

2015 Municipal Budget

Township of Westampton,
County of Burlington,
State of New Jersey

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2015 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Township of Westampton, is Calculated as follows:

Total General Appropriations for 2014	\$ 10,506,040.00	Amount on which 1.5% CAP is Applied (brought forward)	\$ 8,293,002.00
CAP Base Adjustments		1.5% CAP	124,395.03
		Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	8,417,397.03
Subtotal	10,506,040.00		
Less Exceptions:		Additional Exceptions:	
Total Other Operations	\$ 284,494.00	Available from Banking - 2013	\$ 233,146.08
Total Uniform Construction Code (UCC)		Available from Banking - 2014	246,022.62
Total Interlocal Service Agreements	377,502.00	Assessed Value of New Construction per Assessor's Certification	1,376.55
Total Additional Appropriations		Additional Increase in CAPS per COLA Ordinance	165,860.04
Total Public-Private Offset	215,956.00	Total Additional Exceptions	646,405.29
Total Capital Improvements	200,100.00	Total Allowable Appropriations Within CAPS for 2015	\$ 9,063,802.32
Total Debt Service	507,424.00	Total Appropriations Within CAPS for 2015	\$ 8,699,824.00
Total Deferred Charges	97,200.00		
Judgments			
Cash Deficit of Preceding Year			
Total Appropriation for School Purposes Transferred to Board of Education			
Reserve for Uncollected Taxes	530,362.00		
Total Exceptions	2,213,038.00		
Amount on which 1.5% CAP is Applied (carried forward)	8,293,002.00		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Levy CAP Calculation

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Township of Westampton is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 6,174,538.03	Balance (carried forward)	\$ 6,505,457.55
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded		Less - Cancelled or Unexpended Exclusions	2,587.20
Less: Prior Year Deferred Charges - Emergencies	97,200.00		
Less: Prior Year Recycling Tax	10,000.00	Adjusted Tax Levy After Exclusions	6,502,870.35
Less: Changes in Service Provider - Transfer of Service/ Function			
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	6,067,338.03	Additions:	
Plus: 2% Cap increase	121,346.76	New Ratables - Increased in Valuations	\$ 262,700.00
Adjusted Tax Levy	6,188,684.79	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.524
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	1,376.55
Adjusted Tax Levy Prior to Exclusions	6,188,684.79	CY 2012 Cap Bank Utilized in CY 2015	
Exclusions:		CY 2013 Cap Bank Utilized in CY 2015	
Allowable Shared Service Agreements Increase		CY 2014 Cap Bank Utilized in CY 2015	
Allowable Health Insurance Cost Increase	\$ 32,609.00	Amounts Approved by Referendum	
Allowable Pension Obligations Increase	77,563.76		
Allowable LOSAP Increase		Maximum Allowable Amount to be Raised by Taxation	\$ 6,504,246.90
Allowable Capital Improvements Increase	39,900.00		
Allowable Debt Service and Capital Leases Increase		Amount to be Raised by Taxation for Municipal Purposes	\$ 6,460,653.07
Recycling Tax Appropriation	12,500.00		
Deferred Charges to Future Taxation Unfunded	61,000.00	Unused CY 2015 Tax Levy Available for Banking (CY 2016 - CY 2018)	\$ 43,593.83
Current Year Deferred Charges - Emergencies	93,200.00		
Add Total Exclusions	316,772.76		
Balance (carried forward)	6,505,457.55		

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
1. Surplus Anticipated	08-101	886,000.00	1,300,000.00	1,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	886,000.00	1,300,000.00	1,300,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,814.00
Other	08-104			
Fees and Permits	08-105	36,000.00	23,000.00	36,474.56
Fines and Costs:	XXXXXX			
Municipal Court	08-110	450,000.00	475,000.00	450,565.93
Interest and Costs on Taxes	08-112	130,000.00	52,000.00	130,220.54
Interest on Investments and Deposits	08-113	8,000.00	7,000.00	8,379.47
Emergency Medical Service Fees	08-115	476,000.00	466,000.00	476,630.58
Total Section A: Local Revenues	08-001	1,115,000.00	1,038,000.00	1,118,085.08
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	653,387.00	653,387.00	653,387.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	653,387.00	653,387.00	653,387.00
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction				
Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & N.J.A.C 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160	172,500.00	100,000.00	175,541.60
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	172,500.00	100,000.00	175,541.60
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Shared Service Agreements Offset with Appropriations:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Shared Service Agreement--Construction Code Enforcement--Township of Hainesport	11-160	79,238.00	76,498.00	76,498.00
Shared Service Agreement--Public Buildings and Grounds--Westampton Township School District	11-161	93,250.00	139,250.00	113,250.00
Shared Service Agreement--Municipal Court--Township of Eastampton	11-162	78,966.00	77,418.00	77,418.00
Shared Service Agreement--Police SRO--BCIT	11-163	86,641.00	84,336.00	79,500.71
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	338,095.00	377,502.00	346,666.71
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
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865	196,000.00	200,000.00	200,000.00
Recycling Tonnage Grant	10-701	11,650.61		
Drunk Driving Enforcement Fund	10-745		5,000.00	5,000.00
Clean Communities Program	10-770		15,224.96	15,224.96
Alcohol Education and Rehabilitation Fund	10-702	531.72	1,477.00	1,477.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703	42,300.00	42,300.00	42,300.00
Police Hiring Program Grant	10-708	29,756.00	87,004.00	87,004.00
Body Armor Replacement Grant	10-709		2,440.08	2,440.08
Bulletproof Vest Partnership Grant	10-710	1,445.60	1,890.57	1,890.57
Community Development Block Grant	10-712	65,000.00		
2013 COPS Hiring Program	10-714	40,726.00	41,667.00	41,667.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	387,409.93	397,003.61	397,003.61

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
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
Uniform Fire Safety Act	08-106	36,244.00	36,244.00	50,962.20
General Capital Surplus	08-117		4,000.00	4,000.00
Consent of Director of Local Government Services - Other Special Items	08-004	36,244.00	40,244.00	54,962.20

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues				
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	886,000.00	1,300,000.00	1,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,115,000.00	1,038,000.00	1,118,085.08
Total Section B: State Aid Without Offsetting Appropriations	09-001	653,387.00	653,387.00	653,387.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	172,500.00	100,000.00	175,541.60
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	338,095.00	377,502.00	346,666.71
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	387,409.93	397,003.61	397,003.61
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services-Other Special Items	08-004	36,244.00	40,244.00	54,962.20
Total Miscellaneous Revenues	13-099	2,702,635.93	2,606,136.61	2,745,646.20
4. Receipts from Delinquent Taxes	15-499	450,000.00	450,000.00	496,067.43
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,038,635.93	4,356,136.61	4,541,713.63
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,460,653.07	6,174,538.03	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,460,653.07	6,174,538.03	6,069,452.59
7. Total General Revenues	13-299	10,499,289.00	10,530,674.64	10,611,166.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Mayor and Township Committee:							
Salaries and Wages	20-110-1	19,250.00	18,550.00		18,550.00	18,550.00	
Administrative and Executive:							
Salaries and Wages	20-120-1	207,746.00	213,985.00		175,195.00	175,192.74	2.26
Other Expenses	20-120-2	40,000.00	37,000.00		41,500.00	37,713.72	3,786.28
Elections--Other Expense	20-120-2	4,700.00	4,700.00		4,700.00	4,646.64	53.36
Financial Administration:							
Salaries and Wages	20-130-1	79,258.00	77,718.00		77,818.00	77,718.16	99.84
Other Expenses	20-130-2	25,000.00	24,000.00		24,000.00	23,638.00	362.00
Audit Services	20-135-2	26,000.00	26,000.00		26,000.00	26,000.00	
Collection of Taxes:							
Salaries and Wages	20-145-1	68,733.00	67,402.00		67,402.00	67,401.88	0.12
Other Expenses	20-145-2	4,500.00	4,500.00		4,500.00	3,379.38	1,120.64
Assessment of Taxes:							
Salaries and Wages	20-150-1	51,911.00	50,952.00		48,482.00	48,480.68	1.32
Other Expenses	20-150-2	5,800.00	3,600.00		3,850.00	3,835.63	14.37
Preparation of Tax Map	20-150-2						
Legal Services and Costs:							
Other Expenses:							
Codification of Ordinances	20-155-2	2,000.00	3,000.00		3,000.00	-	3,000.00
Special Counsel	20-155-2	28,000.00	28,000.00		28,000.00	16,708.66	11,291.34
Solicitor	20-155-2	32,000.00	32,000.00		32,000.00	31,999.92	0.08
Engineering Services and Costs:							
Other Expenses	20-165-2	11,300.00	12,000.00		12,000.00	4,159.50	7,840.50
Land Use Administration							
Municipal Land Use Law (NJS 40:55 D-1):							
Land Development Board:							
Salaries and Wages	21-180-1	6,001.00	6,001.00		6,001.00	6,000.80	0.20
Other Expenses:							
Review of Master Plan	21-180-2	40,000.00	15,000.00		5,282.00	4,731.00	551.00
Miscellaneous Other Expenses	21-180-2	2,000.00	2,000.00		2,000.00	1,110.00	890.00
Insurance							
Unemployment Compensation Insurance	23-225-2	21,000.00	20,000.00		22,000.00	19,989.34	2,010.66
General Liability	23-210-2	70,841.00	71,998.00		68,298.00	66,243.48	54.52
Workers Compensation	23-215-2	198,498.00	183,716.00		182,237.00	182,237.00	
Employee Group Health	23-220-2	906,880.00	879,005.88		851,005.88	849,348.77	1,657.11
Health Benefit Waiver	23-221-2	56,000.00	46,000.00		50,772.00	50,770.70	1.30
Public Safety Functions							
Police:							
Salaries and Wages	25-240-1	2,158,541.00	2,178,137.00		2,178,137.00	2,108,769.41	69,367.59
Other Expenses	25-240-2	98,000.00	96,000.00		98,000.00	95,405.35	2,594.65
Purchase of Police Vehicles	25-240-2	46,000.00	50,580.00		50,580.00	50,523.29	56.71
Emergency Medical Services:							
Salaries and Wages	25-260-1	980,853.00	808,161.00		833,161.00	829,915.52	3,245.48
Other Expenses	25-260-2	88,000.00	77,050.00		80,550.00	77,470.60	3,079.40
Emergency Services Billing	25-260-2	25,000.00	25,000.00		25,000.00	19,218.55	5,781.45
Fire Hydrant Service	25-265-2	81,000.00	81,000.00		76,860.00	76,854.96	5.04
Emergency Management:							
Salaries and Wages	25-252-1	5,000.00	5,000.00		5,000.00	5,000.00	
Uniform Fire Safety Act:							
Salaries and Wages	25-265-1	42,000.00	42,000.00		42,000.00	39,935.63	2,064.37
Other Expenses	25-265-2	2,500.00	2,500.00		2,500.00	1,392.95	1,107.05
Municipal Prosecutor:							
Salaries and Wages	25-275-1	24,960.00	24,960.00		25,960.00	25,960.00	

CURRENT FUND - APPROPRIATIONS

6. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Works Functions							
Streets and Roads:							
Salaries and Wages	26-290-1	536,503.00	485,949.00		505,949.00	499,790.33	6,158.67
Other Expenses	26-290-2	95,000.00	93,000.00		93,000.00	90,416.82	2,583.18
Trash Removal:							
Collection	26-305-2	175,000.00	175,000.00		167,515.00	167,512.80	2.20
Vehicle Maintenance	26-315-2	128,000.00	115,000.00		121,000.00	117,721.68	3,278.32
Municipal Services Act Costs	26-325-2	15,000.00	14,000.00		14,000.00	14,000.00	
Other Common Operating Functions							
Accumulated Leave Compensation	30-415-1	1.00	1.00		1.00	1.00	
Utility Expenses and Bulk Purchases							
Electricity and Natural Gas	31-435-2	203,000.00	213,000.00		213,000.00	190,833.08	22,166.92
Telecommunications	31-440-2	35,000.00	30,000.00		39,000.00	37,896.95	1,103.05
Water/Sewer	31-445-2	8,000.00	8,000.00		8,000.00	7,863.02	336.98
Petroleum Products	31-447-2	120,000.00	130,000.00		139,000.00	110,740.15	28,259.85
Landfill/Solid Waste Disposal Costs							
Trash Removal:							
Disposal	32-465-2	250,000.00	250,000.00		250,000.00	247,842.03	2,157.97
Municipal Court Functions							
Municipal Court							
Salaries and Wages	43-490-1	239,443.00	232,243.00		234,243.00	231,744.87	2,498.13
Other Expenses	43-490-2	45,000.00	45,000.00		45,000.00	38,864.57	6,135.43
Uniform Construction Code - Appropriations	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Official							
Salaries and Wages	22-195-1	176,723.00	168,741.00		173,641.00	173,553.68	87.32
Other Expenses	22-195-2	30,000.00	25,000.00		25,500.00	24,886.24	613.76
Total Operations (Item 8(A)) within "CAPS"	34-199	7,515,942.00	7,202,449.88	-	7,201,189.88	7,005,789.46	195,420.42
B. Contingent	35-470						
Total Operations Including Contingent-within "CAPS"	34-201	7,515,942.00	7,202,449.88	-	7,201,189.88	7,005,789.46	195,420.42
Detail:							
Salaries and Wages	34-201-1	4,596,923.00	4,379,800.00	-	4,391,540.00	4,308,014.70	83,525.30
Other Expenses (Including Contingent)	34-201-2	2,919,019.00	2,822,649.88	-	2,809,649.88	2,697,754.76	111,895.12
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	228,443.00	185,973.00		185,973.00	185,973.00	
Social Security System (O.A.S.I.)	36-472	365,000.00	350,000.00		365,000.00	357,710.32	7,289.68
Police and Firemen's Retirement System of N.J.	36-475	578,011.00	542,970.00		528,730.00	528,730.00	
Defined Contribution Retirement Program	36-477	1,500.00	1,000.00		1,500.00	1,212.70	287.30
Public Employees' Retirement System-ERIP	36-471	10,928.00	10,609.00		10,609.00	10,609.00	
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,183,882.00	1,090,552.00	-	1,091,812.00	1,084,235.02	7,576.98
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "Caps"	34-299	8,699,824.00	8,293,001.88	-	8,293,001.88	8,090,004.48	202,997.40
(A) Operations - Excluded from "CAPS"							
Insurance (N.J.S.A. 40A:4-45.3(00))							
Employee Group Health	23-220-2	15,169.00	20,994.12		20,994.12	20,994.12	
Recycling Tax	32-465-2	12,500.00	12,500.00		12,500.00	9,417.54	582.46
Reserve for Tax Appeals	20-150-2	108,000.00	251,000.00		251,000.00	250,908.25	91.75
Total Other Operations - Excluded from "CAPS"	34-300	135,669.00	284,494.12	-	284,494.12	281,319.91	674.21

CURRENT FUND - APPROPRIATIONS

6. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Municipal Service Agreements	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Code Enforcement:							
Salaries and Wages	42-195-1	71,238.00	68,498.00		68,498.00	68,498.00	
Other Expenses	42-195-2	8,000.00	8,000.00		8,000.00	8,000.00	
Public Building Grounds:							
Salaries and Wages	42-310-1	87,250.00	139,250.00		139,250.00	113,250.00	
Other Expenses	42-310-2	6000.00					
Municipal Court:							
Salaries and Wages	42-490-1	78,966.00	73,918.00		73,918.00	73,918.00	
Other Expenses	42-490-2		3,500.00		3,500.00	3,500.00	
Poice:							
Salaries and Wages	42-240-1	86,841.00	84,338.00		84,338.00	79,500.71	
42-999	42-999						
Total Shared Service Agreements		338,095.00	377,502.00	-	377,502.00	346,666.71	-
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage Grant	41-701-2	11,650.61					
Alcohol Education and Rehabilitation Fund	41-702-1	531.72	1,477.00		1,477.00	1,477.00	
Municipal Alliance on Alcoholism and Drug Abuse							
State Share	41-703-2	42,300.00	42,300.00		42,300.00	42,300.00	
Township Share	41-703-2	2,100.00	2,100.00		2,100.00	2,100.00	
Police Hiring Program Grant							
Salaries and Wages	41-708-1	29,756.00	56,959.00		56,959.00	56,959.00	
Other Expenses	41-708-2		30,045.00		30,045.00	30,045.00	
Body Armor Replacement Grant	41-709-2		2,440.08		2,440.08	2,440.08	
Bulletproof Vest Partnership Grant	41-710-2	1,445.60	1,890.57		1,890.57	1,890.57	
Drunk Driving Enforcement Fund	41-745-1		5,000.00		5,000.00	5,000.00	
Clean Communities Program	41-770-2		15,224.96		15,224.96	15,224.96	
2013 COPS Hiring Program							
Federal Share		40,726.00	41,667.00		41,667.00	41,667.00	
Township Share		40,726.00	41,487.00		41,487.00	41,487.00	
Total Public and Private Programs Offset by Revenues	40-999	169,235.93	240,590.61	-	240,590.61	240,590.61	-
Total Operations - Excluded from "CAPS"	34-305	642,999.93	902,586.73	-	902,586.73	868,577.23	674.21
Detail:							
Salaries & Wages	34-305-1	435,834.72	512,592.00	-	512,592.00	481,756.71	-
Other Expenses	34-305-2	207,165.21	389,994.73	-	389,994.73	386,820.52	674.21
(C) Capital Improvements - Excluded from "CAPS"							
Down Payments on Improvements	44-902	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Improvement Fund	44-901	40,000.00	100.00		100.00	100.00	
Public and Private Programs Offset by Revenues:							
New Jersey Transportation Trust Fund Authority Act	41-865	198,000.00	200,000.00		200,000.00	200,000.00	
Community Development Block Grant	41-712	65,000.00					
Total Capital Improvements Excluded from "CAPS"	44-999	301,000.00	200,100.00	-	200,100.00	200,100.00	-
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		476,212.00		476,212.00	476,212.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	30,096.00	31,212.00		31,212.00	31,124.80	XXXXXXXXXX
Green Trust Loan Program:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	30,096.00	507,424.00	-	507,424.00	507,336.80	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations-				XXXXXXXXXX			XXXXXXXXXX
5 Years(N.J.S.40A:4-55)	46-875	93,200.00	97,200.00	XXXXXXXXXX	97,200.00	97,200.00	XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded	46-873	61,000.00		XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal-				XXXXXXXXXX			XXXXXXXXXX
Excluded from "CAPS"	46-999	154,200.00	97,200.00	XXXXXXXXXX	97,200.00	97,200.00	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,128,295.93	1,707,310.73	-	1,707,310.73	1,673,214.03	674.21
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,128,295.93	1,707,310.73	-	1,707,310.73	1,673,214.03	674.21
(L) Subtotal General Appropriations (items (H-1) and (O))	34-400	9,828,119.93	10,000,312.61	-	10,000,312.61	9,763,218.51	203,671.61
(M) Reserve for Uncollected Taxes	50-899	671,169.07	530,362.03	XXXXXXXXXX	530,362.03	530,362.03	XXXXXXXXXX
9. Total General Appropriations	34-499	10,499,289.00	10,530,674.64	-	10,530,674.64	10,293,580.54	203,671.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 by Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	8,699,824.00	8,293,001.88	-	8,293,001.88	8,090,004.48	202,997.40
	XXXXXX						
(A) Operations- Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	135,669.00	284,494.12	-	284,494.12	281,319.91	674.21
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	338,095.00	377,502.00	-	377,502.00	346,666.71	-
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	169,235.93	240,590.61	-	240,590.61	240,590.61	-
Total Operations- Excluded from "CAPS"	34-305	642,999.93	902,586.73	-	902,586.73	868,577.23	674.21
(C) Capital Improvements	44-999	301,000.00	200,100.00	-	200,100.00	200,100.00	-
(D) Municipal Debt Service	45-999	30,096.00	507,424.00	-	507,424.00	507,336.80	XXXXXXXXXX
(E) Total Deferred Charges (sheet 28)	46-999	154,200.00	97,200.00	XXXXXXXXXX	97,200.00	97,200.00	XXXXXXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit	46-885	-	-	-	-	-	-
(K) Local District School Purposes	24-410	-	-	-	-	-	-
(N) Transferred to Board of Education	29-405	-	-	-	-	-	-
(M) Reserve for Uncollected Taxes	50-899	671,169.07	530,362.03	XXXXXXXXXX	530,362.03	530,362.03	XXXXXXXXXX
Total General Appropriations	34-499	10,499,289.00	10,530,674.64	-	10,530,674.64	10,293,580.54	203,671.61

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.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.

CAPITAL BUDGET (Current Year Action)

Local Unit **Township of Westampton**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police:									
Body Cmeras, Radar Units, Metal Detectors		60,000.00				3,000.00			57,000.00
Vehicles		140,000.00				7,000.00			133,000.00
Public Works:									
One Dump Truck		82,000.00				4,100.00			77,900.00
Two Dump Trailers		20,000.00				1,000.00			19,000.00
Salt Barn/Storage Barn Project		57,500.00				2,875.00			54,625.00
Vinyl Printer for Signs		13,500.00				675.00			12,825.00
EMS:									
Vehicle		35,000.00				1,750.00			33,250.00
Remount of Ambulance		110,000.00				5,500.00			104,500.00
Turnout Gear		75,000.00				3,750.00			71,250.00
Road Construction Projects									
Dale Road Drainage		110,000.00				5,500.00			104,500.00
Project Freedom Road Widening		164,500.00				8,225.00			156,275.00
Project Freedom Road Widening		65,000.00			65,000.00				
Holly Lane		196,000.00			196,000.00				
Road Contract		38,000.00				1,900.00			36,100.00
Municipal Building Improvements		42,500.00				2,125.00			40,375.00
TOTAL - ALL PROJECTS	33-199	1,209,000.00	-	261,000.00	47,400.00	-	-	900,600.00	-

3 YEAR CAPITAL PROGRAM 2015 - 2017
Anticipated Project Schedule and Funding Requirements

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Police:									
Body Cmeras, Radar Units, Metal Detectors		60,000.00		60,000.00					
Vehicles		140,000.00		140,000.00					
Public Works:									
One Dump Truck		82,000.00		82,000.00					
Two Dump Trailers		20,000.00		20,000.00					
Salt Barn/Storage Barn Project		57,500.00		57,500.00					
Vinyl Printer for Signs		13,500.00		13,500.00					
EMS:									
Vehicle		35,000.00		35,000.00					
Remount of Ambulance		110,000.00		110,000.00					
Turnout Gear		75,000.00		75,000.00					
Road Construction Projects									
Dale Road Drainage		110,000.00		110,000.00					
Project Freedom Road Widening		164,500.00		164,500.00					
Project Freedom Road Widening		65,000.00		65,000.00					
Holly Lane		196,000.00		196,000.00					
Road Contract		538,000.00		38,000.00	250,000.00	250,000.00			
Municipal Building Improvements		42,500.00		42,500.00					
TOTAL - ALL PROJECTS	33-299	1,709,000.00		1,209,000.00	250,000.00	250,000.00	-	-	-

3 YEAR CAPITAL PROGRAM 2015 - 2017
 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Township of Westampton

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police:										
Body Cmeras, Radar Units, Metal Detectors	60,000.00			3,000.00			57,000.00			
Vehicles	140,000.00			7,000.00			133,000.00			
Public Works:										
One Dump Truck	82,000.00			4,100.00			77,900.00			
Two Dump Trailers	20,000.00			1,000.00			19,000.00			
Salt Barn/Storage Barn Project	57,500.00			2,875.00			54,625.00			
Vinyl Printer for Signs	13,500.00			675.00			12,825.00			
EMS:										
Vehicle	35,000.00			1,750.00			33,250.00			
Remount of Ambulance	110,000.00			5,500.00			104,500.00			
Turnout Gear	75,000.00			3,750.00			71,250.00			
Road Construction Projects										
Dale Road Drainage	110,000.00			5,500.00			104,500.00			
Project Freedom Road Wkdening	164,500.00			8,225.00			156,275.00			
Project Freedom Road Widening	196,000.00	196,000.00								
Holly Lane	65,000.00	65,000.00								
Road Contract	538,000.00			26,900.00			511,100.00			
Municipal Building Improvements	42,500.00			2,125.00			40,375.00			
TOTAL - ALL PROJECTS 33-399	1,709,000.00	261,000.00	-	72,400.00	-	-	1,375,600.00	-	-	-

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	2,427,107.40
Due from State of N.J.(c20,P.L. 1971)	1111000	13,874.29
Federal and State Grants Receivable	1110200	286,234.16
Receivables with Offsetting Reserves:	XXXXXXXX	XXXXXXXXXXXX
Taxes Receivable	1110300	470,467.02
Tax Title Liens Receivable	1110400	30,873.15
Property Acquired by Tax Title Lien Liquidation	1110500	214,300.00
Other Receivables	1110600	90,090.04
Deferred Charges Required to be in 2015 Budget	1110700	93,200.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	-
Total Assets	1110900	3,626,146.06

LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,917,072.67
Reserves for Receivables	2110200	805,730.21
Surplus	2110300	903,343.18
Total Liabilities, Reserves and Surplus		3,626,146.06

School Tax Levy Unpaid	2220110	7,017,510.18
Less School Tax Deferred	2220200	6,237,605.00
*Balance Included in Above		
Cash Liabilities	2220300	779,905.18

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,402,642.85	1,016,706.36
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 97.46%, 2013 97.98%)	2310200	24,959,032.58	24,407,934.06
Delinquent Taxes	2310300	496,067.43	694,287.63
Other Revenues and Additions to Income	2310400	3,470,375.21	3,434,363.87
Total Funds	2310500	30,328,118.07	29,553,291.92
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	9,966,890.12	9,413,335.86
School Taxes (Including Local and Regional)	2310700	14,514,007.00	13,785,025.00
County Taxes(Including Added Tax Amounts)	2310800	4,434,725.70	4,458,732.17
Special District Taxes--Municipal Open Space	2310900	471,209.32	469,813.21
Other Expenditures and Deductions from Income	2311000	37,942.75	23,742.83
Total Expenditures and Tax Requirements	2311100	29,424,774.89	28,150,649.07
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	29,424,774.89	28,150,649.07
Surplus Balance - December 31st	2311400	903,343.18	1,402,642.85

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	903,343.18
Current Surplus Anticipated in 2015 Budget	2311600	886,000.00
Surplus Balance Remaining	2311700	17,343.18

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

LOCAL UNIT Township of Westampton COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014	2014			2015	2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	458,511.72	471,003.00	471,209.32	Development of Lands for Recreation and Conservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2	400,000.00	200,000.00	104,027.42	-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1	61,749.00	60,554.00	59,382.00	-
Reserve for Open Space		466,158.32	583,263.13	583,263.13	Other Expenses	54-375-2	125,000.00	125,000.00	106,099.57	-
					Historic Preservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Public & Private Revenues		250,000.00	128,600.00	128,600.00	Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2	20,000.00	20,000.00	2,506.03	-
					Acquisition of Lands for Recreation and Conservation:	54-915-2	120,000.00			-
					Acquisition of Farmland	54-916-2	40,000.00	20,000.00	3,574.25	-
Total Trust Fund Revenues:	54-299	1,174,670.04	1,182,866.13	1,183,072.45	Down Payments on Improvements	54-906-2	20,000.00			-
<i>Summary of Program</i>					Debt Service:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Year Referendum Passed/Implemented:			1999/2005		Payment of Bond Principal	54-920-2				XXXXXXX
Rate Assessed:		\$	0.04		Payment of Bond Anticipation Notes and Capital Notes	54-925-2	295,470.00	386,205.00	386,205.00	XXXXXXX
Total Tax Collected to date		\$	3,939,303.34		Interest on Bonds	54-930-2				XXXXXXX
Total Expended to date:		\$	4,323,718.81		Interest on Notes	54-935-2	16,000.00	23,500.00	23,391.29	XXXXXXX
Total Acreage Preserved to date			51.75		Reserve for Future Use	54-950-2	76,451.04	347,607.13	70,000.00	-
Recreation land preserved in 2014:			-							
Farmland preserved in 2014:			-		Total Trust Fund Appropriations:	54-499	1,174,670.04	1,182,866.13	755,185.56	-