

AMENDED

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2014 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2014 BUDGET)

*DLGS copy*  
*rec'd 8/15/14*

MUNICIPALITY: WEST DEPTFORD TOWNSHIP COUNTY: GLOUCESTER

**ADOPTED COPY**

RAYMOND CHINTALL	12/31/2014
MAYOR'S NAME	TERM EXPIRES

GOVERNING BODY MEMBERS	
NAME	TERM EXPIRES.
JOHN KEULER	12/31/2014
DENICE DICARLO	12/31/2015
JEFF HANSEN	12/31/2016
JERRY MAHER	12/31/2016

MUNICIPAL OFFICIALS	
AMY LESO	5/6/2010
MUNICIPAL CLERK	DATE OF ORIG. APPT.
	C-1670
PENNY SHEEHAN	CERT. NO.
TAX COLLECTOR	T-8026
	CERT. NO.
WILLIAM PINE	N-0835
CHIEF FINANCIAL OFFICER	CERT. NO.
MICHAEL HOLT	CR00473
REGISTERED MUNICIPAL ACCOUNTANT	LIC NO.
ANTHONY H. OGOZALEK	
MUNICIPAL ATTORNEY	

OFFICIAL MAILING ADDRESS OF MUNICIPALITY

TOWNSHIP OF WEST DEPTFORD

400 CROWN POINT ROAD

THOROFARE, NEW JERSEY 08086-0089

FAX#: 856-845-3066

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, NEW JERSEY 08625-0803

Division Use Only	
Municipal Code:	_____
Public Hearing Date:	_____

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the TOWNSHIP of WEST DEPTFORD, County of GLOUCESTER 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 1st day of May 2014, and that public advertisement will be made in accordance with the provisions of N.J.S.40A:4-6 and N.J.A.C.5:30-4.4(d).

*Amy Perro*  
Clerk  
400 Crown Point Road, Therofare, NJ 08086  
Address  
(856) 845-4004  
Phone Number

Certified by me, this 1st day of May 2014.

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

Certified by me, this 1st day of May 2014.

*W. Stokes*  
Registered Municipal Accountant  
618 Stokes Road  
Address  
Medford, N.J. 08055  
Address  
(609) 953-0612  
Phone Number

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

Certified by me, this 1st day of May 2014.

*W. Stokes*  
Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

(DO NOT ADVERTISE THIS CERTIFICATION)

**CERTIFICATION OF APPROVED BUDGET**

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 forgoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: 8/5/1 2014

By: *C.M. Zaparko*

It is hereby certified that the Approved Budget made part hereof complies with requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_ 2014

By: \_\_\_\_\_

**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 WEST DEPTFORD, County of GLOUCESTER

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the Township of West Deptford, County of Gloucester 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 South Jersey Times in the issue of May 9, 2014.

The Governing Body of the Township of West Deptford does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE  
(Insert last name)

AYES

Chintall  
Hansen  
Kouler  
Mahor

NAYS

DiCarlo

ABSTAINED

0

ABSENT

0

Notice is hereby given that the Budget and Tax Resolution was approved by the Committee of the Township of West Deptford, County of Gloucester, on May 1, 2014.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on June 5, 2014 at 7:00 P.M. at which time and place objections to said Budget and Tax Resolution for the year 2014 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)	XXXXXXXXXX
1. Appropriations Within "CAPS" -	XXXXXXXXXX
(a) Municipal Purposes (Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)	18,005,038
2. Appropriations Excluded from "CAPS":	XXXXXXXXXX
(a) Municipal Purposes (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)	13,097,574
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded From "CAPS" (Item O, Sheet 29)	13,097,574
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.80% Percent of Tax Collections	1,389,900
Building Aid Allowance 2014 - \$	
For Schools- State Aid 2013 - \$	32,492,512
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	12,437,785
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	XXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	19,260,185
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Municipal Library Tax	794,542

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED**

	GENERAL BUDGET	WATER/SEWER UTILITY	UTILITY	
			UTILITY	UTILITY
Budget Appropriations - Adopted Budget	39,041,189	11,977,262		
Budget Appropriations Added by N.J.S.40A:4-87	104,465			
Emergency Appropriations				
Total Appropriations	39,145,654	11,977,262		
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	37,577,540	10,865,000		
Reserved	1,572,875	1,114,235		
Unexpended Balances Cancelled	(4,761)	(1,973)		
Total Expenditures and Unexpended Balances Cancelled	39,145,654	11,977,262		
Overexpenditures *				

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

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

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

**APPROPRIATION "CAPS"**

Chapter 89, Laws of 1990 extended and made sweeping changes to the Local "CAPS" law. This law restricts the expenditures the municipality may appropriate in a given budget Year.

The actual calculations are somewhat complex, but in general it works as follows: Starting with the figure in the 2013 budget for Total General Appropriations, various 2013 budget figures are subtracted. The result of this gives you the 2014 base. The "CAPS" base is then multiplied by the allowable rate to determine the increase over the 2013 budget amount.

In addition to the increase above, other increases to the "CAPS" are allowed. Examples would be: increases in value for new construction or improvements and increases in service fees, to mention a few.

The "CAPS" may also be exceeded if approved by a referendum which is a vote by the general public to increase the allowable "CAPS" for that year.

After the "CAPS" has been determined there are also many exceptions to the "CAPS" which are appropriations that are outside of the "CAPS". Some of these exceptions are as follows:

- State and Federal programs offset by Revenues
- Reserve for uncollected taxes
- Debt Service
- Capital Improvements

The actual "CAPS" for municipalities will be reviewed and approved by the Division of Local Government Services, State Department of Community Affairs. The "CAPS" for this budget was calculated as follows:

**I. GENERAL BUDGET HEARING**

On June 5, 2014 at 7:00 pm in the Municipal Building a hearing on the 2014 budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process. Information on the Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Amy Leso at the Town Hall.

**II. CALCULATION OF "CAP"**

Total Appropriations for 2013		\$39,041,189
Less:		
Total Other Operations	\$1,048,584	
Total Additional Appropriations	1,900,000	
Total Municipal Debt Service	15,515,746	
Total Public & Private Programs Offset Excluded From "CAPS"	131,059	
Total Deferred Charges		
Capital Improvements	100,000	
Reserve for Uncollected Taxes	1,646,752	20,342,141
Amount on which 3.5% "CAP" is Applied		18,699,048
3.5% "CAPS" Ordinance Adopted.		654,467
Added Assessments 2,171,500 X 1.052		22,844
2013 Bank		785,563
2012 Bank		1,033,765
Allowable Operating Appropriations Before Additional Exceptions per (N.J.S.40A:45.3)		<u>\$21,195,687</u>

**III. FLEXIBLE CHART OF ACCOUNTS**

The Division of Local Government Services has instituted a standardized account numbering system for 2000 and future budgets. This standardized numbering system known as Flexible Chart of Accounts will allow for easier comparisons between budgets from different municipalities. The 2014 Municipal Budget is Comparative by line item when compared to the 2013 Municipal Budget.

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:**

Sheet 3b(1a)

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. CALCULATION OF LEVY CAP**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	24,821,268
Less: One Year Waivers	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Changes in Service Provider - Transfer of Service/Function	-
Less: Prior Year Recycling Tax	-
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	24,821,268
Plus: 2% Cap Increase	496,425
Plus: Assumption of Service/Function	-
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>25,317,693</b>
Exclusions:	
Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	-
Allowable Pension Obligations Increase	-
Allowable LOSAP Increase	-
Allowable Capital Improvement Increase	-
Allowable Debt Service & Capital Leases Increase	-
Recycling Tax Appropriation	-
Deferred Charges to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-
Add Total Exclusions	-
Less Cancelled or Unexpended Waivers	-
Less Cancelled or Unexpended Exclusions	-
<b>Adjusted Tax Levy</b>	<b>25,317,693</b>
Additions:	
New Ratables - Increase in Valuations (New Construction & Additions)	2,171,500
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.052
New Ratable Adjustment to Levy	22,844
Allowable Bank Utilized - 2011	2,638
Amounts approved by Referendum	-
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>25,343,176</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>19,260,185</b>
<b>Amount Under Cap</b>	<b>6,082,991</b>

**IV. HEALTH INSURANCE CONTRIBUTIONS AND WAIVERS**

The total health insurance premiums are estimated at \$2,965,347 for the Township for fiscal year 2014. The estimated employee contributions that represent the employee salary deferrals are estimated at \$211,000. The net amount budgeted for health insurance premiums is \$2,754,347.

**V. MUNICIPAL LIBRARY TAX LEVY**

For the first time during 2011, this budget implements the requirements of Local Finance Notice 2011-14, [P.L. 2011, c. 38 (S-2068)]. The law provides a dedicated line item on the property tax bill to fund municipal free and joint free public libraries. It does not result in any increased taxes, but changes the way the minimum library appropriation is displayed to the public. The law creates a separate tax for municipal free public libraries to better enable the taxpayer to understand the costs of Library services.

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

Sheet 3b(1b)

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**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

ORGANIZATION/INDIVIDUALS ELIGIBLE FOR BENEFIT	GROSS DAYS OF ACCUMULATED ABSENCE	VALUE OF COMPENSATED ABSENCES	APPROVED LABOR AGREEMENTS	LOCAL ORDINANCE	INDIVIDUAL EMPLOYMENT AGREEMENTS
All Employees	72,863.000	701,896.00	X		
<b>TOTALS</b>					
Total Funds Reserved as of end of 2013:		Zero			
Total Funds Appropriated in 2014:		Zero			

TOWNSHIP OF WEST DEPTFORD  
CURRENT FUNDS - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	2,010,000	3,610,000	3,610,000
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,010,000	3,610,000	3,610,000
3. Miscellaneous Revenues Section A: Local Revenues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	20,150	22,150	20,150
Other	08-104			
Fees & Permits	08-105	78,181	110,000	89,605
Fines & Costs:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	259,411	285,000	263,193
Other	08-109			
Interest & Costs on Taxes	08-112	279,539	225,000	279,540
Interest & Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments & Deposits	08-113	24,576	34,000	24,576
Anticipated Utility Operating Surplus	08-114			











CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
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:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Click it Or Ticket	10-785		4,000	4,000
Roadway Repair State Aid	10-865			
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	37,953	40,465	40,465
Alcohol Education & Rehabilitation Fund	10-707	473	1,888	1,888
Municipal Alliance on Alcoholism & Drug Abuse	10-703	1,635		
Safe & Secure Communities Program - P.L. 1994, Chapter 220	10-704		60,000	60,000
COPS Grant	10-706	7,930	2,860	2,860
Recycling Tonnage Grant	10-720	69,152	108,740	108,740
Body Armor Grant	10-744	1,756	7,911	7,911
Drunk Driving Enforcement	10-745		8,560	8,560
Cops in Shops	10-746	2,255	1,100	1,100





CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Other Special Items (Continued):	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues: Listed Below:	08-115			
Payment in Lieu of Taxes		89,000	89,000	83,507
Rental of Buildings & Grounds		432,685	369,000	432,686
Cable Franchise Fee		303,026	290,000	303,026
FHG Restaurant Ground Lease	08-117	74,694	68,000	74,694
LS Power Pilot	08-119	680,211	537,000	630,211
Prior Year Pilot Payments	08-122	265,512		
Reserve to Pay Debt Service - General Capital Fund	08-120		1,173,387	1,173,387
Due From:				
Water & Sewer Operating				
Escrow Trust, RW Defeasance Trust, EE Health Insurance Trust	08-121	917,050		
Capital Surplus	08-125			
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	3,856,615	3,591,137	3,262,975

CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
SUMMARY OF REVENUES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1. Surplus Anticipated (Sheet 4,#1)	08-101	2,010,000	3,610,000	3,610,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)	08-102			
3. Miscellaneous Revenues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section A: Local Revenues	08-001	661,857	676,150	677,064
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,009,241	2,009,241	2,009,241
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	378,402	267,000	378,402
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Services Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	1,947,306	1,900,000	1,947,307
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	121,154	235,524	235,524
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,856,615	3,591,137	3,262,975
Total Miscellaneous Revenues	13-099	8,974,575	8,679,052	8,510,513
4. Receipts from Delinquent Taxes	15-499	1,453,210	1,200,000	1,711,868
5. Subtotal General Revenues (Items 1,2,3,& 4)	13-199	12,437,785	13,489,052	13,832,381
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXXXX			
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	19,260,185	24,821,268	24,798,865
(b) Addition to Local District School Tax	07-191			XXXXXXXX
(c) Minimum Library Tax	07-192	794,542	835,334	835,334
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	20,054,727	25,656,602	25,634,199
7. Total General Revenues	13-299	32,492,512	39,145,654	39,466,580

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated			Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged
<b>General Government Functions:</b>						
General Administration:						
Salaries and Wages	20-100-1	196,307	193,250		196,250	196,075      175
Other Expenses	20-100-2	68,050	91,692		60,692	45,801      14,891
Mayor & Council:						
Salaries and Wages	20-110-1	20,000	20,000		20,000	20,000
Other Expenses	20-110-2	3,000	3,000		3,000	3,000
Municipal Clerk						
Salaries and Wages	20-120-1	23,266	22,810		25,810	23,489      2,321
Other Expenses	20-120-2	73,260	70,469		72,469	71,616      853
Financial Administration (Treasury):						
Salaries and Wages	20-130-1	143,000	105,000		111,000	110,999      1
Other Expenses	20-130-2	139,600	168,708		148,708	133,371      15,337
Tax Assessment:						
Salaries and Wages	20-150-1					
Other Expenses	20-150-2	25,000	20,000			
Revenue Administration (Tax Collection):						
Salaries and Wages	20-145-1	150,000	156,158		168,158	161,014      7,144
Other Expenses	20-145-2	6,000	5,843		5,843	4,465      1,378

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2013		
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS"</b>							
<b>Legal Services (Legal Department):</b>							
Salaries and Wages	20-155-1		1,976		1,976	1,976	
Other Expenses	20-155-2	405,000	465,000		345,000	330,250	14,750
<b>Engineering Services:</b>							
Other Expenses	20-165-2	200,000	200,000		170,000	166,000	4,000
<b>Land Use Administration:</b>							
<b>Planning Board :</b>							
Salaries and Wages	21-180-1	6,000	25,333		25,333	25,333	
Other Expenses	21-180-2	15,925	21,000		21,000	16,973	4,027
<b>Zoning Board of Adjustments:</b>							
Salaries and Wages	21-185-1	33,600	2,050		2,050	2,050	
Other Expenses	21-185-2	16,600	16,950		20,950	19,974	976
Environmental Health Services - Other Expenses	27-355-2						
Rent Control Commission - Other Expenses	23-208-2	5,000	5,000		5,000	325	4,675

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Insurance:</b>							
Liability Insurance	23-210-2	371,250	531,972		531,972	426,455	105,517
Worker's Compensation	23-215-2	453,750	678,269		661,696	432,057	229,639
Group Insurance for Employees	23-220-2	2,754,347	2,913,266		2,913,266	2,679,788	233,478
<b>Public Safety Functions:</b>							
<b>Police:</b>							
Salaries and Wages	25-240-1	3,864,000	3,999,900		3,943,774	3,872,244	71,530
Other Expenses	25-240-2	207,950	222,318		237,318	218,204	19,114
<b>Police Reserves:</b>							
Salaries and Wages	25-242-1		8,000		8,000	5,985	2,015
Other Expenses	25-242-2		1		1		1
<b>Aid to Volunteer Fire Companies:</b>							
Salaries and Wages	25-255-1	2,000					
Other Expenses	25-255-2	190,000	190,000		190,000	87,868	102,132

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated			Expended 2013		
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Fire Department (Incl. Fire Prevention/Uniform Fire Code Ex)							
Salaries and Wages	25-265-1	99,000	99,265		101,265	99,935	1,330
Other Expenses	25-265-2	6,500	8,100		8,100	7,993	107
Prosecutor:							
Other Expenses	25-275-1	24,000	24,000		23,000	20,985	2,015
Road Repairs & Maintenance:							
Salaries and Wages	26-290-1	665,000	667,740		667,740	660,750	6,990
Other Expenses	26-290-2	131,400	58,750		102,750	93,000	9,750
Snow Removal:							
Salaries and Wages	26-292-1	70,000	21,166		31,166	20,032	11,134
Other Expenses	26-292-2	96,200	47,200		47,200	30,132	17,068
Other Public Works Functions (Leaf Collection):							
Salaries & Wages	26-291-1	60,000	40,000		40,000		40,000
Other Expenses	26-291-2	7,000	11,500		36,500	20,415	16,085
Buildings & Grounds:							
Salaries & Wages	26-310-1	21,500	42,414		42,414	3,325	39,089
Other Expenses	26-310-2	27,275	25,450		18,450	16,265	2,185

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013			
	(A) Operations - within "CAPS"	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Solid Waste Collection (Garbage &amp; Trash):</b>								
Salaries and Wages	26-305-1	1,060,000	1,100,000		1,060,000	1,045,830	14,170	
Other Expenses	26-305-2	281,500	173,017		298,017	231,987	66,030	
<b>Maintenance of Motor Vehicles:</b>								
Other Expenses	26-315-2	298,000	245,000		259,000	252,880	6,120	
<b>Landfill/Solid Waste Disposal Costs:</b>								
Other Expenses	26-465-2	985,000	860,000		860,000	789,654	70,346	
<b>Recycling:</b>								
Other Expenses	26-306-2	50,000	86,000		90,000	89,032	968	
<b>Public Health Services (Board of Health):</b>								
Salaries and Wages	26-330-1							
Other Expenses	26-330-2	20,000	20,000		20,000	11,073	8,927	
<b>Animal Control Services:</b>								
Salaries and Wages	26-340-1	4,200	1,200		3,200	2,384	816	
Other Expenses	26-340-2		2,000					
<b>Environmental Commission:</b>								
Other Expenses	26-355-2	6,000						
<b>Commission of Disabled:</b>								
Salaries and Wages	26-361-1							
Other Expenses	26-361-2	3,400	3,400		3,400	3,357	43	

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated			Expended 2013		
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Recreation Services & Programs:							
Salaries and Wages	28-370-1	394,000	555,376		515,376	512,096	3,280
Other Expenses	28-370-2	225,750	224,706		224,706	215,435	9,271
Office of Emergency Management:							
Salaries and Wages	28-252-1	11,200	11,108		11,108	11,108	
Municipal Court:							
Salaries and Wages	28-370-1	228,000	209,729		201,729	195,131	6,598
Other Expenses	28-370-2	22,450	22,128		22,128	16,255	5,873
Public Defender (P.L. 1997, C.256):							
Other Expenses	28-495-2	21,000	17,000		17,000	16,422	578
Electricity	31-430-2	222,000	185,000		238,000	202,582	35,418
Street Lighting	31-435-2	302,700	288,050		288,050	247,641	40,409
Telephone	31-440-2	60,000	61,000		61,000	55,699	5,301
Fuel Oil	31-447-2	19,300	18,000		18,000	14,156	3,844
Telecommunication Costs (Internet)	31-450-2	48,000	75,000		75,000	23,430	51,570
Gasoline	31-460-2	260,150	234,000		234,000	229,666	4,334

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013		
	(A) Operations - within "CAPS" (continued):	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code (N.J.S.A.52:27D-120 et seq):								
Construction Official:								
Salaries and Wages	22-195-1	231,000	210,081		247,081	245,241	1,840	
Other Expenses	22-195-2	15,750	17,250		17,250	15,625	1,625	
Other Code Enforcement Functions (Plumbing):								
Salaries and Wages	22-197-1	20,600	18,538		20,538	19,672	866	
Other Code Enforcement Functions (Electrical):								
Salaries and Wages	22-198-1	28,500	27,931		27,931	27,931		
Other Code Enforcement Functions (Housing):								
Salaries and Wages	22-200-1	40,000	60,969		26,969	21,691	5,278	
Other Expenses	22-200-2							

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013			
	(A) Operations - within "CAPS" (continued):	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Accumulated Leave Compensation	30-415-1	120,000	80,000		81,126	81,126		
Clean Communities (Local Program):								
Salaries and Wages	30-703-1		36,040		36,040			36,040
Other Expenses	30-703-2							
RiverWinds:								
Salaries and Wages	28-381-1	55,708	80,000		80,000	80,000		
Other Expenses	28-381-2		19,631		19,631	19,631		
Total Operations (Item 8(A)) within "CAPS"	34-199	15,614,988	16,125,704		16,064,131	14,704,879		1,359,252
B. Contingent	35-470				XXXXXXXXXX			
Total Operations Including Contingent - within "CAPS"	34-201	15,614,988	16,125,704		16,064,131	14,704,879		1,359,252
Detail:								
Salaries and Wages	34-201-1	7,546,881	7,796,034		7,696,034	7,380,913		250,617
Other Expenses (Including Contingent)	34-201-2	8,068,107	8,329,670		8,368,097	7,323,966		1,108,635















CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued):	FCOA	Appropriated			Expended 2013		
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs Offset by Revenues:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Safe & Secure Communities - Salaries & Wages	41-714-1				60,000	60,000	
Municipal Alliance	41-706-2	1,635					
Municipal Court Alcohol Education & Rehabilitation Fund	41-705-1	473	1,888		1,888	1,888	
Clean Shores	41-710-2						
COPS in Shops Grant	41-746	2,255	1,100		1,100	1,100	
Recycling Tonnage Grant	41-713-2	69,152	108,740		108,740	108,740	
Click it or Ticket	41-711-1				4,000	4,000	
COPS Grant	41-701-2	7,930	2,860		2,860	2,860	
Clean Communities Act	41-750-1	37,953			40,465	40,465	
Drunk & Driving Enforcement Grant:							
Salaries & Wages	41-715-1		8,560		8,560	8,560	
Other Expenses	41-715-2						

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued):	FCOA	Appropriated			Expended 2013		
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs Offset by Revenues (continued)	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Body Armor Replacement Fund	41-707-2	1,756	7,911		7,911	7,911	
Individuals with Disabilities Recreation Grant (ROID):							
Salries & Wages	41-371-1						
Other Expenses	41-371-2						
Bullet Proof Vest Program	41-720-2						
Over the Limit Under Arrest	41-721-1						
Buffer Zone Protection Grant	41-751-2						
EMA	41-752-2						
Total Public & Private Programs Offset by Revenues	40-999	121,154	131,059		235,524	235,524	
Total Operations - Excluded from "CAPS"	34-305	2,938,002	3,079,643		3,229,108	3,144,284	98,840
Detail:							
Salaries and Wages	34-305-1	1,572,216	1,706,061		1,751,061	1,662,539	88,522
Other Expenses	34-305-2	1,365,786	1,373,582		1,478,047	1,481,745	10,318





CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated			Expended 2013		
		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	5,408,335	10,980,125		10,980,125	10,980,125	XXXXXXXXXX
Payment of Bond Anticipation Notes & Capital Notes	45-925	110,000	38,000		38,000	38,000	XXXXXXXXXX
Interest on Bonds	45-930	4,468,112	4,472,188		4,472,188	4,472,188	XXXXXXXXXX
Interest on Notes	45-935	73,125	25,433		25,433	16,178	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Capital Lease Obligations:</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	10,059,572	15,515,746		15,515,746	15,506,491	XXXXXXXXXX

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from CAPS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(1) DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations	46-870			XXXXXXXX			XXXXXXXX
Special Emergency Authorizations - 5 Years (40A:4-55)	46-870			XXXXXXXX			XXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & N.J.S.40A:4-55.13)	46-870			XXXXXXXX			XXXXXXXX
Unfunded Ordinances:	46-870			XXXXXXXX			
Ord # 19-2005, 22-2006	46-870			XXXXXXXX			XXXXXXXX
Ord# 1973-1993							XXXXXXXX
Statutory Expenditures:							
Prior Year Bills	46-870						
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
Total Deferred Charges and Statutory Expenditures - Municipal - Excluded from "CAPS"	46-999			XXXXXXXX			
(F) Judgements	37-480			XXXXXXXX			XXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools - (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXX			XXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXX			XXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	13,097,574	18,695,389		18,844,854	18,750,775	98,840

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA	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"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type I District School Debt Service	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
Total Type I District School Debt Service Excluded from "CAPS"	48-999						
(J) Deferred Charges & Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges & Statutory Expenditures Local School - Excluded from "CAPS"	29-409						XXXXXXXXXX
(K) Total Municipal Appropriations - Local School District Purposes - Excluded from CAPS Items (I) & (J)	29-410						XXXXXXXXXX
(O) Total General Appropriation Excluded from CAPS	34-399	13,097,574	18,695,389		18,844,854	18,750,775	98,840
(L) Subtotal General Appropriations Items (H1) & (O)	34-400	31,102,612	37,394,437		37,498,902	35,930,788	1,572,875
(M) Reserve for Uncollected Taxes	50-899	1,389,900	1,646,752	XXXXXXXXXX	1,646,752	1,646,752	
9. TOTAL GENERAL APPROPRIATIONS	34-499	32,492,512	39,041,189		39,145,654	37,577,540	1,572,875

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	18,005,038	18,699,048		18,654,048	17,180,013	1,474,035
(a) Operations - Excluded From "CAPS"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	869,542	1,048,584		1,048,584	988,805	73,795
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriations Offset by Revenues	34-303	1,947,306	1,900,000		1,945,000	1,919,955	25,045
Public & Private Programs Offset by Revenues	40-999	121,154	131,059		235,524	235,524	
Total Operations - Excluded From "CAPS"	34-305	2,938,002	3,079,643		3,229,108	3,144,284	98,840
(C) Capital Improvements	44-999	100,000	100,000		100,000	100,000	
(D) Municipal Debt Service	45-999	10,059,572	15,515,746		15,515,746	15,506,491	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 18 +28)	46-999			XXXXXXXXXX			
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local District School Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	1,389,900	1,646,752	XXXXXXXXXX	1,646,752	1,646,752	
Total General Appropriations	34-499	32,492,512	39,041,189		39,145,654	37,577,540	1,572,875

SHEETS 31 THROUGH 33 ARE NOT NEEDED

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized
		2014	2013	in Cash in 2013
Operating Surplus Anticipated	08-501	921,811	177,261	177,261
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	921,811	177,261	177,261
Rents	08-503	11,264,076	11,700,000	11,264,076
Miscellaneous	08-504	121,171	100,000	194,323
Additional Rents & Conneciton Fees	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents				
Reserve for the Payment of Bonds and Notes	08-506			
Utility Capital Surplus	08-507			
Utility Assessment Surplus	08-508			
Deficit (General Budget)	08-549			
Total Water-Sewer Utility Revenues	08-599	12,307,058	11,977,261	11,635,660

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	Appropriated				Expended 2013		
	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	1,258,000	1,032,773		1,172,773	1,153,839	18,934
Other Expenses	55-502	7,115,830	7,528,613		7,388,613	6,327,355	1,061,258
Capital Improvements:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512	500,000	65,000		65,000	32,954	32,046
Debt Service:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	1,856,666	1,759,875		1,759,875	1,759,875	XXXXXXXXXX *
Payment of Bond Anticipation Notes & Capital Notes	55-521	11,000					XXXXXXXXXX
Interest on Bonds	55-522	410,772	455,512		455,512	455,512	XXXXXXXXXX *
Interest on Notes	55-523	7,713	9,255		9,255	8,227	XXXXXXXXXX *
Principal & Interest - GCIA	55-524						
Loan Principal and Interest	55-525	906,158	1,031,051		1,031,051	1,034,052	XXXXXXXXXX

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	Appropriated				Expended 2013		
	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges & Statutory Expenditures:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations	55-530			XXXXXXXX			XXXXXXXX
Overexpenditure of Appropriation	55-530-2	3,001	5,183	XXXXXXXX	5,183	5,183	XXXXXXXX
Deficit to Operations	55-530-2	147,918					
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			
				XXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	90,000	90,000		90,000	88,003	1,997
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXX			XXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXX			XXXXXXXX
<b>TOTAL WATER SEWER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>12,307,058</b>	<b>11,977,262</b>		<b>11,977,262</b>	<b>10,865,000</b>	<b>1,114,235</b>

SHEET 37 IS NOT NEEDED

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	ANTICIPATED		REALIZED IN
		2014	2013	CASH IN 2013
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Trust Assessment Revenues	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 Trust Assessment Appropriations	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 Meadowland 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; Off Duty Police Officers; Open Space; Recreation; Farmland and Historic Preservation Trust, Mayor's Holiday and Toy Drive; Parking Offenses Adjudication Act; Street Opening Trust; Disposal of Forfeited Property; Developers Escrow Fund; K-9 Unit; Affordable Housing Trust Fund; Drainage Basin Trust Fund; Municipal Public Defender, Tree Trust Fund

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

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

**APPENDIX TO BUDGET STATEMENT**

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN  
CURRENT SURPLUS

CURRENT FUND AND STATE AND FEDERAL FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash & Investments	1110100	10,706,527
Due From State of N.J. (c. 20, P.L. 1971)	1111000	15,428
Federal & State Grants Receivable	1110200	647,500
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx
Taxes Receivable	1110300	1,262,612
Tax Title Liens Receivable	1110400	1,487,150
Property Acquired by Tax Title Lien Liquidation	1110500	2,104,400
Other Receivables	1110600	1,178,660
Deferred Charges Required to be in 2014 Budget	1110700	37,722
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>17,439,999</b>

**LIABILITIES, RESERVES AND SURPLUS**

* Cash Liabilities	2110100	8,922,807
Reserves for Receivables	2110200	5,824,738
Surplus	2110300	2,692,454
<b>Total Liabilities, Reserves &amp; Surplus</b>		<b>17,439,999</b>

School Tax Levy Unpaid	2220140	14,707,807
Less: School Tax Deferred	2220200	14,173,179
* Balance Included in Above "Cash Liabilities"	2220300	534,628

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	23110100	4,285,658	3,752,475
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
* (Percentage collected: 2013 97.80%, 2012 97.40%)	2310200	60,347,698	62,781,686
Delinquent Taxes	2310300	1,711,868	1,071,411
Other Revenues & Additions to Income	2310400	10,861,515	11,670,426
<b>Total Funds</b>	<b>2310500</b>	<b>77,206,739</b>	<b>79,275,998</b>
<b>EXPENDITURES &amp; TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	37,503,663	31,606,410
School Taxes (Including Local & Regional)	2310700	26,804,130	29,075,985
County Taxes (Including Added Tax Amounts)	2310800	8,013,893	14,100,164
Special District Taxes	2310900		
Other Expenditure & Deductions from Income	2311000	2,206,615	207,781
<b>Total Expenditures &amp; Tax Requirements</b>	<b>2311100</b>	<b>74,528,301</b>	<b>74,990,340</b>
Less: Expenditures to be Raised by Future Taxes	2311200	14,016	
<b>Total Adjusted Expenditures &amp; Tax Requirements</b>	<b>2311300</b>	<b>74,514,285</b>	<b>74,990,340</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>2,692,454</b>	<b>4,285,658</b>

\* Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	2,692,454
Current Surplus Anticipated in 2014 Budget	2311600	2,010,000
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>682,454</b>

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

**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 fund. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

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

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

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

\_\_\_\_\_ years. (Exceeding minimum time period)

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

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Township Committee has reviewed it's capital needs and presents the following Capital Improvement Program.

**CAPITAL BUDGET (Current Year Action)**

LOCAL UNIT: WEST DEPTFORD TOWNSHIP

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 Capital Surplus	5d Grants in Aid & Other Funds	5e Debt Authorized	
Work Station, Computers, Etc.	1	70,000			40,000	30,000			
Various Capital Improvements	2	400,000			392,575	7,425			
<b>TOTALS - ALL PROJECTS</b>		470,000			432,575	37,425			

6 YEAR CAPITAL PROGRAM - 2014 - 2019  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

LOCAL UNIT: WEST DEPTFORD TOWNSHIP

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
Work Station, Computers, Etc.	1	70,000	1YR	70,000					
Various Capital Improvements	2	2,400,000	6 YRS	400,000	400,000	400,000	400,000	400,000	400,000
<b>TOTALS - ALL PROJECTS</b>		2,470,000		470,000	400,000	400,000	400,000	400,000	400,000

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

LOCAL UNIT: WEST DEPTFORD TOWNSHIP

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATION		4 Capital Improvement Fund	5 Capital Surplus	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
Work Station, Computers, Etc.	70,000			40,000	30,000					
Various Capital Improvements	2,400,000			392,575	7,425		2,000,000			
<b>TOTALS - ALL PROJECTS</b>	<b>2,470,000</b>			<b>432,575</b>	<b>37,425</b>		<b>2,000,000</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 Committee of the Township of West Deptford, County of Gloucester 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) \$19,260,185 (Item 2 below) for municipal purposes, and
- (b) \$ (Item 3 below) for school purposes in Type I School Districts only (N.J.S.18A:9-2) to be raised by taxation and,
- (c) \$ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 794,542 (Item 5 below) Minimum Library Tax

**RECORDED VOTE**  
(Insert Last Name)

**Ayes** | Chintall  
Hansen  
Keuter  
Maner

**Nays** | DiCarlo

**Abstained** | Ø  
**Absent** | Ø

**SUMMARY OF REVENUES**

1. General Revenues		
Surplus Anticipated	08-100	2,010,000
Miscellaneous Revenues Anticipated	13-099	8,974,575
Receipts From Delinquent Taxes	15-499	1,453,210
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(A), Sheet 11)	07-190	19,260,185
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 40	07-195	
Item 6(b), Sheet 10 (N.J.S.40A:4-14)	07-191	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 10 (N.J.S.40A:4-14)	07-191	
5. Amount to be Raised by Taxation For Minimum Library Levy	07-192	794,542
Total Revenues	13-299	32,492,512

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	*****	*****
Within "CAPS"	34-201	15,614,988
(a&b) Operations Including Contingent		
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	2,390,050
(g) Cash Deficit	46-885	
Excluded From "CAPS"	*****	*****
(a) Operations - Total Operations Excluded from "CAPS"	34-305	2,938,002
(c) Capital Improvements	44-999	100,000
(d) Municipal Debt Service	45-999	10,059,572
(e) Deferred Charges and Statutory Expenditures - Municipal	46-999	
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(K) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	1,389,900
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S.40A:4-13)</b>	07-195	
Total Appropriations	34-499	32,492,512

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 4th day of August 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 2014 approved budget and

all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

*Michelle Hack RMC Deputy Clerk*  
Clerk

Certified by me this 4th day of August 2014

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

Contracting Unit: Township of West Deptford

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.A.C.5:30-11.1 et. Seq. Please identify each change order by name of the project.

1      NONE

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 by N.J.A.C.5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

August 4, 2014  
Date

Michelle Hask RMC Deputy Clerk  
Clerk of the Governing Body