

2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY MOORESTOWN TOWNSHIP

COUNTY: BURLINGTON

CHRISTOPHER CHIACCHIO	12/31/2014
MAYOR'S NAME	TERM EXPIRES

MUNICIPAL OFFICIALS	
PATRICIA L. HUNT	10/7/2002
DEPUTY MUNICIPAL CLERK	DATE OF ORIG. APPT.
	C1057
	CERT. NO.
JENNIFER DELLAVALLE	T-8104
TAX COLLECTOR	CERT. NO.
THOMAS J. MERCHEL	N0397
CHIEF FINANCIAL OFFICER	CERT. NO.
MICHAEL HOLT	CR00473
REGISTERED MUNICIPAL ACCOUNTANT	LIC NO.
ANTHONY DROLLAS, JR.	
MUNICIPAL ATTORNEY	

GOVERNING BODY MEMBERS	
NAME	TERM EXPIRES
STACEY F. JORDAN - DEPUTY MAYOR	12/31/2014
VICTORIA NAPOLITANO	12/31/2016
PHIL GARWOOD	12/31/2016
GREGORY NEWCOMBER	12/31/2016

OFFICIAL MAILING ADDRESS OF MUNICIPALITY

TOWNSHIP OF MOORESTOWN

2 EXECUTIVE DRIVE

MOORESTOWN, NEW JERSEY 08057

FAX#: 856-914-3078

PLEASE ATTACH THIS TO YOUR 2013 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 MOORESTOWN, County of BURLINGTON 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 28th day of April 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).

Clerk
2 Executive Drive , Moorestown , NJ 08057-248C
Address
(856) 235-0912
Phone Number

Certified by me, this 28th day of April 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 contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 28th day of April 2014.


Registered Municipal Accountant

Medford, N.J. 08055
Address

618 Stokes Road
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 contained herein are in proof, and the total of anticipated revenues equals the total of appropriations and the budget full compliance with the Local Budget Law, N.J.S.40A:4-1 et seq.

Certified by me, this 28th day of April 2014.


Chief Financial Officer

DO NOT USE THESE SPACES

<p>CERTIFICATION OF ADOPTED BUDGET (DO NOT ADVERTISE THIS CERTIFICATION FORM)</p> <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 if certified with respect to the forgoing only.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2014 By: _____</p>	<p>CERTIFICATION OF APPROVED BUDGET</p> <p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2014 By: _____</p>
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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 MOORESTOWN, County of BURLINGTON

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Moorestown, County of Burlington 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 Burlington County Times in the issue of May 5, 2014.

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

RECORDED VOTE (Insert last name)	AYES	NAYS	ABSTAINED	ABSENT

Notice is hereby given that the Budget and Tax Resolution was approved by the Council of the Township of Moorestown, County of Burlington, on April 28th, 2014.

A Hearing on the Budget and Tax Resolution will be held at the Town Hall, on June 9, 2014 at 7:30 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)	16,461,938
2. Appropriations Excluded from "CAPS":	XXXXXXXXXX
(a) Municipal Purposes (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)	5,637,459
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded From "CAPS" (Item O, Sheet 29)	5,637,459
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.40% Percent of Tax Collections	1,509,305
4. Total General Appropriations (Item 9, Sheet 29)	23,608,702
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,667,815
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)	14,542,145
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Municipal Library Tax	1,398,742

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

	GENERAL BUDGET	WATER/SEWER UTILITY		
			UTILITY	UTILITY
Budget Appropriations - Adopted Budget	23,318,465	7,915,824		
Budget Appropriations Added by N.J.S.40A:4-87	12,000			
Emergency Appropriations				
Total Appropriations	23,330,465	7,915,824		
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	22,273,147	7,071,324		
Reserved	1,032,157	778,690		
Unexpended Balances Cancelled	25,161	65,810		
Total Expenditures and Unexpended Balances Cancelled	23,330,465	7,915,824		
Overexpenditures *				

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

I. APPROPRIATION "CAPS"

Chapter 89, Laws of 1990 extended and made sweeping changes to the Local "CAPS" law. This law restricts the amount of 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 "CAPS" 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 added to 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:

GENERAL BUDGET HEARING

On June 9, 2014 at 7:30 pm at Town Hall 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 Patricia Hunt at the Town Hall.

II. CALCULATION OF "CAP"

Total Appropriations for 2013		\$23,318,465
Less:		
Total Other Operations	\$1,500,962	
Total Municipal Debt Service	3,545,243	
Total Public & Private Programs Offset Excluded From "CAPS"	167,143	
Total Deferred Charges	395,083	
Capital Improvements	50,000	
Reserve for Uncollected Taxes	1,544,408	7,202,839
Amount on which 3.5% "CAP" is Applied		16,115,626
3.5% "CAPS"		564,047
Added Assessments 53,943,600 X .368		198,512
2013 Bank		270,393
2012 Bank		658,557
Allowable Operating Appropriations Before Additional Exceptions per (N.J.S.40A:45.3)		\$17,807,135

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

III. CALCULATION OF LEVY CAP	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	14,267,502
Less: Prior Year Deferred Charges: Emergencies	(39,016)
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Changes in Service Provider - Transfer of Service/Function	
Less: Prior Year Recycling Tax	(72,000)
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	<u>14,156,486</u>
Plus: 2% Cap Increase	283,130
Plus: Assumption of Service/Function	-
Adjusted Tax Levy Prior to Exclusions	<u>14,439,616</u>
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increase	
Allowable LOSAP Increase	
Allowable Capital Improvement Increase	115,000
Allowable Debt Service & Capital Leases Increase	151,457
Recycling Tax Appropriation	72,000
Deferred Charges to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	39,016
Add Total Exclusions	<u>377,473</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>(25,161)</u>
Adjusted Tax Levy	<u>14,791,928</u>
Additions:	
New Ratables - Increase in Valuations (New Construction & Additi	53,943,600
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.368
New Ratable Adjustment to Levy	198,512
CY 2013 Cap Bank Utilized in 2014	-
Amounts approved by Referendum	
Maximum Allowable Amount to be Raised by Taxation	<u>14,990,440</u>
Amount to be Raised by Taxation for Municipal Purposes	<u>14,542,145</u>
Under/Over Cap	<u>448,295</u>

IV. HEALTH INSURANCE CONTRIBUTIONS AND WAIVERS	
Current Budget:	
The total health insurance premiums are estimated at \$2,396,500 for the Township for fiscal year 2014.	
The estimated employee contributions that represent the employee salary deferrals are estimated at \$140,000	
The net amount budgeted for health insurance premiums is \$2,256,500. Health waiver benefits = \$23,800.	
Utility Budget:	
The total health insurance premiums are estimated at \$527,500 for the Township for fiscal year 2014.	
The estimated employee contributions that represent the employee salary deferrals are estimated at \$28,000	
The net amount budgeted for health insurance premiums is \$499,500. Health waiver benefits = \$6,800.	
 V. MUNICIPAL LIBRARY TAX LEVY	
For the first time during 2011 and budgets going forward, 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
CURRENT FUND:					
Supervisory, Technical & Clerical Personnel	1,599.00	\$89,846		X	
F.O.P. Police Personnel	4,311.50	\$652,440	X		
Public Works Supervisors	172.00	\$9,124	X		
C.W.A. Public Works Personnel	3,474.50	\$184,131	X		
UTILITY FUND:					
Supervisory, Technical & Clerical Personnel	198.50	\$14,849		X	
Public Works Supervisors	368.50	\$25,859	X		
C.W.A. Public Works Personnel	1,697.50	\$85,435	X		
TOTALS	11,821.50	\$1,061,684			
Total Funds Reserved as of end of 2013:		\$352,820			
Total Funds Appropriated in 2014:		\$15,000			

TOWNSHIP OF MOORESTOWN
CURRENT FUNDS - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	2,115,000	2,375,000	2,375,000
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,115,000	2,375,000	2,375,000
3. Miscellaneous Revenues Section A: Local Revenues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Alcoholic Beverages	08-103		185,000	643,500
Other	08-104	300	500	317
Fees & Permits	08-105	85,000	85,000	103,287
Fines & Costs:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Municipal Court	08-110	275,000	275,000	281,798
Other	08-109			
Interest & Costs on Taxes	08-112	240,000	210,000	260,121
Interest & Costs on Assessments	08-115			
Parking Meters	08-111	22,000	22,000	25,804
Interest on Investments & Deposits	08-113	28,000	25,000	32,796
Anticipated Utility Operating Surplus	08-114			

CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Uniform Construction Code Fees	08-160	310,000	325,000	363,265
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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):	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	310,000	325,000	363,265

CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	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
2013 County Parks Grant	10-785	125,000		
Sustainable NJ Capacity Building	10-784	750		
SNJDEP - Enhanced Stormwater Management	10-701	100,060		
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	7,711	35,000	35,000
Municipal Alliance on Alcoholism & Drug Abuse - Private Donations	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703		17,400	17,400
Safe and Secure Communities Program - P.L.1994, Chapter 220	10-704		60,000	60,000
Police Training Award	10-705	1,500		
2012 Smart Growth Planning Grant	10-706			
Recycling Tonnage Grant	10-707	47,734	40,937	40,937
Recreation Services and Programs	10-708			
E.M.A Thumper Grant	10-711			
E.M.A. - HMEP Grant	10-709			
Body Armor Replacement	10-714	4,267	3,477	3,477

CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	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 (Continued):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DOT Highway Safety Grant	10-710			
Joint Services Incentive Grant	10-712			
Best Place Donation (Private)	10-713			
Local Law Enforcement Block Grant	10-716			
Bullet Vest Partnership	10-717			
Skate Park (Private)	10-718			
2012 Roads Resurfacing (Private)	10-719			
Recovery Act Ed Byrne Memorial Justice Asst	10-720			
Green Communities Program	10-721			
Tree Replacement Trust	10-722			
Police Training Award	10-723			
2012 ANJEC Sustainable Grant	10-724			
Municipal Development Parks Grant	10-725			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Public & Private Revenues	10-001	287,022	156,814	156,814

CURRENT FUNDS - ANTICIPATED REVENUES (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
County Snow Removal	08-116			
Tower Rents	08-106	85,000	100,000	100,494
Water & Sewer Fund Reimbursement for Administrative Expenses	08-107	325,000	325,000	325,000
Shared Service Reimbursements	08-108	18,000	17,500	
Library Services Reimbursements	08-109	165,000	125,000	131,925
Reserve for Payment of Bonds	08-110	150,000	50,000	50,000
JIF Settlement Payment	08-111			
BOE Reimbursement - Resource Officer	08-112	130,000	125,000	125,000
Interfunds Anticipated	08-113			
Anticipated General Capital Surplus	08-116	50,000		
Reserve for Housing Trust Fund	08-117			
Reserve for Payment of Notes	08-118		105,000	105,000

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	2,115,000	2,375,000	2,375,000
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	996,830	1,129,855	1,745,567
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,035,963	2,033,963	2,039,787
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	310,000	325,000	363,265
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			
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	287,022	156,814	156,814
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	923,000	847,500	837,419
Total Miscellaneous Revenues	13-099	4,552,815	4,493,132	5,142,852
4. Receipts from Delinquent Taxes	15-499	1,000,000	800,000	926,118
5. Subtotal General Revenues (Items 1,2,3,& 4)	13-199	7,667,815	7,668,132	8,443,970
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	14,542,145	14,267,502	16,164,134
(b) Addition to Local District School Tax	07-191			XXXXXXXX
(c) Minimum Library Tax	07-192	1,398,742	1,394,831	1,394,831
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	15,940,887	15,662,333	17,558,965
7. Total General Revenues	13-299	23,608,702	23,330,465	26,002,935

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
General Government Functions:						
General Administration:						
Salaries and Wages	20-100-1	297,441	294,577		303,977	294,572 9,405
Other Expenses	20-100-2	79,225	73,725		73,725	63,771 9,954
Human Resources:						
Salaries and Wages	20-105-1					
Other Expenses	20-105-2	55,800	21,500		101,500	79,699 21,801
Mayor & Council:						
Salaries and Wages	20-110-1	24,795	24,795		24,795	24,795
Other Expenses	20-110-2	6,375	6,375		6,375	6,059 316
Municipal Clerk						
Salaries and Wages	20-120-1	78,064	76,687		78,187	78,015 172
Other Expenses	20-120-2	20,375	21,375		21,375	17,528 3,847
Financial Administration (Treasury):						
Office of Controller:						
Salaries and Wages	20-130-1	188,869	185,203		188,903	188,818 85
Other Expenses	20-130-2	44,600	44,300		46,800	43,114 3,686

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
Auditing Services:						
Other Expenses	20-135-2	26,500	25,750		25,750	25,750
Data Processing:						
Salaries and Wages	20-140-1	51,625	30,000		14,000	13,707 293
Other Expenses	20-140-2	18,350	51,200		56,200	53,521 2,679
Revenue Administration (Tax Collection):						
Salaries and Wages	20-145-1	94,000	113,103		108,103	104,050 4,053
Other Expenses	20-145-2	22,050	19,500		19,500	12,612 6,888
Tax Assessment:						
Salaries and Wages	20-150-1	118,352	116,094		118,494	117,123 1,371
Cost of Revaluation						
Other Expenses	20-150-2	34,625	31,825		31,825	27,322 4,503
Reassessment Program	20-150-4					
Legal Services (Legal Department):						
Other Expenses	20-155-2	120,500	120,500		120,500	101,329 19,171
Engineering Services:						
Other Expenses	20-165-2	30,000	35,000		35,000	23,253 11,747
Economic Development Agencies:						
Other Expenses	20-170-2	4,000	2,500		2,500	2,500

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
(A) Operations - within "CAPS"							
Land Use Administration:							
Planning Board :							
Salaries and Wages	21-180-1	169,480	167,343		169,343	166,636	2,707
Other Expenses	21-180-2	31,650	40,050		35,050	22,164	12,886
Zoning Board of Adjustments:							
Salaries and Wages	21-185-1	108,601	91,462		96,962	92,513	4,449
Other Expenses	21-185-2	15,350	16,150		13,150	8,805	4,345
Insurance:							
Unemployment Compensation	23-225-2	10,000	5,000		5,000	4,127	873
Other Insurance Premiums	23-210-2	197,100	183,162		183,162	181,584	1,578
Worker's Compensation	23-215-2	204,250	207,306		207,306	206,106	1,200
Group Insurance for Employees	23-220-2	2,256,500	2,199,912		2,149,912	2,038,914	110,998
Health Benefit Waiver	23-221-1	23,800	20,400		20,400	16,500	3,900
Public Safety Functions:							
Police:							
Salaries and Wages	25-240-1	4,480,700	4,436,278		4,436,278	4,254,375	181,903
Other Expenses	25-240-2	154,023	142,361		142,361	141,198	1,163

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
(A) Operations - within "CAPS"						
Communications Division:						
Salaries and Wages	25-250-1					
Other Expenses	25-250-2					
Prosecutor:						
Salaries and Wages	25-275-1	19,972	19,972		19,972	19,971
						1
Public Works Functions:						
Department of Public Works - Office of Director:						
Salaries and Wages	26-300-1	261,933	258,233		263,233	260,213
Other Expenses	26-300-2	13,175	8,175		8,175	5,750
Division of Roads & Property:						
Road Repairs & Maintenance:						
Salaries and Wages	26-290-1	745,913	708,070		618,070	549,572
Other Expenses	26-290-2	270,650	199,650		174,650	134,743
Buildings & Grounds:						
Other Expenses	26-310-2	363,400	366,500		366,500	329,136

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
Shade Tree:							
Salaries and Wages	26-300-1	152,598	160,138		160,138	159,170	968
Other Expenses	26-300-2	97,000	97,000		97,000	94,811	2,189
Shade Tree Advisory Committee:							
Other Expenses	26-300-2	2,000	2,000		2,000	1,925	75
Maintenance of Motor Vehicles:							
Salaries and Wages	26-315-1	83,547	81,047		81,047	80,173	874
Other Expenses	26-315-2	128,000	153,000		153,000	141,340	11,660
Division of Sanitation:							
Salaries and Wages	26-305-1	227,749	716,446		676,446	622,654	53,792
Other Expenses	26-305-2	516,050	89,050		89,050	76,540	12,510
Health & Human Services:							
Environmental Committee:							
Other Expenses	27-335-2	3,000	3,000		3,000	2,727	273
Animal Control:							
Contractual Services	27-340-2	12,300	12,300		12,300	12,300	
Contribution to Social Service Agencies	27-360-2	2,000	2,000		2,000	2,000	

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
(A) Operations - within "CAPS"							
Recreation & Education:							
Recreation Services & Programs:							
Salaries and Wages	28-370-1	250,828	270,534		260,534	246,738	13,796
Other Expenses	28-370-2	98,675	82,175		97,175	87,523	9,652
Parks & Playgrounds:							
Salaries and Wages	28-375-1	81,005	57,253		57,253	47,986	9,267
Other Expenses	28-375-2	83,850	67,021		127,021	111,536	15,485
Strawbridge Lake Park Maintenance:							
Other Expenses	28-375-2						
Utility Expenses & Bulk Purchases:							
Electricity	31-430-2	417,000	352,000		352,000	339,051	12,949
Street Lighting:							
Other Expenses	31-435-2	295,000	290,000		287,000	282,382	4,618
Telephone	31-440-2	75,000	74,000		74,000	70,570	3,430
Gasoline	31-460-2	300,000	328,000		328,000	276,082	51,918
Water	31-445-2	8,000	6,000		6,000	4,586	1,414

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
(A) Operations - within "CAPS"							
Utility Expenses & Bulk Purchases (continued):							
Gas (Natural/Propane)	31-446-2	50,000	40,000		40,000	32,288	7,712
Telecommunications	31-450-2	34,000	29,000		32,000	28,911	3,089
Solid Waste Disposal:							
Solid Waste Disposal	32-465-2	719,000	676,957		701,957	659,137	42,820
Municipal Court:							
Salaries & Wages	43-490-1	161,632	159,967		162,967	160,522	2,445
Other Expenses	43-490-2	33,250	28,000		30,000	29,504	496
Public Defender (P.L.1997, Chapter 256):							
Other Expenses	43-495-2	8,850	8,850		8,850	8,580	270

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	5,000	5,000		75,000	75,000		
Sick Sell - Back	30-415-1	48,000	42,000		42,000			42,000
Widow of Volunteer Fireman	30-425-2							
Condominium Services Reimbursement (P.L.1989, Chapter 299)	26-325-2	88,000	82,000		82,000			82,000
Reserve for Salary Increases	30-425-1	100,000	42,000					
Performance Based Reward Program	30-425-1							
Refund Prior Years' Taxes	30-426-2							
Total Operations (Item 8(A)) within "CAPS"	34-199	14,903,198	14,496,731		14,505,731	13,522,308		983,423
B. Contingent	35-470			XXXXXXXXXX				
Total Operations Including Contingent - within "CAPS"	34-201	14,903,198	14,496,731		14,505,731	13,522,308		983,423
Detail:								
Salaries and Wages	34-201-1	7,925,275	8,225,612		8,128,112	7,723,139		404,973
Other Expenses (Including Contingent)	34-201-2	6,977,923	6,271,119		6,377,619	5,799,169		578,450

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS (A) Operations - 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
Municipal Court:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	43-490-1						
Other Expenses	43-490-2						
Statutory Expenditures:							
Contribution to Social Security	36-472-2						
Public Defender (P.L.1997, Chapter 256):	43-495						
Salaries & Wages	43-495-1						
Other Expenses	43-495-2						
Maintenance of Free Public Library:							
Other Expenses	29-390-2	1,398,742	1,394,831		1,394,831	1,394,831	
Insurance:							
Group Insurance for Employees	23-220-2		78,088		78,088	78,088	

CURRENT FUNDS - APPROPRIATIONS (continued)

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
(A) Operations - Excluded from "CAPS" (continued):							
Snow Emergency Executive Order #15: NJSA 40A:45.3bb							
Public Works Functions:							
Division of Roads & Property:							
Road Repairs & Maintenance:							
Salaries and Wages	26-290-1						
Other Expenses	26-290-2						
Maintenance of Motor Vehicles:							
Salaries and Wages	26-315-1						
Other Expenses	26-315-2						
Sanitation							
Salaries and Wages	26-300-1						
Recycling Tax Appropriations:							
Recycling Tax (P.L. 2012,c 311 - NJSA 13:1E-96.5)	32-465-2		28,043		28,043	28,043	
Statutory Expenditures:							
Public Employees Retirement System	36-474						
Police and Firemen's Retirement System	36-474						
Total Other Operations - Excluded From "CAPS"	34-300	1,398,742	1,500,962		1,500,962	1,500,962	

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
New Jersey Council on Alcohol & Drug Abuse - State Share	41-703		17,400		17,400	17,400	
New Jersey Council on Alcohol & Drug Abuse - Township Share	41-703		4,350		4,350	4,350	
Community Development Block Grant	41-711						
Clean Communities Act	41-770	7,711	35,000		35,000	35,000	
Recreation Opportunities Grant - State Share	41-709						
Recreation Opportunities Grant - Township Share	41-709						
Alcohol Education & Enforcement Fund	41-702						
Body Armor Replacement	41-715	4,267	3,477		3,477	3,477	
Drunk Driving Enforcement Grant	41-714						
Supplemental Fire Services Program	41-700	5,979	5,979		5,979	5,979	
Recovery Act Ed Byrne Memorial Justice Asst	41-712						
Best Place to Live Donation:							
Private Donations	41-713						
Local Match	41-713						
Bullet Vest Partnership Grant - Federal Share	41-720						
Tree Replacement Fund	41-720						
Click it or Ticket	41-721						

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
(A) Operations - Excluded from "CAPS" (continued):							
Public & Private Programs Offset by Revenues (continued)	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Safe & Secure Communities	41-704		60,000		60,000	60,000	
2012 ANJEC Sustainable Grant	41-708						
DOT Highway Safety	41-710						
County E.M.A. - Homeland Security Grant	41-716						
Police Training Award	41-717						
Recreation Opportunities Grant - State Share	41-718						
Recreation Opportunities Grant - Local Share	41-718						
Recycling Tonnage Grant	41-719	47,734	40,937		40,937	40,937	
Sustainable NJ Capacity Building	41-720	750					
Police Training Award	41-722	1,500					
2013 County Parks Grant	41-725	125,000					
NJDEP Stormwater Regulation	41-723	100,060					
Total Public & Private Programs Offset by Revenues	40-999	293,001	167,143		167,143	167,143	
Total Operations - Excluded from "CAPS"	34-305	1,691,743	1,668,105		1,668,105	1,668,105	
Detail:							
Salaries and Wages	34-305-1	7,711	95,000		95,000	95,000	
Other Expenses	34-305-2	1,684,032	1,573,105		1,573,105	1,573,105	

CURRENT FUNDS - APPROPRIATIONS (continued)

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
(C) Capital Improvements Excluded from "CAPS"							
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	165,000	50,000		50,000	50,000	
Capital Outlay:							
Police In-Car Video Equipment	44-905						
Baseball Field Improvements	44-903						
New Albany Road Rail Grade	44-904						
N. Church Recreation Center Repairs	44-906						
Softball Field Repairs	44-907						
Baseball Field Co-Share Project	44-908						
Fit Out Expense Library 2nd Floor	44-909						
Purchase of I.T./ A.V. Equipment	44-910						
Wesley Bishop Park Drainage	44-911						
Baseball Field Upgrade	44-912						
Bleacher Renovations - N. Church Gym	44-913						
DPW Fence & Gate	44-914						

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
(I) DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations	46-870		356,067	XXXXXXXX	356,067	356,067	XXXXXXXX
Special Emergency Authorizations - 5 Years (40A:4-55)	46-870	39,016	39,016	XXXXXXXX	39,016	39,016	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	39,016	395,083	XXXXXXXX	395,083	395,083	
(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	5,637,459	5,658,431		5,658,431	5,633,270	

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	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(I) Type I District School Debt Service	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXX			XXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.18A:22-20	29-407						XXXXXXXX
Total Deferred Charges & Statutory Expenditures Local School - Excluded from "CAPS"	29-409						XXXXXXXX
(K) Total Municipal Appropriations - Local School District Purposes - Excluded from CAPS Items (I) & (J)	29-410						XXXXXXXX
(O) Total General Appropriation Excluded from CAPS	34-399	5,637,459	5,658,431		5,658,431	5,633,270	
(L) Subtotal General Appropriations Items (H1) & (O)	34-400	22,099,397	21,774,057		21,786,057	20,728,739	1,032,157
(M) Reserve for Uncollected Taxes	50-899	1,509,305	1,544,408	XXXXXXXX	1,544,408	1,544,408	
9. TOTAL GENERAL APPROPRIATIONS	34-499	23,608,702	23,318,465		23,330,465	22,273,147	1,032,157

CURRENT FUNDS - APPROPRIATIONS (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013			
	Summary of Appropriations	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	16,461,938	16,115,626			16,127,626	15,095,469	1,032,157
(a) Operations - Excluded From "CAPS"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Operations	34-300	1,398,742	1,500,962			1,500,962	1,500,962	
Uniform Construction Code	22-999							
Interlocal Municipal Service Agreements	42-999							
Additional Appropriations Offset by Revenues	34-303							
Public & Private Programs Offset by Revenues	40-999	293,001	167,143			167,143	167,143	
Total Operations - Excluded From "CAPS"	34-305	1,691,743	1,668,105			1,668,105	1,668,105	
(C) Capital Improvements	44-999	165,000	50,000			50,000	50,000	
(D) Municipal Debt Service	45-999	3,741,700	3,545,243			3,545,243	3,520,082	XXXXXXXX
(E) Total Deferred Charges (Sheet 18 +28)	46-999	39,016	395,083	XXXXXXXX		395,083	395,083	
(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	1,509,305	1,544,408	XXXXXXXX		1,544,408	1,544,408	
Total General Appropriations	34-499	23,608,702	23,318,465			23,330,465	22,273,147	1,032,157

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	517,970		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	517,970		
Rents:				
Water	08-503	4,150,000	4,550,000	4,224,762
Sewer	08-503	2,900,000	2,900,000	3,098,898
Fire Hydrant Service	08-503			
Interest	08-504	5,000	10,000	8,663
Miscellaneous-Water	08-505	417,000	440,824	902,101
Miscellaneous-Sewer	08-505	30,000	15,000	369,050
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services		XXXXXXXX	XXXXXXXX	XXXXXXXX
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	09-599	8,019,970	7,915,824	8,603,474

*Note: Use pages 31, 32 and 33 for utility only.

All other utilities use sheets 34, 35 and 36.

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	1,883,260	1,829,732		1,794,732	1,638,958	155,774
Other Expenses	55-502	4,932,967	4,932,576		4,967,576	4,446,615	520,961
Capital Improvements:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	50,000	50,000		50,000	50,000	
Capital Outlay	55-512	232,500	132,500		132,500	56,699	75,801
Debt Service:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	395,000	420,000		420,000	420,000	XXXXXXXX *
Payment of Bond Anticipation Notes & Capital Notes	55-521		50,000		50,000		XXXXXXXX
Interest on Bonds	55-522	212,100	200,000		200,000	184,357	XXXXXXXX *
Interest on Notes	55-523	20,000	4,500		4,500	4,333	XXXXXXXX *
							XXXXXXXX

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
Unfunded Ordinances				XXXXXXXX			
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			
				XXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	144,143	146,516		146,516	146,516	
Social Security System (O.A.S.I.)	55-541	145,000	145,000		145,000	122,986	22,014
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	5,000	5,000		5,000	860	4,140
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXX			XXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXX			XXXXXXXX
TOTAL WATER SEWER UTILITY APPROPRIATIONS	55-599	8,019,970	7,915,824		7,915,824	7,071,324	778,690

SHEETS 34 THROUGH 36 ARE NOT NEEDED

DEDICATED WATER AND SEWER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2013
	2014	2013	
Assessment Cash		4,160	4,160
Deficit (General Budget)			
Total Assessment Revenues		4,160	4,160
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2013 Paid or Charged
	2014	2013	
Payment of Bond Principal		4,160	4,160
Payment of Bond Anticipation Notes			
Total Assessment Appropriations		4,160	4,160

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2013
	2014	2013	
Assessment Cash			
Deficit Water Utility Budget			
Total Water Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Expended 2013 Paid or Charged
	2014	2013	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Water Utility Assessment Appropriations			

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	ANTICIPATED		REALIZED IN
		2014	2013	CASH IN 2013
Assessment Cash	53-101		4,160	4,160
Deficit (Utility Budget)	53-885			
Total Trust Assessment Revenues	53-899		4,160	4,160
15. APPROPRIATIONS FOR ASSESSMENT DEBT		APPROPRIATED		EXPENDED
		2014	2013	2013 PAID OR CHARGED
Payment of Bond Principal	53-920		4,160	4,160
Payment of Bond Anticipation Notes	53-925			
Total Trust Assessment Appropriations	53-999		4,160	4,160

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;

~~Health Benefits Trust Fund; Third Party Inspection Fees; Special Law Enforcement Trust (N.J.S.A.2C:64); Developers' Escrow; Disposal of Forfeited Property; Housing Trust Fund and Open Space Preservation~~

~~Town Center Renaissance Program; Accumulated Absences; Affinity Credit Card; Tree Remembrance Program; Renaissance Program; Recreation Trust Programs; Housing & Community Development Block G~~

~~Act; Self Insurance Program; Recreation Donations; Snow Removal Trust Fund; Sustainable Jersey Initiatives - Green Team Committee Donations~~

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	14,211,794
Due From State of N.J. (c. 20, P.L. 1971)	1111000	
Federal & State Grants Receivable	1110200	77,412
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx
Taxes Receivable	1110300	1,060,194
Tax Title Liens Receivable	1110400	960,603
Property Acquired by Tax Title Lien Liquidation	1110500	101,300
Other Receivables	1110600	127,546
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	156,064
Total Assets	1110900	16,694,913

LIABILITIES, RESERVES AND SURPLUS

* Cash Liabilities	2110100	8,153,648
Reserves for Receivables	2110200	2,161,064
Surplus	2110300	6,380,201
Total Liabilities, Reserves & Surplus		16,694,913

School Tax Levy Unpaid	2220140	29,335,338
Less: School Tax Deferred	2220200	24,472,999
* Balance Included in Above "Cash Liabilities"	2220300	4,862,339

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	23110100	5,266,890	1,237,563
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
* (Percentage collected: 2013 98.62%, 2012 97.84%)	2310200	92,135,019	90,375,628
Delinquent Taxes	2310300	926,118	848,813
Other Revenues & Additions to Income	2310400	6,071,603	10,559,101
Total Funds	2310500	104,399,630	103,021,105
EXPENDITURES & TAX REQUIREMENTS:			
Municipal Appropriations	2310600	21,760,896	21,345,920
School Taxes (Including Local & Regional)	2310700	58,670,676	58,402,897
County Taxes (Including Added Tax Amounts)	2310800	14,572,208	15,312,039
Special District Taxes	2310900	2,877,578	2,935,030
Other Expenditure & Deductions from Income	2311000	138,071	309,476
Total Expenditures & Tax Requirements	2311100	98,019,429	98,305,362
Less: Expenditures to be Raised by Future Taxes	2311200		551,147
Total Adjusted Expenditures & Tax Requirements	2311300	98,019,429	97,754,215
Surplus Balance - December 31st	2311400	6,380,201	5,266,890

* Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	6,380,201
Current Surplus Anticipated in 2014 Budget	2311600	2,115,000
Surplus Balance Remaining	2311700	4,265,201

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 pervious three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

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

**TOWNSHIP OF MOORESTOWN
2014 CAPITAL BUDGET
CURRENT YEAR ACTION**

PROJECT TITLE	PROJECT NUMBER	ESTIMATED TOTAL COST	AMOUNTS RESERVED IN PRIOR YEAR	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2014					TO BE FUNDED IN FUTURE YEARS
				2014 BUDGET APPROPRIATION	CAPITAL IM-PROVEMENT FUND	CAPITAL SURPLUS	GRANTS IN AID AND OTHER FUNDS	DEBT AUTHORIZED	
GENERAL CAPITAL IMPROVEMENTS									
Annual Street Resurfacing Program	1	\$ 4,810,000			\$ 45,500			\$ 864,500	\$ 3,900,000
Purchase of DPW Heavy Vehicles & Equipment	2	2,445,000			22,250			422,750	2,000,000
Purchase of Police Vehicles and Equipment	3	1,030,000			16,500			313,500	700,000
Various Drainage Projects	4	330,000			16,500			313,500	
Improvements to the Public Works Building	5	65,000			3,250			61,750	
Improv. to Wesley Bishop and Jeff Young Parks	6	715,000			35,750			679,250	
Improvements to Recreation Centers	7	55,000			2,750			52,250	
Prelim.Design Exp. for Municipal Parking Lot Improv.	8	105,000			5,250			99,750	
Prelim.Design Exp. for Police and Court Facilities	9	65,000			3,250			61,750	
Demolition of Existing Library Building	10	280,000			14,000			266,000	
Total General Capital Improvements		\$ 9,900,000	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ 3,135,000	\$ 6,600,000
UTILITY CAPITAL IMPROVEMENTS									
Purchase of Utility Heavy Vehicles & Equipment	11	\$ 1,810,000			\$ 40,500			\$ 769,500	\$ 1,000,000
Replacement & Upgrade of Various Water Mains	12	5,000,000			86,250			1,638,750	3,275,000
Install Automated Water Meter Reading System	13	3,000,000			-				3,000,000
Upgrade Sewer Pump Station Alarm Systems	14	65,000			3,250			61,750	
Purchase Water Meters	15	80,000		\$ 80,000					
Hydrants	16	12,500		12,500					
Utility Relocations	17	40,000		40,000					
Clean & Remove Solids from Secondary Digester	18	100,000		100,000					
Total Utility Capital Improvements		\$ 10,107,500	\$ -	\$ 232,500	\$ 130,000	\$ -	\$ -	\$ 2,470,000	\$ 7,275,000
TOTAL - ALL PROJECTS		\$ 20,007,500	\$ -	\$ 232,500	\$ 295,000	\$ -	\$ -	\$ 5,605,000	\$ 13,875,000

TOWNSHIP OF MOORESTOWN
6 YEAR CAPITAL PROGRAM - 2014-2019
Anticipated Project Schedule and Funding Requirements

PROJECT TITLE	PROJECT NUMBER	ESTIMATED TOTAL COST	ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR						
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019	
GENERAL CAPITAL IMPROVEMENTS										
Annual Street Resurfacing Program	1	\$ 4,810,000	12 Months	\$ 910,000	\$ 780,000	\$ 780,000	780,000	780,000	780,000	780,000
Purchase of DPW Heavy Vehicles & Equipment	2	2,445,000	Ongoing	445,000	400,000	400,000	400,000	400,000	400,000	400,000
Purchase of Police Vehicles and Equipment	3	1,030,000	36 Months	330,000		350,000			350,000	
Various Drainage Projects	4	330,000	Ongoing	330,000						
Improvements to the Public Works Building	5	65,000	Ongoing	65,000						
Improv. to Wesley Bishop and Jeff Young Parks	6	715,000	24 Months	715,000						
Improvements to Recreation Centers	7	55,000	24 Months	55,000						
Prelim.Design Exp. for Municipal Parking Lot Improv.	8	105,000	Ongoing	105,000						
Prelim.Design Exp. for Police and Court Facilities	9	65,000	24 Months	65,000						
Demolition of Existing Library Building	10	280,000	12 Months	280,000						
Total General Capital Improvements		\$ 9,900,000		\$ 3,300,000	\$ 1,180,000	\$ 1,530,000	\$ 1,180,000	\$ 1,530,000	\$ 1,180,000	
UTILITY CAPITAL IMPROVEMENTS										
Purchase of Utility Heavy Vehicles & Equipment	11	\$ 1,810,000	Ongoing	\$ 810,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Replacement & Upgrade of Various Water Mains	12	5,000,000	12 Months	1,725,000		1,637,500			1,637,500	
Install Automated Water Meter Reading System	13	3,000,000	12 Months				3,000,000			
Upgrade Sewer Pump Station Alarm Systems	14	65,000	36 Months	65,000						
Purchase Water Meters	15	80,000	48 Months	80,000						
Hydrants	16	12,500	12 Months	12,500						
Utility Relocations	17	40,000	12 Months	40,000						
Clean & Remove Solids from Secondary Digester	18	100,000	12 Months	100,000						
Total Utility Capital Improvements		\$ 10,107,500		\$ 2,832,500	\$ 200,000	\$ 1,837,500	\$ 3,200,000	\$ 1,837,500	\$ 200,000	
TOTAL - ALL PROJECTS		\$ 20,007,500		\$ 6,132,500	\$ 1,380,000	\$ 3,367,500	\$ 4,380,000	\$ 3,367,500	\$ 1,380,000	

**TOWNSHIP OF MOORESTOWN
6 YEAR CAPITAL PROGRAM - 2014-2019
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS
BUDGET APPROPRIATIONS**

PROJECT TITLE	ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		CAPITAL IM- PROVEMENT FUND	CAPITAL SURPLUS	GRANTS IN AID AND OTHER FUNDS	BONDS AND NOTES		
		3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment
GENERAL CAPITAL IMPROVEMENTS									
Annual Street Resurfacing Program	\$ 4,810,000			\$ 240,500			\$ 4,569,500		
Purchase of DPW Heavy Vehicles & Equipment	2,445,000			122,250			2,322,750		
Purchase of Police Vehicles and Equipment	1,030,000			51,500			978,500		
Various Drainage Projects	330,000			16,500			313,500		
Improvements to the Public Works Building	65,000			3,250			61,750		
Improv. to Wesley Bishop and Jeff Young Parks	715,000			35,750			679,250		
Improvements to Recreation Centers	55,000			2,750			52,250		
Prelim.Design Exp. for Municipal Parking Lot Improv.	105,000			5,250			99,750		
Prelim.Design Exp. for Police and Court Facilities	65,000			3,250			61,750		
Demolition of Existing Library Building	280,000			14,000			266,000		
Total General Capital Improvements	\$ 9,900,000	\$ -	\$ -	\$ 495,000	\$ -	\$ -	\$ 9,405,000	\$ -	\$ -
UTILITY CAPITAL IMPROVEMENTS									
Purchase of Utility Heavy Vehicles & Equipment	\$ 1,810,000			\$ 90,500				\$ 1,719,500	
Replacement & Upgrade of Various Water Mains	5,000,000			250,000				4,750,000	
Install Automated Water Meter Reading System	3,000,000			150,000				2,850,000	
Upgrade Sewer Pump Station Alarm Systems	65,000			3,250				61,750	
Purchase Water Meters	80,000	\$ 80,000							
Hydrants	12,500	12,500							
Utility Relocations	40,000	40,000							
Clean & Remove Solids from Secondary Digester	100,000	100,000							
Total Utility Capital Improvements	\$ 10,107,500	\$ 232,500	\$ -	\$ 493,750	\$ -	\$ -	\$ -	\$ 9,381,250	\$ -
TOTAL - ALL PROJECTS	\$ 20,007,500	\$ 232,500	\$ -	\$ 988,750	\$ -	\$ -	\$ 9,405,000	\$ 9,381,250	\$ -

COUNTY/MUNICIPAL 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	394,210	387,815	396,466	Development of Lands for Recreation & Conservation:		xxxxx	xxxxx	xxxxx	xxxxx
County Open Space - Matching F	41-869	143,000	145,600	145,600	Salaries & Wages	54-385-1				
Interest Income	43-113	2,000	4,000	2,253	Other Expenses	54-385-2				
Green Acres Grant	41-899		325,000		Maintenance of Lands for Recreation and Conservation:		xxxxx	xxxxx	xxxxx	xxxxx
Reserve Funds:					Salaries & Wages	54-375-1	135,400	103,675	60,000	43,675
Proceeds from Land Sales					Other Expenses	54-375-2	196,392	382,249	113,010	269,239
Note Sale Premium	41-897				Historic Preservation:		xxxxx	xxxxx	xxxxx	xxxxx
For Future Use	41-898	2,552,778	2,371,345	2,552,778	Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2		300,000		300,000
Total Trust Fund Revenues		3,091,988	3,233,760	3,097,097	Acquisition of Farmland	54-916-2	448,365	467,310		467,310
Summary of Program					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented:		Nov 3,2000/Jan1,2000 to 2011 (date)			Debt Service:		xxxxx	xxxxx	xxxxx	xxxxx
Rate Assessed:		.02/per \$100 Assessed Value 1999-2001 .06/per \$100 Assessed Value 2002-2010 .01/per \$100 Assessed Value 2011-2014								
Total Tax Collected to Date					Payment of Bond Principal	54-920-2	46,325	44,485	44,485	xxxxx
Total Expended to Date:			*		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxx
Total Acreage Preserved to Date					Interest on Bonds	54-930-2	8,384	9,948	9,948	xxxxx
				(Acres)	Green Acres Loan	54-935-2		23,320	23,319	xxxxx
Recreation Land Preserved in 2012:				(Acres)	Interest on Installment Purchase	54-935-2	112,125	112,125	112,125	
Farmland Preserved in 2012:				(Acres)	Reserve for Future Use	54-950-2	2,144,997	1,790,648	318,095	1,472,553
				(Acres)	Total Trust Fund Appropriations	54-499	3,091,988	3,233,760	680,982	2,552,777

* - The major portion of these expenditures were funded through the capital fund for open space preservation.
The debt authorized and interest thereon for this bond ordinance will be paid by this open space trust fund

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

Contracting Unit: Township of Moorestown

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

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.

Date

Clerk of the Governing Body