





MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ROOSEVELT, County of MONMOUTH 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 ASBURY PARK PRESS

in the issue of JUNE30, 2014

The Governing Body of the BOROUGH of ROOSEVELT does hereby approve the following as the Budget for the year 2014;

RECORDED VOTE  
(Insert last name)

Ayes { ELLENTUCK  
HERMELEE  
KAUFMAN  
MALKIN  
TICKTIN

Nays { NONE

Abstained { NONE

Absent { CURRY

Notice is hereby given that the Budget and Tax Resolution was approved by the MAYOR AND COUNCIL of the BOROUGH of ROOSEVELT, County of MONMOUTH, on JUNE 9, 2014.

BOROUGH HALL

A Hearing on the Budget and Tax Resolution will be held at 33 N. ROCHDALE AVE., ROOSEVELT, NJ, on JULY 14, 2014 at

~~(A.M.)~~

7:00 o'clock ~~(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  
(Cross out one)

interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2014
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes { (Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	700,661.00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes { (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	213,462.00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	213,462.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>93.61%</u> Percent of Tax Collections</b>	160,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	1,074,123.00
<div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"> <b>Building Aid Allowance 2014 - \$ _____</b>  <b>for Schools-State Aid 2013 - \$ _____</b> </div> <div style="width: 15%; text-align: right;"> <b>2014 - \$ _____</b>  <b>2013 - \$ _____</b> </div> </div>	
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	460,396.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	613,727.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water Utility</b>	<b>Water-Sewer Utility</b>	<b>XXXXXXXXX Utility</b>
<b>Budget Appropriations - Adopted Budget</b>	980,479.29		738,472.16	
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	301.45			
<b>Emergency Appropriations</b>	-		35,000.00	
<b>Total Appropriations</b>	980,780.74		773,472.16	
<b>Expenditures:</b>				
<b>    Paid or Charged (Including Reserve for Uncollected Taxes)</b>	809,472.40		763,435.06	
<b>    Reserved</b>	141,901.74		10,035.13	
<b>Unexpended Balances Cancelled</b>	29,406.60		1.97	
<b>    Total Expenditures and Unexpended Balances Cancelled</b>	980,780.74		773,472.16	
<b>Overexpenditures*</b>	-		-	

**Explanations of Appropriations for "Other Expenses"**

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

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

Materials, supplies and non-bondable equipment;

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

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

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

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

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

**2014 CAP CALCULATION**

Amount on which CAP is calculated per State	\$ 691,391.00
subtotal	<u>691,391.00</u>
.5% CAP	3,456.96
3.0% Cost of Living Adjust	<u>20,741.73</u>
	\$ 715,589.69
Add: 2012 CAP Bank	\$ 6,703.71
Add: 2013 CAP Bank	<u>41,291.96</u>
Allowable Operating Appropriations Before Additional Exceptions Per (N.J.S.A. 40A: 4-45.3)	\$ 763,585.36
Assessed Valuation of New Construction times the Local Purpose Tax Rate	<u>83.00</u>
TOTAL 2014 CAP	<u><u>\$ 763,668.36</u></u>
TOTAL APPROPRIATIONS INSIDE CAP	<u>\$ 707,361.00</u>
UNDER CAP	<u><u>\$ 56,307.36</u></u>

**2014 GROUP HEALTH CALCULATION**

	Current Fund	Water- Sewer Fund
Premiums	<u>16,000</u>	<u>19,416</u>
Employee Share	<u>2,000</u>	<u>2,400</u>
Net Cost	<u><u>14,000</u></u>	<u><u>17,016</u></u>

Sheet 3B (1)

**NOTE:**

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

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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. If you are requesting a "CAP Waiver", this should also be included in this section.)



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

The following schedule compares the components to the estimated 2014 tax levy for Local Municipal Purposes with those of the four preceding years:

	<u>Estimated</u>	<u>Actual</u>			
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Local Tax Rate	\$ 0.748	\$ 0.748	\$ 0.748	\$ 0.748	\$ 0.748
Tax Levy for Municipal Purposes	\$ 453,727.00	\$ 470,000.00	\$ 481,941.00	\$ 479,149.00	\$ 490,543.00
Reserve for Uncollected Taxes	<u>160,000.00</u>	<u>160,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>140,000.00</u>
Local Tax Levy for Municipal Purposes	<u>\$ 613,727.00</u>	<u>\$ 630,000.00</u>	<u>\$ 631,941.00</u>	<u>\$ 629,149.00</u>	<u>\$ 630,543.00</u>
Net Valuation Taxable	<u>\$ 81,996,061.00</u>	<u>\$ 84,211,290.00</u>	<u>\$ 84,433,098.00</u>	<u>\$ 84,103,400.00</u>	<u>\$ 84,316,028.00</u>

The above comparisons deal only with Municipal Purposes. While County and School tax levies and rebates cannot be accurately forecast at this time, the amounts for these purposes used in establishing the "Reserve for Uncollected Taxes" or the so-called "Cash Basis Overlay" conform to mandatory provisions governing the preparation of the Municipal Budget.



**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**Summary Levy Cap Calculation**

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$630,000
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$4,347
Less: Prior Year Recycling Tax	\$1,400
Less: Prior Year Deferred Charges : Emergencies	\$16,000
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$608,253
Plus: 2% Cap increase	<u>\$12,165</u>
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>\$620,418</b>
Exclusions:	
Change in debt service and existing county leases (+/-)	\$30
Current Year Deferred Charges: Emergencies	\$6,901
Allowable increase in health care costs	\$0
Recycling Tax appropriation	\$1,400
Allowable Capital Improvements Increase	<u>\$20,000</u>
Add Total Exclusions	\$28,331
Less Cancelled or Unexpended Exclusions	\$153
Less Prior Year Extraordinary Aid Award	<u>          </u>
<b>Adjusted Tax Levy</b>	<b>\$648,596</b>
Additions:	
New Ratables - Increase in Valuations (New Construction and Additions)	\$26,800
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	<u>\$0.748</u>
New Ratable Adjustment to Levy	\$200
Waiver application amount	\$0
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b><u>\$648,797</u></b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b><u>\$613,727</u></b>

**NOTE:**

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

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2. **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 "Operatons Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	259,873.15	199,618.00	199,618.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>	-	-	-
<b>Total Surplus Anticipated</b>	<b>08-100</b>	259,873.15	199,618.00	199,618.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>
Licenses:	<b>xxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>
Alcoholic Beverages	<b>08-103</b>	-	-	-
Other	<b>08-104</b>	-	-	-
Fees and Permits	<b>08-105</b>	-	-	-
Fines and Costs:	<b>xxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>	<b>xxxxxxxxxxxx</b>
Municipal Court	<b>08-110</b>	-	-	-
Other	<b>08-109</b>	-	-	-
Interest and Costs on Taxes	<b>08-112</b>	-	-	-
Interest and Costs on Assessments	<b>08-115</b>	-	-	-
Parking Meters	<b>08-111</b>	-	-	-
Interest on Investments and Deposits	<b>08-113</b>	-	-	-
Anticipated Utility Operating Surplus	<b>08-114</b>	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues: (Continued)				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	-	-	-



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>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)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	-	-	-
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	-	-	-
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services -</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
			-	
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-













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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	259,873.15	199,618.00	199,618.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	-	-	-
<b>3 Miscellaneous Revenues:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	-	-	-
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	81,849.00	81,849.00	81,848.88
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	-	-	-
Total Section D: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>	-	-	-
Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	11,300.00	4,301.45	4,301.45
Total Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	54,146.85	5,012.29	4,872.29
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	147,295.85	91,162.74	91,022.62
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	60,000.00	60,000.00	81,567.97
<b>5. Subtotal General Revenues (Items 1, 2, 3, and 4)</b>	<b>13-199</b>	467,169.00	350,780.74	372,208.59
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	613,727.00	630,000.00	xxxxxxxxxxx
b) Addition to Local District School Tax	<b>07-191</b>	-	-	xxxxxxxxxxx
c) Minimum Library Tax	<b>07-192</b>			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	613,727.00	630,000.00	702,009.25
<b>7. Total General Revenues</b>	<b>13-299</b>	1,080,896.00	980,780.74	1,074,217.84

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS:</b>							
<b>General Administration</b>	<b>20-100</b>						
Salaries and Wages	<b>20-100-1</b>	12,500.00	17,522.00	-	17,522.00	17,178.00	344.00
Data Processing	<b>20-100-2</b>	8,700.00	8,000.00	-	9,000.00	7,857.02	1,142.98
Other Expenses	<b>20-100-2</b>	14,800.00	13,600.00	-	13,600.00	10,053.40	3,546.60
<b>Mayor and Council:</b>	<b>20-110</b>						
Other Expenses	<b>20-110-2</b>	600.00	600.00	-	600.00	459.00	141.00
<b>Municipal Clerk</b>	<b>20-120</b>						
Salaries and Wages	<b>20-120-1</b>	60,691.00	71,667.00	-	72,667.00	71,443.02	1,223.98
Other Expenses	<b>20-120-2</b>	9,000.00	8,200.00	-	8,200.00	6,238.78	1,961.22
<b>Financial Administration:</b>	<b>20-130</b>						
Salaries and Wages	<b>20-130-1</b>	21,873.00	21,073.00	-	21,073.00	20,658.00	415.00
Other Expenses	<b>20-130-2</b>	4,650.00	4,650.00	-	4,650.00	1,179.76	3,470.24
<b>Audit Services</b>	<b>20-135</b>				-		
Other Expenses	<b>20-135-2</b>	10,900.00	10,700.00	-	10,700.00	10,525.00	175.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Revenue Administration (Collection of Taxes)</b>	<b>20-145</b>						
Salaries and Wages	<b>20-145-1</b>	8,140.00	8,140.00	-	8,140.00	8,140.00	-
Other Expenses	<b>20-145-2</b>	9,300.00	8,500.00	-	8,500.00	3,706.48	4,793.52
<b>Tax Assessment Administration (Assessment of Taxes)</b>	<b>20-150</b>						
Salaries and Wages	<b>20-150-1</b>	9,167.00	9,167.00	-	9,167.00	8,987.00	180.00
Other Expenses	<b>20-150-2</b>	3,600.00	1,300.00	-	1,300.00	1,134.56	165.44
<b>Legal Services and Costs</b>	<b>20-155</b>						
Other Expenses	<b>20-155-2</b>	80,000.00	80,000.00	-	71,300.00	41,462.88	29,837.12
<b>Engineering Services and Costs:</b>	<b>20-165</b>						
Other Expenses	<b>20-165-2</b>	15,000.00	15,000.00	-	15,000.00	3,830.75	11,169.25
		-	-	-	-	-	-
<b>Historical Sites Office (Historical Commission)</b>	<b>20-175</b>						
Other Expenses	<b>20-175-2</b>	-	500.00	-	500.00	-	500.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>LAND USE ADMINISTRATION:</b>							
<b>Planning Board</b>	<b>21-180</b>						
Salaries and Wages	<b>21-180-1</b>	4,100.00	4,100.00	-	4,100.00	1,492.05	2,607.95
Other Expenses	<b>21-180-2</b>	30,300.00	30,300.00	-	23,300.00	4,191.38	19,108.62
<b>Zoning Board</b>	<b>21-185</b>						
Salaries and Wages	<b>21-185-1</b>	6,233.00	6,233.00	-	6,233.00	6,110.00	123.00
Other Expenses	<b>21-185-2</b>	800.00	800.00	-	800.00	-	800.00
<b>INSURANCE:</b>							
Purchase of Insurance:							
Liability	<b>23-210-2</b>	14,000.00	14,000.00	-	14,000.00	11,898.03	2,101.97
Worker Compensation	<b>23-215-2</b>	17,000.00	17,000.00	-	17,000.00	16,102.64	897.36
Employee Group Plans	<b>23-220-2</b>	14,000.00	17,368.00	-	17,368.00	16,284.76	1,083.24
Unemployment Compensation Insurance	<b>23-225-2</b>	1,500.00	1,100.00	-	1,300.00	1,172.20	127.80



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Police Dispatch/911</b>	<b>25-250</b>						
Other Expenses	<b>25-250-2</b>	-	-	-	-	-	-
<b>Office of Emergency Management</b>	<b>25-252</b>						
Other Expenses	<b>25-252-2</b>	1,200.00	1,200.00	-	1,200.00	-	1,200.00
<b>Aid to Volunteer First Aid (First Aid Organization)</b>	<b>25-255</b>						
Other Expenses	<b>25-255-2</b>	16,650.00	14,100.00	-	14,100.00	12,900.00	1,200.00
<b>Fire Department</b>	<b>25-265</b>						
Other Expenses	<b>25-265-2</b>	18,000.00	18,000.00	-	18,000.00	16,361.33	1,638.67
<b>School Crossing Guards</b>	<b>25-240</b>						
Salaries and Wages	<b>25-240-1</b>	12,000.00	9,000.00	-	11,000.00	10,337.26	662.74
<b>Municipal Court</b>	<b>25-490</b>						
Other Expenses	<b>25-490-2</b>	6,000.00	6,000.00	-	6,000.00	6,000.00	-
<b>Public Defender</b>	<b>25-495</b>						
Other Expenses	<b>25-495-02</b>	100.00	100.00	-	100.00	-	100.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC WORKS FUNCTIONS:</b>							
<b>Streets and Road Maintenance (Road Repairs and Maintenance)</b>	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	15,000.00	12,000.00	-	14,000.00	12,179.95	1,820.05
Other Expenses	<b>26-290-2</b>	32,150.00	16,500.00	-	24,500.00	21,101.40	3,398.60
<b>Solid Waste Collection (Garbage and Trash Removal)</b>	<b>26-305</b>						
Salaries and Wages	<b>26-305-1</b>	-	-	-	-	-	-
Other Expenses	<b>26-305-2</b>	18,500.00	18,500.00	-	18,500.00	14,400.00	4,100.00
<b>Public Buildings and Grounds</b>	<b>26-310</b>						
Other Expenses	<b>26-310-2</b>	29,000.00	26,500.00	-	27,500.00	25,099.40	2,400.60
<b>Vehicle Maintenance</b>	<b>26-315</b>						
Other Expenses	<b>26-315-2</b>	1,400.00	1,400.00	-	1,400.00	-	1,400.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
<b>Public Health Services</b>	<b>27-330</b>						
Other Expenses	<b>27-330-2</b>	9,000.00	8,500.00	-	8,500.00	6,045.00	2,455.00
<b>Environmental Commission</b>	<b>27-335</b>						
Salaries and Wages	<b>27-335-1</b>	2,000.00	2,000.00	-	2,000.00	1,183.35	816.65
Other Expenses	<b>27-335-2</b>	3,900.00	7,000.00	-	7,000.00	382.50	6,617.50
<b>Animal Control:</b>	<b>27-340</b>						
Other Expenses	<b>27-340-2</b>	1,000.00	1,000.00	-	1,000.00	-	1,000.00
<b>PARK AND RECREATION FUNCTIONS:</b>							
<b>Recreation Services and Programs</b>	<b>38-370</b>						
Salaries and Wages	<b>38-370-1</b>	14,792.00	9,792.00	-	9,792.00	9,600.00	192.00
Other Expenses	<b>38-370-2</b>	12,000.00	10,000.00	-	10,000.00	3,894.30	6,105.70
<b>OTHER COMMON OPERATING FUNCTIONS:</b>							
<b>Celebration of Public Events</b>	<b>30-420</b>						
Other Expenses	<b>30-420-2</b>	1,000.00	1,000.00		1,000.00	854.66	145.34

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>UTILITY EXPENSE AND BULK PURCHASES:</b>							
Electricity	31-430-2	4,500.00	4,500.00	-	4,500.00	3,089.09	1,410.91
Street Lighting	31-435-2	12,000.00	12,000.00	-	12,000.00	9,072.19	2,927.81
Telephone	31-440-2	6,500.00	5,500.00	-	6,000.00	5,083.66	916.34
Gas (Natural and Propane)	31-446-2	8,000.00	7,000.00	-	7,000.00	3,985.32	3,014.68
Gasoline	31-460-2	2,500.00	1,000.00	-	1,000.00	887.02	112.98
					-		
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS:</b>					-		
<b>Landfill Tipping Fees</b>	32-465				-		
Other Expenses	32-465-2	35,000.00	35,000.00	-	35,000.00	26,086.34	8,913.66





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
				XXXXXXXXXX	-	-	XXXXXXXXXX
Anticipated Deficit Water-Sewer Utility	46-880	53,969.00	64,633.00	XXXXXXXXXX	64,633.00	35,379.49	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>(2) STATUTORY EXPENDITURES:</b>	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	11,086.00	11,086.00	-	11,086.00	11,086.00	-
Social Security System (O.A.S.I)	36-472	14,700.00	15,000.00	-	15,000.00	12,798.59	2,201.41
Consolidated Police and Firemen's Pension Fund	36-474	-	-	-	-	-	-
Police and Firemen's Retirement System of N.J.	36-475	-	-	-	-	-	-
Defined Contribution Benefit Plan	36-477	5,000.00					
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	84,755.00	90,719.00	-	90,719.00	59,264.08	2,201.41
<b>(G) Cash Deficit of Preceeding Year</b>	<b>46-855</b>	-	-	-	-	-	-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	707,361.00	691,391.00	-	691,391.00	520,511.56	141,625.93



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Employee Group Health Insurance (P.L. 2007, C.62)	23-220-2	-	632.00	-	632.00	632.00	-
Recycling Tax	32-465-2	1,400.00	1,400.00	-	1,400.00	1,124.19	275.81
						-	-
						-	-
		-	-	-	-	-	-



**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<i>Solid Waste Collection (Borough of Hightstown)</i>	42-311						
<i>Other Expenses</i>	42-311-2	59,000.00	57,000.00	-	57,000.00	57,000.00	-
<i>911 Communication Center (County of Monmouth)</i>	42-305						
Other Expenses	42-305-2	7,347.00	7,274.00		7,274.00	7,274.00	-
<i>Borough Clerk Services (Borough of Hightstown)</i>	42-312						
Other Expenses	42-312-2	20,000.00					
<b>Total Shared Service Agreements</b>	<b>42-999</b>	86,347.00	64,274.00	-	64,274.00	64,274.00	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
<b>Public and Private Programs Offset by Revenues</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities Program	41-770-2	4,000.00	4,000.00	-	4,000.00	4,000.00	-
Recycling Tonnage Grant	41-701-2		301.45		301.45	301.45	-
Sustainable Jersey Small Grant	41-703	2,000.00					
Fund for Roosevelt- Environmental Inventory	41-720	5,300.00					
			-	-	-	-	-
		-	-	-	-	-	-







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865	-	-	-	-	-	-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	40,000.00	20,000.00	-	20,000.00	20,000.00	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES:</b>	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations	46-870		-	xxxxxxxxxxxx	-	-	xxxxxxxxxxxx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:44-55)	46-875	60,087.71	19,912.29	xxxxxxxxxxxx	19,912.29	19,912.29	xxxxxxxxxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871	-	-	xxxxxxxxxxxx	-	-	xxxxxxxxxxxx
Deferred Charges to Future Taxation - Unfunded				xxxxxxxxxxxx			xxxxxxxxxxxx
Ord 246 Reconstruction of Homestead Lane	46-880	-	4,500.00	xxxxxxxxxxxx	4,500.00	4,346.91	xxxxxxxxxxxx
Emergency Authorizations	46-870		-	xxxxxxxxxxxx	-	-	xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	60,087.71	24,412.29	xxxxxxxxxxxx	24,412.29	24,259.20	xxxxxxxxxxxx
(F) Judgements (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	-	-	xxxxxxxxxxxx	-	-	xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885	-	-	xxxxxxxxxxxx	-	-	xxxxxxxxxxxx
				xxxxxxxxxxxx			xxxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	213,535.00	129,389.74	-	129,389.74	128,960.84	275.81

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
							XXXXXXXXXXXX
<b>Total of Type 1 District School Debt Service -     Excluded from "CAPS"</b>	<b>48-999</b>	-	-	-	-	-	XXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expenditures -     Local School - Excluded from "CAPS"</b>	<b>29-409</b>	-	-	-	-	-	XXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	213,535.00	129,389.74	-	129,389.74	128,960.84	275.81
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	920,896.00	820,780.74	-	820,780.74	649,472.40	141,901.74
(M) Reserve for Uncollected Taxes	50-899	160,000.00	160,000.00	XXXXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	1,080,896.00	980,780.74	-	980,780.74	809,472.40	141,901.74

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriations	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	707,361.00	691,391.00	-	691,391.00	520,511.56	141,625.93
	xxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	1,400.00	2,032.00	-	2,032.00	1,756.19	275.81
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	86,347.00	64,274.00	-	64,274.00	64,274.00	-
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	11,300.00	4,301.45	-	4,301.45	4,301.45	-
Total Operations - Excluded from "CAPS"	34-305	99,047.00	70,607.45	-	70,607.45	70,331.64	275.81
(C) Capital Improvements	44-999	40,000.00	20,000.00	-	20,000.00	20,000.00	-
(D) Municipal Debt Service	45-999	14,400.29	14,370.00	-	14,370.00	14,370.00	xxxxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	60,087.71	24,412.29	xxxxxxxxxxx	24,412.29	24,259.20	xxxxxxxxxxx
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	29-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	160,000.00	160,000.00	xxxxxxxxxxx	160,000.00	160,000.00	xxxxxxxxxxx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>1,080,896.00</b>	<b>980,780.74</b>	<b>-</b>	<b>980,780.74</b>	<b>809,472.40</b>	<b>141,901.74</b>

**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	-	-	-
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502	-	-	-
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	-	-	-
<b>Water/Sewer Rents</b>	<b>08-503</b>	662,432.23	638,002.73	662,432.23
<b>Cell Tower Fees</b>	<b>08-505</b>	30,200.00	26,641.33	30,200.65
<b>Interest on Delinquent Rents</b>	<b>08-516</b>	8,000.00	7,572.32	8,632.61
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
<b>Increased Water/Sewer Rents</b>	<b>08-503</b>	59,567.77	-	-
<b>Water/Sewer Capital Fund Balance</b>	<b>08-504</b>	-	1,622.78	1,622.78
		-	-	-
Deficit (General Budget)	08-549	53,969.00	64,633.00	35,379.49
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	814,169.00	738,472.16	738,267.76

Use a separate set of sheets for each separate Utility.

Sheets 31 through 33 not applicable.

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

11. APPROPRIATIONS FOR WATER/SEWER 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
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries and Wages	55-501	133,735.00	129,735.00	6,000.00	135,735.00	133,353.33	2,381.67
Other Expenses	55-502	394,075.00	330,724.94	28,500.00	359,224.94	352,112.79	7,112.15
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510	-	-	-	-	-	-
Capital Improvement Fund	55-511	-	12,000.00	xxxxxxxxxxxxx	12,000.00	12,000.00	-
Capital Outlay	55-512	-	-	-	-	-	-
		-	-	-	-	-	-
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment on Bond Principal	55-520	95,000.00	90,000.00	-	90,000.00	90,000.00	xxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	-	-	-	-	-	xxxxxxxxxxxxx
Interest on Bonds	55-522	87,100.00	90,615.00	-	90,615.00	90,613.99	xxxxxxxxxxxxx
Interest on Notes	55-523	-	-	-	-	-	xxxxxxxxxxxxx
Principal and Interest on 1992 Farmers Home Administration Loan	55-524	-	-	-	-	-	xxxxxxxxxxxxx
Principal and Interest on 1982 Farmers Home Administration Loan	55-525	18,000.00	18,000.00	-	18,000.00	18,000.00	xxxxxxxxxxxxx
NJFIT 2010 Loan	55-526	30,494.00	30,740.00	-	30,740.00	30,739.04	xxxxxxxxxxxxx
	55-527	-	-	-	-	-	xxxxxxxxxxxxx

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

11. APPROPRIATIONS FOR WATER/SEWER 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
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530	35,000.00	-	xxxxxxxxxxx	-		xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	9,615.00	9,559.00	-	9,559.00	9,559.00	-
Social Security System (O.A.S.I.)	55-541	10,500.00	10,000.00	500.00	10,500.00	9,972.15	527.85
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	650.00	600.00	-	600.00	586.54	13.46
<b>Judgements</b>	55-531	-	-	-	-	-	-
<b>Deficits in Operations in Prior Years</b>	55-532	-	16,498.22	xxxxxxxxxxx	16,498.22	16,498.22	xxxxxxxxxxx
<b>Surplus (General Budget)</b>	55-545	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
<b>TOTAL WATER/SEWER UTILITY APPROPRIATIONS</b>	55-599	814,169.00	738,472.16	35,000.00	773,472.16	763,435.06	10,035.13



**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			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
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			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assesement Revenues</b>	<b>52-899</b>			
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			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit ( _____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ 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, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act-Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse-Program Income; **Housing and Community Development Act of 1974; Historical Commission Donations N.J.S.A. 40A:5-29; Recreation Trust Fund P.L. 1999, C292; Parking Offenses Adjudication Act (P.L. 1989, C.137; Developer's Escrow Fund (NJSA 40:55D-53.1); Municipal Public Defender P.L. 1997 c.256** 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**

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

<b>ASSETS</b>		
Cash and Investments	1110100	1,164,035.54
Due from State of N.J. (c.20, P.L. 1971)	1111000	-
Federal and State Grants Receivable	1110200	-
	xxxxxx	xxxxxxxxxxxxxx
Taxes Receivable	1110300	80,868.39
Tax Title Liens Receivable	1110400	-
Property Acquired by Tax Title Lien Liquidation	1110500	181,700.00
Other Receivables	1110600	187,730.73
Deferred Charges Required to be in 2014 Budget	1110700	16,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	44,087.71
<b>Total Assets</b>	<b>1110900</b>	<b>1,674,422.37</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	533,599.98
Reserves for Receivables	2110200	450,299.12
Surplus	2110300	690,523.27
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,674,422.37</b>

School Tax Levy Unpaid	2220100	779,459.00
Less: School Tax Deferred	2220200	491,850.50
*Balance Included in Above "Cash Liabilities"	2220300	287,608.50

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

		<b>YEAR 2013</b>	<b>YEAR 2012</b>
Surplus Balance, January 1st	2310100	707,788.52	475,531.84
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
* (Percentage collected: 2013 96.38%, 2012 96.60%)	2310200	2,364,694.04	2,318,058.00
Delinquent Taxes	2310300	81,567.97	80,862.46
Other Revenues and Additions to Income	2310400	338,207.88	411,863.94
<b>Total Funds</b>	<b>2310500</b>	<b>3,492,258.41</b>	<b>3,286,316.24</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	791,374.14	891,568.30
School Taxes (Including Local and Regional)	2310700	1,559,624.00	1,502,653.00
County Taxes (Including Added Tax Amounts)	2310800	263,060.79	263,806.42
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	187,676.21	500.00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>2,801,735.14</b>	<b>2,658,527.72</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	80,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>2,801,735.14</b>	<b>2,578,527.72</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>690,523.27</b>	<b>707,788.52</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2013	2311500	690,523.27
Current Surplus Anticipated in 2014 Budget	2311600	259,873.15
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>430,650.12</b>

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

2014

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET -**

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

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

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

**CAPITAL IMPROVEMENT PROGRAM -**

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

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

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

C-1

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Governing Body addresses the Capital Improvement Requirement on an annual basis and as available funds permit.

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

Local Unit Borough of Roosevelt - Monmouth County

1 PROJECT TITLE	FCOA	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					6 TO BE FUNDED IN FUTURE YEARS
					5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
General Capital:										
Improvements to South Valley Road		G-1	280,000			30,000	-	210,000	40,000	
Fire House addition		G-2	120,000			5,800			114,200	
			-						-	
Water-Sewer Capital:										
Improvements to Lake Drive Pump Station		WS-1	32,000			1,600			30,400	
			-							
			-							
<b>TOTAL - ALL PROJECTS</b>	<b>33-199</b>		432,000	-	-	37,400	-	210,000	184,600	-

**THREE YEAR CAPITAL PROGRAM - 2014-2015  
Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Roosevelt - Monmouth County

1 PROJECT TITLE	FCOA	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
General Capital:						-	-			
Improvements to South Valley Road		G-1	280,000	2014	280,000					
Fire House addition		G-2	120,000	2014	120,000	-	-			
Road Improvements		G-3	500,000	Ongoing		250,000	250,000			
Water-Sewer Capital:										
Improvements to Lake Drive Pump Station		WS-1	32,000	2014	32,000	-	-			
Various Water Sewer Improvements		WS-2	200,000	Ongoing	-	100,000	100,000			
			-		-	-	-			
<b>TOTAL - ALL PROJECTS</b>	<b>33-299</b>		1,132,000		432,000	350,000	350,000	-	-	-

**THREE YEAR CAPITAL PROGRAM - 2014-2016**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit Borough of Roosevelt - Monmouth County

1 PROJECT TITLE	FCOA	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital:											
Improvements to South Valley Road		280,000			30,000		210,000	40,000			
Fire House addition		120,000			5,800		-	114,200			
Road Improvements		500,000					400,000	100,000			
Water-Sewer Capital:											
Improvements to Lake Drive Pump Station		32,000			1,600			30,400			
Various Water Sewer Improvements		200,000			10,000			190,000			
		-							-		
<b>TOTALS - ALL PROJECTS</b>	<b>33-399</b>	1,132,000	-	-	47,400	-	610,000	474,600	-	-	-



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

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

**RESOLUTION**

Be It Resolved by the BOROUGH COUNCIL of the BOROUGH OF ROOSEVELT, COUNTY OF MONMOUTH, that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 613,727.00 (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) \$ - (Item 5 below) Minimum Library Tax

RECORDED VOTE  
(Insert last name)

Ayes

{ ELLENTUCK  
KAUFMAN  
MALKIN  
TICKTIN

Nays

{ NONE

Abstained { NONE

Absent { CURRY  
HERMELEE

**SUMMARY OF REVENUES**

**1. General Revenues**

Surplus Anticipated	08-100	\$ 259,873.15
Miscellaneous Revenues Anticipated	13-099	\$ 147,295.85
Receipts from Delinquent Taxes	15-499	\$ 60,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 613,727.00</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		<b>\$ -</b>
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$ -
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX</b>	<b>07-192</b>	<b>-</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 1,080,896.00</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	\$ 622,606.00
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	\$ 84,755.00
<b>(g) Cash Deficit</b>	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	34-305	\$ 99,047.00
<b>(c) Capital Improvements</b>	44-999	\$ 40,000.00
<b>(d) Municipal Debt Service</b>	45-999	\$ 14,400.29
<b>(e) Deferred Charges - Municipal</b>	46-999	\$ 60,087.71
<b>(f) Judgments</b>	37-480	\$ -
<b>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	29-405	\$ -
<b>(g) Cash Deficit</b>	46-885	\$ -
<b>(k) For Local District School Purposes</b>	24-410	\$ -
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)</b>	50-899	\$ 160,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ -
<b>Total Appropriations</b>	34-499	\$ 1,080,896.00

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 14TH day of JULY, 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 14TH day of JULY, 2014,  Clerk.  
Signature

**MUNICIPALITY BOROUGH OF ROOSEVELT 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				Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
Public and Private Revenues:					Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-176-1				
Total Trust Fund Revenues:	54-299				Other Expenses	54-176-2				
<b>Summary of Program</b>										
Year Referendum Passed/Implemented:				(Date)	Acquisition of Lands for Recreation and Conservation	54-915-2				
Rate Assessed:					Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-902-2				
Total Tax Collected to date:					Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Expended to date:					Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Total Acreage Preserved to date:				(Acres)	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Recreation Land Preserved in 2013:				(Acres)	Interest on Bonds	54-390-2				XXXXXXXXXXXX
					Interest on Notes	54-935-2				XXXXXXXXXXXX
Farmland Preserved in 2013:				(Acres)	Reserve for Future Use	54-950-2				
					<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>				

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

Contracting Unit: BOROUGH OF ROOSEVELT

Year Ending: December 31, 2013

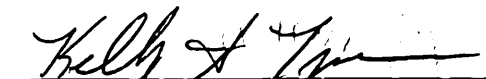
The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

- 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 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.

June 9, 2014  
Date

  
Acting Clerk of the Governing Body