

August 1, 2013

**TO MENDHAM TOWNSHIP RESIDENTS:**

We are pleased to present the 2013 Township budget to the citizens of Mendham Township.

The document that follows is a detailed summary of Mendham Township's anticipated revenues and appropriations for the coming year. Within this synopsis you will not only find a standardized accounting of the projected 2013 year revenues and expenditures, but also a detailed explanation for each line item.

Throughout the budget process, the Township Committee emphasized the need to minimize tax requirements while maintaining high quality public service as the major budget goal for the year. We are pleased to report that we have been successful in reaching this outlined goal with a minimal increase in the municipal tax rate. The adopted budget calls for a municipal tax rate of \$.339 per \$100 assessed value and a municipal open space tax rate of \$.023 per \$100 of assessed value.

With an ongoing recession continuing, we have strived to continue our service quality. This general introduction will provide a context for the technical budget document which follows.

**THE BUDGET IN BRIEF**

The 2013 budget totals \$8,974,012. This is the Township's total general operating budget for 2013. This total does not include the budgets for the Municipal Open Space Trust, Mendham East Sewer Utility (Drakewick Subdivision), Mendham West Sewer Utility (Brookrace Subdivision) and the Recreation Trust. These four budgets are separately funded, self-sustaining enterprises, supported by dedicated taxes or user fees. A breakdown of the general operating, open space, sewer, and recreation budgets, as well as a comparison of costs between 2012 and 2013 follows:

<b><u>Budget</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>
Current Fund	\$8,974,012	\$ 8,746,605
Open Space	\$ 383,910	\$ 567,629
Sewer Utility – East	\$ 268,000	\$ 263,200
Sewer Utility – West	\$ 115,000	\$ 107,599
Recreation Trust	\$ 109,600	\$ 109,600

The Township's general operating budget has increased 1.49 percent. This increase of approximately \$227,416 resulted from higher insurance and some DPW OE costs related to Hurricane Sandy cleanup efforts. Concurrently, the Township's total assessed valuation has remained basically flat for 2013 at a new total ratable base of: \$1,886,227,802.

**A review of the other budgets follows:**

- The Open Space budget is based on the lowered tax rate levied in 2011, \$0.023.
- The Sewer Utility budget for Mendham East funds its operating costs for 2013 by utilizing existing sewer rent levies—with no future rate increases planned.
- The Sewer Utility budget for Mendham West funds annual operating costs and maintenance by utilizing sewer fees. The Township has had to utilize some of the reserves to avoid increasing the rates. When the reserves are exhausted the rates may have to be increased.
- The Recreation Trust budget fully funds its programs with user fees.

**GOALS FOR THE 2013 BUDGET**

The Township's primary budget goal was to adopt a fiscally responsible budget. In the end, this was best achieved by no increase in the overall municipal tax rate. Our second major goal was "to do more with less" by not reducing the number of people on our municipal payroll, especially in light of these difficult economic times. An additional goal is for the Township to reduce its long and short-term debt.

**BUDGET HIGHLIGHTS**

There are numerous revenue and expenditure highlights in the 2013 budget.

***REVENUES***

- Anticipated receipts from Delinquent Taxes for 2013 operating budget decreased by approximately \$66,946.
- Local revenues are budgeted at \$673,529.
- State Aid is budgeted at \$487,059 - the same as last year's budget.
- Uniform Construction Code fees are anticipated at \$183,452.
- Revenues from Public and Private Programs are dependent upon grant awards received. This year's grants total \$39,334.
- The current property tax levy totals are estimated at \$6,412,801.

***EXPENDITURES***

General operating expenditures, not including the separately budgeted Open Space Trust, Recreation Trust, and Sewer Utilities, total \$8,974,012. This is also an increase of \$227,416.



- SALARY and WAGES: Salaries and wages are increasing by \$129,043 due to negotiated contracts in effect. The increase is the result of policy decisions by the Township Committee
- OTHER EXPENSES: The non-salary & wage expenses are increasing by approximately \$129,328 due to a variety of changes of appropriations—which are highlighted below.
  - Insurance: This year's health insurance premiums have increased from 8.7% - 11.6% depending on which coverage employee maintains.
  - Various OE Budget lines have increased slightly from last year's level, including DWP OE line items due to cleanup efforts from Hurricane Sandy. These costs will be partially reimbursed by FEMA.

In summary, the charts on the exhibit pages provide a visual illustration of both revenues and expenditures included in the 2013 budget. They also depict how tax dollars are divided between school, county, and municipal government agencies.

#### **BUDGET CAP**

We are pleased to report that the 2013 budget is below the maximum budget cap for Mendham Township as calculated by the State of New Jersey. It is important to note that the “deflator price index” which is the basis for the formula to calculate the cap on municipal budgets is the most stringent cap on any public agency in the State of New Jersey. The 2013 cap is 3.5 percent — and the Township was able to bank approximately \$92,701 for next year's budget process.

The Township anticipates it will have the ability to remain under the newly enacted Tax Levy Cap guidelines of 2 percent – as mandated by the State of New Jersey since our overall budget is lower in total from a year ago.

#### **SUMMARY**

The Township Committee has worked hard over the past several months to craft a budget which addresses the needs of the community with a slight tax increase. The Township is pleased that its 2013 budget achieves this goal.

The Township continues to be in a good financial position—which the 2013 budget supports. By reducing the use of surplus in support of the budget, conservative estimation of revenues, and continuous efforts to manage the debt are just a few of the ways this budget enhances the Township's long term stability.

We wish to express our appreciation to the efforts provided by the boards, committees, volunteers and employees of the Township who have worked to improve services at a reasonable cost for the people of Mendham Township.

Mendham Township Committee

Richard A. Merkt, Mayor  
 Maribeth Thomas, Deputy Mayor  
 Samuel K. Tolley  
 Robert Strobel  
 Chris Baumann

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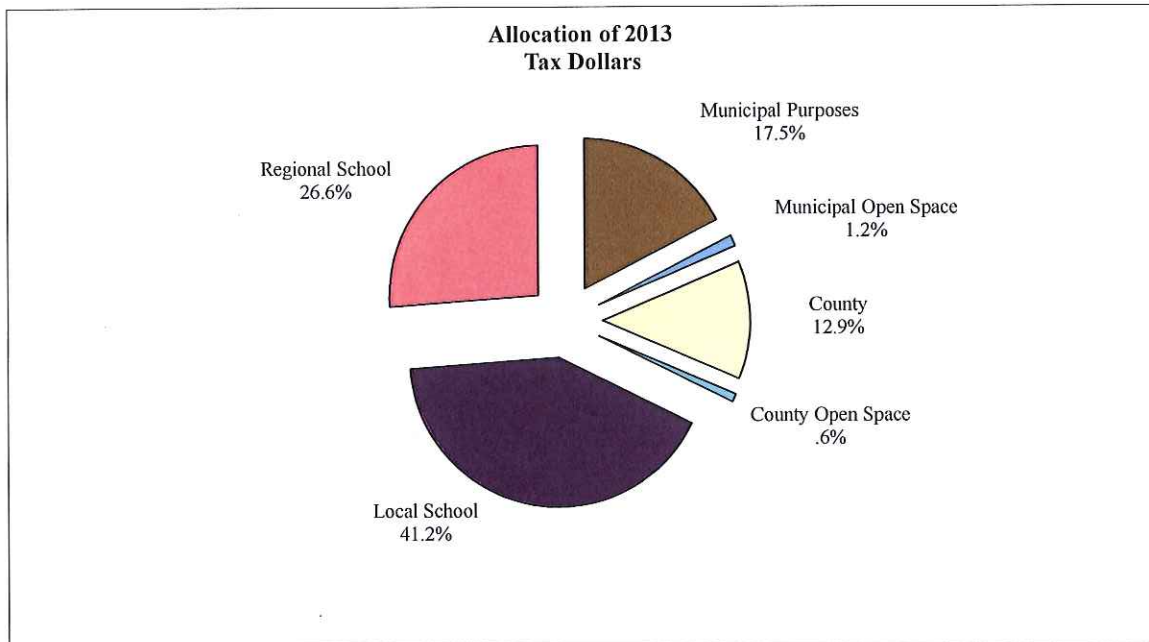


**EXHIBIT I**  
**Components of the Total Tax Rate**

Tax Rates per \$100 of Assessed Value							
Year	Municipal	Municipal Open Space	County	County Open Space	Local School	Regional School	Total Twp
2002	\$0.420	\$0.044	\$0.372	\$0.051	\$1.012	\$0.641	\$2.540
2003	\$0.421	\$0.045	\$0.383	\$0.067	\$1.107	\$0.677	\$2.700
2004	\$0.426	\$0.044	\$0.385	\$0.080	\$1.176	\$0.699	\$2.810
2005	\$0.234	\$0.022	\$0.184	\$0.042	\$0.577	\$0.341	\$1.400
2006	\$0.262	\$0.019	\$0.187	\$0.045	\$0.608	\$0.359	\$1.480
2007	\$0.263	\$0.021	\$0.191	\$0.048	\$0.623	\$0.384	\$1.530
2008	\$0.277	\$0.020	\$0.195	\$0.044	\$0.621	\$0.397	\$1.554
2009	\$0.276	\$0.020	\$0.202	\$0.034	\$0.689	\$0.407	\$1.628
2010	\$0.330	\$0.026	\$0.242	\$0.027	\$0.787	\$0.475	\$1.887
2011	\$0.334	\$0.023	\$0.241	\$0.020	\$0.797	\$0.486	\$1.901
2012	\$0.334	\$0.023	\$0.245	\$0.017	\$0.797	\$0.502	\$1.918
2013	\$0.339	\$0.023	\$0.250	\$0.012	\$0.799	\$0.515	\$1.938
<i>13-'12 Change</i>	<i>\$0.005</i>	<i>\$0.000</i>	<i>\$0.005</i>	<i>-\$0.005</i>	<i>\$0.002</i>	<i>\$0.013</i>	<i>\$0.020</i>

**NOTE:**

Township conducted Reassessment for 2010 because market property values have declined since Revaluation in 2005.



**EXHIBIT II**  
**Municipal Budget History**

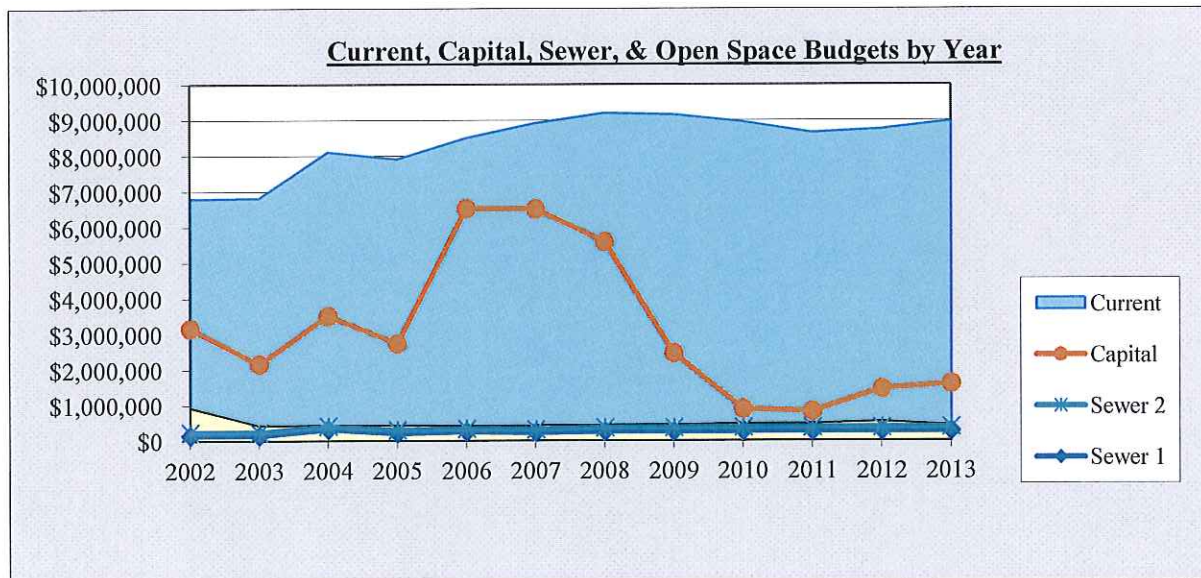
Year	Current	Open Space	Sewer 1	Sewer 2	Capital
2002	\$6,795,177	\$941,700	\$150,000	\$89,420	\$2,921,600
2003	\$6,821,622	\$435,800	\$150,000	\$89,420	\$1,913,000
2004	\$8,113,071	\$444,000	\$326,000	\$88,000	\$3,096,000
2005	\$7,909,223	\$433,000	\$214,500	\$88,000	\$2,429,000
2006	\$8,505,857	\$430,000	\$252,600	\$88,000	\$6,182,000
2007	\$8,920,269	\$439,000	\$231,056	\$92,000	\$6,186,000
2008	\$9,202,169	\$442,104	\$259,000	\$104,000	\$5,218,574
2009	\$9,159,220	\$445,500	\$256,000	\$108,000	\$2,089,500
2010	\$8,952,091	\$494,000	\$263,800	\$110,000	\$514,000
2011	\$8,649,681	\$481,590	\$263,885	\$110,000	\$448,900
2012	\$8,746,606	\$548,990	\$263,200	\$107,599	\$1,084,000
2013	\$8,974,012	\$433,832	\$268,000	\$115,000	\$1,218,000

*Notes:*

*The Current Budget was adjusted in this chart for Open Space to make the figures comparable.*

*2001 was the first year of the Mendham West Sewer Utility. The budget represents a partial year.*

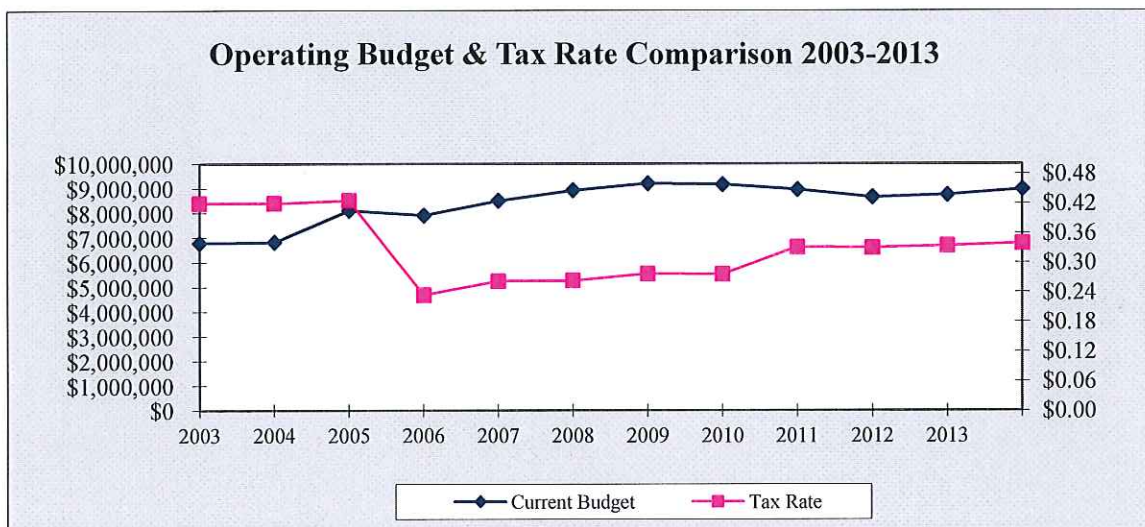
*Land acquisitions for open space, municipal facilities, and sewer improvements are included in the Capital Budgets*



### EXHIBIT III

#### Current Fund Operating Budget vs. Taxes

Year	<u>Amount</u>			<u>Annual Difference</u>		
	Budget	Taxes	Tax Rate	Budget	Taxes	Tax Rate
2002	\$6,795,177	\$3,982,800	\$0.420	\$404,047	\$102,800	\$0.00
2003	\$6,821,622	\$4,067,746	\$0.420	\$26,445	\$84,946	\$0.00
2004	\$8,113,071	\$4,210,205	\$0.426	\$1,291,449	\$142,459	\$0.01
2005	\$7,909,223	\$4,941,332	\$0.234	(\$203,848)	\$731,127	-\$0.19
2006	\$8,505,857	\$5,569,785	\$0.262	\$596,634	\$628,453	\$0.03
2007	\$8,920,269	\$5,597,162	\$0.263	\$414,412	\$27,377	\$0.001
2008	\$9,202,169	\$5,995,740	\$0.277	\$281,900	\$398,578	\$0.015
2009	\$9,159,220	\$6,010,057	\$0.276	(\$42,949)	\$14,317	-\$0.001
2010	\$8,952,091	\$6,247,942	\$0.331	(\$207,130)	\$237,885	\$0.055
2011	\$8,649,681	\$6,312,936	\$0.334	(\$302,411)	\$64,995	\$0.003
2012	\$8,746,606	\$6,318,313	\$0.334	\$96,924	\$5,377	\$0.000
2013	\$8,974,012	\$6,412,801	\$0.339	\$227,405	\$94,488	\$0.005

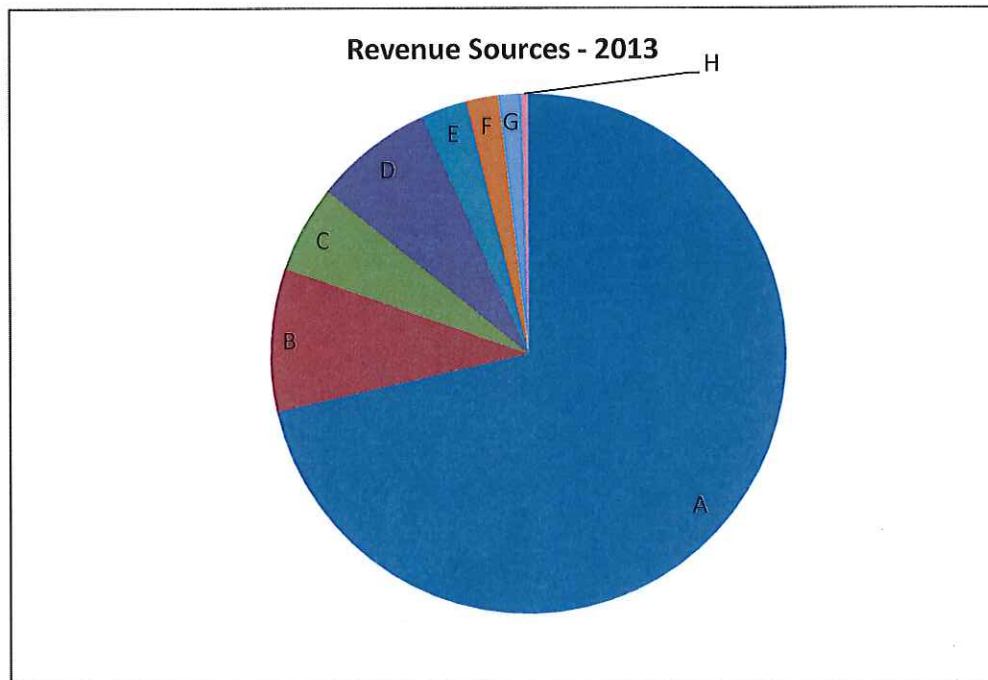




## EXHIBIT IV

### Summary of Revenues

Item	Key	% of Total	Year 2013
Taxes for Municipal Purposes	A	71.5%	\$6,412,802
Surplus	B	8.9%	\$798,631
State Aid	C	5.4%	\$487,059
Local Revenues	D	7.5%	\$673,529
Delinquent Tax Receipts	E	2.8%	\$254,855
Construction Code Fees	F	2.0%	\$183,452
Interlocal Agreement	G	1.4%	\$124,350
Public and Private Revenues	H	0.4%	\$39,334
<b>Total</b>		<b>100.0%</b>	<b>\$8,974,012</b>

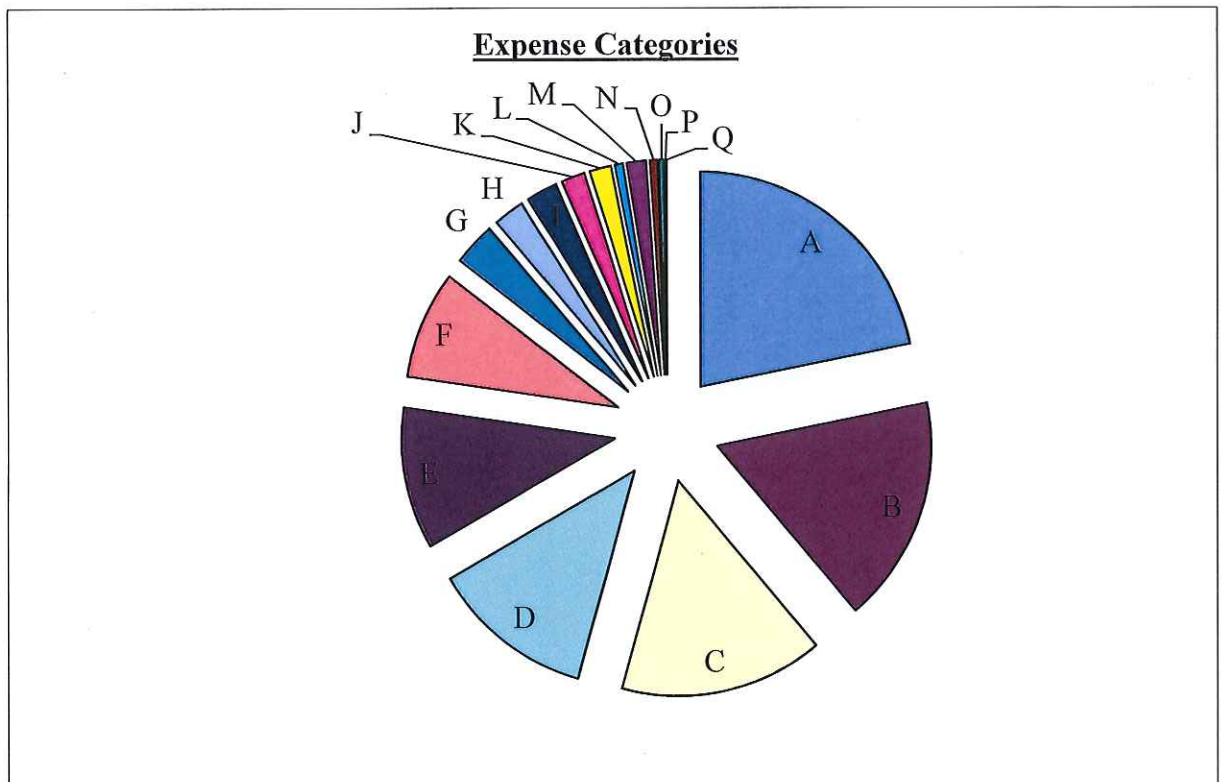


# EXHIBIT V

## Summary of Appropriations

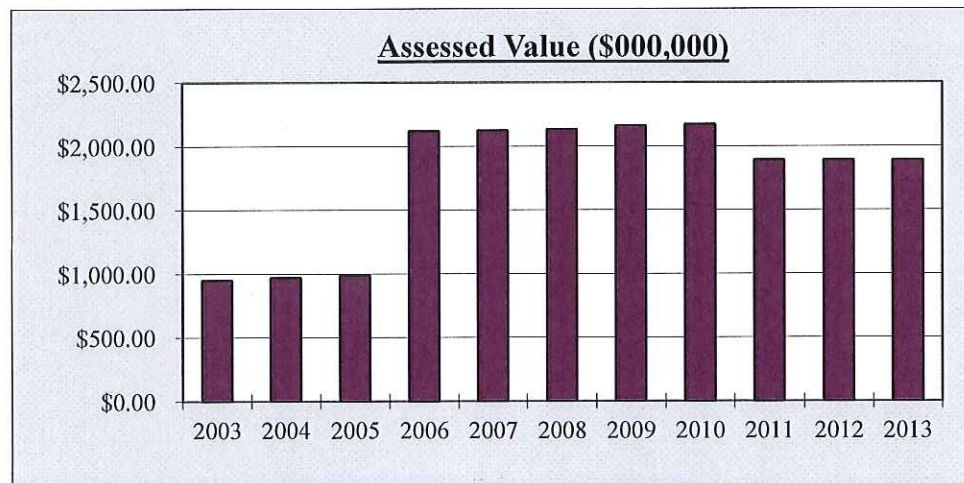
CAFR

	Item	Key	% of Total	Year 2013
25	Public Safety	A	21.5%	\$ 1,934,015.00
20,21,23	General Government	B	16.8%	\$ 1,516,972.53
26	Public Works	C	15.2%	\$ 1,370,150.00
45	Debt Service	D	12.2%	\$ 1,103,599.50
50	Reserve for Uncollected Taxes	E	10.5%	\$ 950,000.00
36	Statutory Expenses	F	8.0%	\$ 726,548.51
31	Utility and Bulk Expenses	G	3.2%	\$ 296,000.00
43	Municipal Court	H	2.3%	\$ 216,800.00
29	Library	I	2.3%	\$ 215,000.00
27	Health and Welfare	J	1.8%	\$ 166,953.00
22	Construction Code Enforcement	K	1.6%	\$ 151,420.00
30	LOSAP & Sick Leave	L	0.6%	\$ 67,000.00
44	Capital Improvements	M	1.4%	\$ 137,350.00
28,30	Recreation and Education	N	0.6%	\$ 60,250.00
40	Public/Private Programs Offset by F	O	0.4%	\$ 41,833.94
46	Deferred Charges	P	0.1%	\$ 18,120.00
35	Other	Q	0.0%	\$ 2,000.00
	<b>Total</b>		<b>100.0%</b>	<b>\$ 8,974,012.48</b>



**EXHIBIT VI**  
**History of Assessed Valuation**

	Year	Total	% Chg
<b>REASSESSMENT</b>	2003	\$968,511,020.00	2.1%
	2004	\$986,134,422.00	1.8%
	2005	\$2,116,183,594.00	114.6%
	2006	\$2,122,533,232.00	0.3%
	2007	\$2,132,489,062.00	0.5%
	2008	\$2,160,521,422.00	1.3%
<b>REVALUATION</b>	2009	\$2,170,029,798.00	0.4%
	2010	\$1,889,936,443.00	-12.9%
	2011	\$1,889,924,347.00	0.0%
	2012	\$1,890,259,447.00	0.0%
	2013	\$1,886,227,802.00	-0.2%

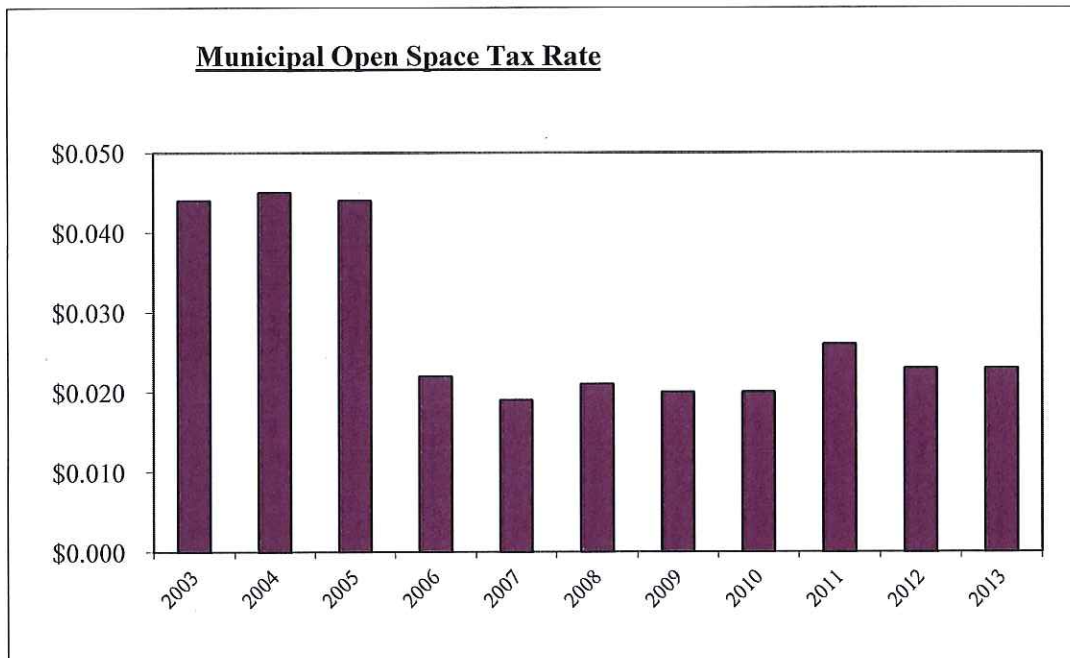




**EXHIBIT VII**  
**Open Space Trust**

<b>Year</b>	<b>Budget</b>	<b>Taxes Raised</b>	<b>Tax Rate</b>	<b>Trust Balance 12/31</b>
2003	\$435,800	\$435,800	\$0.045	\$709,578.85
2004	\$444,000	\$441,000	\$0.045	\$800,839.52
2005	\$433,000	\$430,000	\$0.020	\$799,262.19
2006	\$430,000	\$424,500	\$0.020	\$760,635.55
2007	\$439,000	\$426,500	\$0.021	\$841,714.13
2008	\$442,104	\$432,104	\$0.020	\$801,308.15
2009	\$445,500	\$440,000	\$0.020	\$803,823.10
2010	\$494,000	\$490,000	\$0.026	\$801,169.75
2011	\$481,590	\$435,000	\$0.023	\$530,101.69
2012	\$548,990	\$435,000	\$0.023	\$632,438.82
2013	\$383,910	\$433,832	\$0.023	NA

**Note: Trust Balance at 12/31 was revised for 2008 & 2009 to include NJ Conservation Foundation.**



**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>	<b><u>CHANGE</u></b>
<b><u>GENERAL REVENUES</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	
<b>SURPLUS ANTICIPATED</b>	<b>\$ 763,643.00</b>	<b>\$ 798,631.00</b>	<b>\$ 34,988.00</b>
<b>MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES</b>			
LICENSES:			
ALCOHOLIC BEVERAGES	\$ 2,580.00	\$ 2,580.00	\$ -
OTHER - MUNICIPAL CLERK			
FEES AND PERMITS	\$ 64,941.40	\$ 73,728.85	\$ 8,787.45
FINES AND COSTS:			
MUNICIPAL COURT	\$ 115,521.18	\$ 104,904.23	\$ (10,616.95)
INTEREST AND COSTS ON TAXES	\$ 69,147.89	\$ 89,758.93	\$ 20,611.04
INTEREST AND COSTS ON ASSESSMENTS			
<b>TOTAL SECTION A: LOCAL REVENUES</b>	<b>\$ 252,190.47</b>	<b>\$ 270,972.01</b>	<b>\$ 18,781.54</b>
<b>MISCELLANEOUS REVENUES-SECTION B:STATE AID W/O OFFSETS</b>			
HOMELAND SECURITY ASSISTANCE			
PAYMENTS IN LIEU OF TAXES ON STATE EXEMPT PROPERTY	\$ -	\$ -	
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID			
ENERGY RECEIPTS TAX (P.L. 1997, CH's 162 & 167)	\$ 433,926.00	\$ 433,926.00	\$ -
SUPPLEMENTAL ENERGY RECEIPTS TAX	\$ 25,074.00	\$ 25,074.00	\$ -
EXTRAORDINARY AID			
MUNICIPAL PROPERTY TAX ASSISTANCE ACT			
WATERSHED AID	\$ 28,059.00	\$ 28,059.00	\$ -
LEGISLATIVE INITIATIVE MUNICIPAL BLOCK			
STATE HEALTH BENEFITS PROGRAM REBATE			
<b>TOTAL SECTION B:STATE AID W/O OFFSETTING APPROP</b>	<b>\$ 487,059.00</b>	<b>\$ 487,059.00</b>	<b>\$ -</b>
<b>MISCELLANEOUS REVENUES-SECTION C: DEDICATED UCC FEES</b>			
UNIFORM CONSTRUCTION CODE FEES	\$ 163,870.00	\$ 183,452.00	\$ 19,582.00
<b>TOTAL SECTION C: UCC FEES OFFSET</b>	<b>\$ 163,870.00</b>	<b>\$ 183,452.00</b>	<b>\$ 19,582.00</b>
<b>MISCELLANEOUS REVENUES-SECTION D: DEPT OF COMMUNITY</b>			
AFFAIRS REVENUES OFFSET WITH APPROPRIATIONS			
JOINT MUNICIPAL COURT - MENDHAM BOROUGH	\$ 141,780.00	\$ 122,350.00	\$ (19,430.00)
JOINT MUNICIPAL COURT - MENDHAM BORO - PUBLIC DEFEN	\$ 2,000.00	\$ 2,000.00	\$ -
SUPPL MASTERPLAN & CODIFICATION VIA ASSET RESERVES			
<b>TOTAL SECTION D: DEPARTMENT OF COMMUNITY AFFAIRS</b>	<b>\$143,780.00</b>	<b>\$124,350.00</b>	<b>\$ (19,430.00)</b>
<b>MISCELLANEOUS REVENUES-SECTION F: SPECIAL ITEMS OF</b>			
GENERAL REVENUE ANTICIPATED			
RECYCLING TONNAGE GRANT	\$ 10,561.00	\$ 5,000.00	\$ (5,561.00)
DRUNK DRIVING ENFORCEMENT FUND	\$ -	\$ 14,763.28	
ALCOHOL EDUCATION AND REHABILITATION FUND	\$ 1,618.04	\$ 1,834.74	\$ 216.70
CLEAN COMMUNITIES PROGRAM	\$ -	\$ -	
BODY ARMOR REPLACEMENT FUND	\$ 1,607.70	\$ 1,725.92	\$ 118.22
HIGHLANDS COUNCIL GRANT PROGRAM	\$ -	\$ -	\$ -
SUSTAINABLE JERSEY GRANT	\$ -	\$ 2,000.00	
CLICK IT & TICKET PROGRAM - PD			
OVER THE LIMIT UNDER ARREST	\$ 5,000.00	\$ 4,400.00	\$ (600.00)
HAZ - MAT GRANT PROGRAM / OEM			
FEMA - OEM GRANT	\$ -	\$ 9,610.00	\$ 9,610.00



**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>	<b><u>CHANGE</u></b>
	<b><u>2012</u></b>	<b><u>2013</u></b>	
NJMMA MANAGEMENT INTERN GRANT			
DOMESTIC VIOLENCE TRAINING - POLICE			
STORM WATER MANAGEMENT GRANTS			
<b>TOTAL SECTION F: SPECIAL ITEMS</b>	<b>\$ 18,786.74</b>	<b>\$ 39,333.94</b>	<b>\$ 20,547.20</b>
MISCELLANEOUS REVENUES-SECTION G: SPECIAL ITEMS OF			
GENERAL REVENUE ANTICIPATED WITH DCA APPROVAL			
GENERAL CAPITAL RESERVES / BUILDING FUND	\$ 65,000.00	\$ 55,000.00	\$ (10,000.00)
OFFSET FOR DONATION FOR POLICE VEHICLE(BS-CURRENT)			
RESERVE FOR NATURAL AREA MAINTENANCE (OS)	\$ 50,000.00	\$ 10,000.00	\$ (40,000.00)
RESERVE / SAVINGS - GENERAL CAPITAL	\$ 25,000.00	\$ -	\$ (25,000.00)
HEALTH INSURANCE CO-PAYS	\$ -	\$ -	\$ -
RENTS ON MUNICIPAL PROPERTIES	\$ 13,800.00	\$ 13,800.00	\$ -
NEW RECYCLING FEES & COUNTY REBATES	\$ 15,200.00	\$ 5,311.60	\$ (9,888.40)
UNIFORM FIRE SAFETY ACT	\$ 1,670.82	\$ 1,670.82	\$ -
RESERVE FOR SALE OF ASSETS	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 14,400.00	\$ 6,940.79	\$ (7,459.21)
FEMA - EMERGENCY PROTECTIVE MEASURES	\$ -	\$ 149,610.00	\$ 149,610.00
RESERVE TO PAY DEBT SERVICE	\$ 10,500.00	\$ 75,000.00	\$ 64,500.00
ANNUAL CATV GROSS RECEIPTS	\$ 81,591.13	\$ 85,224.19	\$ 3,633.06
<b>TOTAL SECTION G: OTHER SPECIAL ITEMS</b>	<b>\$ 277,161.95</b>	<b>\$ 402,557.40</b>	<b>\$ 125,395.45</b>
GENERAL REVENUES			
SUMMARY OF REVENUES			
<b>SURPLUS ANTICIPATED</b>	<b>\$763,643.00</b>	<b>\$798,631.00</b>	<b>\$ 34,988.00</b>
MISCELLANEOUS REVENUES:			
TOTAL SECTION A: LOCAL REVENUES	\$ 252,190.47	\$ 270,972.01	\$ 18,781.54
TOTAL SECTION B: STATE AID W/O OFFSETTING APPROP	\$ 487,059.00	\$ 487,059.00	\$ -
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION	\$ 163,870.00	\$ 183,452.00	\$ 19,582.00
TOTAL SECTION D: DEPART OF COMMUNITY AFFAIRS	\$ 143,780.00	\$ 124,350.00	\$ (19,430.00)
TOTAL SECTION F: SPECIAL ITEMS	\$ 18,786.74	\$ 39,333.94	\$ 20,547.20
TOTAL SECTION G: OTHER SPECIAL ITEMS	\$ 277,161.95	\$ 402,557.40	\$ 125,395.45
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 1,342,848.16</b>	<b>\$ 1,507,724.35</b>	<b>\$ 164,876.19</b>
RECEIPTS FROM DELINQUENT TAXES	\$ 321,802.00	\$ 254,855.23	\$ (66,946.77)
<b>SUBTOTAL GENERAL REVENUES</b>	<b>\$ 2,428,293.16</b>	<b>\$ 2,561,210.58</b>	<b>\$ 132,917.42</b>
AMOUNT TO BE RAISED BY TAXES FOR SUPPORT:			
A-LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING R.U.T.	\$ 6,318,312.62	\$ 6,412,801.90	\$ 94,489.28
	<b>\$ 6,318,312.62</b>	<b>\$ 6,412,801.90</b>	<b>\$ 94,489.28</b>
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 8,746,605.78</b>	<b>\$ 8,974,012.48</b>	<b>\$ 227,406.70</b>
<b>GENERAL APPROPRIATIONS</b>			
A. OPERATIONS - WITHIN "CAPS"			



**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>	<b><u>CHANGE</u></b>
<b><u>GENERAL GOVERNMENT</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	
ADMINISTRATION & EXECUTIVE			
SALARIES & WAGES	\$ 157,590.00	\$ 163,500.00	\$ 5,910.00
OTHER EXPENSES	\$ 42,050.00	\$ 38,750.00	\$ (3,300.00)
FINANCIAL ADMINISTRATION			
SALARIES AND WAGES	\$ 102,000.00	\$ 103,000.00	\$ 1,000.00
OTHER EXPENSES	\$ 7,000.00	\$ 7,500.00	\$ 500.00
ANNUAL AUDIT - OTHER EXPENSES	\$ 38,000.00	\$ 36,000.00	\$ (2,000.00)
ASSESSMENT OF TAXES			
SALARIES & WAGES	\$ 39,678.00	\$ 38,250.00	\$ (1,428.00)
OTHER EXPENSES:	\$ 8,300.00	\$ 7,400.00	\$ (900.00)
TAX MAP REVISION & 2004 REVAL	\$ -	\$ -	\$ -
MAYOR AND COUNCIL			
SALARIES & WAGES	\$ 11,750.00	\$ 11,750.00	\$ -
OTHER EXPENSES	\$ 17,750.00	\$ 21,500.00	\$ 3,750.00
REVENUE ADMINISTRATION (TAX COLLECTION)			
SALARIES & WAGES	\$ 56,712.00	\$ 52,250.00	\$ (4,462.00)
OTHER EXPENSES	\$ 3,350.00	\$ 3,400.00	\$ 50.00
LEGAL SERVICES AND COSTS			
SALARIES & WAGES			
OTHER EXPENSES - GENERAL	\$ 41,000.00	\$ 39,000.00	\$ (2,000.00)
OTHER EXPENSES - LABOR & PERSONNEL	\$ 8,000.00	\$ 3,500.00	\$ (4,500.00)
OTHER EXPENSES - TAX APPEALS	\$ 8,000.00	\$ 9,000.00	\$ 1,000.00
MUNICIPAL PROSECUTOR			
OTHER EXPENSES	\$ 15,000.00	\$ 15,000.00	\$ -
OPEN SPACE COMMITTEE			
OTHER EXPENSES	\$ 200.00	\$ -	\$ (200.00)
ENGINEERING SERVICES AND COSTS			
OTHER EXPENSES	\$ 24,000.00	\$ 26,000.00	\$ 2,000.00
<b><u>GENERAL GOVERNMENT (CONTINUED)</u></b>			
MUNICIPAL LAND USE LAW (N.J.S.A. 40:55D-1)			
PLANNING BOARD			
SALARIES AND WAGES	\$ 14,500.00	\$ 16,000.00	\$ 1,500.00
OTHER EXPENSES	\$ 16,000.00	\$ 18,500.00	\$ 2,500.00
BOARD OF ADJUSTMENT			
SALARIES AND WAGES	\$ 13,000.00	\$ 16,000.00	\$ 3,000.00
OTHER EXPENSES	\$ 4,850.00	\$ 4,200.00	\$ (650.00)
AID TO MUSEUMS (N.J.S.A. 40:23-6.22)			
OTHER EXPENSES	\$ 500.00	\$ 500.00	\$ -
HISTORIC PRESERVATION COMMISSION			
OTHER EXPENSES	\$ 700.00	\$ 300.00	\$ (400.00)
MUNICIPAL CLERK			
SALARIES AND WAGES	\$ 51,500.00	\$ 52,000.00	\$ 500.00
OTHER EXPENSES	\$ 500.00	\$ 500.00	\$ -
ENVIRONMENTAL COMMISSION			
OTHER EXPENSES	\$ 500.00	\$ 500.00	\$ -
IT / MGT. INFORMATION SYSTEMS			
SALARIES AND WAGES			
OTHER EXPENSES	\$ 36,000.00	\$ 40,500.00	\$ 4,500.00
INSURANCE (P.L. 2003, CH.92)			

**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b>ADOPTED 2012</b>	<b>ADOPTED 2013</b>	<b>CHANGE</b>
GENERAL LIABILITY - FROM OUTSIDE CAP FOR 2007	\$ 121,000.00	\$ 123,094.41	\$ 2,094.41
WORKERS COMPENSATION - FROM OUTSIDE CAP 2007	\$ 122,245.86	\$ 128,078.12	\$ 5,832.26
GROUP HEALTH PLANS FOR EMPLOYEES - BOTH CAP	\$ 555,000.00	\$ 556,000.00	\$ 1,000.00
<b>PUBLIC SAFETY:</b>			
FIRE PREVENTION / FIRE INSPECTION			
SALARIES AND WAGES	\$ 8,772.00	\$ 8,000.00	\$ (772.00)
OTHER EXPENSES	\$ 1,000.00	\$ 500.00	\$ (500.00)
FIRE HYDRANT SERVICE - OTHER EXPENSES	\$ 63,000.00	\$ 63,000.00	\$ -
FIRE CISTERN MAINTENANCE - OTHER EXPENSES	\$ -	\$ -	\$ -
AID TO ALL VOLUNTEER FIRE COMPANIES			
OTHER EXPENSES	\$ 45,000.00	\$ 100,012.00	\$ 55,012.00
POLICE			
SALARIES AND WAGES	\$ 1,440,400.00	\$ 1,495,000.00	\$ 54,600.00
OTHER EXPENSES	\$ 78,950.00	\$ 67,750.00	\$ (11,200.00)
PURCHASE OF POLICE CARS - OTHER EXPENSES	\$ 10,000.00	\$ 30,000.00	\$ 20,000.00
CONTRACTUAL RADIO DISPATCH			
OTHER EXPENSES	\$ 138,000.00	\$ 138,000.00	\$ -
FIRST AID ORGANIZATION CONTRIBUTIONS - OTHER EXPENSES	\$ 4,000.00	\$ 4,000.00	\$ -
EMERGENCY MANAGEMENT SERVICE			
SALARIES AND WAGES	\$ 2,000.00	\$ 12,253.00	\$ 10,253.00
OEM - OE	\$ 500.00	\$ 500.00	\$ -
<b>PUBLIC WORKS:</b>			
STREETS & ROAD REPAIRS AND MAINTENANCE			
SALARIES AND WAGES	\$ 760,000.00	\$ 738,000.00	\$ (22,000.00)
OTHER EXPENSES	\$ 218,550.00	\$ 265,000.00	\$ 46,450.00
SANITATION & TRASH REMOVAL - OTHER EXPENSES	\$ 216,000.00	\$ 210,500.00	\$ (5,500.00)
SHADE TREE PROTECTION - OTHER EXPENSES	\$ 500.00	\$ 500.00	\$ -
SNOW REMOVAL & MATERIALS - OTHER EXPENSES	\$ 68,300.00	\$ 100,000.00	\$ 31,700.00
PUBLIC BUILDINGS & GROUNDS - OTHER EXPENSES	\$ 47,400.00	\$ 49,150.00	\$ 1,750.00
STORM WATER MANAGEMENT - OTHER EXPENSES	\$ 2,000.00	\$ 7,000.00	\$ 5,000.00
<b>HEALTH AND WELFARE:</b>			
BOARD OF HEALTH			
SALARIES AND WAGES	\$ 18,500.00	\$ 20,000.00	\$ 1,500.00
OTHER EXPENSES	\$ 1,100.00	\$ 7,500.00	\$ 6,400.00
HEALTH SERVICES CONTRACT - OTHER EXPENSES	\$ 101,000.00	\$ 101,000.00	\$ -
ANIMAL CONTROL OFFICER			
OTHER EXPENSES	\$ 15,000.00	\$ 15,300.00	\$ 300.00
SENIOR CITIZENS PROGRAMS			
OTHER EXPENSES	\$ 22,484.00	\$ 22,153.00	\$ (331.00)
DONATION - MORRIS S. FRANK OTHER EXPENSES	\$ 1,000.00	\$ 1,000.00	\$ -
<b>RECREATION AND EDUCATION:</b>			
BOARD OF RECREATION COMMISSIONERS			
SALARIES AND WAGES	\$ 40,290.00	\$ 41,000.00	\$ 710.00
OTHER EXPENSES	\$ -	\$ -	\$ -
CELEBRATION OF PUBLIC EVENT			
ANNIVERSARY OR HOLIDAY			
OTHER EXPENSES	\$ 2,000.00	\$ 2,000.00	\$ -
MAINTENANCE OF PARKS			
OTHER EXPENSES	\$ 15,850.00	\$ 17,250.00	\$ 1,400.00
<b>UNIFORM CONSTRUCTION CODE-APPROPRIATIONS</b>			
<b>OFFSET BY DEDICATED REVENUES</b>			



**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b> <b><u>2012</u></b>	<b><u>ADOPTED</u></b> <b><u>2013</u></b>	<b><u>CHANGE</u></b>
BUILDING INSPECTOR			
SALARIES AND WAGES	\$ 76,500.00	\$ 88,500.00	\$ 12,000.00
OTHER EXPENSES	\$ 18,250.00	\$ 20,920.00	\$ 2,670.00
OTHER CODE ENFORCEMENT			
SALARIES AND WAGES	\$ 40,188.00	\$ 42,000.00	\$ 1,812.00
<b>UNCLASSIFIED</b>			
UTILITIES:			
ST. LIGHTS / ELEC. / GAS / OIL HEAT / PHONES O & E	\$ 306,000.00	\$ 296,000.00	\$ (10,000.00)
LOSAP - ALL VOLUNTEERS			
SALARIES & WAGES			
RESERVE FOR SICK LEAVE			
SALARIES & WAGES	\$ 10,000.00	\$ 14,000.00	\$ 4,000.00
MUNICIPAL COURT OF THE MENDHAMS			
SALARIES & WAGES	\$ 90,780.00	\$ 80,350.00	\$ (10,430.00)
OTHER EXPENSES	\$ 11,700.00	\$ 10,100.00	\$ (1,600.00)
PUBLIC DEFENDER OF THE MENDHAMS			
OTHER EXPENSES	\$ 2,000.00	\$ 2,000.00	\$ -
<b>TOTAL OPERATIONS WITHIN CAP</b>	<b>\$ 5,393,689.86</b>	<b>\$ 5,602,210.53</b>	<b>\$ 208,520.67</b>
CONTINGENT	\$ 2,000.00	\$ 2,000.00	\$ -
<b>TOTAL OPERATIONS WITHIN CAP INCLUDING CONTINGENT</b>	<b>\$ 5,395,689.86</b>	<b>\$ 5,604,210.53</b>	<b>\$ 208,520.67</b>
DETAIL:			
SALARIES & WAGES	\$ 2,934,160.00	\$ 3,063,203.00	\$ 129,043.00
OTHER EXPENSES (INCLUDING CONTINGENT)	\$ 2,461,529.86	\$ 2,590,857.53	\$ 129,327.67
<b>DEFERRED CHARGES</b>			
DEFICIT - SEWER UTILITY EAST			
<b>STATUTORY EXPENDITURES:</b>			
CONT PERS - VIA OUTSIDE IN 2010	\$ 206,283.00	\$ 164,077.51	\$ (42,205.49)
CONT PERS - ERI	\$ 12,549.00	\$ 13,269.00	\$ 720.00
SOCIAL SECURITY SYSTEM (OASI)	\$ 233,000.00	\$ 233,500.00	\$ 500.00
CONT PFRS - VIA OUTSIDE IN 2010	\$ 332,540.00	\$ 315,702.00	\$ (16,838.00)
<b>TOTAL DEFERRED CHARGED &amp; STATUTORY EXPENDITURES</b>			
<b>WITHIN "CAPS"</b>	<b>\$ 784,372.00</b>	<b>\$ 726,548.51</b>	<b>\$ (57,823.49)</b>
<b>JUDGMENTS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>
<b>TOTAL GENERAL APPROPRIATION WITHIN "CAPS"</b>	<b>\$ 6,180,061.86</b>	<b>\$ 6,330,759.04</b>	<b>\$ 150,697.18</b>
<b>GENERAL APPROPRIATIONS</b>			
<b>OPERATIONS - EXCLUDED FROM "CAPS"</b>			
AID FOR PUBLIC LIBRARY (N.J.S.A. 40:54-35)	\$ 210,000.00	\$ 215,000.00	\$ 5,000.00
LOSAP - ALL VOLUNTEERS			
OTHER EXPENSES	\$ 58,000.00	\$ 53,000.00	\$ (5,000.00)
INSURANCE (P.L. 2003, CH.92)			
GENERAL LIABILITY - TO INSIDE CAP IN 2007			



**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b> <b><u>2012</u></b>	<b><u>ADOPTED</u></b> <b><u>2013</u></b>	<b><u>CHANGE</u></b>
WORKERS COMPENSATION - NOW INSIDE CAP '07			
GROUP HEALTH PLANS - EMPLOYEES(PER P.L.2007,c.62 IN \$	-	\$ -	\$ -
PENSION CONTRIBUTION TO:(P.L. 2003, CH.108)			
PERS - OTHER EXPENSES			
PFRS - OTHER EXPENSES			
INTERLOCAL / SHARED COURT OF THE MENDHAMS			
SALARIES & WAGES			
OTHER EXPENSES	\$ 141,780.00	\$ 122,350.00	\$ (19,430.00)
PUBLIC DEFENDER - OTHER EXPENSES	\$ 2,000.00	\$ 2,000.00	\$ -
<b>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</b>			
BODY ARMOR REPLACEMENT PROGRAM - O & E	\$ 1,607.70	\$ 1,725.92	\$ 118.22
RECYCLING TONNAGE GRANT - O & E	\$ 10,561.00	\$ 5,000.00	\$ (5,561.00)
CLICK IT / TICKET GRANT - O & E			
OVER THE LIMIT UNDER ARREST - O&E	\$ 5,000.00	\$ 4,400.00	\$ (600.00)
CLEAN COMMUNITIES GRANT - O & E	\$ -	\$ -	\$ -
HIGHLANDS COUNCIL GRANT - O & E	\$ -	\$ -	\$ -
SUSTAINBALE JERSEY GRANT	\$ -	\$ 2,000.00	\$ 2,000.00
DOMESTIC VIOLENCE PROGRAM - O & E			
NJMMA MANAGEMENT INTERN GRANT			
ALCOHOL EDUCATION AND REHABILITATION FUND			
MUNICIPAL COURT - OTHER EXPENSES	\$ 1,618.04	\$ 1,834.74	\$ 216.70
STORM WATER MANAGEMENT PROGRAM - O & E			
DRUNK DRIVING ENFORCEMENT FUND-POLICE			
SALARIES AND WAGES	\$ -	\$ 14,763.28	\$ 14,763.28
OTHER EXPENSES			
BULLETPROOF VEST PARTNERSHIP - O & E			
MUNICIPAL HAZ-MAT EDUCATION PROGRAM			
OTHER EXPENSES			
FEMA - OEM GRANT	\$ -	\$ 9,610.00	\$ 9,610.00
FIRE PREVENTION BUREAU - SPECIAL GRANTS			
FIRE SAFETY PROGRAM-OTHER EXPENSES			
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUES</b>			
<b>MATCHING FUNDS FOR GRANTS AS REQUIRED:</b>			
<b>SUPPLEMENTAL SAFE NEIGHBORHOODS PROGRAM</b>			
<b>POLICE</b>			
SALARIES AND WAGES	\$ -	\$ -	\$ -
OTHER EXPENSES	\$ -	\$ -	\$ -
HOMELAND SECURITY - OTHER EXPENSES	\$ -	\$ -	\$ -
MUNICIPAL ALLIANCE GRANT			
OTHER EXPENSES	\$ 2,500.00	\$ 2,500.00	\$ -
<b>SUPPLEMENTAL FIRE SERVICES PROGRAM</b>			
<b>FIRE</b>			
OTHER EXPENSES	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONS EXCLUDED FROM CAPS</b>	<b>\$ 433,066.74</b>	<b>\$ 434,183.94</b>	<b>\$ 1,117.20</b>
<b>DETAIL</b>			
SALARIES & WAGES	\$ -	\$ 14,763.28	\$ 14,763.28
OTHER EXPENSES	\$ 433,066.74	\$ 419,420.66	\$ (13,646.08)

**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>	<b><u>CHANGE</u></b>
	<b><u>2012</u></b>	<b><u>2013</u></b>	
<b>CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"</b>			
CAPITAL IMPROVEMENT FUND	\$ 164,000.00	\$ 137,350.00	\$ (26,650.00)
<b>TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS</b>	<b>\$ 164,000.00</b>	<b>\$ 137,350.00</b>	<b>\$ (26,650.00)</b>
<b>MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"</b>			
PAYMENT OF BOND PRINCIPAL	\$ 566,612.21	\$ 669,000.00	\$ 102,387.79
PAYMENT OF BAN'S	\$ 94,950.00	\$ 84,667.00	\$ (10,283.00)
INTEREST ON BONDS	\$ 266,714.78	\$ 332,096.50	\$ 65,381.72
INTEREST ON NOTES	\$ 38,080.19	\$ 17,836.00	\$ (20,244.19)
SPECIAL DRAWDOWN'S ON LOAN - USDA	\$ -	\$ -	\$ -
<b>TOTAL MUNICIPAL DEBT - EXCLUDED FROM CAPS</b>	<b>\$ 966,357.18</b>	<b>\$ 1,103,599.50</b>	<b>\$ 137,242.32</b>
<b>DEFERRED CHARGES - MUNICIPAL</b>			
EMERGENCY AUTHORIZATIONS - SPECIAL RES 1 YEAR	\$ -	\$ -	\$ -
SPECIAL EMERGENCY AUTHORIZATIONS - 5 YEARS	\$ 18,120.00	\$ 18,120.00	\$ -
DEFERRED CHARGES - FUTURE TAXATION UNFUNDED /ORD	\$ -	\$ -	\$ -
<b>TOTAL DEFERRED CHARGES - MUNICIPAL</b>	<b>\$ 18,120.00</b>	<b>\$ 18,120.00</b>	<b>\$ -</b>
<b>TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"</b>	<b>\$ 1,581,543.92</b>	<b>\$ 1,693,253.44</b>	<b>\$ 111,709.52</b>
<b>SUBTOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 7,761,605.78</b>	<b>\$ 8,024,012.48</b>	<b>\$ 262,406.70</b>
RESERVE FOR UNCOLLECTED TAXES	\$ 985,000.00	\$ 950,000.00	\$ (35,000.00)
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 8,746,605.78</b>	<b>\$ 8,974,012.48</b>	<b>\$ 227,406.70</b>
 <b><u>RESERVE FOR UNCOLLECTED TAXES</u></b>			
SUBTOTAL GENERAL APPROPRIATIONS	\$ 7,761,605.78	\$ 8,024,012.48	\$ 262,406.70
LOCAL DISTRICT SCHOOL TAX	\$ 15,066,984.00	\$ 15,066,984.00	\$ -
REGIONAL HIGH SCHOOL TAX	\$ 9,494,842.30	\$ 9,494,842.30	\$ -
COUNTY OPEN SPACE TAX	\$ 302,846.91	\$ 302,846.91	\$ -
COUNTY TAX	\$ 4,620,005.97	\$ 4,620,005.97	\$ -
<b>TOTAL GENERAL APPROPRIATIONS AND OTHER TAXES</b>	<b>\$ 37,246,284.96</b>	<b>\$ 37,508,691.66</b>	<b>\$ 262,406.70</b>
<b>LESS: ANTICIPATED REVENUES</b>	<b>\$ 2,428,293.16</b>	<b>\$ 2,561,210.58</b>	<b>\$ 132,917.42</b>
CASH REQUIRED FROM TAXES	\$ 34,817,991.80	\$ 34,947,481.08	\$ 129,489.28
CASH REQUIRED FROM TAXES DIVIDED BY 97.083%	\$ 35,864,160.11	\$ 35,997,540.12	\$ 133,380.02
<b>RESERVE FOR UNCOLLECTED TAXES</b>	<b>\$ 1,046,168.31</b>	<b>\$ 1,050,059.04</b>	<b>\$ 3,890.74</b>
<b>RESERVE FOR UNCOLLECTED TAXES / BUDGETED</b>	<b>\$985,000.00</b>	<b>\$950,000.00</b>	<b>\$ (35,000.00)</b>
 <b><u>ACTUAL PRIOR YEAR TAX RATE</u></b>			
SCHOOL - LOCAL	0.797	0.799	\$ 0.002
SCHOOL - REGIONAL HS	0.502	0.515	\$ 0.013
COUNTY - OPEN SPACE	0.017	0.012	\$ (0.005)
COUNTY	0.245	0.25	\$ 0.005
LOCAL - OPEN SPACE (Levy Est. at 435K)	0.023	0.023	\$ -

**EXHIBIT VIII**  
**DETAIL ADOPTED BUDGET COMPARISON 2012 VS. 2013**

<b><u>MENDHAM TOWNSHIP BUDGET</u></b>	<b>ADOPTED 2012</b>	<b>ADOPTED 2013</b>	<b><u>CHANGE</u></b>
LOCAL	0.334	0.339	\$ 0.005
<b>TOTAL PER \$100</b>	<b><u>\$1.918</u></b>	<b><u>\$1.938</u></b>	<b>\$ 0.020</b>

**CAP CALCULATION**

2012 CAP BASE AFTER ALLOWABLE EXCEPTIONS & ADJMNTS	\$ 6,238,542.00	\$ 6,180,061.86	\$ (58,480.14)
RATE AS INCREMENTED(0.0% to 3.5%) BY APPROVING ORD.#	3.5%	3.5%	\$ -
CAP ADD ON	\$ 218,348.97	\$ 216,302.17	\$ (2,046.80)
ALLOWABLE APPROPRIATIONS BEFORE ADDITIONS	\$ 6,456,890.97	\$ 6,396,364.03	\$ (60,526.94)
NEW CONSTRUCTION	\$ 33,806.00	\$ 13,790.00	\$ (20,016.00)
2012 CAP BANK	\$ 583,765.97	\$ 583,765.97	\$ -
2013 CAP BANK	\$ 417,865.36	\$ 417,865.36	\$ -
ALLOWABLE APPROPRIATIONS WITHIN CAP	\$ 7,492,328.30	\$ 7,411,785.36	\$ (80,542.94)
APPROPRIATION WITHIN CAP	\$ 6,180,061.86	\$ 6,330,759.04	\$ 150,697.18
<b>AVAILABLE FOR BANKING / USED IN '12 &amp; UNUSED '13</b>	<b><u>\$ 1,312,266.44</u></b>	<b><u>\$ 1,081,026.32</u></b>	<b><u>\$ (231,240.12)</u></b>



EXHIBIT IX

TOWNSHIP OF MENDHAM CAPITAL BUDGET

PROJECT TITLE	PROJ. #	ESTIMATED TOTAL COST	Surplus & Amts Reserved in PRIOR YEAR BUDGETS	PLANNED FUNDING SERVICES FOR CURRENT YEAR					DEBT AUTHORIZED
				CAPITAL IMPROVEMENT FUND (Down Payment)	CAPITAL IMPROVEMENT OUTLAY	CONTRIBUTION FUNDS	GRANTS AND OTHER		
<b>General Government</b>									
East Main Drainage Project	1	\$ 370,000.00		\$ 8,400.00			\$250,000.00	\$ 111,600.00	
<b>Brookside Engine Company</b>									
Utility 5 Replacement	2	\$ 80,000.00		\$ 5,600.00				\$ 74,400.00	
PPE Equipment	3	\$ 8,000.00			\$ 8,000.00			\$ -	
Engine Co. Equipment	4	\$ 4,000.00			\$ 4,000.00			\$ -	
Communications Equipment	5	\$ 2,000.00			\$ 2,000.00			\$ -	
Apparatus Upgrades	6	\$ 14,000.00			\$ 14,000.00			\$ -	
<b>Ralston Engine Company</b>									
Apparatus Upgrades	7	\$ 14,000.00			\$ 14,000.00			\$ -	
Fire Fighting Equipment	8	\$ 8,000.00			\$ 8,000.00			\$ -	
Communications Equipment	9	\$ 2,000.00			\$ 2,000.00			\$ -	
Exterior Building Repairs	11	\$ 8,000.00			\$ 8,000.00			\$ -	
<b>First Aid Squad</b>								\$ -	
Ambulance Replacement	12	\$ 145,000.00		\$ 7,700.00		\$ 35,000.00		\$ 102,300.00	
<b>Police Department</b>									
Mobile Terminal Data Upgrade	13	\$ 16,000.00			\$ 16,000.00			\$ -	
<b>Streets &amp; Roads (DPW)</b>									
Dump Truck Replacement	14	\$ 180,000.00		\$ 12,600.00				\$ 167,400.00	
Road Overlay	15	\$ 250,000.00		\$ 17,500.00				\$ 232,500.00	
<b>Buildings &amp; Grounds</b>									
Leaf Box Trailer	16	\$ 5,000.00			\$ 5,000.00			\$ -	
DPW Garage Repairs	17	\$ 20,000.00		\$ 1,400.00				\$ 18,600.00	
Town Hall & Rental Property Improvements	18	\$ 30,000.00		\$ 2,100.00				\$ 27,900.00	
<b>Recreation</b>									
Brookside Beach Improvements	19	\$ 62,000.00		\$ 1,050.00		\$ 47,000.00		\$ 13,950.00	
<b>TOTALS</b>		\$ 1,218,000.00	\$ -	\$ 56,350.00	\$ 81,000.00	\$ 82,000.00	\$250,000.00	\$ 748,650.00	

# EXHIBIT X

## TOWNSHIP OF MENDHAM - OPEN SPACE

<b>GENERAL REVENUES</b>	<b><u>ADOPTED FOR 2012</u></b>	<b><u>ADOPTED FOR 2013</u></b>
Amount to be Raised - Taxes	\$ 435,000.00	\$ 433,832.39
Donations	\$ -	\$ -
Interest Income	\$ 1,280.00	\$ 1,280.00
Misc.	\$ -	\$ -
<b>TOTAL INCOME FROM OPERATIONS</b>	<b><u>\$ 436,280.00</u></b>	<b><u>\$ 435,112.39</u></b>

<b>BUDGETARY</b>	<b><u>ADOPTED FOR 2012</u></b>	<b><u>ADOPTED FOR 2013</u></b>
<b>OPERATING EXPENDITURES</b>		
DOWNPAYMENTS ON IMP'S	\$ 2,000.00	\$ -
DEBT SERVICE - PRINC.	\$ 380,000.00	\$ 311,899.96
DEBT SERVICE - INTEREST	\$ 166,000.00	\$ 72,009.97
RESERVE FOR FUTURE USE	\$ 990.00	\$ -
<b>TOTAL EXPENDITURES FROM OPERATIONS</b>	<b><u>\$ 548,990.00</u></b>	<b><u>\$ 383,909.93</u></b>

**NOTE:** The increased debt service expense above the current year tax collection will be paid from the Open Space Trust Balance reserves.

EXHIBIT XI

TOWNSHIP OF MENDHAM - SEWER UTILITY / EAST (DRAKEWICK)

GENERAL REVENUES #1	ADOPTED IN 2012	ADOPTED IN 2013
SURPLUS ANTICIPATED (EB @ EST. YE 2011 \$7,000 / YE @ 2012 \$7,000)	\$ 8,000.00	\$ 10,000.00
SEWER SERVICE CHARGES - ALL	\$ 253,650.00	\$ 255,608.00
SEWER UTILITY - MRNA	\$ 1,550.00	\$ 2,392.00
PROJECTED SEWER UTILITY DEFICIT		
APPROPRIATIONS - CURRENT FUND DEFERRED CHARGE	\$ -	\$ -
<b>TOTAL INCOME FROM OPERATIONS</b>	<b>\$ 263,200.00</b>	<b>\$ 268,000.00</b>

SEWER UTILITY EAST EXPENSES #1

BUDGETARY	ADOPTED IN 2012	ADOPTED IN 2013
OPERATING EXPENDITURES		
SALARIES AND WAGES	\$ -	\$ -
OTHER EXPENSES	\$ 162,000.00	\$ 180,110.00
CAPITAL IMPROVEMENTS & DOWN PAYMENTS		
CAPITAL IMPROVEMENT FUND	\$ 7,500.00	\$ 7,000.00
CAPITAL OUTLAY	\$ 19,000.00	\$ 16,500.00
RESERVE FOR FUTURE NEEDS	\$ -	\$ -
UTILITY DEBT SERVICE		
PAYMENT OF LOAN PRINCIPAL & INTEREST - USDA	\$ 64,390.00	\$ 64,390.00
PAYMENT OF BOND PRINCIPAL	\$ 5,000.00	\$ -
PAYMENT OF BOND INTEREST	\$ 429.00	\$ -
DEFERRED CHARGES & STATUTORY EXPENDITURES		
SOCIAL SECURITY SYSTEM (OASI)	\$ 4,881.00	\$ -
<b>TOTAL EXPENDITURES FROM OPERATIONS</b>	<b>\$ 263,200.00</b>	<b>\$ 268,000.00</b>



# EXHIBIT XII

## TOWNSHIP OF MENDHAM - SEWER UTILITY / WEST (BROOKRACE)

<b>GENERAL REVENUES</b>		<b>ADOPTED IN 2012</b>	<b>ADOPTED IN 2013</b>
SURPLUS ANTICIPATED (EB @ YE EST. '10 \$8,175 / YE @ '09 \$10,135)		\$0.00	\$12,124.00
SEWER SERVICE CHARGES		\$102,000.00	\$102,876.00
RESERVE FOR FUTURE IMPROVEMENTS		\$5,599.00	\$0.00
SEWER UTILITY - MRNA		\$0.00	\$0.00
SEWER UTILITY : OTHER CREDITS TO INCOME			
APPROPRIATIONS RESERVES LAPSED		\$0.00	\$0.00
<b>TOTAL INCOME FROM OPERATIONS</b>		<b>\$107,599.00</b>	<b>\$115,000.00</b>
		=====	=====
<b>SEWER UTILITY WEST EXPENSES</b>			
<b>BUDGETARY</b>		<b>ADOPTED IN 2012</b>	<b>ADOPTED IN 2013</b>
OPERATING EXPENDITURES			
SALARIES AND WAGES		\$0.00	\$0.00
OTHER EXPENSES		\$103,500.00	\$103,000.00
CAPITAL IMPROVEMENTS & DOWN PAYMENTS			
CAPITAL IMPROVEMENT FUND		\$0.00	\$0.00
CAPITAL OUTLAY		\$3,000.00	\$1,599.00
RESERVE FOR EQUIP. & SPECIAL STUDY		\$0.00	\$10,401.00
UTILITY DEBT SERVICE			
PAYMENT OF NOTE INTEREST		\$0.00	\$0.00
PAYMENT OF BOND / NOTE PRINCIPAL		\$0.00	\$0.00
PAYMENT OF BOND INTEREST		\$0.00	\$0.00
DEFERRED CHARGES & STATUTORY EXPENDITURES			
SOCIAL SECURITY SYSTEM (OASI)		\$0.00	\$0.00
DEFICIT FROM OPERATIONS PRIOR YEAR OPERATIONS		\$1,099.00	\$0.00
CANCELLED ASSESSMENTS		\$0.00	\$0.00
<b>TOTAL EXPENDITURES FROM OPERATIONS</b>		<b>\$107,599.00</b>	<b>\$115,000.00</b>
		=====	=====

# EXHIBIT XIII

## TOWNSHIP OF MENDHAM - RECREATION TRUST

GENERAL REVENUES	ADOPTED FOR 2012	ADOPTED FOR 2013
Program Fees	\$ 108,500.00	\$ 108,500.00
Donations	\$ 750.00	\$ 750.00
Interest Income	\$ 350.00	\$ 350.00
Misc.	\$ -	\$ -
TOTAL INCOME FROM OPERATIONS	<u>\$ 109,600.00</u>	<u>\$ 109,600.00</u>

BUDGETARY	ADOPTED FOR 2012	ADOPTED FOR 2013
OPERATING EXPENDITURES		
SALARIES AND WAGES	\$ 26,000.00	\$ 26,000.00
OTHER EXPENSES	\$ 83,600.00	\$ 83,600.00
TOTAL EXPENDITURES FROM OPERATIONS	<u>\$ 109,600.00</u>	<u>\$ 109,600.00</u>

**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-00-000-000	CURRENT FUND 2013 BUDGET			
3-01-20-000-000	GENERAL GOVERNMENT FUNCTIONS			
3-01-20-100-000	GENERAL ADMINISTRATION			
3-01-20-100-010	GENERAL ADMINISTRATION S&W			
3-01-20-100-011	Regular Pay	148,800.00	85,088.50	42.82%
3-01-20-100-012	Part-time employees	14,700.00	8,056.24	45.20%
	<b>Control Total</b>	<b>163,500.00</b>	<b>93,144.74</b>	<b>43.03%</b>
3-01-20-100-020	GENERAL ADMINISTRATION O/E			
3-01-20-100-022	Postage	10,500.00	7,251.00	30.94%
3-01-20-100-023	Printing/Advertise/Outreach	5,300.00	4,461.32	15.82%
3-01-20-100-026	Maintenance/Repairs	4,200.00	1,314.00	68.71%
3-01-20-100-028	Professional Services	1,500.00	350.00	76.67%
3-01-20-100-033	Books/Publications	750.00	583.00	22.27%
3-01-20-100-036	Office/Computer Supplies	4,300.00	2,689.77	37.45%
3-01-20-100-042	Conferences/Education	2,500.00	534.00	78.64%
3-01-20-100-044	Dues/Memberships	2,700.00	3,525.84	-30.59%
3-01-20-100-053	Equipment	500.00	1,194.00	-138.80%
3-01-20-100-100	Contribution	1,800.00	849.00	52.83%
3-01-20-100-130	Community Activities	3,200.00	1,738.47	45.67%
3-01-20-100-150	Miscellaneous	1,500.00	885.85	40.94%
	<b>Control Total</b>	<b>38,750.00</b>	<b>25,376.25</b>	<b>34.51%</b>
3-01-20-110-000	MAYOR AND COUNCIL			
3-01-20-110-010	MAYOR AND COUNCIL S&W	11,750.00	6,854.19	41.67%
3-01-20-110-020	MAYOR AND COUNCIL OE			
3-01-20-110-023	Printing/Advertise/Outreach Video Taping	4,500.00	1,588.97	64.69%
3-01-20-110-130	Community Activities	11,500.00	6,500.00	43.48%
3-01-20-110-150	Miscellaneous	5,500.00	245.40	95.54%
	<b>Control Total</b>	<b>33,250.00</b>	<b>15,188.56</b>	<b>54.32%</b>
3-01-20-120-000	MUNICIPAL CLERK			
3-01-20-120-010	MUNICIPAL CLERK S&W	52,000.00	30,124.79	42.07%
3-01-20-120-020	MUNICIPAL CLERK OE			
3-01-20-120-150	Miscellaneous	500.00	6.00	98.80%
	<b>Control Total</b>	<b>52,500.00</b>	<b>30,130.79</b>	<b>42.61%</b>
3-01-20-130-000	FINANCIAL ADMINISTRATION			
3-01-20-130-010	FINANCIAL ADMINISTRATION S&W	103,000.00	60,999.77	40.78%
3-01-20-130-020	FINANCIAL ADMINISTRATION O/E			
3-01-20-130-023	Printing/Advertise/Outreach	350.00	667.90	-90.83%
3-01-20-130-028	Professional Services	1,500.00	500.00	66.67%
3-01-20-130-036	Office/Computer Supplies	2,000.00	1,283.39	35.83%
3-01-20-130-042	Conferences/Education	2,500.00	1,753.00	29.88%
3-01-20-130-044	Dues/Membership	250.00	190.00	24.00%
3-01-20-130-053	Office Equipment	400.00	26.86	93.29%
3-01-20-130-150	Miscellaneous	500.00	481.80	3.64%
	<b>Control Total</b>	<b>110,500.00</b>	<b>65,902.72</b>	<b>40.36%</b>
3-01-20-135-000	AUDIT SERVICES			
3-01-20-135-020	AUDIT SERVICES O/E	36,000.00	36,000.00	0.00%
3-01-20-140-020	COMPUTERIZED DATA PROCESS O/E			
3-01-20-140-028	Professional Services	16,000.00	10,236.17	36.02%
3-01-20-140-029	Contracts	14,500.00	13,848.00	4.50%



**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-20-140-040	Computer Training	500.00	0.00	100.00%
3-01-20-140-050	Fire Department IT Services	3,000.00	0.00	100.00%
3-01-20-140-140	Payroll Processing	6,500.00	3,430.80	47.22%
	<b>Control Total</b>	<b>76,500.00</b>	<b>63,514.97</b>	<b>16.97%</b>
3-01-20-145-000	TAX COLLECTION			
3-01-20-145-010	TAX COLLECTION S&W	52,250.00	26,968.22	48.39%
3-01-20-145-020	TAX COLLECTION O/E			
3-01-20-145-023	Printing/Advertise/Outreach	1,600.00	158.00	90.13%
3-01-20-145-028	Professional Services	150.00	120.00	20.00%
3-01-20-145-036	Office/Computer Supplies	450.00	658.98	-46.44%
3-01-20-145-042	Conferences/Education	750.00	1,719.00	-129.20%
3-01-20-145-044	Dues/Memberships	200.00	0.00	100.00%
3-01-20-145-053	Office Equipment	100.00	28.17	71.83%
3-01-20-145-150	Miscellaneous	150.00	40.00	73.33%
	<b>Control Total</b>	<b>55,650.00</b>	<b>29,692.37</b>	<b>46.64%</b>
3-01-20-150-000	TAX ASSESSMENT/ADMINISTRATION			
3-01-20-150-010	TAX ASSESSMENT/ADMIN. S&W	38,250.00	25,116.47	34.34%
3-01-20-150-020	TAX ASSESSMENT/ADMIN. O/E			
3-01-20-150-026	Maintenance/Repairs	100.00	0.00	100.00%
3-01-20-150-028	Professional Services	5,500.00	2,649.60	51.83%
3-01-20-150-036	Office/Computer Supplies	500.00	556.93	-11.39%
3-01-20-150-042	Professional Development	200.00	139.99	30.01%
3-01-20-150-044	Dues/Membership	100.00	75.00	25.00%
3-01-20-150-045	Tax Map Updates	700.00	0.00	100.00%
3-01-20-150-051	SPECIAL TRAVEL REIMB's HOME INSP'S	300.00	0.00	100.00%
	<b>Control Total</b>	<b>45,650.00</b>	<b>28,537.99</b>	<b>37.49%</b>
3-01-20-155-000	LEGAL-LABOR/PERSONNEL			
3-01-20-155-020	LEGAL-LABOR/PERSONNEL- OE			
3-01-20-155-027	Legal-General	2,500.00	0.00	100.00%
3-01-20-155-029	Legal- Litigation	1,000.00	0.00	100.00%
	<b>Control Total</b>	<b>3,500.00</b>	<b>0.00</b>	<b>100.00%</b>
3-01-20-156-000	LEGAL DEPARTMENT			
3-01-20-156-020	LEGAL DEPARTMENT O/E			
3-01-20-156-027	Legal-General	33,000.00	18,227.60	44.76%
3-01-20-156-029	Legal- Litigation	6,000.00	0.00	100.00%
3-01-20-156-030	Legal- Tax Appeals	9,000.00	5,549.76	38.34%
	<b>Control Total</b>	<b>48,000.00</b>	<b>23,777.36</b>	<b>50.46%</b>
3-01-20-165-000	ENGINEERING SERVICES			
3-01-20-165-020	ENGINEERING SERVICES O/E			
3-01-20-165-028	Professional Services	22,000.00	11,303.40	48.62%
3-01-20-165-230	Miscellaneous Projects	4,000.00	5,523.00	-38.08%
	<b>Control Total</b>	<b>26,000.00</b>	<b>16,826.40</b>	<b>35.28%</b>
3-01-20-170-000	ENVIRONMENTAL COMMISSION			
3-01-20-170-020	ENVIRONMENTAL COMMISSION OE			
3-01-20-170-023	Printing/Advertise/Outreach	0.00	0.00	0.00%
3-01-20-170-030	Miscellaneous Supplies	0.00	0.00	0.00%
3-01-20-170-042	Conferences/Education	100.00	0.00	100.00%
3-01-20-170-044	Dues/Memberships	400.00	400.00	0.00%

**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
	<b>Control Total</b>	<b>500.00</b>	<b>400.00</b>	<b>20.00%</b>
3-01-20-172-000	OPEN SPACE COMMITTEE			
3-01-20-172-020	OPEN SPACE COMMITTEE OE			
3-01-20-172-023	Printing/Advertising/Outreach	0.00	0.00	0.00%
	<b>Control Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
3-01-20-175-000	HISTORIC PRESERVATION			
3-01-20-175-020	HISTORIC PRESERVATION OE			
3-01-20-175-023	Printing/Advertising/Outreach	200.00	0.00	100.00%
3-01-20-175-030	Miscellaneous Supplies	100.00	138.80	-38.80%
	<b>Control Total</b>	<b>300.00</b>	<b>0.00</b>	<b>100.00%</b>
3-01-20-176-000	AID TO MUSEUM			
3-01-20-176-020	AID TO MUSEUM OE	500.00	0.00	100.00%
3-01-21-000-000	LAND USE ADMINISTRATION			
3-01-21-180-000	PLANNING BOARD			
3-01-21-180-010	PLANNING BOARD S&W	16,000.00	9,296.25	41.90%
3-01-21-180-020	PLANNING BOARD O/E			
3-01-21-180-023	Printing/Advertising/Outreach	100.00	0.00	0.00%
3-01-21-180-027	Legal- General	16,500.00	7,670.32	53.51%
3-01-21-180-028	Professional Services	1,000.00	1,070.00	-7.00%
3-01-21-180-030	Miscellaneous Supplies	200.00	122.60	38.70%
3-01-21-180-033	Books/Publications	200.00	15.00	92.50%
3-01-21-180-042	Conferences/Education	100.00	0.00	100.00%
3-01-21-180-044	Dues/Memberships	200.00	0.00	100.00%
3-01-21-180-130	Community Activities	100.00	0.00	0.00%
3-01-21-180-150	Miscellaneous	100.00	0.00	100.00%
	<b>Control Total</b>	<b>34,500.00</b>	<b>8,877.92</b>	<b>74.27%</b>
3-01-21-185-000	ZONING BOARD OF ADJUSTMENT			
3-01-21-185-010	ZONING BD OF ADJUSTMENT S&W	16,000.00	9,346.25	41.59%
3-01-21-185-020	ZONING BD OF ADJUSTMENT O/E			
3-01-21-185-027	Legal- General	1,800.00	0.00	100.00%
3-01-21-185-029	Legal- Litigation	1,400.00	600.00	57.14%
3-01-21-185-033	Books/Publications/Legal Ads	300.00	72.00	76.00%
3-01-21-185-036	Office/Computer Supplies	100.00	0.00	100.00%
3-01-21-185-042	Conferences/Educations	400.00	70.00	82.50%
3-01-21-185-044	Dues/Memberships	100.00	0.00	100.00%
3-01-21-185-150	Miscellaneous	100.00	94.36	5.64%
	<b>Control Total</b>	<b>20,200.00</b>	<b>10,182.61</b>	<b>49.59%</b>
3-01-22-195-000	UNIFORM CONSTRUCTION CODE			
3-01-22-195-010	UNIFORM CONSTRUCTION CODE S&W.	88,500.00	44,687.18	49.51%
3-01-22-195-020	UNIFORM CONSTRUCTION CODE O/E			
3-01-22-195-023	Printing/Advertise/Outreach	500.00	0.00	100.00%
3-01-22-195-028	Professional Services	9,500.00	6,630.00	30.21%
3-01-22-195-030	Miscellaneous Supplies	150.00	0.00	100.00%
3-01-22-195-032	Uniforms/Equipment	150.00	0.00	100.00%
3-01-22-195-033	Books/Publications	250.00	0.00	100.00%
3-01-22-195-036	Office/Computer Supplies	500.00	888.50	-77.70%
3-01-22-195-042	Conferences/Education	750.00	62.00	91.73%
3-01-22-195-044	Dues/Memberships	200.00	0.00	100.00%



**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-22-195-076	Telephone	500.00	0.00	100.00%
3-01-22-195-100	Maintenance Fee - Software	2,420.00	2,420.00	0.00%
3-01-22-195-150	Miscellaneous	6,000.00	3,177.62	47.04%
	<b>Control Total</b>	<b>109,420.00</b>	<b>57,865.30</b>	<b>47.12%</b>
3-01-22-200-000	OTHER CODE ENFORCEMENT			
3-01-22-200-010	OTHER CODE ENFORCEMENT SW	42,000.00	29,481.70	29.81%
3-01-23-210-000	LIABILITY INSURANCE			
3-01-23-210-028	Volunteer/Committee Insurance Coverage	6,000.00	5,494.00	8.43%
3-01-23-210-090	Insurance Coverage	117,094.41	115,727.98	1.17%
3-01-23-215-000	WORKERS COMPENSATION			
3-01-23-215-091	Insurance Coverage	128,078.12	128,078.12	0.00%
3-01-23-220-000	EMPLOYEE GROUP INSURANCE			
3-01-23-220-092	Health/Dental Insurance (In)	491,000.00	435,588.29	11.29%
3-01-23-220-093	Employee Health/Dental Insurance (Out)	65,000.00	0.00	100.00%
	<b>Control Total</b>	<b>807,172.53</b>	<b>679,394.39</b>	<b>15.83%</b>
3-01-25-240-000	POLICE DEPARTMENT			
3-01-25-240-010	POLICE DEPARTMENT S&W			
3-01-25-240-011	Full-time Employees	1,410,000.00	818,866.45	41.92%
3-01-25-240-013	Seasonal Employees	18,500.00	12,798.32	30.82%
3-01-25-240-014	Overtime	39,000.00	20,460.74	47.54%
3-01-25-240-017	College Credit	21,500.00	19,743.95	8.17%
3-01-25-240-018	Uniform Allowance	6,000.00	6,132.00	-2.20%
	<b>Control Total</b>	<b>1,495,000.00</b>	<b>878,001.46</b>	<b>41.27%</b>
3-01-25-240-020	POLICE DEPARTMENT O/E			
3-01-25-240-023	Printing/Advertise/Outreach	1,000.00	1,089.22	-8.92%
3-01-25-240-026	Maintenance/Repairs	13,000.00	5,541.96	57.37%
3-01-25-240-028	Profesional Services	2,000.00	102.81	94.86%
3-01-25-240-029	Contracts	11,000.00	12,104.54	-10.04%
3-01-25-240-032	Uniforms/Equipment	12,000.00	7,111.57	40.74%
3-01-25-240-036	Office/Computer Supplies	3,000.00	2,178.94	27.37%
3-01-25-240-042	Conferences/Education	5,000.00	3,261.88	34.76%
3-01-25-240-044	Dues/Memberships	1,000.00	940.00	6.00%
3-01-25-240-051	Motor Vehicles	30,000.00	9,420.79	68.60%
3-01-25-240-058	Tools/Equipment	8,000.00	3,172.59	60.34%
3-01-25-240-150	Miscellaneous	250.00	27.60	88.96%
3-01-25-240-201	Records- Enforsys	0.00	720.00	0.00%
3-01-25-240-202	MDT- Verizon	2,500.00	800.20	67.99%
3-01-25-240-203	Vehicle Transfers	9,000.00	0.00	100.00%
	<b>Control Total</b>	<b>97,750.00</b>	<b>46,472.10</b>	<b>52.46%</b>
3-01-25-250-020	POLICE DISPATCH\911 O/E			
3-01-25-250-029	Contracts	135,000.00	134,486.50	0.38%
3-01-25-250-076	Telephone	3,000.00	289.68	90.34%
	<b>Control Total</b>	<b>138,000.00</b>	<b>134,776.18</b>	<b>2.34%</b>
3-01-25-252-000	OFF OF EMERGENCY MANGMT			
3-01-25-252-010	Off of Emergency Management S&W	12,253.00	12,253.00	0.00%
3-01-25-252-020	OFF OF EMERGENCY MANGMT O/E			
3-01-25-252-030	Miscellaneous Supplies	500.00	135.00	73.00%
	<b>Control Total</b>	<b>12,753.00</b>	<b>12,388.00</b>	<b>2.86%</b>



**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-25-255-000	AID TO VOLUNTEER FIRE DEPT			
3-01-25-255-020	AID TO VOL. FIRE DEPT. O/E			
3-01-25-255-101	Aid to Brookside Engine Co	23,000.00	11,500.00	50.00%
3-01-25-255-102	Aid to Ralston Engine Co	18,150.00	9,075.00	50.00%
3-01-25-255-103	Emergency Repairs	3,000.00	1,035.34	65.49%
3-01-25-255-130	Community Activities	3,000.00	0.00	100.00%
3-01-25-255-150	FEMA-Emergency Protective Measures.	52,862.00	52,861.64	0.00%
	<b>Control Total</b>	<b>100,012.00</b>	<b>74,471.98</b>	<b>25.54%</b>
3-01-25-260-000	AID TO VOLUNTEER AMBULANCE			
3-01-25-260-020	AID TO VOL. AMBULANCE O/E	4,000.00	0.00	100.00%
3-01-25-265-000	FIRE INSPECTION			
3-01-25-265-010	FIRE INSPECTION S&W	8,000.00	4,624.92	42.19%
3-01-25-265-020	FIRE INSPECTION O/E			
3-01-25-265-030	Miscellaneous Supplies	100.00	0.00	100.00%
3-01-25-265-033	Books/Publications	100.00	0.00	100.00%
3-01-25-265-042	Conferences/Education	150.00	0.00	100.00%
3-01-25-265-044	Dues/Memberships	150.00	0.00	100.00%
	<b>Control Total</b>	<b>8,500.00</b>	<b>4,624.92</b>	<b>45.59%</b>
3-01-25-266-000	FIRE HYDRANTS			
3-01-25-266-020	FIRE HYDRANTS OE	63,000.00	34,202.82	45.71%
3-01-25-275-020	MUNICIPAL PROSECUTOR OE	15,000.00	3,694.95	75.37%
3-01-26-000-000	PUBLIC WORKS FUNCTIONS			
3-01-26-290-010	STREETS ROADS MAINTENANCE S&W			
3-01-26-290-011	Full-time Employees	650,000.00	374,850.43	42.33%
3-01-26-290-012	Part-time Employees	33,000.00	30,243.41	8.35%
3-01-26-290-014	Overtime	15,000.00	19,965.22	-33.10%
3-01-26-290-015	Snow Overtime	40,000.00	37,163.80	7.09%
	<b>Control Total</b>	<b>738,000.00</b>	<b>462,222.86</b>	<b>37.37%</b>
3-01-26-290-020	STREETS ROADS MAINTENANCE O/E			
3-01-26-290-025	Vehicle Maintenance/Repairs	36,050.00	28,226.76	21.70%
3-01-26-290-026	Tools/Equipment	6,750.00	6,453.69	4.39%
3-01-26-290-028	Professional Services	1,500.00	0.00	100.00%
3-01-26-290-029	Roads - Blacktop & Sealcoating	91,000.00	4,339.28	95.23%
3-01-26-290-030	Road Supplies-stone, sand, pipe, block	15,500.00	3,878.52	74.98%
3-01-26-290-031	Supplies -Tires,Welding,Lube,Oil,Sealer	16,000.00	7,695.02	51.91%
3-01-26-290-032	Uniforms/Equipment	10,000.00	5,306.09	46.94%
3-01-26-290-036	Office/Computer Supplies	1,100.00	36.88	96.65%
3-01-26-290-038	Hardware/Lumber	7,000.00	5,903.66	15.66%
3-01-26-290-042	Conferences/Education	5,000.00	3,118.00	37.64%
3-01-26-290-058	Tools/Equipment	9,500.00	5,844.55	38.48%
3-01-26-290-079	Hazmat/Solid Waste Removal	50,000.00	20,858.68	58.28%
3-01-26-290-150	Miscellaneous	15,600.00	(539.79)	103.46%
	<b>Control Total</b>	<b>265,000.00</b>	<b>91,121.34</b>	<b>65.61%</b>
3-01-26-291-000	SNOW REMOVAL -DPW FUNCTIONS			
3-01-26-291-020	SNOW REMOVAL- DPW FUNC O/E			

**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-26-291-025	Maintenance/Repairs	5,000.00	902.59	81.95%
3-01-26-291-029	Contracts - Woodland Lakes	2,750.00	0.00	100.00%
3-01-26-291-030	Salt	81,750.00	75,001.94	8.25%
3-01-26-291-040	Sand & Grit	9,000.00	0.00	100.00%
3-01-26-291-150	Miscellaneous	1,500.00	188.94	87.40%
	<b>Control Total</b>	<b>100,000.00</b>	<b>76,093.47</b>	<b>23.91%</b>
3-01-26-292-000	STORMWATER MANAGEMENT			
3-01-26-292-150	Miscellaneous	7,000.00	7,000.00	0.00%
3-01-26-300-020	TREE PROTECTION OE	500.00	0.00	100.00%
3-01-26-305-000	SOLID WASTE COLLECTION			
3-01-26-305-020	SOLID WASTE COLLECTION O/E			
3-01-26-305-029	Contracts- Sanitation	126,000.00	63,000.00	50.00%
3-01-26-305-079	Contracts- Recycling	84,500.00	41,850.00	50.47%
	<b>Control Total</b>	<b>210,500.00</b>	<b>104,850.00</b>	<b>50.19%</b>
3-01-26-310-000	BUILDINGS & GROUNDS			
3-01-26-310-020	BUILDINGS & GROUNDS O/E			
3-01-26-310-024	Buildings Maintenance/Repairs	10,700.00	3,675.97	65.65%
3-01-26-310-025	Equipment Repair-Mowers, Tractors, Trucks	2,100.00	1,218.83	41.96%
3-01-26-310-026	Building Repair-HVAC, Electric, Lift, Door	4,750.00	2,031.85	57.22%
3-01-26-310-028	Professional Services	12,000.00	10,440.64	12.99%
3-01-26-310-030	Miscellaneous Supplies	12,800.00	5,222.93	59.20%
3-01-26-310-038	Hardware/Lumber	3,000.00	2,185.34	27.16%
3-01-26-310-058	Tools/Equipment	2,600.00	2,103.22	19.11%
3-01-26-310-150	Miscellaneous	1,200.00	199.90	83.34%
	<b>Control Total</b>	<b>49,150.00</b>	<b>27,078.68</b>	<b>44.91%</b>
3-01-27-000-000	HEALTH AND HUMAN SERVICES			
3-01-27-330-000	BOARD OF HEALTH			
3-01-27-330-010	BOARD OF HEALTH S&W	20,000.00	9,175.00	54.13%
3-01-27-330-020	BOARD OF HEALTH OE			
3-01-27-330-027	Legal- General	6,500.00	1,606.25	75.29%
3-01-27-330-028	Professional Services	200.00	0.00	100.00%
3-01-27-330-036	Office/Computer Supplies	300.00	425.71	-41.90%
3-01-27-330-130	Community Activities	200.00	0.00	100.00%
3-01-27-330-150	Miscellaneous	300.00	0.00	100.00%
	<b>Control Total</b>	<b>27,500.00</b>	<b>11,206.96</b>	<b>59.25%</b>
3-01-27-331-000	BOARD OF HEALTH CONTRACTS			
3-01-27-331-020	BOARD OF HEALTH CONTRACTS OE	101,000.00	51,572.75	48.94%
3-01-27-340-000	ANIMAL CONTROL SERVICES			
3-01-27-340-020	ANIMAL CONTROL SERVICES O/E	15,300.00	11,629.50	23.99%
3-01-27-360-000	SENIOR CITIZENS			
3-01-27-360-020	SENIOR CITIZENS OE			
3-01-27-360-045	Mendham Seniors Donation	1,000.00	0.00	100.00%
3-01-27-360-100	Contribution - Mash Services	21,153.00	14,350.96	32.16%
3-01-27-360-130	Contribution - Morris S. Frank Housing	1,000.00	0.00	100.00%
	<b>Control Total</b>	<b>23,153.00</b>	<b>14,350.96</b>	<b>38.02%</b>
3-01-28-000-000	PARKS AND REC FUNCTIONS OPERATIONS			



**EXHIBIT XIV**  
**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-28-370-000	RECREATION DEPARTMENT			
3-01-28-370-010	RECREATION DEPARTMENT S&W	41,000.00	25,643.00	37.46%
3-01-28-370-020	AID TO RECREATION COMMISSION	0.00	0.00	0.00%
3-01-28-375-000	MAINTENANCE OF PARKS			
3-01-28-375-020	MAINTENANCE OF PARKS OE			
3-01-28-375-024	Maintenance and Repairs	13,800.00	7,911.25	42.67%
3-01-28-375-030	Miscellaneous Supplies	1,450.00	898.03	38.07%
3-01-28-375-058	Tools/Equipment	2,000.00	1,599.99	20.00%
	<b>Control Total</b>	<b>58,250.00</b>	<b>36,052.27</b>	<b>38.11%</b>
3-01-29-390-000	LIBRARY			
3-01-29-390-020	LIBRARY O/E			
3-01-29-390-100	Contribution	215,000.00	120,750.00	43.84%
3-01-30-000-000	OTHER OPERATING FUNCTIONS			
3-01-30-415-000	ACCUMULATED SICK LEAVE			
3-01-30-415-020	ACCUMULATED SICK LEAVE OE	14,000.00	0.00	100.00%
3-01-30-420-000	CELEBRATION OF PUBLIC EVENTS			
3-01-30-420-020	TOWNSHIP CELEBRATIONS OE			
3-01-30-420-130	Community Activities	2,000.00	2,000.00	0.00%
3-01-30-425-000	LOSAP			
3-01-30-425-020	LOSAP OE	53,000.00	45,750.00	13.68%
	<b>Control Total</b>	<b>69,000.00</b>	<b>47,750.00</b>	<b>30.80%</b>
3-01-31-000-000	UTILITY AND BULK EXPENSES			
3-01-31-430-000	ELECTRICITY & HEATING FUELS			
3-01-31-430-020	ELECTRICITY OE			
3-01-31-430-025	ELECTRICITY	54,000.00	24,896.46	53.90%
3-01-31-430-030	NATURAL GAS	22,000.00	19,787.02	10.06%
3-01-31-430-035	HEATING FUEL	11,000.00	5,751.03	47.72%
3-01-31-431-000	STREET LIGHTING			
3-01-31-431-020	STREET LIGHTING - TWP. OE	4,000.00	2,038.05	49.05%
3-01-31-431-100	WOODLAND LAKES CONDO COMMUNITY	2,000.00	0.00	100.00%
3-01-31-432-000	TELEPHONE			
3-01-31-432-020	TELEPHONE OE	38,000.00	21,509.76	43.40%
3-01-31-433-000	WATER			
3-01-31-433-020	WATER OE	11,000.00	5,210.29	52.63%
3-01-31-434-000	GASOLINE			
3-01-31-434-020	GASOLINE OE	154,000.00	86,726.97	43.68%
	<b>Control Total</b>	<b>296,000.00</b>	<b>165,919.58</b>	<b>43.95%</b>
3-01-35-470-000	CONTINGENT	2,000.00	0.00	100.00%
3-01-36-000-000	STATUTORY EXPENDITURES			
3-01-36-471-000	PUBLIC EMPLOYEES RETIREMENT (IN)	164,077.51	164,077.51	0.00%
3-01-36-472-000	SOCIAL SECURITY	233,500.00	137,398.48	41.16%
3-01-36-473-000	PUBLIC EMPLOYEES RETIREMENT-ERI P	13,269.00	13,269.00	0.00%
3-01-36-475-000	POLICE AND FIRE RETIREMENT (IN)	315,702.00	315,702.00	0.00%
	<b>Control Total</b>	<b>726,548.51</b>	<b>630,446.99</b>	<b>13.23%</b>
3-01-41-000-000	STATE AND FEDERAL GRANTS			
3-01-41-708-000	BODY ARMOR REPLACEMENT	1,725.92	0.00	100.00%
3-01-41-711-001	FEMA - OEM GRANT	9,610.00	0.00	100.00%



**MENDHAM TOWNSHIP**  
**Detail Budget Account Status**

Account No	Description	Adopted Budget Year 2013	Balance As of 7/31/13	% Exp Remaining
3-01-41-712-000	OVER THE LIMIT-UNDER ARREST	4,400.00	4,400.00	0.00%
3-01-41-717-000	RECYCLING TONNAGE GRANT	5,000.00	0.00	100.00%
3-01-41-719-000	ALCOHAL REHAB ED FUND	1,834.74	1,834.74	0.00%
3-01-41-720-000	HIGHLANDS COUNCIL GRANT	0.00	0.00	0.00%
3-01-41-726-301	SUSTAINABLE JERSEY SMALL GRANT	2,000.00	0.00	0.00%
3-01-41-745-000	DRUNK DRIVING ENFORCEMENT	14,763.28	0.00	0.00%
3-01-41-899-000	TWP.MATCHING FUNDS - MUNC. ALLIAN	2,500.00	0.00	100.00%
	<b>Control Total</b>	<b>41,833.94</b>	<b>6,234.74</b>	<b>85.10%</b>
3-01-43-000-000	COURT FUNCTIONS			
3-01-43-490-000	MUNICIPAL COURT			
3-01-43-490-010	MUNICIPAL COURT S&W			
3-01-43-490-011	Full-time Employees	53,600.00	48,524.35	9.47%
3-01-43-490-012	Part-time Employees	26,750.00	23,873.25	10.75%
	<b>Control Total</b>	<b>80,350.00</b>	<b>72,397.60</b>	<b>9.90%</b>
3-01-43-490-020	MUNICIPAL COURT O/E			
3-01-43-490-021	Printing/Advertise/Outreach	1,500.00	0.00	100.00%
3-01-43-490-023	Books/Publications	1,200.00	1,232.00	-2.67%
3-01-43-490-026	Maintenance/Repairs	500.00	260.45	47.91%
3-01-43-490-028	Professional Services	3,500.00	2,445.32	30.13%
3-01-43-490-036	Office/Computer Supplies	1,800.00	285.08	84.16%
3-01-43-490-042	Conferences/Education	900.00	45.00	95.00%
3-01-43-490-044	Dues/Membership	300.00	150.00	50.00%
3-01-43-490-076	Telephone	200.00	0.00	100.00%
3-01-43-490-150	Miscellaneous	200.00	161.91	19.05%
	<b>Control Total</b>	<b>10,100.00</b>	<b>4,579.76</b>	<b>54.66%</b>
3-01-43-491-000	INTERLOCAL SERVICE AGREEMENT			
3-01-43-491-010	Municipal Court - S & W Borough Share	80,350.00	15,521.05	80.68%
3-01-43-491-020	Municipal Court - O & E Borough Share	42,000.00	500.00	98.81%
3-01-43-495-000	PUBLIC DEFENDER			
3-01-43-495-020	PUBLIC DEFENDER O/E	2,000.00	1,500.00	25.00%
3-01-43-496-000	INTERLOCAL SERVICE AGREEMENT			
3-01-43-496-020	Public Defender Share-Borough	2,000.00	1,500.00	25.00%
	<b>Control Total</b>	<b>126,350.00</b>	<b>19,021.05</b>	<b>84.95%</b>
3-01-44-000-000	CAPTIAL IMPROVEMENTS			
3-01-44-901-000	Capital Improvement Fund	56,350.00	0.00	100.00%
3-01-44-901-001	Capital Outlay	81,000.00	0.00	100.00%
	<b>Control Total</b>	<b>137,350.00</b>	<b>0.00</b>	<b>100.00%</b>
3-01-45-000-000	MUNICIPAL DEBT SERVICE			
3-01-45-920-000	BOND PRINCIPAL	669,000.00	669,000.00	0.00%
3-01-45-925-000	NOTE PRINCIPAL	84,667.00	0.00	100.00%
3-01-45-930-000	BOND INTEREST	332,096.50	319,863.76	3.68%
3-01-45-935-000	NOTE INTEREST	17,836.00	0.00	100.00%
3-01-46-000-000	DEFERRED CHARGES	0	0	0.00%
3-01-46-870-002	Emergency Approp 5 Year	18,120.00	0.00	100.00%
	<b>Control Total</b>	<b>1,121,719.50</b>	<b>988,863.76</b>	<b>11.84%</b>
3-01-50-899-000	RESERVE FOR UNCOLLECTED TAXES	950,000.00	0.00	100.00%
	<b>Final Totals</b>	<b>8,974,012.48</b>	<b>5,166,570.69</b>	<b>42.43%</b>

## 2013 Budget Narratives

### Salary & Other Expense Line Items

#### 3-01-20-100-000

##### GENERAL ADMINISTRATION

###### 011 Regular Pay

This line provides funding for the salaries of the Township Administrator and Receptionist.

###### 012 Part-time Employees

This line provides funding for the hourly pay of a Custodian.

###### 022 Postage

This line provides funding for all postal expenses.

###### 023 Printing / Advertising/Outreach

This line provides funding for the advertising of all ordinances and legal notices as well as other general advertising

###### 026 Maintenance / Repairs

This line provides for the repair, maintenance and general upkeep of equipment utilized by the Township Administration (photocopiers, postage machines, recording system, and sound system).

###### 028 Professional Services

This line provides funding for any professional services contracted by the Township administration. Included in this line item are the costs for administrative and purchasing cooperatives of which Mendham Township is a member.

###### 033 Books / Publications

This line provides funding for the purchase of books and/or publications of interest to the Township Committee, Township Clerk or Administrator.

###### 036 Office / Computer Supplies

This line provides funds for general office supplies for all departments including folders, tape cassettes, ink cartridges, note pads, paper, envelopes, pens, letterhead, computer paper, and other miscellaneous supplies.

###### 042 Conferences / Education

This line provides for the attendance of the Township Administrator, Township Clerk and Township Committee at professional conferences, seminars and classes. This includes the International City Management Association (ICMA) conference, New Jersey Management Association spring conference, and the annual New Jersey League of Municipalities Convention.

###### 044 Dues / Memberships

This line provides for the dues for the Township's participation in various professional organizations. It also provides individual membership dues for the Township Administrator's and Township Clerk's respective professional organizations.



## EXHIBIT XV

### 053 Equipment

This line provides for the purchase of miscellaneous equipment.

### 100 Contribution

This line provides for contributions to various groups that the Township supports (i.e. Whippany Watershed Committee).

### 130 Community Activities

This line provides funding for general election and deer management expenses

### 150 Miscellaneous

This line provides funds for various special non-recurring activities and/or purchases which are required during the year.

## **3-01-20-110-000**

### **MAYOR AND COUNCIL**

#### 010 Salaries and Wages

This line provides funding for the stipend paid the Township Committee members and the mayor.

#### 023 Printing/Advertising/Outreach – Video Taping

This line provides funding for outreach materials that may be needed for the functioning of the township committee and for video - taping the township meetings.

#### 030 Community Activities

This line provides funding requested by the Pitney Farms Committee for a fund-raiser, the funding contribution to Mendham TV and performance measurement / shared service consultant.

#### 0150 Miscellaneous

This line provides funding for a request from the Farmer's Market for Township Support.

## **3-01-20-120-000**

### **MUNICIPAL CLERK**

#### 010 Salaries and Wages

This line provides funding for the salary of the Township Clerk.

#### 150 Miscellaneous

This line provides funding for the historian to preserve records.

## **3-01-20-130-010**

### **FINANCIAL ADMINISTRATION**

#### 010 Salaries and Wages

This line provides funding for the salaries of the CFO and Finance Clerk.

#### 023 Printing/Advertising/Outreach

This line provides funding for forms that are crucial to treasury functions, namely receipts, purchase orders, and checks. This line has increased to pay for a second order of purchase orders each year as volume dictates.



## EXHIBIT XV

### 028 Professional Services

This line provides funding for work performed by the auditors during the year such as the Annual Financial Statement, and payment verifications. This line in 2013 was increased to reflect a request for funding of an update of the fixed asset inventory.

### 036 Office/Computer Supplies

This line provides funding for basic office supplies such as notebooks, log books, and printer toner.

### 042 Conferences/Education

This line provides funding for courses and conferences needed to earn continuing education credits and keep current on state and financial matters.

### 044 Dues/Membership

This line provides funding for membership dues to professional organizations such as the Government Finance Officer's Association.

### 053 Office Equipment

This line typically provides funding for any office equipment needs that arise during the year.

### 150 Miscellaneous

This line item provides funding for mileage reimbursement for business related travel.

## **3-01-20-135-000**

### **AUDIT SERVICES**

#### 020 Professional Services

This line provides funding for the annual audit required by State statute. This will fund the 2011 Audit which will be prepared in the year 2012.

## **3--01-20-140-000**

### **COMPUTERIZED DATA PROCESSING**

#### 028 Professional Services

This line provides funding for computer and network support provided by outside contractor. This line has been increased from 2013 in the event the Township requires additional consulting services for the analysis of a migration to cloud services.

#### 029 Contracts

This line provides funding for support contracts with Edmunds and Associates for the Township's finance system, and Mitchell Humphrey for the Construction Office computer system.

#### 040 Computer Training

This line provides funding for computer and network training classes.

#### 050 Fire Department IT Services

This line provides funding for State required reporting through a cloud computing provider.

#### 140 Payroll Processing

This line provides funding for payroll services provided by R&L Consulting.

**3-01-20-145-000**

**TAX COLLECTION**

010 Salaries and Wages

This line provides funding for the salary of the Tax Collector.

023 Printing/Advertising/Outreach

This line provides funding for the printing of tax bills, tax letters, delinquent notices, homestead benefit bills and other forms associated with tax collection provided by MGL.

036 Office/Computer Supplies

This line provides funding for basic office supplies.

042 Conferences/Education

This line provides funding for courses and conferences needed to earn certification.

044 Dues/Membership

This line provides funding for dues to the State and Morris County Tax Collector's Associations.

053 Office Equipment

This line provides funding for various equipment items needed during the year.

150 Miscellaneous

This line provides funding for the cost of canceling tax sale certificates and other documents sent via Fed Ex.

**3-01-20-150-000**

**TAX ASSESSMENT**

010 Salaries and Wages

This line provides funding for the salaries of the Township Assessor and his Secretary.

026 Maintenance / Repairs

This line funds any maintenance or repairs of office equipment needed during the year.

028 Professional Services

This line item funds the printing of annual assessment post cards and the use of outside professionals for added assessments.

036 Office / Computer Supplies

This line provides basic funding for essential office and computer supplies such as computer paper, computer ribbon, forms and notebooks.

042 Professional Development

This line funds annual education and seminars.

044 Dues / Membership

This line item funds membership in professional associations.

## EXHIBIT XV

### 045 Tax Map Updates

This line items funds updates to the tax map by the Township Engineer regarding subdivisions, mergers and general corrections.

### 051 Mileage Reimbursements

This line item funds mileage reimbursement for assessor doing normal township business.

### **3-01-20-155-000**

#### **LEGAL/LABOR**

### 027 Legal- General

This line provides funding for general legal costs associated with labor and personnel issues.

### 029 Legal- Litigation

This line provides funding for legal fees associated with labor and personnel litigation.

### **3-01-20-156-000**

#### **LEGAL DEPARTMENT**

### 027 Legal- General

This line provides funding for legal services performed by the Township attorney outside the contract such as real estate and environmental matters, contracts, and tax appeals.

### 029 Legal- Litigation

This line provides funding for legal fees associated with litigation. This line was increased in anticipation of potential litigation.

### 030 Legal- Tax Appeals

This line provides funding for legal fees associated with tax appeals.

### **3-01-20-165-000**

#### **ENGINEERING SERVICES**

### 028 Engineering- General

This line provides funding for a monthly retainer and general expenses beyond retainer services.

### 230 Engineering- Misc. Projects

This line provides funding for various special engineering projects. Projects anticipated in 2013 include Mosle Master Plan & to develop specifications for replacement docks at Brookside Beach.

### **3-01-20-170-000**

#### **ENVIRONMENTAL COMMISSION**

### 023 Printing/Advertising/Outreach

This will provide additional funds needed for Conservation Easement Monitoring Baseline Inspection.

### **3-01-20-172-020**

#### **OPEN SPACE COMMITTEE**

### 023 Printing/Advertising/Outreach

This line provides funding for the printing of two annual open space newsletter and other outreach activities.



**3-01-20-175-000**

**HISTORIC PRESERVATION**

023 Printing/Advertising/Outreach

This will provide funds for printing of brochures and other historical preservation activities.

030 Miscellaneous Supplies

This will provide for miscellaneous supplies utilized by the committee in support of its mission.

036 Office/ Computer Supplies

This line provides funding request for Fire-proof and non-fire proof archival materials, as well as office supplies.

**3-01-21-180-000**

**PLANNING BOARD**

010 Salaries and Wages

This line provides funding for the hourly employment of a secretary to the Board.

023 Printing/Advertising/Outreach

This line provides funding for the continued printing of the Master Plan as amendments are made. (Fees are collected to offset these costs.)

027 Legal-General

This line provides funding for legal retainer fees, litigation costs, and special projects. This line increased in anticipation of litigation.

028 Professional Services

This line provides funding for retainer fees for the Engineer, Planner, and Environmentalist. It also provides funding for special projects.

030 Miscellaneous Supplies

This line provides funding for copies of Master Plan & Municipal Land Use Law and supplies.

033 Books/Publications

This line provides funding for 3 Gann Law Books.

042 Conferences/Education

This line provides funding for seminars and coursework.

044 Dues/Memberships

This line provides funding for NJPO dues.

130 Community Activities

This line provides funding for various town activities.

150 Miscellaneous

This line provides funding for miscellaneous needs which may arise during the year.

**3-01-21-185-000**

**ZONING BOARD OF ADJUSTMENT**

010 Salaries and Wages

This line provides funding for the salaries of an attorney and secretary to the Board.

027 Legal- General

This line provides funding for general legal costs anticipated for the year.

029 Legal- Litigation

This line provides funding for litigation costs anticipated for the year

033 Book Publications

This line provides funding for the purchase of Gann law books.

036 Office/Computer Supplies

This line provides funding for office supplies.

042 Conferences/Education

This line provides funding for seminars.

044 Dues/Membership

This line provides funding for NJPO dues.

150 Miscellaneous

This line provides funding for any miscellaneous needs that arise during the year.

**3-01-22-195-000**

**UNIFORM CONSTRUCTION CODE**

010 Salaries and Wages

This line provides funding for the salary of the Construction Code Official and Part-time office support staff.

023 Printing/Advertising/Outreach

This line provides funding for the purchase of permit forms.

028 Professional Services

This line provides funding to Jungle Lasers for updating GIS for new permits. This is offset by fees.

030 Miscellaneous Supplies

This line provides funding for various supplies.

032 Uniforms/Equipment

This line provides funding for clothing for code officials.

033 Books/Publications

This line provides funding for Code Book updates.

## EXHIBIT XV

### 036 Office/Computer Supplies

This line provides funding for annual support of the new computer system that integrates with the assessor's office.

### 042 Conferences/Education

This line provides funding for the attendance of conferences and seminars for all UCC staff.

### 044 Dues/Memberships

This line provides funding for professional organization dues.

### 076 Telephone

This line provides funding for cell phones.

### 100 Maintenance Fee - Software

This line provides funding for computer software which supports the activities of construction office.

### 150 Miscellaneous

This line provides funding for mileage reimbursement for the Construction Official and Subcode Officials.

## **3-01-22-200-000**

### **OTHER CODE ENFORCEMENT**

#### 010 Salaries and Wages

This line provides funding for the salaries of the subcode officials, namely the Plumbing, Electric, and Fire Subcode Officials.

## **3-01-23-210-000**

### **LIABILITY INSURANCE**

#### 028 Volunteer/Committee Insurance Policies

This line provides funding for volunteers and township committee members provided by the Morris Joint Insurance Fund.

#### 090 Insurance Coverage

This line provides funding for property, liability, auto, excess liability & public officials coverage provided by Morris Joint Insurance Fund.

## **3-01-23-215-000**

### **WORKERS COMPENSATION**

#### 091 Insurance Coverage

This line provides workers compensation coverage by Morris Joint Insurance Fund.

## **3-01-23-220-000**

### **EMPLOYEE GROUP INSURANCE**

#### 092 Employee Health / Dental Insurance (In CAP)

This line provides health / dental coverage for Township Employees as provided by the State Health Benefits Plan & Delta Dental inside the Appropriation CAP.



## EXHIBIT XV

### 093 Employee Health / Dental Insurance (Outside CAP)

This line provides health / dental coverage for Township Employees as provided by the State Health Benefits Plan & Delta Dental outside the Appropriation CAP.

### **3-01-25-240-000**

#### **POLICE DEPARTMENT**

### 011 Full-time Employees

This line provides funding for the salaries of the union and non-union employees of the Police Department.

### 013 Seasonal Employees

This line provides funding for the employment of four crossing guards during the school year.

### 014 Overtime

This line provides funding for the payment of overtime.

### 017 College Credits

This line provides funding for the annual payment of officers for college credits earned as stipulated in the PBA Contract.

### 018 Uniform Allowance

This line provides funding for the semi-annual payment of a uniform allowance in accordance with the PBA Contract. The allowance is used to maintain and replace uniforms.

### 023 Printing/Advertising/Outreach

This line funds printing and advertising for the D.A.R.E. program, Project Graduation, hunting permits, and business cards.

### 026 Maintenance / Repairs

This line funds motor vehicle repairs and the purchase of new tires, oil filters, etc for all vehicles. It also includes repairs not covered by contracts for vehicle radios and portable radios.

### 028 Professional Services

This line funds Detective Bureau expenses including film processing, camera equipment, fingerprinting supplies, and attendance at County meetings.

### 029 Contracts

This line provides funding for maintenance contracts on machines such as the fax machine, copier, computers, and all radio equipment. This also includes extended warranties for new vehicles and Info Cop licenses.

### 032 Uniforms / Equipment

This line funds the replacement of worn or damaged equipment and uniforms not covered by maintenance contracts.

### 036 Office / Computer Supplies

This line item funds basic office supplies such as notepads, pens, stationery, computer disks, printer cartridges, and typewriter ribbons.

## EXHIBIT XV

### 042 Conferences / Education

This line item provides funding for mandatory continuing education courses and other classes at the Morris County Firefighters and Police Training Academy. It also funds the IACP & State Chief's Convention.

### 044 Dues / Memberships

This line funds memberships in County, State and National organizations.

### 051 Motor Vehicle Purchase

This line funds the final lease - purchase payment on one vehicle, and the first installment on the lease - purchase of two new vehicles, plus the cost to transfer equipment.

### 058 Tools / Equipment

This line funds the purchase of arms and ammunition as required for mandated training, and other vehicle equipment not budgeted for in the Capital Budget. It also includes the purchase of two new radars.

### 150 Miscellaneous

This line funds the travel expenses related to in-service schools, and expenses related to special details.

### 201 Records- Enforsys

This line provides funding for the annual support agreement for the Police database. This line will no longer be necessary with the conversion to the new record system.

### 202 MDT-Verizon

This line provides funding for the MDT system.

### 203 Vehicle Transfers

This line provides funding for transferring of radios, light bars, etc. when police vehicles are replaced.

## **3-01-25-250-000**

### **POLICE DISPATCH**

#### 029 Contracts

This line provides funding for dispatch services as provided by County of Morris.

#### 076 Telephone

This line provides funding for the Sprint Connection to County of Morris.

## **3-01-25-252-000**

### **OFFICE OF EMERGENCY MANAGEMENT**

#### 010 OEM S&W

This line provides for the provision of a stipend for the activities of the OEM Coordinator. This line item is increased in 2013 to reflect the FEMA Reimbursement for OEM Services the expense has a revenue equal offset.

## EXHIBIT XV

### 030 Miscellaneous Supplies

This line provides funding for various supplies needed for emergencies throughout the year.

### **3-01-25-255-000**

#### **AID TO VOLUNTEER FIRE DEPARTMENTS**

##### 101 Aid to Brookside Engine Company

This line provides funding for supplies, training materials, training, maintenance, and repairs for the Brookside Engine Company throughout the year.

##### 102 Aid to Ralston Engine Company

This line provides funding for training, educational aids, supplies, and maintenance of equipment for the Ralston Engine Company throughout the year.

##### 103 Emergency Repairs

This line provides funding for emergency repairs to Fire engines and fire equipment.

##### 130 Community Activities

This line provides funding for activities sponsored by the township throughout the year.  
(Fit testing and various shot series as required)

##### 150 FEMA Emergency Protective Measures

The Township received funds for Emergency Services volunteer hours provided to the residents during the 2 significant Storm events in 2011. This line item has an offset revenue line in the budget.

### **3-01-25-260-000**

#### **AID TO VOLUNTEER AMBULANCE**

##### 020 Aid to Volunteer Ambulance

This line provides funding for supplies, education and training materials, dues, uniform, and equipment maintenance for the First Aid Squad.

### **3-01-25-265-000**

#### **FIRE INSPECTION**

##### 010 Salaries and Wages

This line provides funding for the salary of a Fire Inspector.

##### 030 Miscellaneous Supplies

This line provides funding for the purchase of inspection supplies such as test smoke, film processing, and other miscellaneous items.

##### 033 Books/Publications

This line provides funding for library resources used by the Fire Inspector.

##### 042 Conferences/Education

This line provides funding for mandatory continuing education courses and conferences.

##### 044 Dues/Membership

This line provides funding for memberships to the State and County associations, and the NFPA.



**3-01-25-266-000**

**FIRE HYDRANTS**

020 Fire Hydrants

This line provides funding for hydrants supplied by New Jersey American and others supplied by Randolph Township and Roxiticus Water Company.

**3-01-25-275-000**

**MUNICIPAL PROSECUTOR**

020 Other Expenses

This line provides funding for the municipal prosecutor.

**3-01-26-290-000**

**STREETS AND ROADS**

011 Full-time Employees

This line provides funding for the salaries of union and non-union employees of the Public Works Department.

012 Part-time Employees

This line provides funding for the hourly employment of a department secretary. Seasonal employees for grounds maintenance at Town Hall, supplemental snow plowing and Building & Grounds needs.

014 Overtime

This line provides funding for the payment of overtime.

015 Snow Overtime

This line tracks the payment of overtime needed for snow and ice.

025 Maintenance / Repairs

This line funds a variety of maintenance and repairs on vehicles.

026 Tool/Equipment Repairs

This line funds a variety of maintenance and repairs. This line also funds hand tool repairs, tree removal and replacement of mailboxes.

028 Professional Services

This line provides funding for the inspection and repair of detention and retention basins throughout town. Unexpended appropriations will be reserved for future repair costs.

030 Road Supplies – Stones, Sand, Pipe, Block

This line provides funding for blacktop, sealcoat, broken stone, concrete pipe, block and castings, mason sand and crack sealer which are used to maintain and repair roads.

031 Supplies – Tires, Welding, Lube, Oil, Sealer

This line provides funding for tires, tubes, lube, oil, welding supplies and other unanticipated needs.

## EXHIBIT XV

### 032 Uniforms / Equipment

This provides funding for uniforms and equipment per the contractual agreement for the non-managerial DPW employees.

### 036 Office / Computer Supplies

This line funds basic office expenses such as paper & other supplies necessary for office operations.

### 038 Hardware / Lumber

This line item funds basic hardware and tools such as nuts, bolts, hand tools and wrenches. These supplies are used to repair equipment and replace tools that have expired.

### 042 Conferences / Education

This line funds continuing education of Public Works Department per state certification requirements.

### 058 Tools / Equipment

This line provides funding for safety equipment required by O.S.H.A., equipment rentals as needed, and first aid supplies.

### 079 Hazmat/Solid Waste Removal

This line funds the proper disposal of hazardous materials such as old black top and concrete. This line is increased in 2013 to cover increase debris disposal resulting from Hurricane Sandy

### 150 Miscellaneous

This line funds a variety of items such as required physicals, traffic control signs/lines, lining of roads, and funding for storm meals.

## **3-01-26-291-000**

### **SNOW REMOVAL**

### 025 Maintenance / Repairs

This line funds the repairs of the plows, sanders and chains.

### 029 Contracts

This line funds the reimbursement for snow removal costs at Woodland Lakes.

### 030 Salt

This line funds the purchase of ice control salt.

### 040 Sand & Grit

This line funds the purchase of sand and grit.

### 150 Miscellaneous

This line funds a storm alert service and snow fencing.

**3-01-26-292-000**

**STORMWATER MANAGEMENT**

150 Miscellaneous

This line funds a storm water management issues that may arise in the township. This line is increased to reflect need for the State mandated inventory of all Township catch basins and stormwater facilities.

**3-01-26-300-000**

**TREE PROTECTION**

020 Tree Protection

This line provides funding for consultant studies related to tree protection, and the use of a forester to review the existing Forestry Management Plans.

**3-01-26-305-000**

**SOLID WASTE COLLECTION**

029 Contracts - Sanitation

This line provides funding for a garbage contract for town-wide pickup.

079 Contracts - Recycling

This line provides funding for the collection of recyclables town-wide.

**3-01-26-310-000**

**BUILDINGS AND GROUNDS**

024 Maintenance / Repairs

This line item provides funding for various repairs and general maintenance on tractors and mowers.

026 Building Repairs – HVAC, Electric, Lift, Door

This line item provides funding for electrical, and air conditioning systems at the Firehouses, Town Hall, Police Station & rental house. This line also funds repairs - overhead doors, lift, & gas pumps.

028 Professional Services

This line funds the annual inspection and maintenance of fire extinguishers, fire alarms burglar alarms, and the elevator at Town Hall as required by law.

030 Miscellaneous Supplies

This line item provides funding for a variety of supplies to maintain the Township buildings such as sanitary and janitorial supplies. This line also provides funding for flags, seeds, plants, fertilizer, paint and paint supplies.

038 Hardware / Lumber

This line funds items such as locks, door repairs, extension cords and light bulbs associated with general maintenance of the buildings.

058 Tools / Equipment

This line item funds the replacement of tools that wear out such as shovels, rakes, cutters, and wrenches. Additionally, this funds new equipment such as mowers, blowers and edging machines, all of which require replacement on a regular basis.



150 Miscellaneous

This line item funds unexpected expenditures that occur throughout the course of the year.

**3-01-27-330-000**

**BOARD OF HEALTH**

010 Salaries and Wages

This line item provides funding for an attorney and secretary to the Board.

027 Legal-General

This line provides funding for non-retainer work by the attorney such as litigation.

028 Professional Services

This line provides funding for a retainer for the Township Engineer for Board of Health work.

036 Office/Computer Supplies

This line provides funding for basic office supplies.

150 Miscellaneous

This line provides funding for rabies vaccination clinics sponsored throughout the year.

**3-01-27-331-000**

**BOARD OF HEALTH CONTRACTS**

020 Board of Health Contracts

This line provides funding for contracts with the Bernard's Township Health Department and the Visiting Nurse Association, both of which provide health services to the Board and the community.

**3-01-27-340-000**

**ANIMAL CONTROL SERVICES**

020 Animal Control Services

This line provides funding to supplement the animal license fees collected to fund a contract with Randolph Township for animal control services.

**3-01-27-360-000**

**SENIOR CITIZENS**

045 Travel

This line provides funding to subsidize the Mendham Seniors bus trips throughout the year.

100 Contribution

This line provides funding for the Mendham Area Senior Housing which is used to subsidize transportation services to the senior citizen and disabled population of the Mendhams.

130 Contributions – Morris S Frank Housing

This line provides funding for payment to employee in charge of township residents working with the Morris S. Frank Housing Authority on affordable housing/COAH oversight.

**3-01-28-370-000**

**RECREATION DEPARTMENT**

010 Salaries and Wages

This line provides funding for the salary of part-time recreation and beach directors.

020 Aid to Recreation Commission

This line provides funding for the Township's contribution for events and programs

**3-01-28-375-000**

**MAINTENANCE OF PARKS**

024 Maintenance and Repairs

This line item funds infield topping, seed, fertilizer, top soil and mulch for the fields. It also includes repairs made to fences, rails, posts, and back stops at the fields. In prior years this was funded and managed by the recreation department.

030 Miscellaneous Supplies

This line item funds paint for the fields, drinking fountains and pipe, and any other unexpected expenditures that may occur throughout the year.

058 Tools/Equipment

This line provides funding for the replacement of playground equipment in Ralston.

**3-01-29-390-000**

**LIBRARY**

100 Library Contributions

This line provides funding towards the operation of the Mendham Township Library.

**3-01-30-415-000**

**ACCUMULATED SICK LEAVE**

020 Accumulated Sick Leave

This line provides funding towards reserve to pay Police Officers for terminal leave benefit per PBA contract.

**3-01-30-420-000**

**CELEBRATION OF PUBLIC EVENTS**

130 Community Activities

This line provides funding for the Brookside Community Club's annual Fourth of July parade.

**3-01-30-425-000**

**LOSAP**

020 Other Expenses

This line provides funding for the Length of Service Award Program which rewards volunteers for active membership in the fire companies and first aid squads.

**3-01-31-430-000**

**ELECTRICITY**

025 Electricity

## EXHIBIT XV

This line funds electric utility costs for all Township buildings.

### 030 Natural Gas

This line funds natural gas costs for all Township buildings.

### 035 Heating Fuel

This line funds heating fuel costs for all Township buildings.

## **3-01-31-431-000**

### **STREET LIGHTING**

#### 020 Street Lighting

This line provides funding for the lighting of street lights throughout the Township.

#### 100 Condo Association Reimbursements

This line provides reimbursements to Woodland Lake Homeowner Association for street lighting expenses.

## **3-01-31-432-000**

### **TELEPHONE**

#### 020 Telephone

This line provides funding for local, long distance, & wireless phone services used throughout town.

## **3-01-31-433-000**

### **WATER**

#### 020 Other Expenses

This line funds the water used in all Township buildings.

## **3-01-31-435-000**

### **GASOLINE**

#### 020 Other Expenses

This line item funds fuel for Township vehicles.

## **3-01-35-470-000**

### **CONTINGENT**

#### 000 Contingent

This line provides funding for any unforeseen expenses which do not fit into any other line item throughout the budget.

## **3-01-36-471-000**

### **PUBLIC EMPLOYEES RETIREMENT**

#### 000 Public Employees Retirement

This line provides funding for the Township's contribution towards the retirement system for public employees excluding police officers inside the Cap.

#### 001 Pension Contribution to PERS

This line provides funding for the Township's contribution towards the retirement system for public employees excluding police officers outside the Cap.



**3-01-36-472-000**

**SOCIAL SECURITY**

000 Social Security

This line provides funding for the Township's share of social security on the salaries and wages paid throughout the year.

**3-01-36-473-000**

**PUBLIC EMPLOYEES RETIREMENT – ERI PART**

000 Public Employees Retirement – ERI Part

This line provides funding for Township's contribution towards Early Retirement Incentive - PERS.

**3-01-36-475-000**

**POLICE AND FIRE RETIREMENT**

000 Police and Fire Retirement

This line provides funding for the Township's contribution towards the police officer's retirement system inside the Cap.

001 Pension Contribution to PFRS

This line provides funding for the Township's contribution towards the police officer's retirement system outside the Cap.

**3-01-41-000-000 STATE AND FEDERAL GRANTS**

**3-01-41-708-000**

**BODY ARMOR REPLACEMENT**

000 Body Armor Replacement

This line appropriates funds received from the state for the body armor.

**3-01-41-712-000**

**OVER THE LIMIT UNDER ARREST**

000 OVER THE LIMIT UNDER ARREST

This line appropriates funds received from the state for the arresting drunk drivers

**3-01-41-717-000**

**RECYCLING TONNAGE GRANT**

000 Recycling Tonnage Grant

This line appropriates grant funds received to date.

**3-01-41-719-000**

**ALCOHAL EDUCATION REHABILITATION FUND**

000 Alcohol Education Rehabilitation Fund

This line appropriates funds received from the State for alcohol education by the Court.

**3-01-41-745-000**

**DRUNK DRIVING ENFORCEMENT**

000 Drunk Driving Enforcement Grant

This line appropriates funds received from the state for the arresting drunk drivers.

**3-01-41-770-000**

**CLEAN COMMUNITIES**

000 Clean Communities

This line appropriates grant funds received by Clean Communities for litter control activities and clean-up.

**3-01-41-899-000**

**TWP MATCHING FUNDS - Municipal Alliance**

000 Matching Funds for Municipal Alliance

This line appropriates funds for drug and alcohol education.

**3-01-43-490-000**

**MUNICIPAL COURT**

011 Full-time Employees

This line provides funding for the salaries of a Court Administrator and Deputy Administrator.

012 Part-time Employees

This line provides funding for the salary of the municipal judge.

021 Printing/Advertising/Outreach

This line provides funding for the printing and distribution of traffic and special complaint summonses, bail recognizance forms, and other legal forms.

023 Books/Publications

This line provides funding for the annual purchase of law books including the NJ Lawyers Diary, NJ Court Rules, NJ Arrest, Search & Seizure, NJ Rules of Evidence, NJ Code of Criminal Justice, etc.

026 Maintenance/Repairs

The line provides funding for the maintenance and repair of tape recorder, typewriter, shredder, answering machine and calculator.

028 Professional Services

This line provides funding for the use of a sign and language interpreter, substitute judge, and for call-outs and court coverage.

036 Office/Computer Supplies

This line provides funding for basic office supplies such as mailers, warrants, and cash receipts.

042 Conferences/Education

This line provides funding for judicial and court administration conferences for State and Northern NJ associations, monthly meetings and seminars, and various courses applicable to the court certification process. This also includes mileage reimbursement for courses in Trenton.

044 Dues/Membership

This line provides funding for judge, deputy, and court administrator dues and memberships.

076 Telephone

This line provides funding for telephone, fax, pager, and cell phone expenses.

150    Miscellaneous

This line provides funding for any miscellaneous items.

**3-01-43-491-000**

**INTERLOCAL SERVICE AGREEMENT**

010    Municipal Court S&W Borough Share

This line provides funding for salaries of shared borough employees.

020    Municipal Court – O & E Sharer

This line provides funding for court expenses – borough share.

**3-01-43-495-000**

**PUBLIC DEFENDER**

020    Other Expenses

This line provides funding for a public defender.

**3-01-43-496-000**

**PUBLIC DEFENDER – BOROUGH SHARE**

020    Public Defender – Borough Share

This line provides funding for a public defender for Mendham Borough.

**3-01-45-901-000**

**CAPITAL IMPROVEMENT FUND**

000    Capital Improvement Fund

This line provides funding towards a Capital Improvement Fund which is used to pay the downpayment on debt and to fund capital projects.

**3-01-45-920-000**

**BOND PRINCIPAL**

000    Bond Principal

This line provides funding towards the paydown of bonds.

**3-01-45-925-000**

**NOTE PRINCIPAL**

000    Note Principal

This line provides funding for the paydown of bond anticipation notes used to temporarily fund capital expenses. This line will be increased to pay down additional principal beyond the legally required amount. The Township Committee has adopted a policy to pay down short term debt instead converting this debt to Long Term Bonds. This policy will save the bonding costs for conversion.

**3-01-45-930-000**

**BOND INTEREST**

000    Bond Interest

This line provides funding for the payment of interest on outstanding bonds.



**3-01-45-935-000**

**NOTE INTEREST**

000 Note Interest

This line provides funding for the payment of interest on outstanding bond anticipation notes.

**3-01-46-870-000**

**DEFERRED CHARGES- EMERGENCY APPROPRIATION**

002 Emergency Appropriation

This line provides funding to pay one fifth of special emergency appropriations. The 2012 request is included to reflect the request from the Pitney Farm Transition Committee for the funding of a planner to conduct a master plan for the property.

**3-01-50-899-000**

**RESERVE FOR UNCOLLECTED TAXES**

000 Reserve for Uncollected Taxes

This line is required by State statute. It is a non-expendable line item which serves as a place holder to ensure sufficient taxation dollars will be raised to cover expenses during the year.

**3-14-56-850-000**

**RECREATION TRUST**

010 Salaries and Wages

This line provides funding for the hourly employment of lifeguards and concession workers at the Brookside Beach.

023 Printing / Advertising

This line item provides funding for printing of flyers, newsletter, and mailings.

025 Maintenance / Repairs- Brookside Beach

This line item funds all the maintenance and repairs at Brookside Beach including beach sand, fencing repairs, pond testing, and chemicals.

026 Social Security Systems for Beach Payroll

This line item provides funds to pay for the beach summer staff's social security portion.

036 Office / Computer Supplies

This line item provides funds for general office supplies and computer needs.

041 Conferences / Education

This line item provides funding for the attendance of conferences and seminars.

078 Portable Toilets

This line item provides and maintains bathroom facilities at municipal fields and Brookside Beach.

130 Self-sustaining Programs

This line item provides for all recreation programs throughout the year excluding the beach. These programs are funded by user fees.

140 Brookside Beach

This line item provides funding for concession stand, lifeguard, and swim team supplies.

145 5K Road Race

This line provides funding for the 5K Race fundraising.

146 Beach Fundraising Costs

This line provides funding for the beach fundraising.

150 Miscellaneous

This line item provides funds for supplies not funded in other line items.

**3-07-55-000-000**

**SEWER UTILITY #1- MENDHAM EAST**

028 Professional Services

This line provides the funding for the annual service contract with Earth Tech.

150 Miscellaneous

This line provides funding for costs associated with sewer plant that are not included in operating contract with White Water, Inc. This includes costs for permits, annual audit, & generator maintenance.

001 Capital Improvement Fund

This line provides funding for the downpayment on capital projects.

001 Debt Service

This line item provides funding for the payment of principal and interest on bonds and notes.

005 Deferred Charge- Emergency

This line provides funding for the payment of a prior year emergency appropriation.

**3-09-00-000-000**

**SEWER UTILITY #2- MENDHAM WEST**

028 Professional Services

This line provides the funding for the annual service contract with Earth Tech.

150 Miscellaneous

This line provides funding for miscellaneous costs associated with the sewer plant that are not included in the operating contract with Earth Tech. This includes costs for permits, an annual audit, and generator maintenance.

005 Capital Outlay

This line provides funding for capital repairs in current and future years. Unexpended appropriations will be reserved for future capital repairs.

**3-20-56-000-000**

**OPEN SPACE TRUST**

811 Down payment on Improvements

This line provides funding towards the downpayment on open space acquisitions or the funding of preliminary open space costs.

812 Payment of Principal

This line provides funding for the payment of principal on Green Acres Loans, and Bonds used to fund the acquisition of open space.

813 Payment of Interest

This line provides funding for the payment of interest on Green Acres Loans, Bonds, and Notes used to fund the acquisition of open space.

818 Reserve for Future Use

This line reserves open space revenues to fund downpayment, acquisition, or debt service costs in the future.