

**2014 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)**

MUNICIPALITY: Borough of Rockaway

COUNTY: Morris

<u>Russell Greuter</u>	<u>12/31/2015</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Sheila Seifert</u>	<u>June 3, 2002</u>
Municipal Clerk	Date of Orig. Appt.
	<u>C-1299</u>
	Cert. No.
<u>Donna L. Browne</u>	<u>T-1405</u>
Tax Collector	Cert. No.
<u>Yolanda Dykes</u>	<u>N-1530</u>
Chief Financial Officer	Cert. No.
<u>Kathryn L. Mantell</u>	<u>447</u>
Registered Municipal Accountant	Lic. No.
<u>Edward Wacks</u>	
Municipal Attorney	

Governing Body Members	
<u>Name</u>	<u>Term Expires</u>
<u>Melissa Burnside</u>	<u>12/31/2016</u>
<u>Thomas Mulligan</u>	<u>12/31/2014</u>
<u>Joyce Kanigel</u>	<u>12/31/2014</u>
<u>Robert Smith</u>	<u>12/31/2016</u>
<u>John Willer</u>	<u>12/31/2015</u>
<u>Joseph A. Vicente</u>	<u>12/31/2015</u>

Official Mailing Address of Municipality

Borough of Rockaway
1 East Main Street
Rockaway, NJ 07866
 Phone #: (973) 627-2000
 Fax #: (973) 627-8294

Please attach this to your 2014 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

2014 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of _____ Rockaway _____, County of _____ Morris _____ for the Fiscal Year 2014

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

_____ 13th _____ day of _____ March _____, 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 _____ 13th _____ day of _____ March _____, 2014

Sheila Seifert
Clerk

1 East Main Street
Address

Rockaway, NJ 07866
Address

(973) 627-2000
Phone Number

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

Certified by me, this _____ 13th _____ day of _____ March _____, 2014

Kathryn L. Mantell of Nisivoccia, LLP
Registered Municipal Accountant

Mount Arlington, NJ 07856
Address

200 Valley Road Suite 300
Address

(973) 328-1825
Phone Number

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

Certified by me, this _____ 13th _____ day of _____ March _____, 2014

Yolanda Dykes
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____, 2014 By: _____

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

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.

Borough of Rockaway, County of Morris

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Rockaway, County of Morris for the Fiscal Year 2014

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

Be it Further Resolved, that said Budget be published in the Citizen in the issue of March 26, 2014

The Governing Body of the Borough of Rockaway does hereby approve the following as the Budget for the year 2014.

Abstained

RECORDED VOTE

(Insert last name)

Ayes

Nays

Absent

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

of Rockaway, County of Morris, on March 13, 2014

A Hearing on the Budget and Tax Resolution will be held at the Community Center, on April 24, 2014 at

7:30

o'clock

[REDACTED]
(P.M.)

at which time and place objections to said Budget and Tax Resolution for the year 2014

(Cross out one)

may be presented by taxpayers or other interested persons.

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2014
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}	5,870,498.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}	1,635,852.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,635,852.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>97.84%</u> Percent of Tax Collections	447,229.00
4. Total General Appropriations (Item 9, Sheet 29)	7,953,579.00
(a) Building Aid Allowance 2014 - \$ _____	
(b) for Schools-State Aid 2013 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,966,092.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,987,487.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	7,913,733.00	1,510,351.00		
Budget Appropriations Added by N.J.S.A. 40A:4-87	39,308.69			
Emergency Appropriations	200,000.00	100,000.00		
Total Appropriations	8,153,041.69	1,610,351.00		
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,957,202.78	1,579,456.87		
Reserved	193,682.42	30,216.78		
Unexpended Balances Cancelled	2,156.49	677.35		
Total Expenditures and Unexpended Balances Cancelled	8,153,041.69	1,610,351.00		
Overexpenditures*				

Explanations of Appropriations for
"Other Expenses"

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

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

Materials, supplies and non-bondable
equipment;

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

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the 2013 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Sheila Seifert, Borough Clerk at (973) 627-2000.

I. Tax Rate

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have been estimated and are subject to revision upon County Tax Board final certification.

	<u>2014 (Estimate)</u>		<u>2013 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes:				
Municipal Purposes	\$ 5,700,800.00	\$ 0.7317	\$ 5,334,595.95	\$ 0.6839
Library	286,687.00	0.0368	281,337.00	0.0361
Local School Taxes	7,435,500.00	0.9544	7,254,118.00	0.9300
Regional School Taxes	5,119,000.00	0.6570	4,993,982.00	0.6402
County Taxes	2,151,100.00	0.2761	2,148,966.62	0.2755
	<u>\$ 20,693,087.00</u>	<u>\$ 2.656</u>	<u>\$ 20,012,999.57</u>	<u>\$ 2.566</u>
Net Valuation Taxable	<u>\$ 779,097,668</u>		<u>\$ 780,022,073</u>	

Group Insurance Costs and Employee Contributions:

Actual Group Insurance Costs	\$ 776,905.00
Charged to Water Utility Fund	(201,500.00)
Charged to Library	(25,555.00)
Employee Contributions	<u>(67,200.00)</u>
Net Group Insurance Costs - Budget Appropriation	<u>\$ 482,650.00</u>
Appropriations - Within CAP	\$ 471,548.00
Appropriations - Outside CAP	<u>11,102.00</u>
Total Appropriations	<u>\$ 482,650.00</u>
<u>Split Functions - Police Salaries and Wages:</u>	
Appropriation Inside CAP	\$ 1,898,427.00
Appropriation Outside CAP - Morris Hills Resource Officer	80,327.00
Appropriation Outside CAP - Safe & Secure Communities	29,407.00
Appropriation Outside CAP - Drive Sober or Get Pulled Over	4,400.00
Appropriation Outside CAP - Click It or Ticket	4,000.00
Appropriation Outside CAP - Drunk Driving Enforcement Fund	<u>5,000.00</u>
	<u>\$ 2,021,561.00</u>

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.)

(See Management Section of Budget Manual)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

III. Appropriation "CAPS"

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

Appropriation "CAPS" Calculation:

Total Appropriations for 2013	\$ 7,913,733.00
Less: Total Exceptions	<u>2,247,173.00</u>
Amount on Which 2.0% CAP is Applied	5,666,560.00
CAP (3.5%)	<u>198,329.60</u>
Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3	5,864,889.60
Modifications:	
Assessed Value of New Construction at 2013 Local Tax Rate (\$882,700 x .683 per hundred)	<u>6,029.00</u>
Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"	5,870,918.60
General Appropriations for Municipal Purposes Within "CAPS"	<u>5,870,498.00</u>
Amount Under "CAP" - Available for Banking	<u>\$ 420.60</u>

IV. Tax Levy "CAP"

N.J.S.A. 40A:4-45.44 through 45.47 established a formula that limits increases in each local unit's "Amount to be Raised by Taxation" (Tax Levy) for each local unit budget. The Borough's Tax Levy CAP for 2014 is calculated as follows:

Tax Levy "CAP" Calculation:

Prior Year Amount to be Raised by Taxation - Municipal Purposes	\$ 5,334,596.00
Less: Waivers/Deferred Charges/Recycling/Change of Service Provider	
Net Prior Year Tax Levy - Municipal Purposes Tax - CAP Calculation	<u>5,334,596.00</u>
2% CAP Increase	<u>106,692.00</u>
Adjusted Tax Levy Prior to Exclusions	5,441,288.00
Exclusions:	
Allowable Health Insurance Cost Increase	19,642.00
Allowable Pension Obligation Increases	6,163.00
Allowable Capital Improvement Increases	156,948.00
Current Year Deferred Charges: Emergencies	<u>182,753.00</u>
Add Total Exclusions	<u>182,753.00</u>
Adjusted Tax Levy After Exclusions	5,624,041.00
Less: Cancelled or Unexpended Exclusions	(7.00)
Add: New Ratables - Increase in Valuations (New Construction)	<u>6,029.00</u>
Maximum Amount to be Raised by Taxation - Municipal Purposes	5,630,063.00
2012 CAP Bank Utilized in 2014	70,737.00
Amount to be Raised by Taxation for Municipal Purposes	<u>5,700,800.00</u>
Amount Under CAP - Available for Banking	<u>\$ - 0 -</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

	<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	X				Emergency Appropriation	\$ 200,000.00	Nonrecurring
X					Reserve to Pay Debt Service	265,087.00	Nonrecurring

EXPLANATORY STATEMENT - (Continued)

Budget Message

Legal basis for benefit
(Check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Borough of Rockaway - All Full-time Employees	2,250	\$ 227,370.26	x		
Totals		\$ 227,370.26			
Total Funds Reserved as of December 31, 2013:		\$ - 0 -			
Total Funds Appropriated in 2014:		\$ - 0 -			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	314,721.00		
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	314,721.00		
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	13,440.00	13,500.00	13,440.00
Other	08-104	24,000.00	26,000.00	24,381.65
Fees and Permits	08-105	26,000.00	26,000.00	31,771.00
Fines and Costs:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	78,700.00	85,000.00	78,735.28
Other	08-109			
Parking Meters	08-111			
Interest and Costs on Taxes	08-112	110,000.00	117,000.00	112,521.69
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Interest and Costs on Assessments	08-115			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	252,140.00	267,500.00	260,849.62

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	61,050.00	63,930.00	63,930.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	485,945.00	483,065.00	483,065.14
Total Section B: State Aid Without Offsetting Appropriations	09-001	546,995.00	546,995.00	546,995.14

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	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)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160	82,000.00	78,000.00	82,827.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
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	xxxxxxx	xxxxxxx	xxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	82,000.00	78,000.00	82,827.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services- Interlocal				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Morris Hills Regional High School - School Resource Officer	11-490	80,327.00	77,610.00	77,610.00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	80,327.00	77,610.00	77,610.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxx 08-003	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	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:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Recycling Tonnage Grant	10-701	10,604.00	10,604.00	10,604.00
Clean Communities Program	10-770		11,438.69	11,438.69
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-702	29,407.00	51,948.00	51,948.00
Drive Sober or Get Pulled Over Grant (Unappropriated Reserve)	10-703	4,400.00	13,800.00	13,800.00
Click-It or Ticket Grant	10-704	4,000.00	4,000.00	4,000.00
Drunk Driving Enforcement Fund (Unappropriated Reserve)	10-705	5,000.00		
Municipal Alliance Committee Grant	10-706	9,256.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	62,667.00	91,790.69	91,790.69

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Operating Surplus - Prior Year	08-116			
Uniform Fire Safety Act	08-106	25,155.00	24,835.65	26,880.43
Interfund - Other Trust Funds	08-117		440,000.00	440,000.00
Interfund - Water Operating Fund	08-118		380,000.00	380,000.00
Interfund - Recreation Trust	08-119		45,377.40	38,129.29
Reserve to Pay Debt Service	08-120	265,087.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (Continued):	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	290,242.00	890,213.05	885,009.72

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	314,721.00		
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section A: Local Revenues	08-001	252,140.00	267,500.00	260,849.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	546,995.00	546,995.00	546,995.14
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	82,000.00	78,000.00	82,827.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section D: Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	80,327.00	77,610.00	77,610.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section E: Director of Local Government Services - Additional Revenues	08-003			
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section F: Director of Local Government Services - Public and Private Revenues	10-001	62,667.00	91,790.69	91,790.69
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section G: Director of Local Government Services - Other Special Items	08-004	290,242.00	890,213.05	885,009.72
Total Miscellaneous Revenues	13-099	1,314,371.00	1,952,108.74	1,945,082.17
4. Receipts from Delinquent Taxes	15-499	337,000.00	385,000.00	393,454.99
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,966,092.00	2,337,108.74	2,338,537.16
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	5,700,800.00	5,334,595.95	5,417,889.12
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	286,687.00	281,337.00	281,337.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,987,487.00	5,615,932.95	5,699,226.12
7. Total General Revenues	13-299	7,953,579.00	7,953,041.69	8,037,763.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Mayor and Council:							
Salaries & Wages	20-110-1	25,209.00	23,300.00		24,713.81	24,713.81	
Other Expenses	20-110-2	1,500.00	1,500.00		1,500.00	1,447.65	52.35
Municipal Clerk:							
Salaries & Wages	20-120-1	111,273.00	101,900.00		109,655.94	109,655.94	
Other Expenses	20-120-2	46,200.00	46,200.00		46,200.00	45,391.08	808.92
Financial Administration:							
Salaries & Wages	20-130-1	95,000.00	93,700.00		97,453.30	97,453.30	
Other Expenses	20-130-2	12,000.00	9,500.00		9,500.00	9,500.00	
Annual Audit	20-135-2	25,000.00	20,700.00		20,700.00	11,500.00	9,200.00
Revenue Administration (Tax Collection):							
Salaries & Wages	20-145-1	55,780.00	54,725.00		54,725.00	54,669.96	55.04
Other Expenses	20-145-2	8,000.00	7,000.00		7,000.00	6,296.14	703.86
Tax Assessment Administration:							
Salaries & Wages	20-150-1	26,548.00	26,065.00		26,065.00	26,026.96	38.04
Other Expenses	20-150-2	3,450.00	3,450.00		3,450.00	3,137.26	312.74

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS" - (Continued)	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Legal Services and Costs:							
Other Expenses	20-155-2	87,000.00	75,000.00	12,000.00	87,000.00	79,397.72	7,602.28
Engineering Services & Costs:							
Other Expenses	20-165-2	20,000.00	20,000.00		20,000.00	13,991.06	6,008.94
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Land Use Board:							
Salaries & Wages	21-181-1	10,540.00	10,000.00		10,000.00	10,000.00	
Other Expenses	21-181-2	4,250.00	4,250.00		4,319.80	4,319.80	
Zoning Enforcement:							
Salaries & Wages	21-186-1	12,794.00	12,560.00		12,560.00	12,543.00	17.00
Other Expenses	21-186-2	400.00	400.00		400.00		400.00
Insurance:							
General Liability Insurance	23-210-2	90,820.00	90,000.00		85,982.76	85,982.76	
Employee Public Officials Liability Deductible	23-210-2	26,602.00	20,000.00		20,000.00	20,000.00	
Workers' Compensation Insurance	23-215-2	63,838.00	70,000.00		63,838.00	63,838.00	
Group Insurance Plan for Employees	23-220-2	471,548.00	412,000.00		412,000.00	404,535.19	7,464.81
Health Benefit Waiver	23-220-1	11,000.00	12,500.00		12,500.00	9,750.00	2,750.00
Unemployment Insurance	23-225-2	15,000.00	15,000.00		15,000.00	15,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Police:							
Salaries & Wages	25-240-1	1,898,427.00	1,676,000.00	160,000.00	1,836,000.00	1,816,893.15	19,106.85
Other Expenses	25-240-2	134,546.00	134,546.00		124,546.00	115,902.85	8,643.15
Alarm System - Police and Fire:							
Other Expenses	25-250-2	129,500.00	129,500.00		129,500.00	129,323.99	176.01
Emergency Management Services:							
Salaries & Wages	25-252-1	5,000.00	5,000.00		5,000.00	4,999.92	0.08
Other Expenses	25-252-2	2,800.00	2,800.00		2,800.00	1,608.50	1,191.50
Volunteer Fire/Ambulance:							
Other Expenses	25-255-2	65,230.00	65,230.00		65,230.00	62,428.54	2,801.46
Fire Prevention/Uniform Fire Code:							
Salaries & Wages	25-265-1	42,163.00	41,700.00		41,700.00	39,550.38	2,149.62
Other Expenses	25-265-2	4,600.00	4,600.00		4,600.00	3,453.40	1,146.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:							
Streets and Road Maintenance:							
Salaries & Wages	26-290-1	254,200.00	235,000.00		247,000.00	244,364.27	2,635.73
Other Expenses	26-290-2	101,500.00	118,500.00	13,000.00	136,500.00	129,848.29	6,651.71
Other Public Works:							
Other Expenses	26-290-2	5,000.00	5,000.00		5,000.00	1,505.85	3,494.15
Shade Tree Commission:							
Other Expenses	26-300-2	13,000.00	13,000.00		13,000.00	9,460.00	3,540.00
Public Building and Grounds:							
Other Expenses	26-310-2	58,000.00	55,500.00		55,500.00	50,964.62	4,535.38
Vehicle Maintenance:							
Other Expenses	26-315-2	38,000.00	38,000.00		38,000.00	37,961.59	38.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:							
Board of Health:							
Salaries & Wages	27-330-1	1,000.00	2,550.00		2,550.00	811.71	1,738.29
Other Expenses	27-330-2	158,500.00	158,500.00		155,596.27	149,669.95	5,926.32
Administration of Public Assistance:							
Other Expenses	27-345-2		500.00		500.00		500.00
Senior Citizens' Programs:							
Salaries & Wages	27-360-2	8,000.00	8,000.00		8,000.00	7,118.16	881.84
Other Expenses	27-360-2	5,000.00	5,000.00		5,000.00	5,000.00	
PARKS AND RECREATION:							
Board of Recreation Commissioners (R.S. 40A:12-1):							
Salaries & Wages	28-370-1	20,800.00	20,800.00		20,800.46	20,800.46	
Other Expenses	28-370-2	50,744.00	49,244.00		49,244.00	49,244.00	
Maintenance of Parks:							
Other Expenses	28-375-2	21,000.00	21,000.00		21,000.00	21,000.00	
Celebration of Public Events:							
Other Expenses	30-420-2	9,200.00	9,200.00		9,200.00	9,200.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" - (Continued)	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code- Appropriation Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
State Uniform Construction Code:							
Uniform Construction Code Enforcement:	22-195						
Salaries & Wages	22-195-1	19,502.00	27,900.00		27,900.00	27,900.00	
Other Expenses	22-195-2	700.00	700.00		700.00	50.00	650.00
Construction Code Official:	22-200						
Salaries & Wages	22-200-1	48,540.00	41,300.00		41,300.00	37,892.83	3,407.17
Other Expenses	22-200-2	1,200.00	1,200.00		1,200.00	136.50	1,063.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utilities:							
Electricity	31-430-2	58,000.00	58,000.00		58,000.00	48,077.09	9,922.91
Street Lighting	31-435-2	83,000.00	83,000.00		83,000.00	80,049.53	2,950.47
Telephone	31-440-2	39,000.00	37,000.00		46,000.00	44,683.68	1,316.32
Natural Gas	31-446-2	25,000.00	25,000.00		25,000.00	20,542.01	4,457.99
Gasoline and Diesel	31-447-2	51,000.00	51,000.00		51,000.00	50,999.00	1.00
Solid Waste Disposal:							
Salaries and Wages	26-305-1	17,796.00	28,400.00		17,489.66	17,489.66	
Other Expenses	26-305-2	520,150.00	518,500.00		513,500.00	510,880.38	2,619.62
Total Operations (Item 8(A)) Within "CAPS"	34-199	5,113,850.00	4,800,920.00	185,000.00	4,985,920.00	4,858,959.94	126,960.06
B. Contingent	35-470	500.00	500.00	xxxxxxxxxx	500.00		500.00
Total Operations Including Contingent Within "CAPS"	34-201	5,114,350.00	4,801,420.00	185,000.00	4,986,420.00	4,858,959.94	127,460.06
Detail:							
Salaries & Wages	34-201-1	2,663,572.00	2,421,400.00	160,000.00	2,595,413.17	2,562,633.51	32,779.66
Other Expenses (Including Contingent)	34-201-2	2,450,778.00	2,380,020.00	25,000.00	2,391,006.83	2,296,326.43	94,680.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Emergency Appropriations	46-870	185,000.00		xxxxxxxxx			xxxxxxxxx
Overexpenditure of Appropriations	46-871		138,921.00	xxxxxxxxx	138,921.00	138,920.44	xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal - Within "CAPS" - (Continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	127,521.00	115,481.00		115,481.00	109,291.10	6,189.90
Social Security System (O.A.S.I.)	36-472	95,000.00	100,000.00		100,000.00	92,334.39	7,665.61
Police & Firemen's Retirement System of NJ	36-475	347,427.00	331,624.00		331,624.00	331,624.00	
Defined Contribution Retirement Program	36-476	1,200.00	1,200.00		1,200.00		1,200.00
Total Deferred Charges and Statutory Expenditures - Municipal - Within "CAPS"	34-209	756,148.00	687,226.00		687,226.00	672,169.93	15,055.51
(G) Cash Deficit of Preceding Year	46-855		177,914.00		177,914.00	177,914.00	
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	5,870,498.00	5,666,560.00	185,000.00	5,851,560.00	5,709,043.87	142,515.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Insurance:							
Employee Group Health	23-232-2	11,102.00		15,000.00	15,000.00	15,000.00	
Length of Service Awards Program ("LOSAP")							
Other Expenses	23-210-2	14,400.00	14,400.00		14,400.00	300.00	14,100.00
Aid to Library (N.J.S.A. 40:54-35):							
Other Expenses	29-390-2	286,687.00	281,337.00		281,337.00	269,672.75	11,664.25
Sewerage Processing and Disposal (RVRSA):							
Other Expenses	31-455-2	114,184.00	126,000.00		126,000.00	125,848.00	152.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	426,373.00	421,737.00	15,000.00	436,737.00	410,820.75	25,916.25

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court - Town of Dover:							
Other Expenses	43-490-2	90,000.00	90,000.00		90,000.00	90,000.00	
Morris Hills Regional High School - Resource Officer:							
Police:							
Salaries & Wages	42-240-1	80,327.00	77,610.00		77,610.00	77,610.00	
Total Interlocal Municipal Service Agreements	42-999	170,327.00	167,610.00		167,610.00	167,610.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:							
Recycling Tonnage Grant	41-701-2	10,604.00	10,604.00		10,604.00	10,604.00	
Clean Communities Grant	41-770-2		11,438.69		11,438.69	11,438.69	
Safe and Secure Communities Grant:							
Police:							
Salaries and Wages	41-702-1	29,407.00	51,948.00		51,948.00	51,948.00	
Drive Sober or Get Pulled Over Grant:							
Police:							
Salaries and Wages	41-703-1	4,400.00	13,800.00		13,800.00	13,800.00	
Click-It or Ticket Grant:							
Police:							
Salaries and Wages	41-704-1	4,000.00	4,000.00		4,000.00	4,000.00	
Drunk Driving Enforcement Fund:							
Police:							
Salaries and Wages	41-705-1	5,000.00					
Municipal Alliance Grant	41-705-1	9,256.00					
Municipal Alliance Grant - Local Matching Funds	41-899-2	2,314.00	2,500.00		2,500.00	2,500.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (Continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	64,981.00	94,290.69		94,290.69	94,290.69	
Total Operations - Excluded from "CAPS"	34-305	661,681.00	683,637.69	15,000.00	698,637.69	672,721.44	25,916.25
Detail:							
Salaries & Wages	34-305-1	123,134.00	147,358.00		147,358.00	147,358.00	
Other Expenses	34-305-2	538,547.00	536,279.69	15,000.00	551,279.69	525,363.44	25,916.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(C) Capital Improvements - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements - Excluded from "CAPS"	44-999	237,848.00	80,900.00		80,900.00	55,649.40	25,250.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870	15,000.00		xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	15,000.00		xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885		350,715.00	xxxxxxxxxxx	350,715.00	348,566.57	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes - Excluded from "CAPS"	34-309	1,635,852.00	1,839,252.69	15,000.00	1,854,252.69	1,800,929.91	51,166.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)} - Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,635,852.00	1,839,252.69	15,000.00	1,854,252.69	1,800,929.91	51,166.85
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	7,506,350.00	7,505,812.69	200,000.00	7,705,812.69	7,509,973.78	193,682.42
(M) Reserve for Uncollected Taxes	50-899	447,229.00	447,229.00	xxxxxxxxxx	447,229.00	447,229.00	xxxxxxxxxx
9. Total General Appropriations	34-499	7,953,579.00	7,953,041.69	200,000.00	8,153,041.69	7,957,202.78	193,682.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
Summary of Appropriations	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-I) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	5,870,498.00	5,666,560.00	185,000.00	5,851,560.00	5,709,043.87	142,515.57
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	426,373.00	421,737.00	15,000.00	436,737.00	410,820.75	25,916.25
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	170,327.00	167,610.00		167,610.00	167,610.00	
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	64,981.00	94,290.69		94,290.69	94,290.69	
Total Operations - Excluded from "CAPS"	34-305	661,681.00	683,637.69	15,000.00	698,637.69	672,721.44	25,916.25
(C) Capital Improvements	44-999	237,848.00	80,900.00		80,900.00	55,649.40	25,250.60
(D) Municipal Debt Service	45-999	721,323.00	724,000.00		724,000.00	723,992.50	xxxxxxxxxx
(E) Deferred Charges (Sheet 18+28)	46-999	15,000.00					
(F) Judgements	37-480						
(G) Cash Deficit	46-885		350,715.00		350,715.00	348,566.57	
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	447,229.00	447,229.00		447,229.00	447,229.00	
Total General Appropriations	34-499	7,953,579.00	7,953,041.69	200,000.00	8,153,041.69	7,957,202.78	193,682.42

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2013
		for 2014	for 2013	
Operating Surplus Anticipated	08-501	9,644.00	113,351.00	113,351.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	9,644.00	113,351.00	113,351.00
Rents	08-503	1,370,000.00	1,289,000.00	1,371,922.46
Miscellaneous	08-504	18,962.00	108,000.00	92,157.67
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rents - Rate Increase (Ordinance # 11-13)	08-503	330,000.00		
Total Water Utility Revenues	08-599	1,728,606.00	1,510,351.00	1,577,431.13

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA Account Number	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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	642,603.00	575,000.00	60,000.00	635,000.00	631,878.10	3,121.90
Other Expenses	55-502	725,000.00	640,000.00	32,000.00	672,000.00	656,780.12	15,219.88
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	10,000.00		xxxxxxxxxxx			
Capital Outlay	55-512	36,400.00	30,000.00		30,000.00	18,125.00	11,875.00
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520	50,000.00	50,000.00		50,000.00	50,000.00	xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522	70,357.00	72,145.00		72,145.00	72,000.18	xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
Principal & Interest - Water Loan	55-524	7,646.00	15,568.00		15,568.00	15,036.36	xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA Account Number	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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530	100,000.00		xxxxxxxxxxx			xxxxxxxxxxx
Overexpenditure of Appropriations	55-531		40,638.00	xxxxxxxxxxx	40,638.00	40,637.11	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540	22,000.00	28,000.00		28,000.00	28,000.00	
Social Security System (O.A.S.I.)	55-541	49,600.00	44,000.00	8,000.00	52,000.00	52,000.00	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542	15,000.00	15,000.00		15,000.00	15,000.00	
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599	1,728,606.00	1,510,351.00	100,000.00	1,610,351.00	1,579,456.87	30,216.78

DEDICATED

UTILITY BUDGET - (Continued)

10. DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2013
		for 2014	for 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			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

DEDICATED

UTILITY BUDGET - (Continued)

	FCOA Account Number	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:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxx
	55-524						xxxxxxxxxx

DEDICATED

UTILITY BUDGET - (Continued)

	FCOA Account Number	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:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA ACCT #	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	FCOA ACCT #	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 UTILITY ASSESSMENT BUDGET

UTILITY

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

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; 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 Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Uniform Fire Safety Act Penalty Monies; Housing and Community Development Act of 1974; Revenue received by the Board of Recreation Commissioners; Deferred Sick Leave; Revenue from the Parking Offenses Adjudication Act; Developers' Escrow Deposits; Deposits from Forfeited Assets; Recycling Program Revenue from Donations - Public Safety

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**

ASSETS		
Cash and Investments	1110100	2,266,962.90
Due from State of N.J. (C.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	337,929.40
Tax Title Liens Receivable	1110400	589,603.90
Property Acquired by Tax Title Lien Liquidation	1110500	961,500.00
Other Receivables	1110600	10,129.34
Deferred Charges Required to be in 2014 Budget	1110700	200,000.00
Deferred Charges Required to be in Budget Subsequent to 2014	1110800	
Total Assets	1110900	4,366,125.54
LIABILITIES, RESERVES, AND SURPLUS		
*Cash Liabilities	2110100	1,698,084.72
Reserves for Receivables	2110200	1,899,162.64
Surplus	2110300	768,878.18
Total Liabilities, Reserves and Surplus		4,366,125.54

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	47,169.34	147,169.34
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes *(Percentage collected: 2013 - 98.08%; 2012 - 97.85%)	2310200	19,651,194.80	19,085,688.53
Delinquent Taxes	2310300	393,454.99	406,387.43
Other Revenues and Additions to Income	2310400	2,618,051.04	1,624,535.76
Total Funds	2310500	22,709,870.17	21,263,781.06
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,703,656.20	6,775,144.44
School Taxes (Including Local and Regional)	2310700	12,248,100.00	12,134,472.39
County Taxes (Including Added Tax Amounts)	2310800	2,151,097.68	2,210,312.15
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	38,138.11	764,231.58
Total Expenditures and Tax Requirements	2311100	22,140,991.99	21,884,160.56
Less: Expenditures to be Raised by Future Taxes	2311200	200,000.00	667,548.84
Total Adjusted Expenditures and Tax Requirements	2311300	21,940,991.99	21,216,611.72
Surplus Balance - December 31st	2311400	768,878.18	47,169.34

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2013	2311500	768,878.18
Current Surplus Anticipated in 2014 Budget	2311600	314,721.00
Surplus Balance Remaining	2311700	454,157.18

2014
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

CAPITAL IMPROVEMENT PROGRAM

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

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Rockaway for the years 2014 through 2016, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

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

Local Unit

Borough of Rockaway

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 Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisiton/Installation of Generators	1	142,080					142,080		
Purchase DPW Equipment	3	15,000		15,000					
Purchase Fire Equipment	4	34,400		34,400					
Purchase Buildings & Grounds Equipment	5	11,500		11,500					
Purchase Police Equipment	6	5,000		5,000					
Purchase Recreation Equipment	7	10,000		10,000					
TOTAL ALL PROJECTS	33-199	217,980		75,900			142,080		

3 YEAR CAPITAL PROGRAM - 2014 to 2016
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Rockaway

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER YEAR						
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019	
Acquisiton/Installation of Generators	1	142,080	1 year	142,080						
Purchase DPW Equipment	3	15,000	1 year	15,000						
Purchase Fire Equipment	4	34,400	1 year	34,400						
Purchase Buildings & Grounds Equipment	5	11,500	1 year	11,500						
Purchase Police Equipment	6	5,000	1 year	5,000						
Purchase Recreation Equipment	7	10,000	1 year	10,000						
TOTAL ALL PROJECTS	33-299	217,980		217,980						

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

Local Unit

Borough of Rockaway

1 Project Title	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
Acquisiton/Installation of Generators	142,080					142,080				
Purchase DPW Equipment	15,000	15,000								
Purchase Fire Equipment	34,400	34,400								
Purchase Buildings & Grounds Equipment	11,500	11,500								
Purchase Police Equipment	5,000	5,000								
Purchase Recreation Equipment	10,000	10,000								
TOTAL ALL PROJECTS	217,980	75,900				142,080				

SECTION 2 - UPON ADOPTION FOR YEAR 2014

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

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Rockaway, County of Morris that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 5,700,800.00 (Item 2 below) for municipal purposes and
 - (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
 - (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3)
 - (d) \$ _____ (Sheet 43) Open Spaces, Recreation, Farmland and historic Preservation Trust Fund Levy
 - (e) \$ 286,687.00 (Item 5 below) Minimum Library Tax
- and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

RECORDED VOTE

(Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES			
1. General Revenues			
Surplus Anticipated		08-100	\$ 314,721.00
Miscellaneous Revenues Anticipated		13-099	\$ 1,314,371.00
Receipts from Delinquent Taxes		15-499	\$ 337,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$ 5,700,800.00
3. AMOUNT TO BE RAISED BY TAXATION <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 41		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 I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$
5. Minimum Library Tax		07-192	\$ 286,687.00
Total Revenues		13-299	\$ 7,953,579.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxxx	xxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 5,870,498.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 661,681.00
(c) Capital Improvements	44-999	\$ 237,848.00
(d) Municipal Debt Service	45-999	\$ 721,323.00
(e) Deferred Charges - Municipal	46-999	\$ 15,000.00
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 447,229.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 7,953,579.00

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 8th 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 8th day of May, 2014, _____, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA Account #	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA Account #	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:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Donations	54-112				Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds	54-100				Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-1				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenue	54-299				Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented				(Date)	Payment of Bond Principal	54-920-2				xxxxxxx
Rate Assessed				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Tax Collected to Date				\$	Interest on Bonds	54-930-2				xxxxxxx
Total Expended to Date				\$						
Total Acreage Preserved to Date					Interest on Notes	54-935-2				
Recreation Land Preserved in 2013					Reserve for Future Use	54-950-2				
Farmland Preserved in 2013				(Acres)						
				(Acres)	Total Trust Fund Appropriations	54-499				

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

Contracting Unit Borough of Rockaway

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.

_____ Date

_____ Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

Municipality: Borough of Rockaway

County: Morris

		YEAR 2014	YEAR 2013
1: Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	7,506,350.00	XXXXXXXXXX
2: Local School Tax	Actual 80016-		7,254,118.00
	Estimate ** 80017-	7,435,500.00	XXXXXXXXXX
3: Regional School District Tax	Actual		
	Estimate *		XXXXXXXXXX
4: Regional High School District Tax	Actual		4,993,982.00
	Estimate *	5,119,000.00	XXXXXXXXXX
5: County Tax	Actual 80018-		2,151,097.68
	Estimate * 80019-	2,151,100.00	XXXXXXXXXX
6: Special District Taxes	Actual 80020-		
	Estimate * 80021-		XXXXXXXXXX
7: Municipal Open Space Taxes	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXX
8: Total General Appropriations & Other Taxes	80024-01	22,211,950.00	
9: Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	1,966,092.00	
10: Cash Required from 2014 to Support Local Municipal Budget and Other Taxes	80024-03	20,245,858.00	
11: Amount of Item 10 Divided by 97.84% ^[820024-04] Equals Amount to be raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	20,693,087.00	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	7,435,500.00		* May not be stated in an amount less than "actual" Tax of year 2013. ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chapter 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)			
Regional High School Tax (Amount Shown on Line 4 Above)	5,119,000.00		
County Tax (Amount Shown on Line 5 Above)	2,151,100.00		
Special District Tax (Amount Shown on Line 6 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget	5,987,487.00		
Total Amount (See Line 11)	20,693,087.00		
12: Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	447,229.00	
Computation of "Tax in Local Municipal Budget"			Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations		7,506,350.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes		447,229.00	
Sub -Total		7,953,579.00	
Less: Item 9 - Total Anticipated Revenues		1,966,092.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	5,987,487.00	

2014 Municipal Budget
of the Borough of Rockaway, County of Morris, for the fiscal year 2014.

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2014	2013
1. Surplus	314,721	
2. Total Miscellaneous Revenues	1,314,371	1,952,109
3. Receipts from Delinquent Taxes	337,000	385,000
4. a) Local Tax for Municipal Purposes	5,700,800	5,334,596
b) Minimum Library Tax	286,687	281,337
Total Amount to be Raised by Taxes	5,987,487	5,615,933
Total General Revenues	7,953,579	7,953,042

Summary of Appropriations	2014 Budget	2013 Final Budget
1. Operating Expenses: Salaries & Wages	2,786,706	2,742,771
Other Expenses	2,989,325	2,942,287
2. Deferred Charges & Other Appropriations	771,148	687,226
3. Capital Improvements	237,848	80,900
4. Debt Service (Include for School Purposes)	721,323	724,000
5. Cash Deficit		528,629
6. Reserve for Uncollected Taxes	447,229	447,229
Total General Appropriations *	7,953,579	8,153,042
Total Number of Employees - Full-Time	42	42
Total Number of Employees - Part-Time	55	55

Dedicated Water Utility Budget

Summary of Revenues	Anticipated	
	2014	2013
1. Surplus	9,644	113,351
2. Total Miscellaneous Revenues	1,718,962	1,397,000
3. Deficit (General Budget)		
Total Water Utility Revenues	1,728,606	1,510,351

Summary of Appropriations	2014 Budget	2013 Final Budget
1. Operating Expenses: Salaries & Wages	642,603	635,000
Other Expenses	725,000	672,000
2. Capital Improvements	46,400	30,000
3. Debt Service	128,003	137,713
4. Deferred Charges and Other Appropriations	186,600	135,638
5. Surplus (General Budget)		
Total Water Utility Appropriations *	1,728,606	1,610,351
	8	8
Total Number of Employees	1	1

**Municipal Budget
of the Borough of Rockaway, County of Morris, for the fiscal year .**

Balance of Outstanding Debt - December 31, 2013				
	General	Open Space	Water Utility	Other Utility
Interest	151,323		70,357	
Principal	570,000		57,646	
Outstanding Balance	3,657,000		1,617,518	

* - Includes emergency appropriations authorized during the year.

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Borough of Rockaway, County of Morris, on March 13th, 2014.

A hearing on the budget and tax resolution will be held at the Rockaway Borough Community Center on April 24, 2014 at 7:30 PM at which time and place objections to the Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Copies of the entire budget are available in the office of Sheils Seifert, Borough Clerk, at the Municipal Building, 1 East Main Street, Rockaway, New Jersey, or by calling (973) 627-2000 during the hours of 8:30 AM to 4:30 PM.