense of the Township against a claim for an omitted tax lien in an official search, which was decided in the Township's favor by the Court of Errors and Appeals.

The item of expenses and litigation costs covers miscellaneous costs attendant upon litigation, and the payment of extra legal talent.

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

The activities of the department are—design and supervision of new construction, checking of maps, profiles and plans for developers and supervision of the construction of privately built sewers, streets, curbs and sidewalks, surveying work and deed descriptions in connection with the sale of Township properties; revision of all Township maps, the preparation of and engineering supervision of W.P.A. projects; the checking of building permits for proper locations and house numbers; apportioning the taxes and assessments in cases of lot sub-division; approval and filing of sub-division maps; preparing engineering data, maps and sketches as may be needed by the Council or any department of the Township, supervision of existing and the placing of new street lights. The Engineering Department has and is also preparing maps and charts for the Defense Council. It is also making and submitting preliminary estimates for projects to the Public Works Reserve for improvements to be undertaken in Teaneck after the War. Such improvements total approximately \$2,500,000, and range from street paving, sewer disposal plants, to parks, new public buildings and new overpasses over the West Shore R.R. This program, to complete Teaneck physically, will, of course, extend over many years. The only capital improvements planned for the coming year are the completion of some street pavements in sections that have been partially developed and paved by developers and the widening of the southerly end of Queen Ann Road.

The salaries and wages item provides for the Senior Civil Engineer and partly for an Assistant Civil Engineer and a Junior Civil Engineer, the rest of these salaries are to be charged to the completion of the 1941 paving improvements or the forthcoming 1942 improvements. It is also entirely possible that there will be a further reduction in the force during the year. The time spent in improvements financed by bond issues, is charged against such bond issues. The time spent in the inspection of developers' paving, sewers and sidewalks is charged against the budget, but is offset by a charge made to the developer. Such charges are taken in under miscellaneous revenue not anticipated and do not appear directly as a credit to the department.

L.—PUBLIC BUILDINGS AND GROUNDS—This appropriation primarily provides for the upkeep of the Town Hall, the amounts allotted being based very closely upon the expenditures of last year. The decrease is due to the fact that the paving of the parking area was provided for and practically completed during 1941.

M.—FORECLOSED PROPERTIES—This appropriation provides for nominal repairs which may be necessary on the three small properties owned by the Township.

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

O.—SHADE TREES—Under the new State regulations, the shade tree item must be placed under general administration, though it would seem to be far more appropriate to keep it under the Public Works Department where it was previously.

This Bureau was set up in 1936. Its work is confined to trees on Township streets and parks, and has consisted of the removal of undesirable and dangerous trees, trimming of existing trees for height and for fire alarm clearance, replacing trees which were damaged or died, fertilizing, a moderate amount of tree surgery on damaged trees, and the planting of new trees. The Bureau has also done miscellaneous work in the improvement of the growing park system of Teaneck, and in the care of small public open plots and spaces. When work is done on the parks, the cost thereof is charged against park improvement or maintenance. Last year funds did not permit extra trimming to be done through contract with private operators.

For the last three years the budget has carried a \$2,000 appropriation as a revolving fund for the planting of new trees assessed against the properties. The streets to be planted, and the type of trees, are selected by an unsalaried Shade Tree Advisory Board, and the affected owners given an opportunity to be heard. Approximately \$6,000 has been expended in the planting of new trees by assessment, and \$3,876.41 has been paid back to date by the owners. These assessments, when paid, revert to the general fund of the Township. Up to the present the planting of such trees has been done by nurserymen who were awarded the contract after bidding. A stipulation of the contract was that trees should be replaced once. Unfortunately, many trees have died after the contractor's liability had expired. Therefore, out of this year's appropriation of \$2,000, approximately \$800 must be spent by the Township in a further replacement of such trees. The balance will be spent as heretofore in the planting of new trees, the cost of which is to be assessed.

Based on the experience of the last three years, the Shade Tree Advisory Board has decided that the Township should purchase the trees directly from large established nurseries, and do the planting themselves. It is believed that in this way better stock can be obtained and better care taken thereof after planting. With the amount of \$2,000 allotted for trees, the total appropriation is \$400. less than the appropriation of last year, because the heavy insurance item has been taken out of the shade tree appropriation and placed under the insurance.

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

During 1941 the Bureau did the following work—

Dead trees removed	— 163
Trees planted and cost assessed	— 416
Trees purchased by individuals	— 332
Trees transplanted from Township's nursery	— 33
Trees pruned	— 158

(Not including trees trimmed for fire alarm wires and sidewalk clearance)

P.—RECORDER'S COURT—The Recorder, or Magistrate, is on a fixed salary of \$1,000 a year, and he has the assistance of a clerk, who is paid \$10 per court session. Against the cost of the Magistrate's Court of \$1670, a total of \$4,358.85 in fines and costs were collected. Fines collected in motor vehicle cases amounting to \$2,368.00 were transmitted to the County for County road work.

Q.—PURCHASING—Late in 1937 the purchasing of supplies and equipment was centralized through the appointment of a Purchasing Agent. He is responsible for the purchase of all materials, except those quantity items bought through public bidding. The Purchasing Agent has the half-time assistance of a Welfare Bureau clerk. Briefly, his duties are—receive requisitions for material from the various departments, place orders at the lowest prices obtainable (quality and service considered), confer with department heads as to their needs, interview sales representatives, determine that materials are received and are satisfactory, handle all vouchers rendered for items ordered by him, check allocations of expense against budget appropriations, secure discounts for prompt payment (this averages \$800 yearly), secure priority for delivery secure exemptions on excise taxes, handle all correspondence of his department, and maintain department records. He receives a yearly average of 2,700 requisitions and issues 2,400 orders. He keeps an inventory of supplies generally used by all departments and orders replacements as such stocks run low.

R.—GENERAL EMPLOYEES' PENSION FUND—In 1940 the Township voted to adopt the State Retirement System for its general employees. The actual payment by the employees of their assessments commenced last July. However, the System has not completed the audit work necessary to set up the Township's share and will not require any contribution from the Township this year. The amount appropriated is for the Township's cost of the audit, which will be necessary in order to determine the amount which the Township should pay. This fund is actuarially sound. As compared with the Police and Firemen's Pension Fund, payments by employees are roughly twice the payments of the policemen and firemen into their fund, and the benefits received about half of their benefits.

PROTECTION TO PERSONS AND PROPERTY FIRE DEPARTMENT

Based on the fire loss record, 1941 was a comparatively unsatisfactory year for the Teaneck Fire Department. The fire loss rose from 55 cents for 1940 to \$1.72 for 1941. This amount, however, is still below the National average of approximately \$2.50. Even in spite of the increase of last year, the average per capita 5-year loss for Teaneck was 80 cents against a National average of about \$2.25. Last year's average loss per building fire was \$502. Teaneck's loss was greatly raised because of one fire occurring at the very last hour of the year.

The principal improvements made in the apparatus during 1941 were the installation of 4-wheel brakes on three older pieces of apparatus, and the re-building of the emergency truck, which was equipped with a new engine and streamlined body.

The fire alarm system was increased by the addition of two boxes, one of which was placed in front of the Brightside Sanitarium. Some additional fire alarm expenses were contracted for, because the Bell Telephone Company has laid additional lines underground and preparations are being made to move the fire alarm system from the poles to the conduit.

Twenty-three additional hydrants were placed during the year. The training of the men in Fire College and Drill Schools was continued. These courses were attended by 120 from outside departments. The pumps were again tested for compliance with the Underwriter's requirements. New ladders were bought. Fire Prevention Week was observed. The usual quantity of new hose was added to the department.

The men in the Department made 3322 inspections, which resulted in the finding of 546 violations, and their subsequent correction. These inspections were made in buildings other than private homes.

There were 89 building fires, 6 less than a year ago. Brush fires, however, increased to 366 from 229, and the total fires responded to was 520 against 414 the previous year. In addition, the department responded to 162 rescue or emergency calls, mostly automobile accidents to which they were called by the Police Department.

PERSONNEL & SALARIES—During the last eight years, the Teaneck Fire Department has been converted from a volunteer department to a fully paid department. The process was gradual and started by employing volunteer firemen as temporary firemen, and then holding examinations and making permanent appointments. These men were entered at \$1500. a year, and much of the increase in wages and salaries of the department during recent years has been due, not so much to an increase in the personnel, as to the fact that these men under the ordinance governing the rates of pay, have gradually worked up towards their maximum. Much of the increase in this year's salary appropriation is due to the normal earned increase given to such men. However, practically all of them will this year be brought to their \$2500 maximum, resulting in a stabilizing of the payroll in the future, except for such additional men as may be employed.

The nominal strength of the Teaneck Fire Department at present is 36. The addition of an extra alarm operator is proposed for next year, giving the department a nominal strength of 37. The grades and salaries are shown in the table below. Actually the department at present is short handed by three men, and the prospects are that more of the men will be called into the Army for the personnel of the department as a whole is a young personnel. Replacements for these men is a problem, since the Civil Service eligible list has been exhausted, and it will be difficult to find men for replacements, particularly on a temporary basis.

The personnel and new salary rates as compared to 1941 are—

	1942	1941
1 Chief	\$3,800.	\$3,800.
1 Assistant Chief	3,000.	3,000.
1 Captain	2,800.	2,800.
3 Lieutenants	2,700. (each)	2,700. (each)
1 First Grade Fireman	2,500.	2,500.
18 First Grade Firemen	2,500. "	2,300. "
2 First Grade Firemen	2,400. "	2,200. "
6 Third Grade Firemen	1,700. "	1,500. "
1 Mechanic	2,500.	2,300.
1 Electrical Repairman	2,300.	2,100.
1 Fire Alarm Operator	1,900.	1,700.
1 Fire Alarm Operator	1,500.	

The above personnel mans three stations operating on alternating 24-hour shifts. After vacations, sick leave and unequal division of apparatus are provided for, some stations have only two men on a shift.

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

LIGHT, HEAT AND SUPPLIES—The principal items are light, fuel, gasoline, chemicals, car allowance for the mechanic, general furnishings, tools and equipment, first aid supplies, firemen's equipment, exclusive of uniforms, stationery and printing, laundry, etc., down to the smaller but important items of soap, sponges, chamois, polish and rags used in the customary "clean-up" of premises, apparatus and equipment after a fire, and books and subscriptions for the library maintained by the department.

HOSE—The hose appropriation remains the same as for previous years. The hose bought during recent years, while not of the highly advertised brands, is equal in quality to that bought in New York City and costs about 50% of the usual cost of such brands. Besides the standard 2½ inch hose, 3 inch and 1½ inch hose is being bought, all of which sizes have their specific use.

APPARATUS REPAIRS AND ADDITIONS—No particular renovation or further improvement to the existing apparatus during the year is proposed, since each piece has been modernized and brought to its fullest use. Last year the particular improvements were the installation of 4-wheel brakes on three older pieces, and the rebuilding of the emergency truck. The actual work of installation and rebuilding was again done by the men of the department under the supervision and direction of the department mechanic.

The time is closely approaching when some new apparatus will have to be bought, the Chief particularly requesting a new thousand gallon pump and a new chassis for the searchlight wagon. In general the apparatus we have is in as good, if not better shape than it was some years ago, and can be made to serve for the present. The Government is appropriating a large sum of money for defense work, some of which will be available to seaboard municipalities for additional fire equipment. It is thought best not to enter into commitments for any large additional purchase until it is definitely known what the Government proposes to do.

FIRE HOUSE REPAIRS AND ADDITIONS—This item covers numerous miscellaneous repairs which become necessary from time to time, both in the Fire Headquarters and in the rented premises of the volunteer companies.

ALARM REPAIRS AND ADDITIONS—Teaneck's system, built by the department, was begun in 1937, and now includes approximately 43 miles of wire with 47 boxes. The appropriation provides for minor extensions, part of the cost of the placing of existing wires underground in the newly installed ducts of the Bell Telephone Company, and for a radio hook-up with the Police Department, which has been definitely decided on. Orders for the necessary equipment have been placed. In addition to their own alarm wires, and a telephone and voice amplifying system connecting with the fire houses and police, the Teaneck Fire Department now also makes use of the County radio to communicate with apparatus when it is away from quarters.

HYDRANTS

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

These companies place and maintain hydrants wherever requested by the Township. For this service the Township pays approximately \$41,000 a year. Most of this charge is in the nature of a "ready to serve" charge made by the company for their transmission and distribution mains. Some of it is for a maintenance charge covering the inspection and repair of the hydrants. The "ready to serve" charge is made up of a distribution charge of one cent per inch foot of mains laid in the Township plus a transmission charge apportioned by the company to the various municipalities it serves on a population ratio. The amount so charged, and its allocation, is approved by the Public Utilities Commission. The appropriation this year shows no increase over that of last year; even though 23 new hydrants and 4761 lineal feet of new mains were laid in the town, last year's appropriation having been sufficiently large to allow for this expansion. The net charge for the facilities now furnished is \$40,525, leaving a balance of \$475 for new hydrants which might be set this year. As an offset to these charges, the Hackensack Water Company and the Bogota Water Company pay \$70,789.14 in taxes to the Township.

	1942 Charges		Hydrant Service Number of Hydrants		Overall Cost per Hydrant	Total	1941 Taxes Paid
	Trans.	Hydrants	1941	1942			
Hackensack Water Co.	\$32,115	\$6,720	542	560	\$69.35	\$38,855	\$69,388.39
Bogota Water Co.	1,320	370	34	37	45.67	1,690	1,400.75
			576	597			

POLICE DEPARTMENT

1941 was largely a routine year for the Teaneck Police Department. However, it was the first year that Teaneck has ever experienced, as far as records show, without a fatal traffic accident. There were no additions made to the personnel and the equipment was maintained and added to by the purchase of a truck for the Safety Bureau and other miscellaneous materials.

It is difficult to make a comparison of the efficiency of a police department compared with other departments, since there is no National agency which rates police departments as fire departments are rated. The nearest approach that can be made is by a comparison of Teaneck's crime figures with the average crime

figures as issued by the Federal Bureau of Investigation for 173 cities of from 25,000 to 50,000 population—

	Crimes per 100,000 of population (Cities 25,000 to 50,000 population)		
	National Rate	Teaneck's Rate	Per Cent
Criminal Homicide	8	0	0
Rape	6	4	66
Robbery	30	0	0
Aggravated Assault	41	4	10
Burglary, Breaking and Entry	299	140	47
Larceny—theft	956	384	40
Auto theft	168	40	24

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

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

	Traffic Accidents									
	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
Accidents	354	333	307	284	289	211	219	247	226	255
Fatalities	4	1	9	6	11	2	1	7	2	0
Injured	136	146	148	123	125	121	114	163	133	120

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

1—Chief					
Patrol, Traffic and Desk	Safety	Detective Bureau	Record	Licenses & Photographic	Dogs
4 Lieutenants	1 Sergeant	1 Lieutenant	1 Patrolman	1 Patrolman	1 Warden
3 Sergeants	1 Handy Man	3 Patrolmen			
24 Patrolmen					

This totals 41 men but one Patrolman is in the Army, leaving the effective strength of the department at 40.

The above personnel provides one uniformed man for every 693 persons. This is still a comparatively high figure. The next appointment should be a civilian clerk, thereby not only relieving a patrolman, but also furnishing the particular skill which the increasingly complex departmental records require. Following this a telephone operator should be appointed.

A detailed departmental report is available. As an indication of the amount of work handled by the Department, this report, among other things, lists 5,713 complaints received and investigated; 2,371 radio alarms received; 40,763 radio emergency calls made by the department, 2,069 escorts furnished for banks and business houses; 980 houses temporarily vacant regularly inspected during the absence of the owners.

PERSONNEL AND SALARIES—The appropriation for 1942 is made up as follows:

	1942	1941
1 Chief	\$ 3,800.	\$3,800.
1 Lieutenant (Detective)	2,900.	2,900.
4 Lieutenants	2,800. (each)	2,800. (each)
4 Sergeants	2,700. "	2,700. "
3 Patrolmen assigned to Detective Bureau	2,600. "	2,600. "
13 First Grade Patrolmen	2,500. "	2,500. "
4 First Grade Patrolmen	2,500. "	2,300. "
2 First Grade Patrolmen	2,300. "	2,100. "
5 Third Grade Patrolmen	1,700. "	1,500. "

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

A new fleet of Township cars is purchased each year on public bids, and under a contract which provides for complete maintenance by the successful bidder. This system gives us as low a mileage cost as the available figures of any other system have shown, and in effect takes care of the complete maintenance of the cars through competitive bidding. The overall cost of operating the police cars is about 3¼ cents a mile. What the possibilities are of continuing this system in 1941 under present conditions is unknown.

Gasoline for the cars is bought through competitive bidding and has cost the Township from 8½ cents to 9¼ cents a gallon during the year.

COMMUNICATION SYSTEMS—The installation of the two-way radio system permitted the elimination of all but seven call boxes out of a total of 38 once maintained. These seven are still maintained for the use of the foot patrol. The amount saved by the elimination of the call boxes has been sufficient to pay for the maintenance and monthly down payments on the radio system. However, the eighteen months trial period has elapsed, and the current appropriation provides for the payment of the balance still due. The radio system has proven fairly satisfactory. It has served its purpose in establishing instant communication between headquarters and patrol cars. The unsatisfactory condition caused by interference of other stations has continued, and plans are now being made to adopt a mobile wave length for the cars in order to eliminate this interference. This has the disadvantage of not permitting cars to talk to each other. Equipment has also been ordered to permit the full use of the radio to the Fire Department.

SUPPLIES—Keeping the Police Department fully equipped, trained and ready for service at all times, demands a constantly increasing list of supplies. Fifty thousand cartridges a year were purchased during past years, sufficient to permit every man to shoot thirty shots per week on the range. Because of the difficulty of securing ammunition, this target practice given to the men may have to be curtailed during 1942. The appropriation also includes fees for police courses taken by individuals, first aid, photographic and fingerprinting materials, record books and report forms, lanterns, fire extinguishers, fuses, spot lights, car heaters, rubber boots and coats, badges, safety material, prisoners' meals, etc. The men buy their own uniforms.

TRAFFIC CONTROL—All traffic control and safety work in the Department is assigned to a Sergeant, assisted by a handy man, plus such additional help as may be necessary from time to time.

The Township at present maintains twelve traffic signals of the "stop and go" type, and in addition one blinker signal. No new traffic signals are planned, but orders have been placed for the necessary material to install safety islands at Teaneck Road and DeGraw Avenue and Teaneck Road and State Street. The maintenance of these signals will be difficult to meet this year.

The purchase of new signs may also have to be curtailed because of the metal stringency. The repair-shop established a year ago, will be more important than ever in repairing the existing signs.

DOCTOR—This item is for the examination of drunken drivers, for such services as may be needed by prisoners, and for checking for the department on men reporting sick.

PISTOL TOURNAMENT—RANGE—In 1941 Teaneck held its Tenth Annual Pistol Tournament. The old range has since been demolished, and a new 40 target range, with firing lines of 15, 25 and 50 yards is now being built under a W.P.A. project. Priorities have and are delaying the receipt of some material. There is also a question whether under existing conditions a tournament can be held in 1942. However, the range will be available for our own departments, civilians and men in the Federal service. The appropriation has been kept the same as last year, but part of the money will have to be spent in completing the range rather than on the tournament itself.

D.—PENSION FUND

The present State Law requires that an amount equal to 4% of the policemen and firemen's salaries be appropriated each year for the Pension Fund. The men themselves contribute another 4%, or more, depending on age. However, the combined appropriation of 8% each year is far below the actuarial requirements of the fund, and Teaneck's fund, in common with all other municipal police and firemen's pension funds, in spite of a considerable balance at present, shows a large actuarial deficit. The contribution made by both men and the municipality should be raised considerably or the taxpayers of the future will have to pay a large amount to meet the demand. New York State municipalities have been going through the tribulations of putting their funds on a sound basis.

E.—INSPECTION OF BUILDINGS

For the last several years, while the building in Teaneck was at a maximum, the personnel of the Building Department consisted of the Building Inspector, a Plan Examiner and a Clerk. The Plan Examiner is on leave of absence from the Township while engaged in Government work. Because building in Teaneck will be very much decreased below that of recent years, there is no appropriation made for a Plan Examiner for 1942, the entire work being handled by the Building Inspector. The appropriation also provides a small amount for clerical services and supplies. All building plans must be detailed, contain the seal of a registered architect, and be submitted in duplicate. These plans then go to the engineering department for checking of Block and Lot Numbers and the assignment of House numbers. The assessor gets one copy from which he takes the data necessary for his office. The Building Inspector and Plan Examiner then check them for compliance with the zoning ordinance, building code and departmental rules and regulations. After approval they are signed by the Inspector and countersigned by the Manager. Frequent inspections are made during the construction, particularly at certain stages beyond which the builder is not permitted to progress without approval. Teaneck's building code is inadequate, but revisions by Council Resolutions and departmental rulings supplemented by inspection giving due regard to present standard practices, have resulted in a high standard of Building Construction in Teaneck.

F.—LOCAL DEFENSE

The Local Defense Council, after a thorough study of the probable needs for defense, have requested \$15,000. Of this amount, \$3,000 is for additional equipment in the Fire Department, which will have many years of useful life and which, consequently, has been added to the Fire Department appropriation itself.

Another \$2,000 is for salaries of permanent Township employees assigned in whole or in part to defense work. This does not mean additional municipal personnel. Certain of the existing personnel have been assigned to the Defense Council, and it is intended that their salaries shall be charged against it. The remaining \$10,000 is divided as follows:

Police Auxiliary	— \$1,000
Air Raid Wardens	— 1,700
Emergency Public Work	— 300
Fire Department Auxiliary	— 1,000
Emergency Medical Division	— 2,500
General Administration, Consumer Interest Division and Ration Board (excluding salaries)	— 3,500
	<u>\$10,000</u>

G.—GUARDS—SCHOOL—COASTING—PLAY

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

With the decline of the relief problem, more and more posts have had to be manned by men not on relief, and the costs charged against a separate appropriation. These men receive \$10 per week for approximately 20 hours of work. It is becoming difficult to find enough men to man the posts, and it is quite possible that some women will have to be hired.

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works in Teaneck is charged with the care and repair of existing streets, the sweeping of streets, the building of new streets, shade trees, supervision of ash and garbage removal, snow removal, weed cutting, maintenance and repair of sewers and sewer plants, maintenance of parks and playgrounds, care and upkeep of public buildings and care of street signs. Besides these normal functions, odd jobs are constantly coming up which go to this department for attention.

Because of the required set-up of municipal budgets in New Jersey, the different functions of these departments are entered under different divisions in the budget. The personnel of the department is interchangeable between these various functions. After snow storms practically all of the other work is stopped and the entire attention of the personnel is focused on getting the streets open to traffic. As demands arise in any one of these divisions, personnel and equipment is transferred to meet the demand. To take care of all of these functions, the department regularly has a total personnel of approximately 30 men, with temporary laborers employed from time to time. The scarcity of such labor at present will reflect in the extent of the work done during the coming year.

The department at present is furnished with practically all vehicles and machines needed by a modern public works department. The replacement of these machines as they wear out during the next few years is a problem which, because of priorities and rationing, can only be attempted to be solved when a particular need arises. The only considerable addition to the department last year was a power tractor mower.

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

PERSONNEL—The department is under the charge of the Supt. of Public Works, half of whose salary is charged against streets and half against sewers. Under him are the Foremen and Shade Tree Supervisor. One mechanical repairman, with an assistant, is assigned to the department. The mechanical repairman's time is divided between the sewer and street divisions, and many miscellaneous jobs. The assistant's work is largely confined to the upkeep and reconditioning of trucks. The general clerk of the department takes care of the preparation of the payrolls, ordering of supplies and materials, and general clerical work. An Inspector-clerk takes care of the issuance of permits and the inspection of all work done by private individuals on or under the Township's streets. The other labor classifications are—operators of motor equipment, operators of sweeper, laborer-driver and laborer. The wages of these men are charged against various items under the different appropriations for this department.

ROAD LABOR—The time of laborers, regular and extra, spent in general repair of streets and roads is charged against this appropriation.

EQUIPMENT AND SUPPLIES—This appropriation does not make provision for the purchase of any specific additional equipment. It provides primarily for the maintenance of the present equipment, gasoline, fuel oil, tires, tubes, power and light, and a car allowance of \$15 each a month for the Supt. of Public Works and the Inspector. Under normal conditions one of the department's trucks would be replaced and a bulldozer purchased.

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

SNOW REMOVAL—The appropriation for snow removal must always be an estimate. The actual appropriation of last year was again greatly exceeded. Posts were again re-painted, old signs replaced and new employed for hand shoveling. Such extra men will be difficult to find this year. Twelve plows are available for use during a snow storm. Eight of these are owned by the Township and four are hired. These plows are required to plow approximately 80 miles of streets, which, if they were one continuous length, would reach from Teaneck to Kingston, N. Y., or westwardly beyond the Delaware Water Gap. Under the existing ordinance, property owners are allowed twenty-four hours after a snow storm to clear their sidewalks. However, certain streets must be shovelled before this time, and the department clears walks leading to stations, bus stops and schools immediately after the snow fall ceases. Under the existing ordinance it is impossible to charge this work against the owner. Subsequent clearing of walks is done by the department and is charged against the owners. Due to lack of labor, the department has been using tons of salt this winter to place on sidewalks in lieu of hand shoveling.

STREET SIGNS—During 1941 some signs and posts were again re-painted, old signs replaced and new signs installed. The lack of labor has not permitted the repainting and refurbishing of all signs.

NEW CONSTRUCTION — This appropriation is for the purpose of widening Queen Anne Road from Highwood Street southwardly to Fort Lee Road, by removing the existing curbs and setting them back approximately two feet on each side, adjusting existing sidewalks to match the new curb, and to extend the paving. This is being done as a general improvement, since the work will be of benefit to the Township at large.

STREET LIGHTING

Street lighting is furnished to the Township by the Public Service Electric and Gas Company at basic rates approved by the Public Utilities Commission. These basic rates are modified by the number of lamps of each size used and the whole charge is subject to a discount for quantity and for length of contract. The Township at present has a five year contract with the Public Service which expires on September 1, 1943, and provides a basic discount of 2½%. An additional discount of 1.44% for the quantity used is also given.

In 1931, a great reduction was made in the number, and particularly in the candle power or lumens, of existing lights. Since that time the total cost of street lighting has increased in spite of a general rate reduction not only because traffic on certain streets required a higher degree of illumination, but also because many new streets have been opened. Following is a table showing the number of street lights used and the cost thereof—

Size	Number of Lights		Total Lumens		Cost per Light
	1941	1942	1941	1942	
1000 lumens	986	1023	986,000	1,023,000	\$21.50
2500 "	163	162	407,500	405,000	41.00
4000 "	89	90	356,000	360,000	53.15
6000 "	18	18	108,000	108,000	62.40
10000 "	1	1	10,000	10,000	80.00
	1257	1294	1,867,500	1,906,000	
	Total annual cost			\$33,243.00	
	Taxes Paid by Public Service Co.			70,919.08	

SANITATION

STREET CLEANING—The Township of Teaneck at present operates two sweepers. These sweepers in 1941 covered 6286 miles of street at an overall cost of 80 cents per curb mile.

Sufficient fibre and steel have been purchased to take care of this year's needs.

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

SEWERS—The sewer division of the Department of Public Works takes care of the operation of three disposal plants and three sewage pumping stations. This division also cleans the sanitary and storm sewers, and is often called upon to work nights and holidays. In general, any obstruction in a sewer between the house and the main sewer in the street is the responsibility of the property owner and must be cleared by him.

Teaneck's disposal plants do not treat the sewage to the extent that the final product of the process is either inoffensive or harmless. They must soon be supplemented so as to provide further refining processes. The Township has been under orders from the State Board of Health for several years to provide a secondary treatment plant along the Overpeck Creek. All the municipalities along the Overpeck Creek have been seriously considering the possibility of constructing a trunk sewer and a joint disposal plant to serve them all, but have been unable to come to a definite agreement. Consequently, the State Board of Health has again requested the Attorney-General of the State to begin suit against the involved municipalities, Teaneck among them, for the purpose of obtaining a court order requiring the municipalities to build the treatment plants needed. Such suit has not actually been begun. Meanwhile, Teaneck, Leonia and Englewood are considering the possibility of a joint sewer plant to serve these three boroughs. Such a combination plant would make possible the reclamation of the meadows from at least Fort Lee Road north.

PERSONNEL—The Supt. of Public Works is in charge of the sewers and disposal plants, and half of his salary is charged against this Bureau. The Chief Operator, is in charge of the pumping stations, and directs the other operators. One of the plants is taken care of by a Disposal Plant Operator, the other two are attended by laborers. Due to the increased flow of sewerage at all of these plants, the amount of sludge has considerably increased, and its proper disposal, with the drying facilities available, is presenting a serious problem. A condition has been reached which is affecting the efficient operation of the plants. Labor is drawn as needed from the D.P.W. for flushing and maintaining sewers and the removal of the sludge from the drying beds.

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

SUPPLIES—Numerous supplies, such as pumps, hose, sand, paint, glass and tools are necessary in the operation of the sewer and sewage disposal plants. A car allowance of \$15. is given to the Chief Operator.

HEALTH AND CHARITIES

The Health Department, headed by a Director of Health, is under the Teaneck Manager's general supervision. The Health Officer is on leave of absence as a Captain in the Sanitary Corps. Meanwhile the Director of Health is performing his duties and at his salary.

The work of the department is divided into three divisions:

1. — Maternal and Child Health

Personnel: Registered Nurse — 1 Full Time; Physicians — 5 Part Time.

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

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

2. — Sanitation, Foods, Communicable Diseases

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

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

3. — Vital Statistics

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

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

General

The Department has issued an annual report, copies of which are available to those particularly interested. The highlights of the department during the year are:

Another year without a case of diphtheria.

Another year without a maternal death due to infection.

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

An eighty-three per cent reduction in the reports of whooping cough cases, which reduction might be due to the use of vaccine against this disease.

No typhoid, malaria or hydrophobia cases reported for this year.

1389 pupils tested for tuberculosis, 172 of which were positive reactors. 209 pupils and 249 employees of the school system were x-rayed and not a single case of active tuberculosis was found.

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

SUPPLIES AND RENT—This item includes \$310 for rent, light and janitor service, an allowance of \$180 for the Director for the use of his car, \$50 for the Plumber's Examining Board, \$100 for printing, \$20 for milk samples, and \$100 for miscellaneous.

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

POOR RELIEF

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

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

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

The relief picture for the coming year is highly uncertain. The present cases are largely persons who are unemployable. Some will be shifted to old age pensions or other forms of state aid. The load may be considerably increased, at least temporarily, by the dislocations caused by the war work. Many people will find themselves out of employment and require at least temporary relief until they again become located.

The receipts and expenditures for Relief during 1941 were as follows:

Received:		
Balance in account 1-1-41		\$ 2,067.95
From 1941 Budget for Direct Relief		17,500.00
From 1941 Budget for Administration, Overhead		5,030.00
From 1941 Budget for W.P.A. contribution		2,500.00
From other sources		523.40
From State of New Jersey for Direct Relief and W.P.A. Sewing Project		1,384.40
Total		\$29,005.75
Spent:		
For Direct Relief, 1940 Bills paid in 1941		\$ 163.33
1941 Expenditures		17,901.94
For Salaries		4,152.34
For W.P.A. Contributions and Costs		1,500.51
For Rent, Light, Supplies, etc.		1,260.45
Total		\$24,978.57
Balance 1-1-42		4,027.18
Approximate 1941 bills outstanding		200.00

Relief Load:

Maximum Load (Work and Direct Relief)	Sept.	54 Cases	123 persons
Minimum Load	June	34 Cases	86 persons
Average Load		46 Cases	108 persons
Total number receiving relief sometime during year		96 Cases	263 persons
% of population receiving some help from relief some time during year			1.0%
Average % of population on relief at one time			.4%
Approximate number of Teaneck persons on W.P.A.			92

1942 Appropriations — The appropriations for salaries are as follows — Director, \$2,040, one-half time Clerk — \$780. (Note — this clerk divides his time between the relief and purchasing offices.) Investigator — \$1300. Poor Master — \$250.

Rent and supplies include car allowances of \$180 for the Relief Director & Investigator, gasoline for the Director, Investigator and Township's station wagon, rent, light, telephone and general supplies.

The relief fund at present has a balance of \$4,027.18 which, if necessary, can be used in addition to this year's appropriation for 1942 relief.

W.P.A. CONTRIBUTIONS — The appropriations for these contributions this year are — \$1140 for Sewing Project, employing approximately 6 women; \$460 for a Household Aid Project, employing approximately 5 women; and \$200 for a Toy Project.

DOG REGULATIONS

In accordance with the new State Budget set-up, dog regulations are carried under the general subdivision of Health and Charities. The regulation of dogs as a health measure is emphasized by the fact that the new State Law gives the State Board of Health the primary power of regulating dog licenses. This new stringent law was passed at the behest of the State Board of Health as a measure to eliminate rabies from the State. Under this law all dogs are required to be licensed by the first of February. During the month of February the police must make a house to house canvass of the dog owners. The Township must now transmit to the State for general rabies prevention work 25c of each dog license collected. In Teaneck the work is handled by one full time Dog Warden. Last year 2325 dogs were licensed; 312 dogs were impounded and were either turned over to the S.P.C.A. or humanely disposed of.

RECREATION AND EDUCATION — PARKS AND PLAYGROUNDS

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

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

The Township has become recreation conscious, and indications are that the park program which has been started will have to be expanded to meet the demands of the people, not only in the actual building of park and playground areas, but in providing supervised play thereon. The establishment of a separate department of parks, when conditions again become normal, is indicated.

PARK MAINTENANCE — This appropriation provides for the care and upkeep of existing parks and playgrounds, and for the purchase of incidental equipment. The salaries for playground directors and park guards is also included herein. During last summer two recreational directors were employed, and a start was made in providing supervised play, particularly for the boys between ten and eighteen years of age.

SUPPLIES AND EQUIPMENT — This item will provide for the miscellaneous tools, repair and additions to the machinery used in park maintenance, seeds, plants and a small amount of additional playground equipment, if such can be bought.

PARK IMPROVEMENT — This appropriation has been reduced to \$5,000, \$10,000 below what it was in 1941, and \$14,000 below the 1940 appropriation. The reduction has been made because of existing conditions, and not because the park improvement program of the Township of Teaneck is anywhere near completion. The money will be spent in providing needed additional facilities in existing parks; for instance, a comfort station in the Central Park. This, of course, is again contingent upon the necessary material being available.

The \$100,000 bond issue for park improvements was practically all spent in the acquisition of land needed to round out the parks, and on which the Township held no tax title. The improvement of this land has been carried principally in the budget, the total of about \$35,000 having been so used. In the development of the park system, W.P.A. projects have been used to a great extent, except in Ammann Park. Because of the nature of park developments, comparatively little cash was needed as the Township's share.

During the past year Tryon Park has been further improved, though it is not yet completed. In Central Park no particular further permanent improvements were made. An experimental skating pond was built this fall in the northern end. The use made of it during the few days in which it was available indicates that there is a tremendous demand for skating facilities. Climatic conditions in this section, however, are such that no extended periods of skating can be hoped for. Skating is limited to a few days at a time, and the expense of providing this facility is considerable for the use that can be made of it. The Bergen County Mosquito Commission cleaned out the skating pond along the Hackensack River, the Township paying the Mosquito Commission for the actual work done.

COMMUNITY CELEBRATIONS

These celebrations are directed by an Advisory Board appointed to take charge of all community celebrations. The appropriation is \$500 less this year than last year, because last year's appropriation contained \$500 for the American Legion County Convention.

LIBRARY

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

During 1941 the Main Library loaned 161,320 books and 41,479 books were loaned through the school branches. The adult circulation at the Main Library shows an increase of 6470 over that of 1940 — 35% of the adult circulation was non-fiction, and 21% of the Main Library circulation was juvenile. There are 30,237 books in the library system.

Students of the public schools use the books, pamphlets, periodicals and pamphlets to a great extent in the preparation of their school assignments.

During the year, suggested reading lists on timely subjects have been compiled by members of the library staff. Each month a list of the book additions is distributed. 2477 books were added to the library during 1941.

Reference work is an important feature of library service. The Library offers an up-to-date collection of books on machine design and operation, aeronautics, business management, advertising, photography, gardening, child management, diet, home decoration and foreign and domestic affairs, as well as many other subjects. Reference questions are gladly answered by telephone.

Collections of 3500 pamphlets, 6000 pictures and 100 current periodicals supplement the book collections.

The Junior Room offers a carefully selected collection of books to appeal to children of pre-school age through the eighth grade. A summer reading club is conducted each year and monthly story hours are held for the children.

The Library was one of the 74 libraries in the United States to receive the Wilson Publicity Honor Award given by the American Library Association and the H. W. Wilson Co. The citation was made for a pamphlet in the form of a radio sketch — telling of the facilities and work of the Teaneck Library.

The Library is open every weekday and every evening, except Saturday, to serve the residents of Teaneck.

The members of the library staff are always glad to be of assistance to residents of Teaneck in the choice of books, reference work, suggested reading lists and in every way possible to make the library a force in the educational, cultural and recreational life of the community.

DEBT SERVICE

The tables, charts and comments in this report are intended to give the taxpayers a simple, fair and non-technical picture of the Township's financial position. So many factors enter into this that no statement could be given which would show all of the ramifications in detail and still be intelligible to any but the trained municipal accountant. It is easy to show how a locomotive looks by a picture, but to explain in detail how and why it operates requires an understanding of mechanical engineering by both the explainer and the explainee.

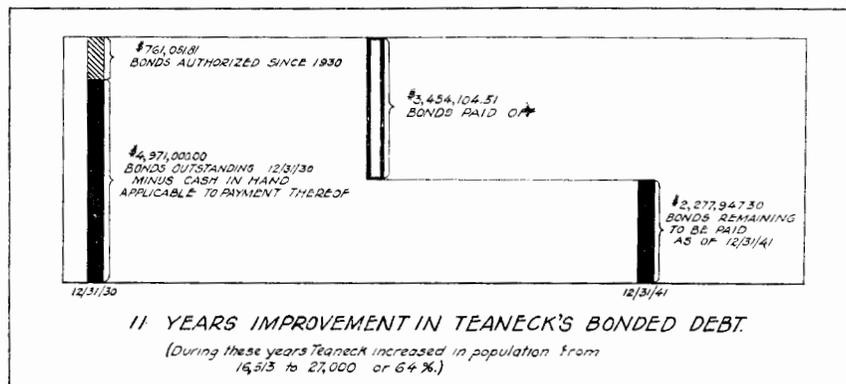
STATEMENT OF CAPITAL DEBT

The following table shows the Township's outstanding debt as of January 1, 1942. This capital debt will be retired through budget appropriations, except for such funds as are now held in the Trust Account pledged to the payment of the Funding Bonds, augmented by future collections of outstanding assessments, and by the receipts from the sale of foreclosed property, or at least so much of this last item thereof as represents the assessment liens originally placed against the property.

	Outstanding Jan. 1, 1941	Outstanding Dec. 31, 1941
Capital Bonds & Bond Anticipation Notes	\$ 686,972.19	\$ 645,345.77
Assessment Bonds	129,277.81	122,904.23
Funding Bonds	1,888,000.00	1,740,000.00
Sub-Total	\$2,704,250.00	\$2,508,250.00
Deduct cash on hand pledged to Bond Payment	262,432.61	230,302.70
NET DEBT	\$2,441,817.39	\$2,277,947.30

STATEMENT OF DEBT REDUCTION SINCE JANUARY 1, 1931

Bonds outstanding January 1, 1931 (Minus Cash in hand applicable to payment thereof)	\$4,971,000.00
Bonds issued since January 1, 1931	761,051.81
Sub-Total	\$5,732,051.81
Bonds Outstanding January 1, 1942 (Minus Cash in hand applicable to payment thereof)	2,277,947.30
BONDED DEBT PAID OFF SINCE JANUARY 1, 1931	\$3,454,104.51



STATEMENT OF "ASSETS" AND "LIABILITIES"

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

"ASSETS"		"LIABILITIES"	
Taxes Outstanding	\$159,038.10	Current	
Tax Title Liens Outstanding, Int. and costs included	457,070.54	Water and Gas payments due property owners	\$ 3,907.98
Assessment Lien Interest	821.83	Due School Board for 1-1-1942 to 7-1-42	235,000.00
Assessments Outstanding	64,949.93	Deposits Refundable	894.82
Assessment Liens Outstanding	241,173.76	Prepaid 1942 Taxes	10,892.61
Assessments Held in Abeyance	47,218.21	Bills Outstanding 1-1-1942	1,200.00
Pending Assessments	74,000.00	Future	
Second Class R. R. Tax	9,709.53	Bonds Outstanding (Due in 1942 to 1965)	2,508,250.00
Assessed Valuation of land acquired by foreclosure, unsold	1,094,040.00	School Bonds outstanding and authorized	1,444,500.00
Shade Tree & Snow Removal Assessments	599.88		
Cash in Banks	538,340.26		

PAYMENT OF BONDS

CAPITAL BONDS — These bonds are those originally issued for the payment of non-assessable improvements, that is for improvements made by the Township as a whole, such as the Town Hall, Park Land Acquisition, Fire House, etc. Included are bonds which were issued to cover the Township's share of the improvement program of 1930 and prior. These costs were originally funded by temporary assessment bonds, but were separated out before the refunding of these bonds took place and combined into a bond issue of \$505,000 in 1934. Of this bond issue \$240,000 has been paid, leaving a balance of \$265,000. The yearly maturities on this issue are \$30,000, until 1943, when they will increase to \$35,000, and in 1944 to \$40,000 a year.

FUNDING BONDS — The sewer and street improvements of 1930 and prior were paid for by the issuance of temporary assessment bonds. Because the maturities of these bonds were concentrated in a few years, it became necessary in 1934, in which year alone \$1,609,000 matured, to provide for an orderly refunding. This refunding was undertaken by the municipality itself, and carried through to completion in 1938 at a nominal cost and at a constantly decreasing interest rate. Of the \$2,929,000 so issued, \$1,189,000 have been paid off, leaving a balance to be paid of \$1,740,000. Until 1940, the maturities of these bonds were carried entirely through the collections of the assessments which they originally had been issued to cover. Such assessments, as collected, were placed into a Trust Fund dedicated to the payment of these bonds. This Trust Fund originally over half a million still has a balance of \$163,000 as of January 1st. Looking ahead to the time when this Trust Fund would be exhausted, the 1941 budget carried an appropriation of taxes of \$25,000 to help meet the 1941 maturities, it being the intention to increase this appropriation each year so that together with the money derived from the sale of property, and with the careful use of the surplus, the burden of paying for these bonds could be shifted from the Trust Fund to the tax budget without materially affecting the tax rate. Since the maturities of these bonds are approximately \$150,000 a year, this procedure meant a gradual absorption into the budget of an ultimate amount of \$150,000 a year beyond what the budget was carrying. Because of the possibility that it might prove too large a burden upon the tax rate to pick up the payment of these bonds in accordance with the plan, permission was secured from the Funding Commission last year to refund \$50,000 of these maturities over the next six years. This permission was not taken advantage of in 1941, nor is it being used this year. If it had been used, it would have meant the payment of considerable additional interest on these refunding bonds, and, consequently, such further refunding should not take place unless it is absolutely necessary.

If Teaneck's valuation continues to increase, if property is continued to be sold, and if surplus is not used inordinately for the purpose of reducing taxes, then the refunding bonds can be paid off without the necessity of refunding with further interest costs.

UNFUNDED CAPITAL ITEM — This is an account picked up by the auditors and represents payments made on authorized improvements greater than the amount of bonds actually issued to pay for the improvement. The cost of the improvement was within the authorized amount, but the amount of funds borrowed to complete the improvement were under the actual cost by \$227.29.

INTEREST ON BONDS AND NOTES — Here are grouped interest payments due on various classes of bonds still outstanding. The appropriation is approximately \$10,000 less than that of last year. This \$10,000 reduction compensates partially for the increased appropriation to meet the maturities of the funding bonds.

DOWN PAYMENTS ON IMPROVEMENTS — The bond laws require that not less than 5% of any improvement costs must be placed in the budget before a bond ordinance can be passed. An appropriation of \$2,500 would, therefore, permit bond ordinances to the amount of \$50,000 to be passed. The only improvement to be done by bond issue that is contemplated is the completion of the paving in certain streets, or parts of streets now partially paved.

DEFICITS AND SATUTORY EXPENDITURES

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

As a result of the year's operation, there was no cash deficit during 1941, such as there was in 1940, due primarily to the fact that the delinquent gross receipts and franchise taxes were received, and also to the fact that the percentage collection of current revenue and taxes was larger than anticipated. The final audit figures for 1940 showed that the cash deficit for that year was \$621.37 larger than had been provided for in the 1941 budget. Consequently this balance must be absorbed in this year's budget, and so is.

EMERGENCIES — During 1941 the Township raised emergency revenues to the extent shown below. This emergency revenue is raised under a provision of the Budget Law which provides that municipalities may, during any year, provide for extraordinary expenditures not provided for in the budget. These appropriations are limited to a total of 3% of the operation appropriation as a whole, and an additional 3% if the approval of the Commissioner of Local Government is obtained. Last year's appropriations in detail were:

Sidewalk — Route No. 4	\$ 976.87
Construction of Pistol Range	1,488.24
Construction of Fence on Route No. 4	1,072.49
Defense Council	500.00
Fire Alarm System	650.00
Resuscitator & Inhalator	530.24
Paving North Street	326.95
Skating Pond, Hackensack River	500.00
	<hr/>
	\$6,044.79

FORECLOSED ASSESSMENT LIENS — PARK PROPERTY — During recent years the Township has acquired foreclosed property which was subsequently dedicated to park purposes. This property had against it assessment liens, and it is necessary that the Township as a whole make an appropriation to pay these assessment liens, so that the maturities of bonds outstanding against them can be met. This item refers only to properties assessed for improvements since the refunding operations.

RESERVE FOR UNCOLLECTED TAXES — This is the item which must be added to the net amount of money which is to be raised by taxes for Township, School, and State, so that if the tax collection is again only 89.41% and if the revenue anticipations are fulfilled, there would still be enough money collected in cash to meet the payments of all taxing agencies in full. The amount of this necessary reserve, or overlay, is arrived at as follows:

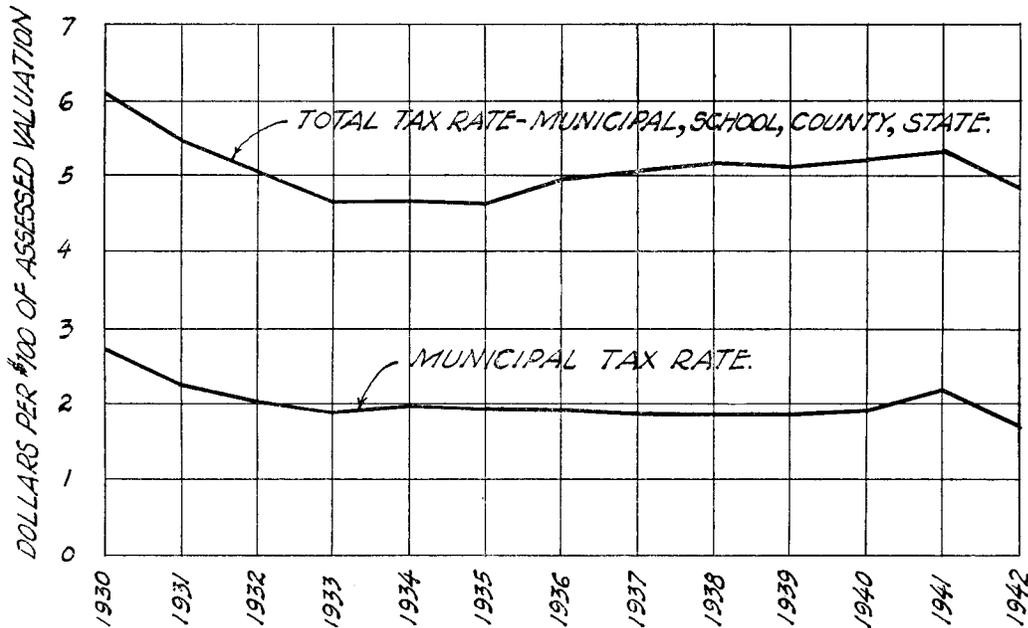
Township Operating Costs	\$ 572,508.00
Township Debt	225,876.98
	<hr/>
Total Township Budget	798,384.98
Less Anticipated Revenue	442,600.00
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Net Township Budget	\$ 355,784.98
Local School Taxes	642,587.75
State School Tax, estimated	84,000.00
County Taxes, estimated	238,100.00
	<hr/>
Total Net Taxes to be raised	\$ 1,320,472.73
Total amount to be levied in order to produce required taxes if only 89.41% is collected	\$ 1,477,039.03
Less	\$ 1,320,472.73
	<hr/>
Overlay	\$ 156,566.30
Total Township Budget:	
Net Budget	\$ 355,784.98
Plus Overlay	156,566.30
	<hr/>
Total Township Budget	\$ 512,351.28
Estimated Tax Rate:	
Total Tax Levy	\$ 1,477,039.03
Divided by assessed valuation of	30,474,139.00
Estimated Tax Rate	\$4.85

TEANECK'S FUTURE DEBT

Teaneck's present debt will be practically paid off by 1955, although some inconsequential maturities extend beyond these years. This debt, amounting to over \$5,000,000 in 1930, has been paid off at the rate of about \$250,000 a year. Unfortunately, however, Teaneck is not physically complete, and during the next ten to twenty years, certain other improvements will have to be made. A preliminary survey of such improvements has been made, and preliminary estimates are being worked out by the Engineering Department for the U. S. Public Works Reserve. The object of the Public Works Reserve is to gather a pool of necessary public improvements which can be undertaken after the War.

Teaneck will have about \$2,500,000 worth of such improvements. Whether they will have to be entirely financed by Teaneck, or whether government aid can be looked for cannot now be determined. The following presents a reasonably accurate picture of what Teaneck will have to provide in order to complete itself physically.

BUILDINGS	
1. Extension of Town Hall	\$ 78,000
2. Central Fire House and Equipment	150,000
3. West Englewood Fire House	50,000
4. Branch Library	50,000
5. New Public Works Department	40,000
6. Western Firehouse	
(To replace Kenwood Place Firehouse)	50,000
7. Extension of Fire Alarm system	50,000
RECREATION	
1. Completion of Central Park	107,800
2. Four new Parks and Playgrounds	
(River Road, Phelps, Belle Ave., Pomander Walk)	98,500
3. Complete present Playgrounds	50,000
4. Park Area north of Windsor Road ramp	30,500
PAVING	
1. 13± Miles of Paving	581,300
2. Relaying and repairing sidewalks and curbs throughout town	50,000
SEWERS	
1. Overpeck Creek Trunk Sewer	400,000
2. Hackensack River (2 plants)	203,500
3. Sanitary Laterals	52,800
4. Storm Sewers (Belle Ave.)	43,000
BRIDGES	
1. Grayson Place	75,000
2. Forest Avenue	300,000
3. Route 4 Footbridge	14,500



A COMPARISON OF THE CHANGES IN THE TOTAL RATE, AND THE RATE FOR MUNICIPAL PURPOSES ONLY, FOR THE LAST 13 YEARS.

TOWNSHIP COUNCIL

Milton G. Votee, Mayor

Henry Deissler

Samuel S. Paquin

Louis G. Morten

Karl D. Van Wagner

Paul A. Volcker, Township Manager

New Jersey Department of Local Government

Auditors

ACKNOWLEDGMENT

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

Free Public Library of Teaneck

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

Local Assistance Board

Alfred L. Woodruff, Chairman
Dr. Gladys Winter, Secretary
Rev. Albert P. Stauderman

Planning Board

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

Board of Adjustment

Robert H. Pike, Chairman
Chas. Wedel
Rudolph C. Ebel
H. M. Lawrence
Mrs. Myra C. Hacker

Shade Tree Advisory Board

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

Patriotic Observance Committee

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

Pension Board

Christian Gloeckler

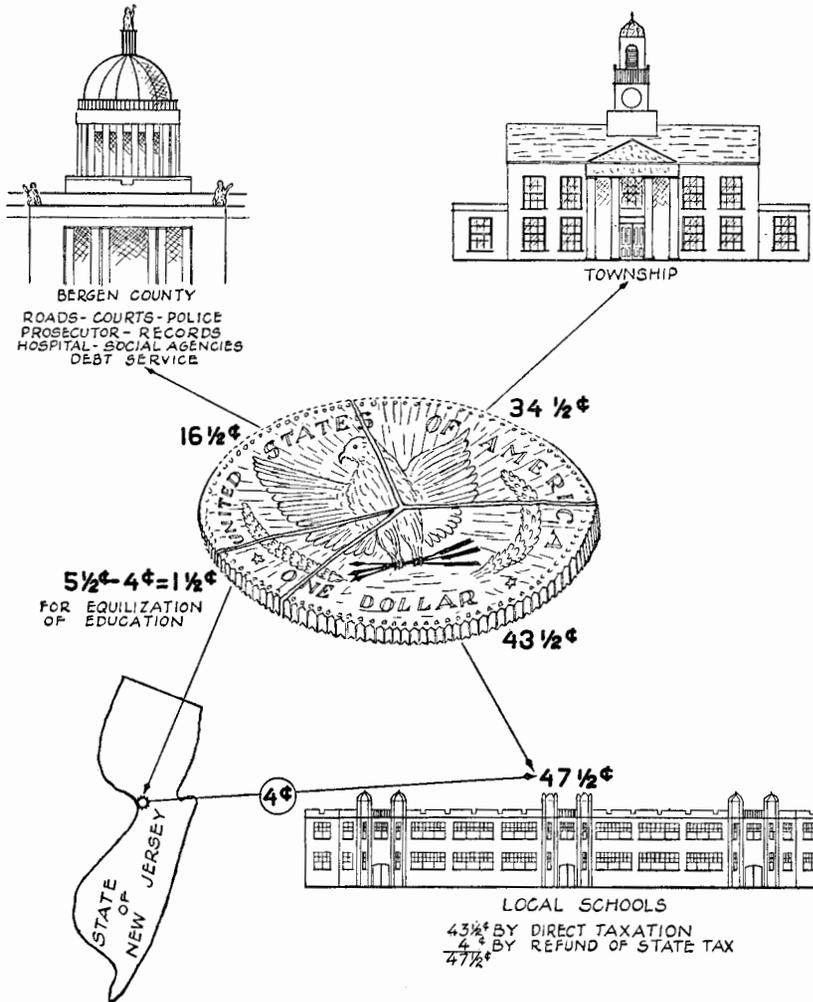
Members Teaneck Volunteer
Ambulance Corps

Defense Council

W. S. Davis, Chairman
J. L. Ritchie, Vice-Chairman
J. M. McCrane, Secretary
Donald C. Bolles
Settone C. Bower
William Conklin
Ross Hewett
Dr. Arthur Pindar
Mrs. Clesson O. Poole
Frank A. Leers
Dr. H. E. Reinhold
Russell G. Rogers
Alexander Summer
Anthony T. Veltri
Mayor Milton G. Votee
George F. Weighardt

Rationing Board

Wm. Lohr, Chairman
Clarence Lofberg
Stanley Willey
Frank A. Weber
Richard Ackerman



ALLOCATION OF TOWNSHIP'S SHARE OF THE TAX DOLLAR

PROTECTION TO PERSONS & PROPERTY	12.8¢
POLICE • FIRE • HYDRANTS • DEFENSE • BLD'G INSP	
DEBT DEFICIENCY & RESERVE	9.8¢
GENERAL GOVERNMENT	4.4¢
ADMINISTRATION • ELECTIONS • ASSESSMENT AND COLLECTION OF TAXES • LEGAL • AUDIT • BONDS ENGINEERING • PURCHASING • ACCOUNTING • COURT PUBLIC BUILDINGS • SHADE TREES • INSURANCE	
STREETS & ROADS	3.3¢
REPAIR AND NEW CONSTRUCTION STREET LIGHTING	
RECREATIONAL & EDUCATIONAL	1.7¢
PARKS • LIBRARY	
HEALTH & CHARITIES	1.4¢
HEALTH • CHILD CLINIC • RELIEF • DOGS	
SANITATION	1.1¢
SEWERS • STREET CLEANING	
TOTAL	34.5¢

1942

HOW THE DOLLARS GO!