

ADOPTION

CAP

2014 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Township of Berkeley Heights

COUNTY: Union

Joseph G. Bruno	12/31/2014
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Kevin Hall	12/31/2015
Craig Pastore	12/31/2015
Edward Delia	12/31/2016
Thomas Pirone	12/31/2016
Jeanne Kingsley	12/31/2014
Robert Woodruff	12/31/2014

Municipal Officials	
Ana Minkoff	6/11/2013
Municipal Clerk	Date of Orig. Appt.
	C1717
	Cert. No.
Rachele San Filippo	T-8063
Tax Collector	Cert. No.
Michel D. Marceau	N-870
Chief Financial Officer	Cert. No.
Joseph J. Faccione	100
Registered Municipal Accountant	Lic. No.
Joseph V. Sordillo	
Municipal Attorney	

Official Mailing Address of Municipality
Town Hall

29 Park Avenue

Berkeley Heights, New Jersey 07922

Fax #: (908) 464-8150

Please attach this to your 2014 Budget and Mail to:
Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton, NJ 08625

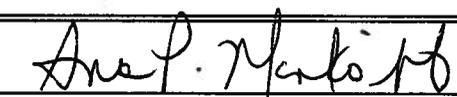
Division Use Only

Municode: _____
Public Hearing Date: _____

**2014
MUNICIPAL BUDGET**

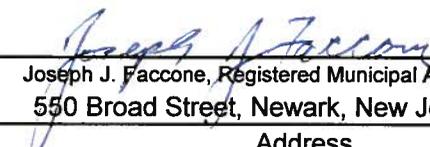
Municipal Budget of the Township of Berkeley Heights, County of Union for the Fiscal Year 2014.

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

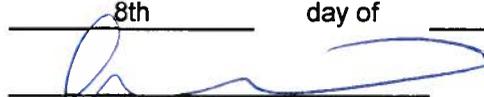

 Ana Minkoff, Clerk
 29 Park Avenue
 Berkeley Heights, New Jersey 07922
 (908) 286-2232

8th 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).
 Certified by me, this 8th day of April, 2014

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

Certified by me, this 8th day of April, 2014

 Joseph J. Faccone, Registered Municipal Accountant #100
 550 Broad Street, Newark, New Jersey 07102
 Address
 SAMUEL KLEIN AND COMPANY, CPA's
 Address
 (973) 624-6100
 Phone Number

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

Certified by me, this 8th day of April, 2014

 Michel D. Marceau, Chief Financial Officer

DO NOT USE THESE SPACES

(Do Not advertise this Certification form)

CERTIFICATION OF ADOPTED 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 foregoing only.

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

Dated: _____, 2014 By: _____

CERTIFICATION OF APPROVED BUDGET

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.

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 Berkeley Heights, County of Union

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Berkeley Heights, County of Union 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 was published in the Courier News

in the issue of April 11, 2014

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

<p>RECORDED VOTE (Insert last name)</p>	Delia	Nays	Abstained	Absent
	Hall			
	Ayes Pirone			
	Woodruff			
	Pastore			
	Kingsley			

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the

Township of Berkeley Heights, County of Union, on April 8, 2014.

A Hearing on the Budget and Tax Resolution will be held at Council Chambers, Municipal Building, on May 6, 2014 at

7:00 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

TOWNSHIP OF BERKELEY HEIGHTS

EXPLANATORY STATEMENT - (Continued)

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2014 is 0.5%. The Mayor and Council have decided to limit the pertinent appropriations to a 3.5% increase for 2014. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2014 over that of the 2013 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2013		\$ 17,343,978.00
MODIFICATIONS:		
Total Other Operations	\$ 1,385,569.00	
Total Public and Private Offset	24,154.00	
Total Capital Improvements	95,000.00	
Total Debt Service	1,826,907.00	
Reserve for Uncollected Taxes	<u>972,000.00</u>	
Amount on Which 3.5% CAP is Applied		<u>4,303,630.00</u> 13,040,348.00
3.5% CAP		<u>456,412.18</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		13,496,760.18
New Construction \$8,675,600 @\$0.625		54,222.50
2012 CAP Bank		359,287.51
2013 CAP Bank		<u>239,034.84</u>
Allowable Appropriations for 2014		<u><u>\$ 14,149,305.03</u></u>

TOWNSHIP OF BERKELEY HEIGHTS
EXPLANATORY STATEMENT - (Continued)
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:		
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$	11,120,028
Plus: 2% Cap Increase		<u>222,401</u>
Adjusted Tax Levy Prior to Exclusions		11,342,429
Exclusions:		
Allowable Capital Improvements Increase	\$	45,000
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases		<u>13,612</u>
Add Total Exclusions		58,612
Less Cancelled or Unexpended Exclusions		<u>1,289</u>
Adjusted Tax Levy After Exclusions		11,399,752
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	8,675,600	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.625</u>	
New Ratable Adjustment to Levy		54,223
2011 Cap Bank Utilized in 2014		<u>141,838</u>
Maximum Allowable Amount to be Raised by Taxation	\$	<u><u>11,595,813</u></u>
Amount to be Raised by Taxation for Municipal Purposes	\$	<u><u>11,595,813</u></u>

TOWNSHIP OF BERKELEY HEIGHTS
EXPLANATORY STATEMENT - (CONTINUED)

The "Summary and General Section of Budget" statement develops the local municipal tax levy which includes the "Reserve for Uncollected Taxes" or cash basis overlay not only for local needs but for School and County purposes as well. While School and County taxes are expressed only in amount of cash needed for their payment, additional taxes must be raised, and included as part of the local levy, so that the collection will meet requirements.

County and School Taxes have not been certified by both the Division of Local Government Services and the County Tax Board, as indicated in the table below.

The Budget for 2014 produces a projected Total Real Property tax rate of \$3.835 per \$100.00 of assessed valuation compared with the 2013 actual tax rate of \$3.698.

The following table shows the composition of the projected 2014 tax levy and tax rate in comparison with the actual 2013 tax levy and tax rate.

	Projected 2014		Actual 2013		2014 Increase (Decrease)	
	Tax Levy	Tax Rate	Tax Levy	Tax Rate	Tax Levy	Tax Rate
For Municipal Purposes	\$ 11,595,813.35	\$ 0.658	\$ 11,120,028.00	\$ 0.625	\$ 475,785.35	\$ 0.033
For Minimum Library	1,059,797.00	0.060	1,062,633.00	0.060	(2,836.00)	0.000
For Local Tax for Municipal Purposes	<u>\$ 12,655,610.35</u>	<u>\$ 0.718</u>	<u>\$ 12,182,661.00</u>	<u>\$ 0.685</u>	<u>\$ 472,949.35</u>	<u>\$ 0.033</u>
For School District Budget	<u>\$ 38,467,852.30</u>	<u>\$ 2.182</u>	<u>\$ 37,529,612.00</u>	<u>\$ 2.109</u>	<u>\$ 938,240.30</u>	<u>\$ 0.073</u>
For County Purposes Including Open Space	<u>\$ 16,483,846.58</u>	<u>\$ 0.935</u>	<u>\$ 16,081,801.54</u>	<u>\$ 0.904</u>	<u>\$ 402,045.04</u>	<u>\$ 0.031</u>
Total Tax Levy	<u>\$ 67,607,309.23</u>	<u>\$ 3.835</u>	<u>\$ 65,794,074.54</u>	<u>\$ 3.698</u>	<u>\$ 1,813,234.69</u>	<u>\$ 0.137</u>
Assessed Valuations	<u>\$ 1,762,934,520.00</u>		<u>\$1,779,094,202.00</u>		<u>\$ (16,159,682.00)</u>	

TOWNSHIP OF BERKELEY HEIGHTS

EXPLANATORY STATEMENT - (Continued)

Health Benefits Appropriation

	<u>2014</u>	<u>2013</u>
2014 Gross Cost	\$ 2,562,927.00	\$ 2,561,398.00
Less Net Contribution by Employees Including Library	<u>277,695.00</u>	<u>259,989.00</u>
Net Budget Appropriation	<u>\$ 2,285,232.00</u>	<u>\$ 2,301,409.00</u>
 Net Budget Appropriations:		
Within "CAPS"	\$ 2,285,232.00	\$ 2,193,473.00
Excluded from "CAPS"		<u>107,936.00</u>
	<u>\$ 2,285,232.00</u>	<u>\$ 2,301,409.00</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	825,000.00	✓ 800,000.00	800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	825,000.00	800,000.00	800,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	15,500.00	✓ 15,500.00	16,036.88
Other	08-104	2,500.00	✓ 2,500.00	3,169.00
Fees and Permits	08-105	250,000.00	✓ 273,550.00	250,755.61
Fines and Costs:				
Municipal Court	08-110	120,000.00	✓ 130,000.00	121,734.57
Other	08-109			
Interest and Costs on Taxes	08-112	130,000.00	✓ 157,000.00	153,902.20
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113		500.00	0.53
Anticipated Utility Operating Surplus	08-114			
Cost of Sewer Treatment	08-117	275,000.00	✓ 250,000.00	300,485.38
Total Section A: Local Revenues	08	793,000.00	829,050.00	846,084.17

CURRENT FUND - 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)				
Uniform Construction Code Fees	08-160	425,000.00	✓ 480,000.00	426,809.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:				
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)				
	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations	08-002	425,000.00	480,000.00	426,809.00

CURRENT FUND - 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:				
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		23,752.68	23,752.68
Alcohol Education and Rehabilitation Fund	10-702		8,137.66	8,137.66
Municipal Alliance on Alcoholism and Drug Abuse	10-703	14,123.00	9,911.00	9,911.00
Police Body Armor Replacement Program (State)	10-709		3,354.13	3,354.13
PSE&G Emergency Services Grant			156,396.00	156,396.00
FEMA FY2012 Assistance to Firefighters Grant			105,274.00	105,274.00
"Drive Sober or Get Pulled Over" Labor Day Crackdown			4,400.00	4,400.00
"Drive Sober or Get Pulled Over" Year End Crackdown			4,400.00	4,400.00
CDBG - Senior Citizen Center Program		6,600.00	6,600.00	6,600.00
CDBG - Senior Citizen Transportation Program		7,600.00	7,600.00	7,600.00
Click It or Ticket			4,000.00	4,000.00
2012 Greening Union County		1,358.00		
Forestry Services		20,000.00		
Unappropriated Reserves:				
Recycling Tonnage Grant Aid		11,697.45	11,764.91	11,764.91

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	08-101	825,000.00	800,000.00	800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:				
Total Section A: Local Revenues	08-001	793,000.00	829,050.00	846,084.17
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,540,591.00	1,540,591.00	1,540,591.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	425,000.00	480,000.00	426,809.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service 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	61,378.45	345,590.38	345,590.38
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	918,482.00	690,000.00	742,020.01
Total Miscellaneous Revenues	13-099	3,738,451.45	3,885,231.38	3,901,094.56
4. Receipts from Delinquent Taxes	15-499	440,000.00	800,000.00	948,540.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,003,451.45	5,485,231.38	5,649,634.56
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	11,595,813.35	11,120,028.00	
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	1,059,797.00	1,062,633.00	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	12,655,610.35	12,182,661.00	12,604,383.39
7. Total General Revenues	13-299	17,659,061.80	17,667,892.38	18,254,017.95

CURRENT FUND - 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"							
<u>GENERAL GOVERNMENT</u>							
Administration:							
Salaries and Wages		165,000.00	✓ 175,000.00		172,500.00	172,134.27	365.73
Other Expenses		45,750.00	✓ 36,705.00		46,705.00	36,295.13	10,409.87
Mayor:							
Salaries and Wages		4,000.00	✓ 4,000.00		4,000.00	4,000.00	
Other Expenses		1,475.00	✓ 1,475.00		1,475.00	505.00	970.00
Council:							
Salaries and Wages		21,000.00	✓ 21,000.00		21,000.00	21,000.00	
Other Expenses		3,425.00	✓ 3,425.00		3,425.00	1,064.87	2,360.13
Township Clerk:							
Salaries and Wages		110,000.00	✓ 96,000.00		94,500.00	93,935.13	564.87
Other Expenses		60,375.00	✓ 79,500.00		79,500.00	60,100.03	19,399.97
Finance:							
Salaries and Wages		161,000.00	✓ 146,000.00		134,000.00	131,735.46	2,264.54
Other Expenses		30,050.00	✓ 35,650.00		25,650.00	19,392.60	6,257.40
Audit		53,000.00	✓ 53,000.00		53,000.00	47,850.00	5,150.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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
<u>GENERAL GOVERNMENT (Continued)</u>							
Tax Collections:							
Salaries and Wages		63,000.00 ✓	62,000.00		60,500.00	60,202.75	297.25
Other Expenses		6,855.00 ✓	6,750.00		6,750.00	3,942.94	2,807.06
Tax Assessor:							
Salaries and Wages		85,500.00 ✓	84,000.00		82,750.00	82,668.04	81.96
Other Expenses		19,865.00 ✓	13,060.00		13,060.00	11,424.11	1,635.89
Legal:							
Other Expenses		250,000.00 ✓	150,000.00		250,000.00	248,175.16	1,824.84
Fire Hydrant Service:							
Other Expenses		178,000.00 ✓	176,000.00		176,000.00	175,795.60	204.40
Engineering:							
Salaries and Wages		293,000.00 ✓	250,000.00		252,000.00	250,248.55	1,751.45
Other Expenses		32,800.00 ✓	35,974.00		20,724.00	8,459.43	12,264.57
Planning Board:							
Other Expenses		30,925.00 ✓	31,450.00		16,450.00	8,140.87	8,309.13
Board of Adjustment:							
Salaries and Wages		2,000.00 ✓	2,000.00		2,000.00	2,000.00	
Other Expenses		10,300.00 ✓	10,200.00		10,200.00	8,728.00	1,472.00

CURRENT FUND - 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" - (continued)							
<u>GENERAL GOVERNMENT (Continued)</u>							
Environmental Commission:							
Other Expenses		1,070.00	✓ 1,070.00		1,070.00	689.08	380.92
Affordable Housing:							
Other Expenses		3,700.00	✓ 3,700.00		3,700.00	3,344.79	355.21
Insurance:							
General Liability		460,000.00	✓ 295,000.00		295,000.00	263,841.02	31,158.98
Workers' Compensation			✓ 175,000.00		175,000.00	166,041.00	8,959.00
Group Insurance for Employees		2,285,232.00	✓ 2,193,473.00		2,193,473.00	2,153,825.12	39,647.88
Waiver		67,000.00	✓				
Municipal Court:							
Salaries and Wages		91,000.00	✓ 90,000.00		90,000.00	88,612.60	1,387.40
Other Expenses		30,000.00	✓ 34,660.00		34,660.00	26,944.70	7,715.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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 SAFETY							
Police:							
Salaries and Wages		3,255,000.00 ✓	3,210,000.00		3,190,000.00	3,162,241.06	27,758.94
Other Expenses		178,000.00 ✓	134,065.00		134,065.00	115,612.43	18,452.57
Crossing Guards:							
Salaries and Wages		138,000.00 ✓	132,000.00		112,000.00	104,732.68	7,267.32
Other Expenses		5,500.00 ✓	7,700.00		7,700.00	3,068.50	4,631.50
Emergency Management:							
Salaries and Wages		7,250.00 ✓	5,000.00		6,800.00	6,769.32	30.68
Other Expenses		5,000.00 ✓	1,500.00		1,500.00	1,216.50	283.50
Fire Department:							
Salaries and Wages		3,500.00 ✓	2,750.00		3,500.00	3,352.70	147.30
Other Expenses		124,825.00	118,880.00		118,880.00	118,793.02	86.98
Fire Prevention:							
Salaries and Wages		36,000.00 ✓	28,000.00		30,550.00	30,227.12	322.88
Other Expenses		7,250.00 ✓					
Public Defender:							
Salaries and Wages		7,100.00 ✓	7,250.00		5,750.00	5,684.28	65.72
Prosecutor:							
Salaries and Wages		15,750.00 ✓	16,000.00		16,000.00	15,524.86	475.14

8. GENERAL APPROPRIATIONS (A) Operations - within "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
DEPARTMENT OF PUBLIC WORKS							
Streets and Roads:							
Salaries and Wages		592,000.00 ✓	500,000.00		538,000.00	535,592.54	2,407.46
Other Expenses		93,650.00 ✓	57,800.00		57,800.00	49,650.72	8,149.28
Vehicle Maintenance:							
Salaries and Wages		123,000.00 ✓	125,000.00		117,000.00	116,340.36	659.64
Other Expenses		137,000.00 ✓	135,000.00		145,000.00	140,254.48	4,745.52
Solid Waste Collection:							
Other Expenses		270,000.00 ✓	240,000.00		240,000.00	215,615.79	24,384.21
Public Buildings and Grounds:							
Salaries and Wages		73,000.00 ✓	85,000.00		75,000.00	74,197.50	802.50
Other Expenses		46,750.00 ✓	34,000.00		34,000.00	31,115.02	2,884.98
Snow Removal:							
Other Expenses		110,000.00 ✓	89,000.00		104,000.00	102,457.29	1,542.71
Sewer Plant:							
Salaries and Wages		460,000.00 ✓	405,000.00		318,000.00	314,794.21	3,205.79
Other Expenses		363,200.00 ✓	411,639.00		434,639.00	431,618.77	3,020.23

CURRENT FUND - 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" - (continued)							
<u>HEALTH AND WELFARE</u>							
Public Health:							
Other Expenses		70,000.00	70,000.00 ✓		70,000.00	34,562.50	35,437.50
Animal Control:							
Other Expenses			10,000.00 ✓		10,000.00	1,985.06	8,014.94
Welfare:							
Salaries and Wages		4,000.00	4,000.00 ✓		4,000.00	4,000.00	
<u>PARKS, RECREATION AND EDUCATION</u>							
Recreation:							
Salaries and Wages		245,000.00	282,000.00 ✓		242,000.00	238,736.30	3,263.70
Other Expenses		39,850.00	38,000.00 ✓		38,000.00	37,982.69	17.31
Community On Cable:							
Other Expenses		22,500.00	23,810.00 ✓		23,810.00	7,635.00	16,175.00

CURRENT FUND - 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" - (continued)							
UNCLASSIFIED:							
Postage		12,000.00 ✓	12,000.00		12,000.00	10,000.00	2,000.00
Salary Adjustment		20,000.00 ✓	20,000.00				
Street Lighting		142,000.00 ✓	140,000.00		140,000.00	136,890.72	3,109.28
Telephone		80,000.00 ✓	110,000.00		110,000.00	103,638.06	6,361.94
Electricity		285,000.00 ✓	250,000.00		260,000.00	258,995.23	1,004.77
Water		24,000.00 ✓	24,000.00		24,000.00	22,037.06	1,962.94
Gasoline		175,000.00 ✓	200,000.00		175,000.00	110,688.24	64,311.76
Gas/Propane		80,000.00 ✓	85,000.00		85,000.00	74,861.51	10,138.49
Condominium Service		20,000.00 ✓	20,000.00		20,000.00		20,000.00
Accumulated Absences		10,000.00 ✓	5.00		5.00	5.00	
Total Operations {Item 8(A)} within "CAPS"	34-199	12,152,062.00	11,560,346.00		11,505,946.00	11,036,140.26	469,805.74
B. Contingent	35-470						
Total Operations Including Contingent - within "CAPS"	34-201	12,152,062.00	11,560,346.00		11,505,946.00	11,036,140.26	469,805.74
Detail:							
Salaries & Wages	34-201-1	6,220,100.00	5,684,000.00		5,796,850.00	5,740,128.17	56,721.83
Other Expenses (Including Contingent)	34-201-2	5,931,962.00	5,876,346.00		5,709,096.00	5,296,012.09	413,083.91

CURRENT FUND - 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 - Excluded from "CAPS" - (Cont.)							
Uniform Construction Code - Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)							
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	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
Shared Service Agreements							
Total Shared Service Agreements	42-999						

CURRENT FUND - 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 - Excluded from "CAPS" - (Cont.)							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)							
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - 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 - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues							
Municipal Alliance on Alcoholism and Drug Abuse:							
State Share		14,123.00	9,911.00 ✓		9,911.00	9,911.00	
Local Match		3,531.00	2,478.00 ✓		2,478.00	2,478.00	
Police Body Armor Replacement			3,354.13		3,354.13	3,354.13	
Clean Communities			23,752.68		23,752.68	23,752.68	
Alcohol Education and Rehabilitation			8,137.66		8,137.66	8,137.66	
Click It or Ticket 2013			4,000.00		4,000.00	4,000.00	
PSE&G Emergency Services Grant			156,396.00		156,396.00	156,396.00	
"Drive Sober or Get Pulled Over" Labor Day Crackdown			4,400.00		4,400.00	4,400.00	
"Drive Sober or Get Pulled Over" Year End Crackdown			4,400.00		4,400.00	4,400.00	
FEMA FY 2012 Assistance to Firefighters			105,274.00		105,274.00	105,274.00	
CDBG - Senior Citizen Center Program		6,600.00	6,600.00 ✓		6,600.00	6,600.00	
CDBG - Senior Citizen Transportation Program		7,600.00	7,600.00 ✓		7,600.00	7,600.00	
Recycling Tonnage Aid - Unappropriated		11,697.45	11,764.91 ✓		11,764.91	11,764.91	
Forestry Services		20,000.00	✓				
2012 Greening Union County		1,358.00	✓				

CURRENT FUND - 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 - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (continued)							
Total Public and Private Programs Offset by Revenues	40-999	64,909.45	348,068.38		348,068.38	348,068.38	
Total Operations - Excluded from "CAPS"	34-305	1,352,706.45	1,733,637.38		1,763,037.38	1,556,184.67	206,852.71
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	1,352,706.45	1,733,637.38		1,763,037.38	1,556,184.67	206,852.71

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
Public and Private Programs Offset by Revenues:							
New Jersey Department of Transportation Trust Funds:	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	140,000.00	95,000.00		95,000.00	95,000.00	

CURRENT FUND - 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
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	730,000.00	✓ 700,000.00		700,000.00	700,000.00	
Payment of Bond Anticipation Notes and Capital Notes	45-925	233,400.00	✓ 233,400.00		233,400.00	233,400.00	
Interest on Bonds	45-930	254,830.00	✓ 273,330.00		273,330.00	273,330.00	
Interest on Notes	45-935	19,000.00	✓ 19,570.10		19,570.10	19,420.78	
Green Trust Loan Program:							
Loan Repayments for Principal and Interest	45-940						
Waste Water Treatment:							
Infrastructure Loans Payable:							
Principal and Interest		602,000.00	✓ 600,607.00		600,607.00	599,467.68	
Total Municipal Debt Service - Excluded from "CAPS"	45-999	1,839,230.00	1,826,907.10		1,826,907.10	1,825,618.46	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA					Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriation	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:							
Emergency Authorizations	46-870						
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875						
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871						
Funding of Capital Improvement Ordinances:							
Deferred Charges - Unfunded:							
Ord. #01-88 Construction of Firehouse	44-903						
Ord. #46-99 Improvement to Parking Area							
Ord. #00-16 Various Capital Improvements							
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999						
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405						
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885						
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,331,936.45	3,655,544.48		3,684,944.48	3,476,803.13	206,852.71

CURRENT FUND - 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
For Local District School Purposes - Excluded from "CAPS"							
(1) Type 1 District School Debt Service							
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"							
Emergency Authorizations - Schools	29-406						
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,331,936.45	3,655,544.48		3,684,944.48	3,476,803.13	206,852.71
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	16,983,061.80	16,695,892.38		16,695,892.38	16,014,662.88	679,940.86
(M) Reserve for Uncollected Taxes	50-899	676,000.00	972,000.00		972,000.00	972,000.00	
9. Total General Appropriations	34-499	17,659,061.80	17,667,892.38		17,667,892.38	16,986,662.88	679,940.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of 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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	13,651,125.35	13,040,347.90		13,010,947.90	12,537,859.75	473,088.15
(A) Operations - Excluded from "CAPS"							
Other Operations	34-300	1,287,797.00	1,385,569.00		1,414,969.00	1,208,116.29	206,852.71
Uniform Construction Code	22-999						
Shared Services Agreements	42-999						
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	64,909.45	348,068.38		348,068.38	348,068.38	
Total Operations-Excluded from "CAPS"	34-305	1,352,706.45	1,733,637.38		1,763,037.38	1,556,184.67	206,852.71
(C) Capital Improvements	44-999	140,000.00	95,000.00		95,000.00	95,000.00	
(D) Municipal Debt Service	45-999	1,839,230.00	1,826,907.10		1,826,907.10	1,825,618.46	
(E) Deferred Charges - (sheets 18 + 28)	46-999						
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	676,000.00	972,000.00		972,000.00	972,000.00	
Total General Appropriations	34-499	17,659,061.80	17,667,892.38		17,667,892.38	16,986,662.88	679,940.86

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

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

All other Utilities use sheets 34,
35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	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
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water Utility Appropriations	55-599						

DEDICATED

UTILITY BUDGET

10. DEDICATED REVENUES FROM _____ UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Membership Fees	08-501			
Miscellaneous	08-502			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
Total _____ Utility Revenues	08-599			

Use a separate set of sheets for each separate Utility.

DEDICATED

UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR _____ UTILITY	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
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED

UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Appropriation Reserves				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET SEWER UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FOCA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility 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, Escheats; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Acts - Program Contributions; Housing and Community Development Act of 1974; Recreation Fees under Provision of R.S. 40:12-8; Affordable Housing Spending Donations; Uniform Fire Safety Act Penalty Monies; Special Events Activity; Disposal of Forfeited Property; Bandstand Improvements; Lord-Little Farmstead Green Acres Program and Parking Offense Adjudication Act; Municipal Public Defender; Developer's Escrow Fund; Affordable Housing Trust P.L. 1985 c.222 and NJAC 5:92-18.1 et seq.;

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 BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and Investments	1110100	3,803,810.84
Due from State of N.J. (C. 20, P.L. 1961)	1111000	11,875.31
Federal and State Grants Receivable	1110200	342,648.66
Receivables with Offsetting Reserves:		
Taxes Receivable	1110300	447,574.21
Tax Title Liens Receivable	1110400	63,113.72
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	733,003.89
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
Total Assets	1110900	5,402,026.63

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,024,482.40
Reserves for Receivables	2110200	1,586,340.48
Surplus	2110300	1,791,203.75
Total Liabilities, Reserves and Surplus		5,402,026.63

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	1,355,645.49	1,433,621.98
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2013 98.50%, 2012 98.85%	2310200	65,277,492.25	63,264,642.64
Delinquent Taxes	2310300	948,540.00	646,434.91
Other Revenues and Additions to Income	2310400	4,563,071.95	4,946,768.80
Total Funds	2310500	72,144,749.69	70,291,468.33
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	16,694,603.74	16,289,814.35
School Taxes (Including Local and Regional)	2310700	37,528,612.00	37,469,383.00
County Taxes (Including Added Tax Amounts)	2310800	16,116,496.86	14,952,427.29
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	13,833.34	224,198.20
Total Expenditures and Tax Requirements	2311100	70,353,545.94	68,935,822.84
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	70,353,545.94	68,935,822.84
Surplus Balance - December 31st	2311400	1,791,203.75	1,355,645.49

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in Budget

Surplus Balance December 31, 2013	2311500	1,791,203.75
Current Surplus Anticipated in 2014 Budget	2311600	825,000.00
Surplus Balance Remaining	2311700	966,203.75

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

CAPITAL BUDGET

- 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)

1 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

This Capital Program is for the years 2014 to 2019. The projects listed and the costs associated with these projects are only estimated and may be modified as to projects and costs.

CAPITAL BUDGET (Current Year Action)

Local Unit Township of Berkeley Heights

2014

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES 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 AND OTHER FUNDS	5e DEBT AUTHORIZED	
<u>Administration</u>									
Equipment		10,000			500			9,500	
<u>Finance</u>									
Equipment	13-1	1,800			90			1,710	
<u>Public Works</u>									
Vehicles	13-2	270,000			13,500			256,500	
Roads	13-3	230,000			11,500			218,500	
<u>Recreation</u>									
Vehicles	13-4	62,000			3,100			58,900	
<u>Clerk</u>									
Equipment	13-5	5,000			250			4,750	
<u>Sewer</u>									
Station Improvement	13-6	33,000			1,650			31,350	
WPCP Improvements	13-7	255,000			12,750			242,250	
<u>Police</u>									
Vehicles	13-8	161,500			8,075			153,425	
Equipment	13-9	72,300			3,615			68,685	
Building Improvements	13-10	6,000			300			5,700	
SUB-TOTALS		1,106,600			55,330			1,051,270	

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

Local Unit Township of Berkeley Heights

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
<u>Administration</u>									
Equipment		12,700	2016	10,000			2,700		
<u>Finance</u>									
Equipment	13-1	3,600	2018	1,800					1,800
<u>Public Works</u>									
Vehicles	13-2	1,577,000	2018	270,000	237,000	375,000	215,000	320,000	160,000
Roads	13-3	1,380,000	2018	230,000	230,000	230,000	230,000	230,000	230,000
<u>Recreation</u>									
Equipment		6,500	2016				6,500		
Vehicles	13-4	62,000	2013	62,000					
<u>Clerk</u>									
Equipment	13-5	9,500	2016	5,000	3,000	1,000	500		
SUB-TOTALS		3,051,300		578,800	470,000	606,000	454,700	550,000	391,800

6 YEAR CAPITAL PROGRAM - 2014 - 2019

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

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
<u>Sewer</u>									
Vehicles		5,000	2015			5,000			
Station Improvement	13-6	115,000	2017	33,000	42,000	3,000	7,000	30,000	
Collection		120,000	2017		30,000	30,000	30,000	30,000	
WPCP Improvements	13-7	453,000	2017	255,000	8,000	52,000	63,000	75,000	
<u>Police</u>									
Vehicles	13-8	884,000	2018	161,500	167,500	129,000	135,000	142,000	149,000
Equipment	13-9	148,058	2017	72,300	49,258	12,500	10,000	4,000	
Building Improvements	13-10	6,000	2013	6,000					
<u>Fire</u>									
Vehicles	13-11	2,219,715	2016	26,715	675,000	1,500,000	18,000		
Equipment	13-12	105,790	2017	51,133	41,157	4,500	4,500	4,500	
<u>Rescue Squad</u>									
Equipment	13-13	10,000	2013	10,000					
<u>UCC</u>									
Equipment		4,000	2013	4,000					
TOTAL - ALL PROJECTS		7,121,863		1,198,448	1,482,915	2,342,000	722,200	835,500	540,800

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

Local Unit Township of Berkeley Heights

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT 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
<u>Administration</u>										
Equipment	12,700			635			12,065			
<u>Finance</u>										
Equipment	3,600			180			3,420			
<u>Public Works</u>										
Vehicles	1,577,000			78,850			1,498,150			
Roads	1,380,000			69,000			1,311,000			
<u>Recreation</u>										
Equipment	6,500			325			6,175			
Vehicles	62,000			3,100			58,900			
<u>Clerk</u>										
Equipment	9,500			475			9,025			
<u>Sewer</u>										
Vehicles	5,000			250			4,750			
Station Improvement	115,000			5,750			109,250			
Collection	120,000			6,000			114,000			
WCPC Improvements	453,000			22,650			430,350			
SUB-TOTALS	3,744,300			187,215			3,557,085			

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

Local Unit Township of Berkeley Heights

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a CURRENT YEAR	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
<u>Police</u>										
Vehicles	884,000			44,200			839,800			
Equipment	148,058			7,403			140,655			
Building Improvements	6,000			300			5,700			
<u>Fire</u>										
Vehicles	2,219,715			110,985			2,108,730			
Equipment	105,790			5,300			100,490			
<u>Rescue Squad</u>										
Equipment	10,000			500			9,500			
<u>UCC</u>										
Equipment	4,000			200			3,800			
TOTALS - ALL PROJECTS	7,121,863			356,103			6,765,760			

**SECTION 2 - UPON ADOPTION FOR YEAR 2014
(Only to be Included in the Budget as Finally Adopted)**

Be it resolved by the _____ Governing Body _____ of the Township of Berkeley Heights, County of Union that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 11,595,813.35 (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) \$ _____ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 1,059,797.00 Sheet 38) Minimum Library Levy.

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent
	Delia Hall Pirone Woodruff Pastore Kingsley			

SUMMARY OF REVENUES

1. GENERAL REVENUES

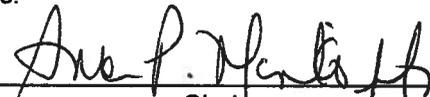
Surplus Anticipated	08-100	\$ 825,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 3,738,451.45
Receipts from Delinquent Taxes	15-499	\$ 440,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 11,595,813.35
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE 1 SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 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 11 (N.J.S. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	\$ 1,059,797.00
Total Revenues	13-299	\$ 17,659,061.80

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 12,152,062.00
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 1,499,063.35
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,352,706.45
(c) Capital Improvements	60002-00	\$ 140,000.00
(d) Municipal Debt Service	60003-00	\$ 1,839,230.00
(e) Deferred Charges - Municipal	60024-00	\$
(f) Judgments	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	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 676,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 17,659,061.80

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 6th day of May, 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.

Certified by me this 6th day of May, 2014



 Clerk

COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2013
	2014	2013	
Amount to be Raised by Taxation			
Interest Income			
Reserve Funds:			
Total Trust Fund Revenues			

APPROPRIATIONS	Appropriated		Expended 2013	
	for 2014	for 2013	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Historic Preservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Recreation and Conservation				
Acquisition of Farmland				
Down Payments on Improvements				
Debt Service:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal				xxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes				xxxxxxxxxxxx
Interest on Bonds				xxxxxxxxxxxx
Interest on Notes				xxxxxxxxxxxx
Reserve for Future Use				
Total Trust Fund Appropriations				

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2013:	_____ (Acres)
Farmland Preserved in 2013:	_____ (Acres)

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

Contracting Unit: Township of Berkeley Heights

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 required 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.

April 8, 2014

Date


Clerk of the Governing Body