

# 2014 MUNICIPAL DATA SHEET

**CAP**

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Township of Parsippany-Troy Hills COUNTY: Morris

<u>James R. Barberio</u> Mayor's Name	<u>12/31/2017</u> Term Expires
--	-----------------------------------

Municipal Officials	
<u>Yancy Wazirmas</u> Municipal Clerk	<u>9/4/2012</u> Date of Orig. Appt.
<u>Terrence Whalen</u> Tax Collector	<u>T-8114</u> Cert. No.
<u>Joseph A. Kovalcik Jr.</u> Chief Financial Officer	<u>N-0656, Y-0107</u> Cert. No.
<u>Raymond Sarinelli</u> Registered Municipal Accountant	<u>383</u> Lic. No.
<u>Inglesino, Wyciskala &amp; Taylor, LLC</u> Municipal Attorney	

Official Mailing Address of Municipality

Township of Parsippany-Troy Hills

1001 Parsippany Boulevard

Parsippany, NJ 07054

Phone #: 973-263-4265

Fax #: 973-331-0184

Governing Body Members	
Name	Term Expires
<u>Paul Carifi, Jr.</u>	<u>12/31/2015</u>
<u>Michael J. de Pierro</u>	<u>12/31/2015</u>
<u>Robert Peluso</u>	<u>12/31/2017</u>
<u>Brian Stanton</u>	<u>12/31/2015</u>
<u>Louis Valori</u>	<u>12/31/2017</u>

Please attach this to your 2014 Budget and Mail to:

Director  
 Division of Local Government Services  
 Department of Community Affairs  
 P.O. BOX 803  
 Trenton, NJ 08625

Division Use Only Municode: _____ Public Hearing: _____
---

# 2014 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Township of Parsippany-Troy Hills, County of Morris for the Fiscal Year 2014

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

20th day of May, 2014  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 20th day of May, 2014

Yancy Wazirmas  
Clerk  
1001 Parsippany Boulevard  
Address  
Parsippany, NJ 07054  
Address  
973-263-4265  
Phone Number

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

Certified by me, this 20th day of May, 2014

Raymond Sarinelli of Nisivoccia LLP

Registered Municipal Accountant

Mt. Arlington, NJ 07856

Address

200 Valley Road, Suite 300

Address

(973) 328-1825

Phone Number

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

Certified by me, this 20th day of May, 2014

Joseph A. Kovalcik Jr.

Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2014 By: _____</p>		<p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:4-79.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2014 By: _____</p>

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

Township of Parsippany-Troy Hills, County of Morris

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the \_\_\_\_\_ Township of Parsippany-Troy Hills , County of Morris for the Fiscal Year 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ The Daily Record

in the issue of \_\_\_\_\_ June 7th , 2014.

The Governing Body of the \_\_\_\_\_ Township of Parsippany-Troy Hills does hereby approve the following as the Budget for the year 2014.

RECORDED VOTE (Insert last name)	Ayes		Nays	Abstained
		Carifi, Jr. de Pierro Peluso Stanton Valori		Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the \_\_\_\_\_ Township Council of the \_\_\_\_\_ Township

of \_\_\_\_\_ Parsippany-Troy Hills , County of \_\_\_\_\_ Morris , on \_\_\_\_\_ May 20th , 2014.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ the Municipal Building , on \_\_\_\_\_ June 17th , 2014 at

\_\_\_\_\_ 7:30 o'clock \_\_\_\_\_ (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014  
::(Cross out one)::

may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2014
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	48,388,811.60
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	13,161,886.90
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	13,161,886.90
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <span style="float: right;"><u>99.32%</u> Percent of Tax Collections</span>	1,875,000.00
4. Total General Appropriations (Item 9, Sheet 29) <span style="float: right;">Building Aid Allowance 2014 - \$ _____ for Schools-State Aid 2013 - \$ _____</span>	63,425,698.50
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	19,833,598.50
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	40,764,358.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item (c), Sheet 11)	2,827,742.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Golf Utility	Sewer Utility
<b>Budget Appropriations - Adopted Budget</b>	<b>62,286,803.97</b>	<b>7,470,414.00</b>	<b>4,188,994.00</b>	<b>13,963,589.00</b>
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	<b>172,332.28</b>			
<b>Emergency Appropriations</b>	<b>1,181,500.00</b>			
<b>Total Appropriations</b>	<b>63,640,636.25</b>	<b>7,470,414.00</b>	<b>4,188,994.00</b>	<b>13,963,589.00</b>
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	<b>60,228,676.53</b>	<b>6,572,395.99</b>	<b>3,671,029.25</b>	<b>12,407,893.72</b>
<b>Reserved</b>	<b>3,411,958.95</b>	<b>898,018.01</b>	<b>422,964.75</b>	<b>1,555,695.28</b>
<b>Unexpended Balances Cancelled</b>	<b>0.77</b>		<b>95,000.00</b>	
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	<b>63,640,636.25</b>	<b>7,470,414.00</b>	<b>4,188,994.00</b>	<b>13,963,589.00</b>
<b>Overexpenditures*</b>				

\* See Budget Appropriation Items so marked to the right of column "Expended 2013 Reserved."

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the 2014 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Sheila Williams, Borough Clerk at (973) 410-5304.

**Group Insurance Costs and Employee Contributions:**

Actual Group Insurance Costs	\$	10,605,300.00
Less:		
Employee Contributions		<u>(950,000.00)</u>
Net Group Insurance Costs/Budget Appropriation		
Group Insurance	\$	<u>9,655,300.00</u>

Sheet 3b(1)a

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**II. Appropriation "CAPS"**

The following "CAP" calculation as required by the Division of Local Government Services, Department of Community Affairs, is based on the Cost of Living Adjustment (COLA) ordinance adopted by the Borough Council.

**CAP Calculation**

<b>Total Appropriations for 2013</b>	<b>\$ 62,286,804.00</b>
<b>Cap Base Adjustment</b>	<b>-</b>
<b>Exceptions:</b>	<b>62,286,804.00</b>
Other Operations	\$ 2,929,175.00
Interlocal Service Agreements	102,525.00
Total Public & Private Programs	141,277.00
Total Capital Improvement	374,200.00
Total Debt Service	7,470,022.00
Deferred Charges	803,099.00
Reserve for Uncollected Taxes	<u>1,825,000.00</u>
<b>Total Exceptions</b>	<b>13,645,298.00</b>
<b>Amount on Which 3.0% CAP is Applied</b>	<b>48,641,506.00</b>
<b>CAP (3.0%)</b>	<b>1,459,245.18</b>
<b>Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45-.3</b>	<b>50,100,751.18</b>
<b>Modifications:</b>	
CAP Bank - 2012	724,100.18
CAP Bank - 2013	714,176.06
Assessed Value of New Construction at 2013 Local Rate (\$47,658,300 X \$.557)	<u>265,456.73</u>
<b>Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>\$ 51,804,484.15</b>
<b>Total Appropriation within CAPS</b>	<b>48,388,811.60</b>
<b>Cap Balance Available / (Exceeded)</b>	<b>\$ 3,415,672.55</b>

Sheet 3b(1)b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Levy "CAPS"**

N.J.S.A. 40A:4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation". The Borough's Tax Levy Cap for 2013 is calculated as follows:

**Levy "CAP" Calculation:**

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$	40,196,934
Less: Change in Service Provider		-
Less: Prior Year Deferred Charges to Future Taxation Unfunded		-
Net Prior Year Tax Levy for Municipal Purposes Tax for Cap Calculation		<u>40,196,934</u>
Plus: 2% CAP Increase		803,939
Adjusted Tax Levy Prior to Exclusion		<u>41,000,873</u>
Exclusions:		
Allowable Debt Service and Capital Lease Incr.	\$	390,012
Allowable Pension Increases		-
Allowable Health Insurance Cost Increases		413,696
Capital Imprvmnt Fund and/or Down Pmt on Impr.		65,950
Current Year Deferred Charges:Emergencies		-
Deferred Charges to Future Taxation Unfunded		<u>-</u>
Total Exclusions		869,658
Less Cancelled or Unexpended Exclusions		(1)
Adjusted Tax Levy		<u>41,870,530</u>
Additions:		
New Ratables - Increase on Valuations (New Construction & Additions)		
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)		
(\$47,658,300 x \$0.557/\$100)		265,457
Maximum Allowable Amount to be Raised by Taxation	\$	<u>42,135,987</u>
Amount to be Raised by Taxation for Municipal Purposes	\$	<u>40,764,358</u>
Amount of Levy CAP Remaining	\$	<u>1,371,629</u>

Sheet 3b(1)c

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				State Aid - Energy Receipts Tax	\$ 4,019,538.00	The State of NJ continues to divert our local revenues for their own use
	X			Pension Payments (PERS & PFRS)	3,587,957.00	The State of NJ fails to properly fund their own obligations which puts us at risk
X				Capital Fund Balance	174,587.00	This reserve is from a premium on our note sale in 2013
X				Sewer Fund Balance	155,000.00	This revenue is from an operating surplus from the Sewer Utility
X				Reserve for Emergency - Hurricane Irene	450,000.00	These are 1 time only reserves which will not be in future years budgets
X				Reserve for Emergency - Hurricane Sandy	240,000.00	These are 1 time only reserves which will not be in future years budgets

**EXPLANATORY STATEMENT - (Continued)**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
P.B.A. Local #131	50,064.18	1,875,792.12	✓		
Superior Officers Association	41,651.76	2,221,969.08	✓		
AFSCME, Council 52, Local 2867	20,028.00	451,674.34	✓		
PPE Local #1	45,552.00	874,805.50	✓		
White Collar Employees	65,108.33	1,615,142.68		✓	
<b>Totals</b>	222404.27 days	\$ 7,039,383.72			
<b>Total Funds Reserved as of end of 2013:</b>					
<b>Total Funds Appropriated in 2014:</b>			\$ -		

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in
		2014	2013	Cash in 2013
1. Surplus Anticipated	08-101	3,580,000.00	3,600,000.00	3,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	<b>3,580,000.00</b>	<b>3,600,000.00</b>	<b>3,600,000.00</b>
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	87,999.60	88,000.00	89,608.00
Other	08-104	200,000.00	175,000.00	266,605.00
Fees and Permits	08-105	1,050,000.00	1,000,000.00	1,293,624.92
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	570,000.00	570,000.00	584,149.14
Other	08-109			
Interest and Costs on Taxes	08-112	325,000.00	325,000.00	353,727.03
Interest of Investments and Deposits	08-113	30,000.00	60,000.00	38,507.72
Garbage and Trash Removal	08-119	1,400,000.00	1,550,000.00	1,450,920.17
Community Center Revenue - Concession Rents	08-122	155,000.00	155,000.00	162,496.00
Hotel Tax	08-125	2,320,000.00	1,950,000.00	2,499,368.53
Ambulance Service Billing	08-135	702,600.00	640,000.00	702,622.90

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>6,840,599.60</b>	<b>6,513,000.00</b>	<b>7,441,629.41</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Uniform Construction Code Fees</b>	<b>08-160</b>	<b>2,000,000.00</b>	<b>1,710,000.00</b>	<b>2,311,690.78</b>
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Uniform Construction Code Fees</b>	<b>08-160</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>2,000,000.00</b>	<b>1,710,000.00</b>	<b>2,311,690.78</b>





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage Grant	10-729	67,441.40	71,495.05	71,495.05
No Net Loss Grant	10-787	54,000.00	39,300.00	39,300.00
ROID Grant	10-786	20,000.00		
Municipal Alliance Grant	10-738	14,450.50	28,901.00	28,901.00
State Click It & Ticket Grant	10-744		4,000.00	4,000.00
NJ Body Armor Grant	10-726		19,041.61	19,041.61
State of NJ Pedestrian Safety Education and Enforcement Grant	10-733		25,000.00	25,000.00
HAO Charitable Trust Donation - Senior Citizen Activities	10-735		1,500.00	1,500.00
JALP Grant	10-742		10,000.00	10,000.00
Clean Communities Grant	10-722		97,922.83	97,922.83
Municipal Alcohol Education/Rehabilitation Program	10-785		2,638.75	2,638.75
Highway Safety Fund "Safe Corridors"	10-728		910.01	910.01
Drive Sober or Get Pulled Over Grant	10-741		4,400.00	4,400.00







**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>Summary of Revenues</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	3,580,000.00	3,600,000.00	3,600,000.00
<b>2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	6,840,599.60	6,513,000.00	7,441,629.41
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	4,550,201.00	4,550,201.00	4,550,201.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	2,000,000.00	1,710,000.00	2,311,690.78
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements</b>	11-001	30,000.00	37,500.00	39,800.00
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	08-003			
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	155,891.90	305,109.25	305,109.25
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	08-004	1,436,906.00	1,330,417.00	1,325,653.43
<b>Total Miscellaneous Revenues</b>	13-099	15,013,598.50	14,446,227.25	15,974,083.87
<b>4. Receipts from Delinquent Taxes</b>	15-499	1,240,000.00	1,390,000.00	1,463,631.24
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	19,833,598.50	19,436,227.25	21,037,715.11
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx			
<b>a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes</b>	07-190	40,764,358.00	40,196,934.00	40,442,710.51
<b>b) Addition to Local District School Tax</b>	07-191			
<b>c) Minimum Library Tax</b>	07-192	2,827,742.00	2,825,975.00	2,825,975.00
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	43,592,100.00	43,022,909.00	43,268,685.54
<b>7. Total General Revenues</b>	13-299	63,425,698.50	62,459,136.25	64,306,400.65

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>General Administration:</b>							
Salaries and Wages	20-100-1	559,736.00	552,731.00		552,731.00	539,262.98	13,468.02
Other Expenses	20-100-2	62,050.00	59,350.00		59,350.00	32,724.00	26,626.00
<b>Township Council:</b>							
Salaries and Wages	20-110-1	41,470.00	40,657.00		41,157.00	41,157.00	
Other Expenses	20-110-2	2,500.00	2,000.00		2,000.00		2,000.00
<b>Municipal Clerk:</b>							
Salaries and Wages	20-120-1	116,403.00	114,168.00		114,168.00	111,889.26	2,278.74
Other Expenses	20-120-2	91,150.00	58,750.00		58,750.00	47,633.00	11,117.00
<b>Treasury</b>							
Salaries and Wages	20-130-1	101,521.00	124,274.00		111,274.00	109,803.53	1,470.47
Other Expenses	20-130-2	25,199.60	23,000.00		23,000.00	21,212.68	1,787.32
<b>Audit</b>	20-135-2	66,500.00	66,500.00		66,500.00	64,000.00	2,500.00
<b>Tax Collection</b>							
Salaries and Wages	20-145-1	100,261.00	97,911.00		97,911.00	93,656.97	4,254.03
Other Expenses	20-145-2	29,260.00	26,810.00		26,810.00	23,385.09	3,424.91

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Tax Assessment Administration:</b>							
Salaries & Wages	20-150-1	239,777.00	231,580.00		239,480.00	235,888.02	3,591.98
Other Expenses	20-150-2	54,100.00	53,900.00		53,900.00	44,138.59	9,761.41
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	672,900.00	607,900.00		662,900.00	608,836.51	54,063.49
<b>Engineering Services and Costs:</b>							
Salaries & Wages	20-165-2	453,195.00	443,144.00		465,144.00	455,355.63	9,788.37
Other Expenses	20-165-2	63,005.00	59,205.00		59,205.00	55,938.26	3,266.74
<b>Department of Planning:</b>							
Salaries and Wages	21-180-1	45,024.00	44,142.00		44,142.00	44,142.00	
Other Expenses	21-180-2	47,050.00	46,650.00		56,650.00	44,951.98	11,698.02
<b>Board of Adjustment:</b>							
Salaries and Wages	21-185-1	60,819.00	59,652.00		63,052.00	60,396.71	2,655.29
Other Expenses	21-185-2	20,150.00	22,325.00		22,325.00	12,076.52	10,248.48

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Housing &amp; Zoning Code Enforcement</b>							
<b>Salaries and Wages</b>	22-195-1	395,455.00	379,112.00		386,412.00	380,696.39	5,715.61
<b>Other Expenses</b>	22-195-2	24,000.00	22,650.00		22,650.00	14,542.16	8,107.84
<b>Unemployment Insurance</b>	23-225-2	48,000.00	39,300.00		39,300.00	39,300.00	
<b>Liability Insurance</b>	23-210-2	493,850.00	509,200.00		559,200.00	536,418.95	22,781.05
<b>Worker Compensation</b>	23-215-2	678,100.00	751,950.00		751,950.00	668,567.82	83,382.18
<b>Employee Health and Group Life</b>	23-220-2	9,421,472.00	8,993,400.00		8,993,400.00	7,444,526.34	1,548,873.66
<b>Police Department:</b>							
<b>Salaries and Wages</b>	25-240-1	12,799,492.00	13,580,832.00		13,550,832.00	13,550,832.00	
<b>Other Expenses</b>	25-240-2	610,210.00	758,614.00		758,614.00	666,106.65	92,507.35
<b>Office of Emergency Management:</b>							
<b>Salaries and Wages</b>	25-252-1	20,260.00	20,260.00		20,260.00	18,759.96	1,500.04
<b>Other Expenses</b>	25-252-2	28,635.00	17,076.00		17,076.00	16,219.58	856.42
<b>Aid to First Aid Organization</b>	25-260-2	210,000.00	210,000.00		210,000.00	210,000.00	
<b>Fire Prevention Bureau:</b>							
<b>Salaries and Wages</b>	25-260-1	293,074.00	338,997.00		338,997.00	334,859.62	4,137.38
<b>Other Expenses</b>	25-260-2	59,848.00	55,148.00		55,148.00	37,407.66	17,740.34

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Municipal Court:</b>							
<b>Salaries and Wages</b>	43-390-1	438,249.00	406,988.00		381,988.00	368,566.94	13,421.06
<b>Other Expenses</b>	43-490-2	25,419.00	19,694.00		19,694.00	13,524.65	6,169.35
<b>Public Defender</b>							
<b>Other Expenses</b>	43-495-2						
<b>Prosecutor:</b>							
<b>Other Expenses</b>	25-275-2	45,500.00	45,500.00		45,500.00	44,095.00	1,405.00
<b>Streets and Road Maintenance</b>							
<b>Salaries and Wages</b>	26-290-1	1,787,613.00	1,708,147.00		1,823,147.00	1,823,147.00	
<b>Other Expenses</b>	26-290-2	850,450.00	641,720.00		716,720.00	664,807.98	51,912.02
<b>Garbage and Trash Removal:</b>							
<b>Salaries and Wages</b>	26-305-1	1,677,935.00	1,644,895.00		1,529,895.00	1,504,585.91	25,309.09
<b>Other Expenses</b>	26-305-2	378,359.00	373,562.00		373,562.00	332,999.13	40,562.87
<b>Buildings and Grounds:</b>							
<b>Salaries and Wages</b>	26-310-1	338,866.00	335,380.00		320,380.00	304,600.88	15,779.12
<b>Other Expenses</b>	26-310-2	291,300.00	312,700.00		312,700.00	270,999.36	41,700.64

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Vehicle Maintenance:</b>							
<b>Other Expenses</b>	26-315-2	658,526.00	669,900.00		669,900.00	608,079.88	61,820.12
<b>Condominium Costs</b>	26-325-2	350,000.00	350,000.00		225,000.00		225,000.00
<b>Public Health Services</b>							
<b>Salaries and Wages</b>	27-330-1	732,135.00	679,939.00		711,839.00	706,008.60	5,830.40
<b>Other Expenses</b>	27-330-2	173,300.00	128,500.00		128,500.00	112,958.84	15,541.16
<b>Senior Citizen Center</b>							
<b>Salaries and Wages</b>	27-330-1	162,453.00	159,268.00		165,668.00	162,727.67	2,940.33
<b>Other Expenses</b>	27-330-2	44,900.00	44,900.00		45,900.00	44,889.67	1,010.33
<b>Animal Control:</b>							
<b>Other Expenses</b>	27-340-2	140,000.00	132,500.00		132,500.00	132,500.00	
<b>Contribution to Day Care Center</b>	27-360-2	48,000.00	48,000.00		48,000.00	48,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Recreation Services:</b>							
Salaries and Wages	28-370-1	507,097.00	468,150.00		468,150.00	425,886.07	42,263.93
Other Expenses	28-370-2	173,250.00	164,064.00		164,064.00	153,291.40	10,772.60
<b>Maintenance of Parks:</b>							
Salaries and Wages	28-375-1	1,530,725.00	1,572,027.00		1,576,727.00	1,525,706.03	51,020.97
Other Expenses	28-375-2	240,150.00	224,300.00		224,300.00	220,429.95	3,870.05
Prior Years Bills	30-415						
Celebration of Public Events	30-420-2						
Electricity	31-430-2	339,000.00	360,000.00		360,000.00	278,368.30	81,631.70
Street Lighting	31-435-2	523,000.00	543,200.00		543,200.00	465,195.31	78,004.69
Telephone	31-440-2	255,500.00	243,000.00		243,000.00	243,000.00	
Gas (Natural or Propane)	31-446-2	131,000.00	118,000.00		118,000.00	98,782.41	19,217.59
Gasoline	31-460-2	846,200.00	956,000.00		904,000.00	687,476.58	216,523.42
Solid Waste Disposal Costs	32-465-2	1,600,000.00	1,718,000.00		1,718,000.00	1,351,058.63	366,941.37











## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
Public Employees' Retirement System	36-471	1,070,982.00	1,150,669.00		1,150,669.00	1,145,669.00	5,000.00
Social Security System (O.A.S.I)	36-472	1,201,000.00	1,170,000.00		1,170,000.00	1,145,769.18	24,230.82
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	2,516,975.00	2,690,873.00		2,690,873.00	2,690,873.00	
Defined Contribution Retirement Program	36-477	7,000.00	7,000.00		7,000.00	4,638.34	2,361.66
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	4,795,957.00	5,018,542.00		5,018,542.00	4,986,949.52	31,592.48
G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	48,388,811.60	48,641,506.00	1,181,500.00	49,823,006.00	46,420,097.05	3,402,908.95



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>3,160,570.00</b>	<b>2,929,175.00</b>		<b>2,929,175.00</b>	<b>2,925,125.00</b>	<b>4,050.00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Uniform Construction Code Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	22-999						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Shared Services Agreement- Health Officer		66,000.00	65,025.00		65,025.00	65,025.00	
Shared Services Agreement- Animal Control		30,000.00	37,500.00		37,500.00	37,500.00	
<b>Total Shared Service Agreements</b>	42-999	96,000.00	102,525.00		102,525.00	102,525.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Recycling Tonnage Grant	41-729-2	67,441.40	71,495.05		71,495.05	71,495.05	
Drive Sober or Get Pulled Over Grant	41-741-2		4,400.00		4,400.00	4,400.00	
Pedestrian Safety Program	41-733-2		25,000.00		25,000.00	25,000.00	
Clean Communities Program	41-722-2		97,922.83		97,922.83	97,922.83	
Body Armor Replacement Fund	41-726-2		19,041.61		19,041.61	19,041.61	
Click It or Ticket	41-744-2		4,000.00		4,000.00	4,000.00	
Municipal Alcohol Education/Rehabilitation Program	41-782-2		2,638.75		2,638.75	2,638.75	
Highway Safety Fund "Safe Corridors"	41-728-2		910.01		910.01	910.01	
HAO Charitable Trust Donation - Senior Citizen Activities	41-735-2		1,500.00		1,500.00	1,500.00	
ROID Grant	41-786-2	20,000.00					
No Net Less Grant	41-787-2	54,000.00	39,300.00		39,300.00	39,300.00	
Municipal Alliance Grant	41-738-2	14,450.50	28,901.00		28,901.00	28,901.00	
Municipal Alliance Grant - Match	41-738-2	8,500.00	8,500.00		8,500.00	8,500.00	
JALP Leadership Grant	41-742-2		10,000.00		10,000.00	5,000.00	5,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>164,391.90</b>	<b>313,609.25</b>		<b>313,609.25</b>	<b>308,609.25</b>	<b>5,000.00</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>3,420,961.90</b>	<b>3,345,309.25</b>		<b>3,345,309.25</b>	<b>3,336,259.25</b>	<b>9,050.00</b>
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	<b>3,420,961.90</b>	<b>3,345,309.25</b>		<b>3,345,309.25</b>	<b>3,336,259.25</b>	<b>9,050.00</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey Transportation Trust Fund Authority Act</b>	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	440,150.00	374,200.00		374,200.00	374,200.00	

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	5,665,000.00	5,616,000.00		5,616,000.00	5,616,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	142,050.00					XXXXXXXXXX
Interest on Bonds	45-930	1,591,630.00	1,761,397.00		1,761,397.00	1,761,396.25	XXXXXXXXXX
Interest on Notes	45-935	245,940.00	92,625.00		92,625.00	92,624.98	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligation Approved prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligation Approved after 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>7,644,620.00</b>	<b>7,470,022.00</b>		<b>7,470,022.00</b>	<b>7,470,021.23</b>	<b>XXXXXXXXXX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55) - Retirement Payouts 2011	46-875	179,189.00	179,189.00	xxxxxxxxxxx	179,189.00	179,189.00	xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55) - Retirement Payouts 2012	46-875	177,610.00	177,610.00	xxxxxxxxxxx	177,610.00	177,610.00	xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years (N.J.S.A.40A:4-55) - Retirement Payouts 2013	46-875	236,300.00	236,300.00	xxxxxxxxxxx	236,300.00	236,300.00	xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years (N.J.S.A.40A:4-55) - Retirement Payouts 2014	46-875	373,056.00		xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years (N.J.S.A.40A:4-55) - Hurricane Irene	46-875	450,000.00	150,000.00	xxxxxxxxxxx	150,000.00	150,000.00	xxxxxxxxxxx
5 Years (N.J.S.A.40A:4-55) - Hurricane Sandy	46-875	240,000.00	60,000.00	xxxxxxxxxxx	60,000.00	60,000.00	xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	49-999	1,656,155.00	803,099.00	xxxxxxxxxxx	803,099.00	803,099.00	xxxxxxxxxxx
(F) Judgements	37-480			xxxxxxxxxxx			
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	13,161,886.90	11,992,630.25		11,992,630.25	11,983,579.48	9,050.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
							xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	13,161,886.90	11,992,630.25		11,992,630.25	11,983,579.48	9,050.00
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	61,550,698.50	60,634,136.25	1,181,500.00	61,815,636.25	58,403,676.53	3,411,958.95
(M) Reserve for Uncollected Taxes	50-899	1,875,000.00	1,825,000.00	xxxxxxxxxxxxxx	1,825,000.00	1,825,000.00	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	63,425,698.50	62,459,136.25	1,181,500.00	63,640,636.25	60,228,676.53	3,411,958.95

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>							
<b>(a+b) Within "CAPS" - Including Contingent</b>	34-299	43,592,854.60	43,622,964.00	1,181,500.00	44,804,464.00	41,433,147.53	3,371,316.47
<b>Statutory Expenditures</b>	xxxxxxx	4,795,957.00	5,018,542.00		5,018,542.00	4,986,949.52	31,592.48
<b>(a) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Other Operations</b>	34-300	3,160,570.00	2,929,175.00		2,929,175.00	2,925,125.00	4,050.00
<b>Uniform Construction Code</b>	22-999						
<b>Interlocal Municipal Service Agreements</b>	42-999	96,000.00	102,525.00		102,525.00	102,525.00	
<b>Additional Appropriations Offset by Revs.</b>	34-303						
<b>Public &amp; Private Progs Offset by Revs.</b>	40-999	164,391.90	313,609.25		313,609.25	308,609.25	5,000.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305	3,420,961.90	3,345,309.25		3,345,309.25	3,336,259.25	9,050.00
<b>(C) Capital Improvements</b>	44-999	440,150.00	374,200.00		374,200.00	374,200.00	
<b>(D) Municipal Debt Service</b>	45-999	7,644,620.00	7,470,022.00		7,470,022.00	7,470,021.23	xxxxxxxxx
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	46-999	1,656,155.00	803,099.00	xxxxxxxxx	803,099.00	803,099.00	xxxxxxxxx
<b>(F) Judgements</b>	37-480						
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885			xxxxxxxxx			xxxxxxxxx
<b>(K) Local School District Purposes</b>	29-410						xxxxxxxxx
<b>(N) Transferred to Board of Education</b>	29-405			xxxxxxxxx			xxxxxxxxx
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,875,000.00	1,825,000.00	xxxxxxxxx	1,825,000.00	1,825,000.00	xxxxxxxxx
<b>Total General Appropriations</b>	34-499	63,425,698.50	62,459,136.25	1,181,500.00	63,640,636.25	60,228,676.53	3,411,958.95



## DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	2,001,411.00	1,965,368.00		2,030,368.00	2,022,795.29	7,572.71
Other Expenses	55-502	3,407,288.00	3,511,258.00		3,446,258.00	2,594,285.35	851,972.65
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	880,000.00	650,000.00	xxxxxxxxxxx	650,000.00	650,000.00	
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520	783,000.00	741,000.00		741,000.00	741,000.00	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522	162,335.00	186,238.00		186,238.00	186,238.00	xxxxxxxxxxx
Interest on Notes	55-523	39,000.00	20,000.00		20,000.00	20,000.00	xxxxxxxxxxx
Environmental Infrastructure Loan	55-524	35,190.00	36,550.00		36,550.00	36,284.00	xxxxxxxxxxx
							xxxxxxxxxxx
							xxxxxxxxxxx

## DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Special Emergency Authorizations	55-530		25,000.00	xxxxxxxxxxx	25,000.00	25,000.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	213,193.00	185,000.00		185,000.00	185,000.00	
Social Security System (O.A.S.I.)	55-541	154,000.00	150,000.00		150,000.00	111,793.31	38,206.69
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Water Utility Appropriations</b>	<b>55-599</b>	<b>7,675,417.00</b>	<b>7,470,414.00</b>		<b>7,470,414.00</b>	<b>6,572,395.95</b>	<b>897,752.05</b>

**DEDICATED      GOLF      UTILITY BUDGET**

12. DEDICATED REVENUES FROM  <u>Golf Utility</u>	FCOA Account Number	Anticipated		Realized in Cash in 2013
		for 2014	for 2013	
Operating Surplus Anticipated	08-501	149,000.00	200,000.00	200,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	149,000.00	200,000.00	200,000.00
Golf Fees	08-503	3,172,454.00	3,176,494.00	3,192,572.00
Concession Fees	08-505	660,000.00	778,000.00	660,000.00
Room Rentals	08-510	15,000.00	15,000.00	15,636.00
Interest on Investments	08-509	5,000.00	4,500.00	6,720.00
Utilities - Concessions	08-511	15,000.00	15,000.00	16,204.00
Knoll Capital Fund Balance	08-512	5,758.00		
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
<b>Total Golf Utility Revenues</b>	<b>08-599</b>	<b>4,022,212.00</b>	<b>4,188,994.00</b>	<b>4,091,132.00</b>

Use a separate set of sheets for each separate utility.



**DEDICATED GOLF UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR Golf Utility	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	1,696,802.00	1,754,242.00		1,754,242.00	1,694,199.01	60,042.99
Other Expenses	55-502	1,975,970.00	2,068,990.00		2,068,990.00	1,643,877.15	425,112.85
					-		-
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	3,250.00	12,500.00	xxxxxxxxxxx	12,500.00	12,500.00	-
Capital Outlay	55-512				-		-
							-
							-
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520				-		xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	6,164.00					xxxxxxxxxxx
Interest on Bonds	55-522	53,665.00	59,712.00		59,712.00	59,712.00	xxxxxxxxxxx
Interest on Notes	55-523	11,000.00	10,000.00		10,000.00	10,000.00	xxxxxxxxxxx
							xxxxxxxxxxx

**DEDICATED SEWER UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR <u>Sewer Utility</u>	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	3,493,984.00	3,457,424.00		3,457,424.00	3,243,463.75	213,960.25
Other Expenses	55-502	6,382,250.00	6,263,570.00		6,263,570.00	4,995,542.26	1,268,027.74
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	2,000,000.00	1,075,000.00	xxxxxxxxxxx	1,075,000.00	1,075,000.00	-
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520	963,300.00	1,098,000.00		1,098,000.00	1,098,000.00	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	98,660.00			-		xxxxxxxxxxx
Interest on Bonds	55-522	212,520.00	246,836.00		245,495.00	245,495.00	xxxxxxxxxxx
Interest on Notes	55-523	171,700.00	80,000.00		81,341.00	81,341.00	xxxxxxxxxxx
Environmental Infrastructure Loan	55-524	1,195,685.00	1,195,659.00		1,195,659.00	1,195,659.00	xxxxxxxxxxx

**DEDICATED      GOLF      UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR <u>Golf Utility</u>	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Special Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	142,129.00	149,800.00		149,800.00	149,800.00	-
Social Security System (O.A.S.I.)	55-541	133,232.00	133,750.00		133,750.00	100,941.05	32,808.95
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542				-		-
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Golf Utility Appropriations</b>	<b>55-599</b>	<b>4,022,212.00</b>	<b>4,188,994.00</b>		<b>4,188,994.00</b>	<b>3,671,029.21</b>	<b>517,964.79</b>

**DEDICATED      SEWER      UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR Sewer Utility	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Special Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	355,323.00	282,100.00		282,100.00	282,100.00	-
Social Security System (O.A.S.I.)	55-541	275,000.00	265,000.00		265,000.00	191,292.71	73,707.29
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542				-		-
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Sewer Utility Appropriations</b>	<b>55-599</b>	<b>15,148,422.00</b>	<b>13,963,589.00</b>		<b>13,963,589.00</b>	<b>12,407,893.72</b>	<b>1,555,695.28</b>

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit ( _____)	53-885			
Total _____	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries,

Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police

Officers: Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older

Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development of 1974: Snow Removal Trust Fund

Uniform Fire Safety Penalty Fees; Neighborhood Preservation Program; Parking Adjudication Act of 1985; Fair Housing Trust Fund 1997; the Disposal of Forfeited Property; Accumulated Absence,

Municipal Open Space 1998, Recreation, and Farmland and Historic Preservation Trust Fund; Municipal Public Defender 1998, Recycling Program 1991, the Developer's Escrow

Fund and the Revenue for Recreation Trust Fund '( P.L. 1986, Ch.135) are hereby appropriated for the purposes of which said revenue is dedicated by statute or other legal

requirements.

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

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013**

ASSETS		
Cash and Investments	1110100	29,882,039.55
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	1,218,529.56
Tax Title Liens Receivable	1110400	107,763.44
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	2,339,845.21
Deferred Charges Required to be in 2014 Budget	1110700	1,283,099.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	1,243,308.00
<b>Total Assets</b>	<b>1110900</b>	<b>36,074,584.76</b>
LIABILITIES, RESERVES, AND SURPLUS		
* Cash Liabilities	2110100	26,338,177.05
Reserves for Receivables	2110200	3,666,138.21
Surplus	2110300	6,070,269.50
<b>Total Liabilities, Reserves and Surplus</b>		<b>36,074,584.76</b>

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	6,091,725.89	6,091,725.89
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2013 99.32% 2012 99.24%)	2310200	189,762,822.49	186,700,064.80
Delinquent Taxes	2310300	1,463,631.24	1,385,458.95
Other Revenues and Additions to Income	2310400	18,711,182.42	24,483,008.86
<b>Total Funds</b>	<b>2310500</b>	<b>216,029,362.04</b>	<b>218,660,258.50</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	63,640,636.25	68,324,147.86
School Taxes (Including Local and Regional)	2310700	121,870,709.00	118,837,738.00
County Taxes (Including Added Tax Amounts)	2310800	21,406,986.30	22,128,139.99
Special District Taxes	2310900	2,834,213.00	2,801,802.62
Other Expenditures and Deductions from Income	2311000	206,547.99	1,276,553.71
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>209,959,092.54</b>	<b>213,368,382.18</b>
Less: Expenditures to be Raised by Future Taxes	2311200		799,849.57
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>209,959,092.54</b>	<b>212,568,532.61</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>6,070,269.50</b>	<b>6,091,725.89</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

Surplus Balance December 31, 2013	2311500	6,070,269.50
Current Surplus Anticipated in 2014 Budget	2311600	3,580,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>2,490,269.50</b>

**2014**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

**CAPITAL IMPROVEMENT PROGRAM**

A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- One years. (Exceeding minimum time period)
- Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Township of Parsippany - Troy Hills for the years 2014 thru 2019, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)  
2014**

Local Unit

Township of Parsippany-Troy Hills

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Open Space Trust	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>General Capital:</b>									
Acquisition of Vehicles	C14-1	1,199,000			59,950			1,139,050	
Acquisition of Various equipment	C14-2	1,451,605			73,100			1,378,505	
Sidewalk and Curb Construction	C14-3	150,000			7,500			142,500	
Various Road Improvements	C14-4	5,132,000			256,600			4,875,400	
Various Township Building Improvements	C14-5	35,000			35,000			-	
Park Improvements	C14-6	188,000			8,000	180,000		-	
<b>Total General Improvements</b>		<b>8,155,605</b>	<b>-</b>	<b>-</b>	<b>440,150</b>	<b>180,000</b>	<b>-</b>	<b>7,535,455</b>	<b>-</b>
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>								

**CAPITAL BUDGET (Current Year Action)  
2014**

Local Unit

Township of Parsippany-Troy Hills

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Open Space Trust	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>Water Utility Capital:</b>									
Water System Improvements and Updates	W14-1	880,000			880,000			-	
<b>Total Water Utility Improvements</b>		<b>880,000</b>	-	-	<b>880,000</b>	-	-	-	-
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and Updates	S14-1	3,152,653			2,000,000			1,152,653	
<b>Total Sewer Utility Improvements</b>		<b>3,152,653</b>	-	-	<b>2,000,000</b>	-	-	<b>1,152,653</b>	-
<b>Golf Utility Capital:</b>									
Golf Equipment, Improvements and Updates	K14-1	65,000			3,250			61,750	
<b>Total Golf Utility Improvements</b>		<b>65,000</b>	-	-	<b>3,250</b>	-	-	<b>61,750</b>	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>12,253,258</b>	-	-	<b>3,323,400</b>	<b>180,000</b>	-	<b>8,749,858</b>	-

**6 YEAR CAPITAL PROGRAM - 2014 - 2019**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Township of Parsippany-Troy Hills

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>General Capital:</b>									
Acquisition of Vehicles	C14-1	1,199,000		1,199,000					
Acquisition of Various equipment	C14-2	1,451,605		1,451,605					
Sidewalk and Curb Construction	C14-3	150,000		150,000					
Various Road Improvements	C14-4	5,132,000		5,132,000					
Various Township Building Improvements	C14-5	35,000		35,000					
Park Improvements	C14-6	188,000		188,000					
		-		-					
<b>Total General Improvements</b>		<b>8,155,605</b>		<b>8,155,605</b>	-	-	-	-	-
<b>TOTAL ALL PROJECTS</b>	33-299								

**6 YEAR CAPITAL PROGRAM - 2014 - 2019**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Township of Parsippany-Troy Hills

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>Water Utility Capital:</b>									
Water System Improvements and Updates	W14-1	880,000		880,000					
<b>Total Water Utility Improvements</b>		<b>880,000</b>		<b>880,000</b>	-	-	-	-	-
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and Updates	S14-1	3,152,653		3,152,653					
<b>Total Sewer Utility Improvements</b>		<b>3,152,653</b>		<b>3,152,653</b>	-	-	-	-	-
<b>Golf Utility Capital:</b>									
Golf Equipment, Improvements and Updates	K14-1	65,000		65,000					
<b>Total Golf Utility Improvements</b>		<b>65,000</b>	-	<b>65,000</b>	-	-	-	-	-
<b>TOTAL ALL PROJECTS</b>	33-299	<b>12,253,258</b>		<b>12,253,258</b>	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2014 - 2019**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Township of Parsippany-Troy Hil

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Open Space Trust	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Vehicles	1,199,000			59,950			1,139,050			
Acquisition of Various equipment	1,451,605			73,100			1,378,505			
Sidewalk and Curb Construction	150,000			7,500			142,500			
Various Road Improvements	5,132,000			256,600			4,875,400			
Various Township Building Improvements	35,000			35,000			-			
Park Improvements	188,000			8,000	180,000		-			
<b>Total General Improvements</b>	<b>8,155,605</b>	-	-	<b>440,150</b>	<b>180,000</b>	-	<b>7,535,455</b>	-	-	-
<b>TOTAL ALL PROJECTS 33-399</b>										

**6 YEAR CAPITAL PROGRAM - 2014 - 2019**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Township of Parsippany-Troy Hill

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Open Space Trust	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>Water Utility Capital:</b>										
Water System Improvements and Updates	880,000			880,000				-		
<b>Total Water Utility Improvements</b>	<b>880,000</b>	-	-	<b>880,000</b>	-	-	-	-	-	-
<b>Sewer Utility Capital:</b>										
Sewer System Improvements and Updates	3,152,653			2,000,000				1,152,653		
<b>Total Sewer Utility Improvements</b>	<b>3,152,653</b>	-	-	<b>2,000,000</b>	-	-	-	<b>1,152,653</b>	-	-
<b>Golf Utility Capital:</b>										
Golf Equipment, Improvements and Updates	65,000			3,250				61,750		
<b>Total Golf Utility Improvements</b>	<b>65,000</b>	-	-	<b>3,250</b>	-	-	-	<b>61,750</b>	-	-
<b>TOTAL ALL PROJECTS 33-399</b>	<b>12,253,258</b>	-	-	<b>3,323,400</b>	<b>180,000</b>	-	<b>7,535,455</b>	<b>1,214,403</b>	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2014**

(Only to be included in the Budget as Finally Adopted)

**RESOLUTION**

Be It Resolved by the Township Council of the Township of Parsippany-Troy Hills, County of Morris that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 40,764,358.00 (item 2 below) for municipal purposes and
- (b) \$ \_\_\_\_\_ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 1,433,317.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 2,827,742.00 (Sheet 38) Minimum Library Levy (R.S. 40:54-8 et seq.)

**RECORDED VOTE**

(insert last name)

AYES Carifi, Jr.  
de Pierro  
Stanton  
Valori

Nays Peluso

Abstained

Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>			
Surplus Anticipated	08-100	\$	3,580,000.00
Miscellaneous Revenues Anticipated	13-099	\$	15,013,598.50
Receipts from Delinquent Taxes	15-499	\$	1,240,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11}</b>	07-190	\$	40,764,358.00
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 11	07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>			2,827,742.00
<b>Total Revenues</b>	13-299	\$	63,425,698.50

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	xxxxxxx	xxxxxxxxxxxxxx
<b>Within "CAPS"</b>	xxxxxxx	xxxxxxxxxxxxxx
<u>(a&amp;b) Operations Including Contingent</u>	34-201	\$ 43,592,854.60
<u>(e) Deferred Charges and Statutory Expenditures - Municipal</u>	34-209	\$ 4,795,957.00
<u>(g) Cash Deficit</u>	46-885	
<b>Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxxxxxxxx
<u>(a) Operations - Total Operations Excluded from "CAPS"</u>	34-305	\$ 3,420,961.90
<u>(c) Capital Improvements</u>	44-999	\$ 440,150.00
<u>(d) Municipal Debt Service</u>	45-999	\$ 7,644,620.00
<u>(e) Deferred Charges - Municipal</u>	46-999	\$ 1,656,155.00
<u>(f) Judgements</u>	37-480	\$
<u>(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</u>	29-405	\$
<u>(g) Cash Deficit</u>	46-885	\$
<u>(k) For Local District School Purposes</u>	29-410	\$
<u>(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)</u>	50-899	\$ 1,875,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	34-499	\$ 63,425,698.50

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 17th \_\_\_\_\_ day of \_\_\_\_\_ June \_\_\_\_\_, 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2013 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17th day of June, 2014, \_\_\_\_\_, Clerk  
*Signature*

**MUNICIPALITY TOWNSHIP OF PARSIPPANY-TROY HILLS OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	1,433,317.00	1,261,270.82	1,267,040.33	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
County of Morris FEMA Grant	54-114		750,000.00	813,319.50	Salaries & Wages	54-385-1				
Interest Income	54-113			12,710.89	Other Expenses	54-385-2	354,700.38	504,508.33	425,724.51	78,783.82
State of NJ Green Acres Grants	54-113		1,500,000.00	1,160,973.23	Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
Reserve for Municipal					Other Expenses	54-375-2				
Open Space Trust Fund	54-115	5,387,844.18	6,149,226.32		Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Public & Private Revenues:					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2	890,161.53	1,261,127.09	143,023.43	1,118,103.66
					Acquisition of Lands for Recre - ation and Conservation	54-915-2	974,743.93	1,380,635.41	1,104,130.65	276,504.76
Total Trust Fund Revenues:	54-299	6,821,161.18	9,660,497.14	3,254,043.95	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented				1998 <i>(Date)</i>	Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Rate Assessed				\$ .0175/100	Payment of Bond Principal	54-920-2	190,700.00	190,000.00	190,000.00	XXXXXXXX
Total Tax Collected to date				\$ 18,717,795.08	Payment of Loan Principal	54-925-2	127,923.74	125,403.13	125,403.13	XXXXXXXX
Total Expended to date				\$ 16,201,361.94	Interest on Bonds	54-930-2				XXXXXXXX
Total Acreage Preserved to date				125.50 <i>(Acres)</i>	Interest on Notes	54-935-2				XXXXXXXX
Recreation land preserved in 2013:				0 <i>(Acres)</i>	Interest on Loans	54-936-2	6,670.64	9,191.25	9,191.25	XXXXXXXX
Farmland preserved in 2013:				0 <i>(Acres)</i>	Reserve for Future Use	54-950-2	4,276,260.95	6,189,631.93	947,189.50	
					Total Trust Fund Appropriations:	54-499	6,821,161.18	9,660,497.14	2,944,662.47	1,473,392.24

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

Contracting Unit Township of Parsippany-Troy Hills

Year Ending: December 31, 2013

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

1.

2.

3.

4.

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body