# 2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: POINT PLEASANT BOROUGH COUNTY: OCEAN

| | |
|---|---|
| WILLIAM G. SCHROEDER | 12/31/2014 |
| **MAYOR'S NAME** | **TERM EXPIRES** |

| **MUNICIPAL OFFICIALS** | |
|---|---|
| | 1/95 |
| DAVID A. MAFFEI | **DATE OF ORIG. APPT.** |
| **MUNICIPAL CLERK** | CO880 |
| | **CERT. NO.** |
| JENNIFER P. BURR | T-8296 |
| **ACTING TAX COLLECTOR** | **CERT. NO.** |
| HIMANSHU SHAH | 0-0562 |
| **CHIEF FINANCIAL OFFICER** | **CERT. NO.** |
| ROBERT W. ALLISON | CR483 |
| **REGISTERED MUNICIPAL ACCOUNTANT** | **LIC NO.** |
| JERRY J. DASTI, ESQ. | |
| **MUNICIPAL ATTORNEY** | |

| **GOVERNING BODY MEMBERS** | |
|---|---|
| **NAME** | **TERM EXPIRES** |
| ANTOINETTE DE PAOLA | 12/31/2015 |
| JOSEPH FURMATO JR | 12/31/2016 |
| ROBERT A. SABOSIK | 12/31/2016 |
| CHRISTOPHER LEITNER | 12/31/2014 |
| JOHN WISNIEWSKI | 12/31/2014 |
| WILLIAM BOROWSKY | 12/31/2015 |
| | |
| | |
| | |

**OFFICIAL MAILING ADDRESS OF MUNICIPALITY**

BOROUGH OF POINT PLEASANT

2233 BRIDGE AVENUE

POINT PLEASANT, NEW JERSEY 08742

FAX#: (732) 892-7351

**PLEASE ATTACH THIS TO YOUR 2014 BUDGET AND MAIL TO:**

**DIRECTOR**
**DIVISION OF LOCAL GOVERNMENT SERVICES**
**DEPARTMENT OF COMMUNITY AFFAIRS**
**P.O. BOX 803**
**TRENTON, NEW JERSEY 08625-0803**

| **Division Use Only** | |
|---|---|
| **Municipal Code:** | |
| **Public Hearing Date:** | |

# 2014
# MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of POINT PLEASANT, County of OCEAN for the Fiscal Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 17th day of June 2014, and that public advertisement will be made in accordance with the provisions of N.J.S.40A:4-6 and N.J.A.C.5:30-4.4(d).

Certified by me, this 17th day of June 2014.

Clerk

2233 BRIDGE AVENUE, POINT PLEASANT, NJ 08742
Address

(732)-892-3434
Phone Number

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

Certified by me, this 17th day of June 2014.

Registered Municipal Accountant

912 Highway 33, Suite 2
Address

Freehold , New Jersey 07728
Address

732-409-0800
Phone Number

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

Certified by me, this 17th day of June 2014.

Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET** (DO NOT ADVERTISE THIS CERTIFICATION FORM)

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

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

Dated: _____ 2014 By: _____

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: _____ 2014 By: _____

## COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

**The changes or comments which follow must be considered in connection with further action on this Budget.**

BOROUGH of POINT PLEASANT, County of OCEAN

# MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Point Pleasant, County of Ocean for the Fiscal Year 2014.

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

Be it Further Resolved, that said Budget be published in the Ocean Star in the issue of June 27, 2014.

The Governing Body of the Borough of Point Pleasant does hereby approve the following as the Budget for the year 2014:

| RECORDED VOTE (Insert last name) | | | | | |
|---|---|---|---|---|---|
| AYES | Sabosik<br>DePaola<br>Wisniewski<br>Borowsky<br>Furmato | NAYS | | ABSTAINED | |
| | | | | ABSENT | Leitner |

Notice is hereby given that the Budget and Tax Resolution was approved by the Council of the Borough of Point Pleasant, County of Ocean, on June 17, 2014.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on July 15 , 2014 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

| | YEAR 2014 |
|---|---|
| General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget) | XXXXXXXX |
| 1. Appropriations Within "CAPS" - | XXXXXXXX |
| (a) Municipal Purposes (Item H-1, Sheet 19) (N.J.S. 40A:4-45.2) | 13,914,715 |
| 2. Appropriations Excluded from "CAPS": | XXXXXXXX |
| (a) Municipal Purposes (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended) | 3,834,034 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29) | |
| Total General Appropriations Excluded From "CAPS" (Item O, Sheet 29) | 3,834,034 |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.00 % Percent of Tax Collections | 2,410,609 |
| Building Aid Allowance 2014 - $_____ | |
| 4. Total General Appropriations (Item 9, Sheet 29) For Schools- State Aid 2013 - $_____ | 20,159,358 |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) | 6,546,271 |
| 6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows): | XXXXXXXX |
| (a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11) | 13,613,087 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11) | |
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## EXPLANATORY STATEMENT - (Continued)
## SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED

| | GENERAL BUDGET | WATER/SEWER UTILITY | UTILITY | UTILITY |
|---|---|---|---|---|
| Budget Appropriations - Adopted Budget | 19,461,232 | 6,611,141 | | |
| Budget Appropriations Added by N.J.S.40A:4-87 | 28,272 | | | |
| Emergency Appropriations | | | | |
| Total Appropriations | 19,489,504 | 6,611,141 | | |
| Expenditures: | | | | |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 18,294,210 | 6,262,503 | | |
| Reserved | 1,041,411 | 348,638 | | |
| Unexpended Balances Cancelled | 2 | | | |
| Total Expenditures and Unexpended Balances Cancelled | 19,335,623 | 6,611,141 | | |
| Overexpenditures * | | | | |

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

Explanations of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

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

### APPROPRIATION "CAPS"

Chapter 89, Laws of 1990 extended and made sweeping changes to the Local "CAPS" law. This law restrict the amount of expenditures the municipality may appropriate in a given budget year.

The actual calculations are somewhat complex, but in general it works as follows: Starting with the figure in the 2013 budget for Total General Appropriations, various 2013 budget figures are subtracted. The result of this gives you the 2014 "CAPS" base. The "CAPS" base is then multiplied by the allowable rate to determine the increase over the 2013 budget amount.

In addition to the increase above, other increases to the "CAPS" are allowed. Examples would be: increases in valuations due to new construction or improvements and increases in service fees, to mention a few.

The "CAPS" may also be exceeded if approved by a referendum which is a vote by the general public to increase above the allowable "CAPS" for that year.

After the "CAPS" has been determined there are also many exceptions to the "CAPS" which are appropriations that will be outside of the "CAPS". Some of these exceptions are as follows:

State & Federal Programs Offset by Revenues
Reserve for Uncollected Taxes
Debt Service
Capital Improvements

The actual "CAPS" for municipalities will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs. The "CAPS" for this budget was calculated as follows:

### I. CALCULATION OF "CAP"

| | | |
|---|---|---|
| Total Appropriations for 2013 | | $19,461,232 |
| Less: | | |
| Interlocal Service Agreements | $125,200 | |
| Judgments | | |
| Total Public & Private Programs Excluded From "CAPS" | 468,721 | |
| Total Municipal Debt Service | 2,868,200 | |
| Total Other Operations | 90,000 | |
| Capital Improvements | 100,000 | |
| Deferred Charges | 306,553 | |
| Reserve for Uncollected Taxes | 1,890,482 | 5,849,156 |
| Amount on which 2.0 % "CAP" is Applied | | 13,612,076 |
| .5% "CAP" | | 68,060 |
| Added Assessments | | 9,469 |
| 2012 Bank | | 633,207 |
| 2013 Bank | | 399,174 |
| Allowable Operating Appropriations Before Additional Exceptions per (N.J.S.40A:45.3) | | $14,721,986 |

### II. TAX LEVY CAP

Chapter 62 created several new property tax and local government budgeting initiatives.
The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits the in the amount to be raised by taxation (tax levy) for the local municipal budget. The exception to the levy cap are municipalities that have a municipal purpose tax rate of $.10 or less for the previous tax year.

The basis of the formula is a four percent increase to the previous year's amount to be raised by taxation, which is subject to various modifications. Modifications exist for waivers, changes in service delivery, capital improvements, deferred charges, special extraordinary aid, debt service, reductions in state formula aid, taxable value of new construction, and new referendums.

**NOTE: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE SUMMARY OF:** Sheet 3b(1a)

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures)**
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**

(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section", combine the figures for purposes of citizen understanding.
If you are requesting a "CAP Waiver", this should also be included in this section.)

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

### II. CALCULATION OF LEVY CAP

| | | |
|---|---|---|
| Prior Year Amount to be Raised by Taxation for Municipal Purposes | | 13,442,894 |
| Less: One Year Waivers | | |
| Less: Prior Year Capital Improvement Fund & Down Payments | | |
| Less: Prior Year Deferred Charges to Future Taxation Unfunded | | 306,553 |
| Changes in Service Provider (+/-) | | - |
| Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation | | 13,136,341 |
| Plus: 2% Cap Increase | | 262,727 |
| Plus: Prior Year Extraordinary Aid Award | | - |
| **Adjusted Tax Levy Prior to Exclusions** | | 13,399,068 |
| Exclusions: | | |
| Change in Debt Service & Existing County Leases (+/-) | 57,000 | |
| Offsets to State Formula Aid Loss | | |
| Allowable LOSAP Increases | 3,200 | |
| Allowable Increase in Reserve for Uncollected Taxes | | |
| Allowable Increase in Healthcare Costs | 68,911 | |
| Recycling Tax Appropriation | | |
| Capital Improvement Fund &/or Down Payment on Improvements | 10,000 | |
| Deferred Charges to Future Taxation Unfunded | 306,374 | |
| Add Total Exclusions | | 445,485 |
| Less Cancelled or Unexpended Waivers | | |
| Less Cancelled or Unexpended Exclusions | | |
| Less Prior Year Extraordinary Aid Award (complete after EA is awarded) | | - |
| **Adjusted Tax Levy** | | 13,844,553 |
| Additions: | | |
| New Ratables - Increase in Valuations (New Construction & Additions) | | 22,652,700 |
| Prior Year's Local Municipal Purpose Tax Rate (per $100) | | 0.042 |
| New Ratable Adjustment to Levy | | 9,469 |
| LFB Approved Statewide Blanket Waiver | | - |
| **Maximum Allowable Amount to be Raised by Taxation** | | 13,854,022 |
| **Amount to be Raised by Taxation for Municipal Purposes** | | 13,613,087 |

### III. GENERAL BUDGET HEARING

On July 15, 2014 at 7:00pm in the Borough Hall a hearing on the 2014 budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and other wise participate in the budget adoption process. Information on the Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting David Maffei at the Borough Hall.

### IV. HEALTH BENEFIT CONTRIBUTIONS

The total health insurance premiums are estimated at $ 2,022,976 for the Township for fiscal year 2014.
The estimated employee contributions that represent the employee salary deferrals are estimated at $ 150,000
The net amount budgeted for health insurance premiums is $ 1,872,976

NOTE:

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

Sheet 3b(1b)

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures)**
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**

(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section", combine the figures for purposes of citizen understanding.
If you are requesting a "CAP Waiver", this should also be included in this section.)

## EXPLANATORY STATEMENT
## BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

| Revenues at Risk | Non-recurring current appropriations | Future Year Appropriation Increases | Structural Imbalance Offsets | **Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance. | **Amount** | **Comment/Explanation** |
|---|---|---|---|---|---|---|
| | | | | | | |
| X | | | | Community Disaster Loan Program | $2,140,055 | |
| X | | | | FEMA Reimbursement | $206,750 | Reimbursement for Hurricane Sandy Expenses |
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## EXPLANATORY STATEMENT - (continued)
### BUDGET MESSAGE

### ANALYSIS OF COMPENSATED ABSENCE LIABILITY

| ORGANIZATION/INDIVIDUALS ELIGIBLE FOR BENEFIT | GROSS DAYS OF ACCUMULATED ABSENCE | VALUE OF COMPENSATED ABSENCES | APPROVED LABOR AGREEMENT | LOCAL ORDINANCE | INDIVIDUAL EMPLOYMENT AGREEMENTS |
|---|---|---|---|---|---|
| Salaried Employees | 2,844 | $1,673,555 | | | |
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| | 6,197 Days | 1,673,555 | | | |
| Total Funds Reserved as of end of 2013: | | - | | | |
| Total Funds Appropriated in 2014: | | - | | | |

**SHEET 3c**

BOROUGH OF POINT PLEASANT
CURRENT FUNDS - ANTICIPATED REVENUES

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 1. Surplus Anticipated | 08-101 | 100,000 | | |
| 2. Surplus Anticipated with Prior Consent of Director of Local Government Services | 08-102 | | | |
| Total Surplus Anticipated | 08-100 | 100,000 | | |
| 3. Miscellaneous Revenues Section A: Local Revenues: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Licenses: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Alcoholic Beverages | 08-103 | 13,000 | 13,000 | 13,512 |
| Other | 08-104 | | | |
| Fees & Permits | 08-105 | 35,000 | 35,000 | 35,194 |
| Fines & Costs: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Municipal Court | 08-110 | 130,000 | 105,000 | 134,465 |
| Other | 08-109 | | | |
| Interest & Costs on Taxes | 08-112 | 250,000 | 331,000 | 271,052 |
| Interest & Costs on Assessments | 08-115 | | | |
| Parking Meters | 08-111 | | | |
| Interest on Investments & Deposits | 08-113 | 5,000 | 35,000 | 8,624 |
| Anticipated Utility Operating Surplus | 08-114 | | | |

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section A: Local Revenues (continued): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Total Section A: Local Revenues | 08-001 | 433,000 | 519,000 | 462,847 |

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations | | | | |
| Legislative Initiative Municipal Block Grant | 09-201 | | | |
| Extraordinary Aid | 09-204 | | | |
| Consolidated Municipal Property Tax Relief | 09-200 | 31,256 | 31,256 | 31,256 |
| Energy Receipts Tax (P.L.1997, Chapters 162 & 167) | 09-202 | 1,196,320 | 1,196,320 | 1,196,320 |
| Supplemental Energy Receipts Tax | 09-203 | | | |
| Municipal Property Tax Assistance | 09-212 | | | |
| Garden State Trust Fund | 09-205 | | | |
| Garden State Trust Fund - Reserve | 09-205 | | | |
| Homeland Security | 09-206 | | | |
| Community Disaster Loan Program | 09-207 | 2,140,055 | 1,910,000 | 1,910,000 |
| FEMA Reimbursement | 09-208 | 206,750 | 206,750 | 206,750 |
| | | | | |
| | | | | |
| Total Section B: State Aid Without Offsetting Appropriations | 09-001 | 3,574,381 | 3,344,326 | 3,344,326 |

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17) | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Uniform Construction Code Fees | 08-160 | 300,000 | 300,000 | 428,802 |
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| Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h AND N.J.A.C. 5:23-4.17): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Uniform Construction Code Fees | 08-160 | | | |
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| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 300,000 | 300,000 | 428,802 |

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services-Interlocal Municipal Service Agreements Offset With Appropriations: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
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| Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations | 11-001 | | | |

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

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Public and Private Revenues Offset with Appropriations: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Public Health Priority Funding - 1987 | 10-785 | | | |
| N.J. Transportation Trust Fund Authority | 10-865 | | | |
| Recycling Tonnage Grant | 10-701 | 34,244 | 44,558 | 44,558 |
| Drunk Driving Enforcement Fund | 10-745 | | 28,272 | 28,272 |
| Clean Communities Program | 10-770 | | 37,306 | 37,306 |
| Alcohol Education & Rehabilitation Fund | 10-702 | 950 | 3,187 | 3,187 |
| Municipal Alliance on Alcoholism & Drug Abuse | 10-703 | | 14,834 | 14,834 |
| Cops in Shops | 10-704 | | 2,000 | 2,000 |
| Neighborhood Preservation - Balance Housing | 10-705 | | | |
| Handicapped Recreation Opportunities Grant | 10-706 | | | |
| 2013 NJ DOT Municipal Aid | | 200,000 | 350,000 | 350,000 |
| Pedestrian Safety Education & Enforcement | | | | |
| Body Armor Replacement Fund | | 3,696 | 3,127 | 3,127 |
| Drive Sober Grant | | | | |
| CDBG CT-939-11 | | | | |
| CDBG CT-884-09 | | | | |

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Public and Private Revenues Offset with Appropriations (Continued): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Total Section F: Special Items of General Revenue Anticipated with Prior Written | XXXXXXXX | | XXXXXXXX | XXXXXXXX |
| Consent of Director of Local Government Services-Public & Private Revenues | 10-001 | 238,890 | 483,284 | 483,284 |

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Other Special Items: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Utility Operating Surplus of Prior Year | 08-116 | | | |
| Uniform Fire Safety Act | 08-106 | | | |
| Reserve for Repayment of Debt | 08-117 | | | |

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| 3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Other Special Items (Continued): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
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| Total Section G: Special Items of General Revenue Anticipated with Prior Written | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Consent of Director of Local Government Services - Other Special Items | 08-004 | | | |

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

| GENERAL REVENUES | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| SUMMARY OF REVENUES | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 1. Surplus Anticipated (Sheet 4,#1) | 08-101 | 100,000 | | |
| 2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2) | 08-102 | | | |
| 3. Miscellaneous Revenues: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Total Section A: Local Revenues | 08-001 | 433,000 | 519,000 | 462,847 |
| Total Section B: State Aid Without Offsetting Appropriations | 09-001 | 3,574,381 | 3,344,326 | 3,344,326 |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 300,000 | 300,000 | 428,802 |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Services Agreements | 11-001 | | | |
| Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues | 08-003 | | | |
| Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues | 10-001 | 238,890 | 483,284 | 483,284 |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items | 08-004 | | | |
| Total Miscellaneous Revenues | 13-099 | 4,546,271 | 4,646,610 | 4,719,259 |
| 4. Receipts from Delinquent Taxes | 15-499 | 1,900,000 | 1,400,000 | 1,418,595 |
| 5. Subtotal General Revenues (Items 1,2,3,& 4) | 13-199 | 6,546,271 | 6,046,610 | 6,137,854 |
| 6. Amount to be Raised by Taxes for Support of Municipal Budget: | XXXXXXXX | | | |
| (a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes | 07-190 | 13,613,087 | 13,442,894 | XXXXXXXX |
| (b) Addition to Local District School Tax | 17-191 | | | XXXXXXXX |
| Total Amount to be Raised by Taxes for Support of Municipal Budget | 07-199 | 13,613,087 | 13,442,894 | 13,262,752 |
| 7. Total General Revenues | 13-299 | 20,159,358 | 19,489,504 | 19,400,606 |

| 8. GENERAL APPROPRIATIONS | | Appropriated | | | | Expended 2013 | |
|---|---|---|---|---|---|---|---|
| (A) Operations - within "CAPS" | FCOA | for 2014 | for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Paid or Charged | Reserved |
| **GENERAL GOVERNMENT FUNCTIONS** | | | | | | | |
| General Administration: | | | | | | | |
| Salaries and Wages: | 20-100-1 | 27,396 | 25,602 | | 26,602 | 26,148 | 454 |
| Other Expenses: | 20-100-2 | 143,500 | 110,000 | | 127,500 | 114,994 | 12,506 |
| Mayor & Council: | | | | | | | |
| Salaries and Wages: | 20-110-1 | 14,040 | 10,200 | | 11,500 | 11,480 | 20 |
| Municipal Clerk: | | | | | | | |
| Salaries and Wages: | 20-120-1 | 177,999 | 192,783 | | 187,783 | 187,783 | |
| Other Expenses: | 20-120-2 | 13,350 | 11,250 | | 13,250 | 12,258 | 992 |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS | | Appropriated | | | | Expended 2013 | |
|---|---|---|---|---|---|---|---|
| (A) Operations - within "CAPS" | FCOA | for 2014 | for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Paid or Charged | Reserved |
| Financial Administration (Treasury): | | | | | | | |
| Salaries and Wages | 20-130-1 | 76,398 | 71,980 | | 73,230 | 71,302 | 1,928 |
| Other Expenses: | 20-130-2 | 8,500 | 6,325 | | 5,075 | 2,768 | 2,307 |
| Audit Services: | | | | | | | |
| Other Expenses | 20-135-2 | 55,000 | 62,451 | | 62,451 | 61,163 | 1,288 |
| | | | | | | | |
| Revenue Administration (Tax Collection): | | | | | | | |
| Salaries and Wages | 20-145-1 | 80,296 | 87,566 | | 90,066 | 88,984 | 1,082 |
| Other Expenses | 20-145-2 | 14,650 | 13,475 | | 18,075 | 17,136 | 939 |
| Tax Assessment Administration: | | | | | | | |
| Salaries and Wages | 20-150-1 | 148,543 | 136,071 | | 137,771 | 137,687 | 84 |
| Other Expenses | 20-150-2 | 7,338 | 6,795 | | 6,795 | 6,691 | 104 |

| 8. GENERAL APPROPRIATIONS | | Appropriated | | | | Expended 2013 | |
|---|---|---|---|---|---|---|---|
| (A) Operations - within "CAPS" | FCOA | for 2014 | for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Paid or Charged | Reserved |
| Legal Services: | | | | | | | |
| Other Expenses | 20-155-2 | 155,000 | 155,000 | | 155,000 | 132,709 | 22,291 |
| Engineering Services: | | | | | | | |
| Other Expenses | 20-165-2 | 135,000 | 110,000 | | 135,500 | 122,147 | 13,353 |
| **LAND USE ADMINISTRATION:** | | | | | | | |
| Planning Board: | | | | | | | |
| Salaries and Wages | 21-180-1 | 8,500 | 8,500 | | 9,000 | 8,896 | 104 |
| Other Expenses | 21-180-2 | 39,460 | 40,450 | | 35,450 | 23,116 | 12,334 |
| Zoning Board Of Adjustment: | | | | | | | |
| Salaries and Wages | 21-185-1 | 8,500 | 8,500 | | 8,500 | 8,500 | |
| Other Expenses | 21-185-2 | 4,200 | 3,610 | | 3,610 | 2,816 | 794 |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Zoning Officer: | | | | | | | |
| Salaries and Wages | 21-186-1 | 82,500 | 79,235 | | 85,235 | 83,172 | 2,063 |
| Other Expenses | 21-186-2 | 1,000 | 550 | | 550 | 547 | 3 |
| **INSURANCE:** | | | | | | | |
| General Liability | 23-210 | 186,358 | 179,238 | | 179,238 | 178,961 | 277 |
| Workers' Compensation | 23-215 | 212,900 | 210,410 | | 210,410 | 210,409 | 1 |
| Employee Group Insurance | 23-220 | 1,735,530 | 1,498,066 | | 1,518,066 | 1,487,199 | 30,867 |
| Unemployment Insurance | 23-225 | 60,000 | 60,000 | | 60,000 | 60,000 | |
| Group Health Waivers | | 8,500 | 8,500 | | 8,500 | 7,104 | 1,396 |
| **PUBLIC SAFETY FUNCTIONS:** | | | | | | | |
| Police Department: | | | | | | | |
| Salaries and Wages | 25-240-1 | 3,964,018 | 4,164,900 | | 4,186,900 | 4,153,695 | 33,205 |
| Other Expenses | 25-240-2 | 256,558 | 220,408 | | 270,408 | 252,476 | 17,932 |
| DARE Program: | | | | | | | |
| Other Expenses | 25-240-2 | | | | | | |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Office of Emergency Management: | | | | | | | |
| Salaries and Wages | 25-252-1 | 3,350 | 3,350 | | 3,750 | 3,500 | 250 |
| Other Expenses | 25-252-2 | 6,950 | 3,940 | | 3,940 | 2,091 | 1,849 |
| Aid to Volunteer Fire Companies: | | | | | | | |
| Fire Station No. 75 | 25-255-2 | 156,985 | 154,885 | | 154,885 | 154,885 | |
| Aid to Volunteer Ambulance Companies: | | | | | | | |
| Other Expenses | 25-255-2 | 90,000 | 90,000 | | 90,000 | 90,000 | |
| Municipal Court: | | | | | | | |
| Salaries and Wages | 25-252-1 | 28,543 | 28,534 | | 28,634 | 28,543 | 91 |
| Other Expenses | 25-252-2 | 8,000 | 8,200 | | 3,200 | 1,243 | 1,957 |
| Public Defender: | | | | | | | |
| Other Expenses | 25-252-2 | 8,000 | 5,000 | | 5,000 | 5,000 | |

| 8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| **PUBLIC WORKS FUNCTION:** | | | | | | | |
| Streets & Road Maintenance: | | | | | | | |
| Salaries and Wages | 26-290-1 | 1,132,641 | 1,049,385 | | 1,096,385 | 1,092,520 | 3,865 |
| Other Expenses | 26-290-2 | 159,400 | 127,730 | | 153,730 | 150,126 | 3,604 |
| Other Public Works Functions: | | | | | | | |
| Recycling: | | | | | | | |
| Salaries and Wages | 26-301-1 | 5,500 | 4,080 | | 10,080 | 4,500 | 5,580 |
| Other Expenses | 26-301-2 | 228,000 | 219,700 | | 219,700 | 214,032 | 5,668 |
| Solid Waste Collection: | | | | | | | |
| Contractual | 26-305-2 | 540,000 | 490,000 | | 510,000 | 483,293 | 26,707 |
| Buildings & Grounds: | | | | | | | |
| Other Expenses | 26-310-2 | 29,100 | 28,888 | | 28,888 | 23,221 | 5,667 |
| Condominium Services Act (P.L. 1993, Ch. 6) | 26-335-2 | 110,000 | 135,000 | | 135,000 | 127,421 | 7,579 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| **HEALTH & HUMAN SERVICES:** | | | | | | | |
| Public Health Services (Board of Health): | | | | | | | |
| Salaries and Wages | 27-330-1 | 61,800 | 60,553 | | 62,553 | 60,936 | 1,617 |
| Other Expenses | 27-330-2 | 2,145 | 2,085 | | 2,085 | 1,715 | 370 |
| Environmental Commission: | | | | | | | |
| Salaries and Wages | 27-335-1 | 1,200 | 1,200 | | 1,200 | 1,200 | |
| Other Expenses | 27-335-2 | 1,170 | 1,190 | | 1,190 | 817 | 373 |
| Animal Control Services: | | | | | | | |
| Other Expenses | 27-3402 | 29,000 | 26,000 | | 26,000 | 22,548 | 3,452 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| **PARK & RECREATION FUNCTIONS:** | | | | | | | |
| Recreation Services & Programs: | | | | | | | |
| Salaries and Wages | 28-370-1 | 257,760 | 242,254 | | 251,254 | 244,802 | 6,452 |
| Other Expenses | 28-370-2 | 10,795 | 11,130 | | 11,130 | 10,449 | 681 |
| **UTILITY EXPENSES & BULK PURCHASES:** | | | | | | | |
| Electricity | 31-430 | 105,000 | 90,000 | | 90,000 | 87,977 | 2,023 |
| Street Lighting | 31-435 | 145,000 | 135,000 | | 135,000 | 135,000 | |
| Telephone | 31-440 | 40,000 | 46,000 | | 46,000 | 30,405 | 15,595 |
| Natural Gas | 31-460 | 18,000 | 14,000 | | 14,000 | 13,949 | 51 |
| Gasoline | 31-446 | 150,000 | 155,000 | | 145,000 | 140,514 | 4,486 |
| **LANDFILL/SOLID WASTE DISPOSAL COSTS:** | | | | | | | |
| Landfill Dumping Fees | 32-465 | 650,000 | 650,000 | | 643,000 | 590,943 | 52,057 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | Appropriated for 2013 By Emergency Appropriation | Appropriated Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17) | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Construction Code Official: | | | | | | | |
| Salaries and Wages | 22-195-1 | 408,908 | 295,039 | | 310,539 | 306,435 | 4,104 |
| Other Expenses | 22-195-2 | 8,050 | 26,600 | | 12,600 | 6,271 | 6,329 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - within "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| **OTHER COMMON OPERATING FUNCTIONS (UNCLASSIFIED** | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Salary and Wage Adjustments | 30-422-1 | 8,000 | 37,000 | | 17,000 | | 17,000 |
| Sick Pay Payouts | 30-421-2 | 370,000 | 300,000 | | 213,900 | 212,702 | 1,198 |
| | | | | | | | |
| Blood Borne Pathogens-Hepatitis B: | | | | | | | |
| Other Expenses | 30-417-2 | | | | | | |
| | | | | | | | |
| Prior Year Bills | 30-410 | | | | | | |
| Solid Waste Contractual | 30-410-2 | | 34,200 | | | | |
| Landfill | 30-410-2 | | 92,300 | | | | |
| | | | | | | | |
| Total Operations (Item 8(A)) within "CAPS" | 34-199 | 12,398,331 | 12,050,108 | | 12,052,108 | 11,717,179 | 334,929 |
| B. Contingent | 35-470 | 1,000 | 1,000 | XXXXXXXX | 1,000 | | 1,000 |
| Total Operations Including Contingent - within "CAPS" | 34-201 | 12,399,331 | 12,051,108 | | 12,053,108 | 11,717,179 | 335,929 |
| Detail:<br>Salaries and Wages | 34-201-1 | 6,467,349 | 6,506,732 | | 6,597,982 | 6,520,083 | 77,899 |
| Other Expenses (Including Contingent) | 34-201-2 | 5,931,982 | 5,544,376 | | 5,455,126 | 5,197,096 | 258,030 |

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| (E) Deferred Charges & Statutory Expenditures - Municipal within "CAPS" | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| (1) DEFERRED CHARGES: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Emergency Authorizations | 46-870 | | | XXXXXXXX | | | XXXXXXXX |
| Deficit in Operations | 46-871 | | | XXXXXXXX | | | XXXXXXXX |
| Overexpenditure of Appropriation Reserve | | | 13,463 | XXXXXXXX | 13,463 | 13,463 | XXXXXXXX |
| Expenditure without an Appropriation | | | 4,000 | XXXXXXXX | 4,000 | 4,000 | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| (E) Deferred Charges & Statutory Expenditures - Municipal within "CAPS" (Continued): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| (2) STATUTORY EXPENDITURES | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Contributions to Employees Retirement System | 36-471 | 243,048 | 247,005 | | 247,505 | 247,060 | 445 |
| Social Security System (O.A.S.I.) | 36-472 | 530,000 | 505,000 | | 502,500 | 493,628 | 8,872 |
| Consolidated Police & Firemen's Pension Fund | 36-474 | | | | | | |
| Police & Firemen's Retirement System of NJ | 36-475 | 740,336 | 790,000 | | 790,000 | 787,458 | 2,542 |
| Unemployment Insurance | 36-225 | | | | | | |
| Defined Contribution Retirement Program | 36-477 | 2,000 | 1,500 | | 1,500 | 1,243 | 257 |
| Total Deferred Charges & Statutory Expenditures within "CAPS" | 34-209 | 1,515,384 | 1,560,968 | | 1,558,968 | 1,546,852 | 12,116 |
| (G) Cash Deficit of Preceding Year | 46-855 | | | | | | |
| (H-1) Total General Appropriations for Municipal Purposes within "CAPS" | 34-299 | 13,914,715 | 13,612,076 | | 13,612,076 | 13,264,031 | 348,045 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Relocation Assistance | 30-416-2 | | | | | | |
| Length of Service Awards Program | | 95,000 | 90,000 | | 90,000 | | 90,000 |
| | | | | | | | |
| **Insurance:** | | | | | | | |
| Employee Group Health Insurance (P.L.2012,C.62) | 23-220-2 | 39,470 | | | | | |

| 8. GENERAL APPROPRIATIONS | | Appropriated | | | | Expended 2013 | |
|---|---|---|---|---|---|---|---|
| (A) Operations - Excluded from "CAPS" - (continued): | FCOA | for 2014 | for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Paid or Charged | Reserved |
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| | | | | | | | |
| Total Other Operations - Excluded From "CAPS" | 34-300 | 134,470 | 90,000 | | 90,000 | | 90,000 |

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

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Interlocal Municipal Service Agreements | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Municipal Court - Borough of Point Pleasant Beach | | 90,000 | 90,000 | | 90,000 | 59,518 | 30,482 |
| Construction Code Official - Borough of Point Pleasant Beach | | | | | | | |
| Other Expenses | | 10,000 | 35,200 | | 35,200 | 28,446 | 6,754 |
| Tax Office Barnegat Light | | 9,100 | | | | | |
| Total Interlocal Municipal Service Agreements | 42-999 | 109,100 | 125,200 | | 125,200 | 87,964 | 37,236 |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | Appropriated for 2013 By Emergency Appropriation | Appropriated Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h) | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h) | 34-303 | | | | | | |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Public and Private Programs Offset by Revenues: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Matching Funds for Grants | | | | | | | |
| Drunk Friving Enforcement | | | | | 28,272 | 28,272 | |
| Clean Communities Grant- Ch. 159 | | | 37,306 | | 37,306 | 37,306 | |
| Recycling Tonnage Grant | | 34,244 | 44,558 | | 44,558 | 44,558 | |
| Body Armor Replacement- Ch.159 | | 3,696 | 3,127 | | 3,127 | 3,127 | |
| Drive Sober Grant | | | | | | | |
| Alcohol Education Rehabilitation Fund | | 950 | 3,187 | | 3,187 | 3,187 | |
| Pedestrian Safety Grant | | | | | | | |
| COPS in Shops | | | 2,000 | | 2,000 | 2,000 | |
| Municipal Alliance to Prevent Alcoholism & Drug Abuse | | | 14,834 | | 14,834 | 14,834 | |
| CDBG -CT-939-11 | | | | | | | |
| CDBG CT-994-09 | | | | | | | |
| Cops In Shops | | | | | | | |
| Matching Funds for Grants | | 10,000 | 10,000 | | 10,000 | | 10,000 |
| Municipal Alliance to Prevent Alcoholism and Drug Abuse -Local Match | | | 3,709 | | 3,709 | 3,709 | |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Public & Private Programs Offset by Revenues (Continued): | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 2013 NJDOT Municipal Aid | | 200,000 | 350,000 | | 350,000 | 350,000 | |
| Total Public & Private Programs Offset by Revenues | 40-999 | 248,890 | 468,721 | | 496,993 | 486,993 | 10,000 |
| Total Operations - Excluded from "CAPS" | 34-305 | 492,460 | 683,921 | | 712,193 | 574,957 | 137,236 |
| Detail: | | | | | | | |
| Salaries and Wages | 34-305-1 | | | | | | |
| Other Expenses | 34-305-2 | 492,460 | 683,921 | | 712,193 | 574,957 | 137,236 |

| 8. GENERAL APPROPRIATIONS | | Appropriated | | | | Expended 2013 | |
|---|---|---|---|---|---|---|---|
| (C) Capital Improvements Excluded from "CAPS" | FCOA | for 2014 | for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Paid or Charged | Reserved |
| Down Payments on Improvements | 44-902 | | | | | | |
| Capital Improvement Fund | 44-901 | 110,000 | 100,000 | XXXXXXXX | 100,000 | 100,000 | |

| 8. GENERAL APPROPRIATIONS<br>(C) Capital Improvements Excluded from "CAPS" - (continued): | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Public and Private Programs Offset by Revenues: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| New Jersey Transportation Trust Fund Authority Act | 41-865 | | | | | | |
| Total Capital Improvements Excluded from "CAPS" | 44-999 | 110,000 | 100,000 | | 100,000 | 100,000 | |

| 8. GENERAL APPROPRIATIONS<br>(D) Municipal Debt Service - Excluded from "CAPS" | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Payment of Bond Principal | 45-920 | 2,310,000 | 2,280,000 | | 2,280,000 | 2,280,000 | XXXXXXXX |
| Payment of Bond Anticipation Notes & Capital Notes | 45-925 | | | | | | XXXXXXXX |
| Interest on Bonds | 45-930 | 495,200 | 567,200 | | 567,200 | 563,770 | XXXXXXXX |
| Interest on Notes | 45-935 | 120,000 | 21,000 | | 21,000 | 21,000 | XXXXXXXX |
| **Green Trust Loan Program:** | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Loan Repayments for Principal and Interest | 45-940 | | | | | | XXXXXXXX |
| Green Acres Loan Program: | | | | | | | XXXXXXXX |
| Payment of Principal | 45-941 | | | | | | XXXXXXXX |
| Payment of Interest | 45-942 | | | | | | XXXXXXXX |
| **Capital Lease Obligations Approved Prior To 7/1/2007:** | | | | | | | XXXXXXXX |
| Principal | 45-941 | | | | | | XXXXXXXX |
| Interest | 45-941 | | | | | | XXXXXXXX |
| **Capital Lease Obligations Approved After 7/1/2007:** | | | | | | | XXXXXXXX |
| Principal | 45-941 | | | | | | XXXXXXXX |
| Interest | 45-941 | | | | | | XXXXXXXX |
| | | | | | | | XXXXXXXX |
| Total Municipal Debt Service Excluded from "CAPS" | 45-999 | 2,925,200 | 2,868,200 | | 2,868,200 | 2,864,770 | XXXXXXXX |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| (E) Deferred Charges - Municipal - Excluded from CAPS | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| (1) DEFERRED CHARGES: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Emergency Authorizations | 46-870 | | | XXXXXXXX | | | XXXXXXXX |
| Special Emergency Authorizations - 5 Years (40A:4-55) | 46-875 | 306,374 | 306,553 | XXXXXXXX | 306,553 | 306,553 | XXXXXXXX |
| Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & N.J.S.40A:4-55.13) | 46-871 | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| | | | | XXXXXXXX | | | XXXXXXXX |
| Total Deferred Charges - Municipal - Excluded from "CAPS" | 46-999 | 306,374 | 306,553 | XXXXXXXX | 306,553 | 306,553 | XXXXXXXX |
| (F) Judgements | 37-480 | | | XXXXXXXX | | | XXXXXXXX |
| (N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3) | 29-405 | | | XXXXXXXX | | | XXXXXXXX |
| (G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year | 46-885 | | | XXXXXXXX | | | XXXXXXXX |
| (H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS" | 34-309 | 3,834,034 | 3,958,674 | | 3,986,946 | 3,846,280 | 137,236 |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| For Local District School Purposes - Excluded from "CAPS" | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| (I) Type I District School Debt Service | XXXXXXXX | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Payment of Bond Principal | 48-920 | | | | | | |
| Payment of Bond Anticipation Notes | 48-925 | | | | | | |
| Interest on Bonds | 48-930 | | | | | | |
| Interest on Notes | 48-935 | | | | | | |
| Total Type I District School Debt Service Excluded from "CAPS" | 48-999 | | | | | | |
| (J) Deferred Charges & Statutory Expenditures - Local School - Excluded from "CAPS" | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Emergency Authorizations - Schools | 29-406 | | | XXXXXXXX | | | XXXXXXXX |
| Capital Project for Land, Building or Equipment N.J.S. 18A:22-20 | 29-407 | | | | | | XXXXXXXX |
| Total Deferred Charges & Statutory Expenditures Local School - Excluded from "CAPS" | 29-409 | | | | | | XXXXXXXX |
| (K) Total Municipal Appropriations - Local School District Purposes - Excluded from CAPS Items (I) & (J) | 29-410 | | | | | | XXXXXXXX |
| (O) Total General Appropriation Excluded from CAPS | 34-399 | 3,834,034 | 3,958,674 | | 3,986,946 | 3,846,280 | 137,236 |
| (L) Subtotal General Appropriations Items (H1) & (O) | 34-400 | 17,748,749 | 17,570,750 | | 17,599,022 | 17,110,311 | 485,281 |
| (M) Reserve for Uncollected Taxes | 50-899 | 2,410,609 | 1,890,482 | XXXXXXXX | 1,890,482 | 1,890,482 | |
| 9. TOTAL GENERAL APPROPRIATIONS | 34-499 | 20,159,358 | 19,461,232 | | 19,489,504 | 19,000,793 | 485,281 |

CURRENT FUNDS - APPROPRIATIONS - (continued)

| 8. GENERAL APPROPRIATIONS<br>Summary of Appropriations | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| (H-1) Total General Appropriations for Municipal Purposes within "CAPS" | 34-299 | 13,914,715 | 13,612,076 | | 13,612,076 | 13,264,031 | 348,045 |
| (a) Operations - Excluded From "CAPS" | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Other Operations | 34-300 | 134,470 | 90,000 | | 90,000 | | 90,000 |
| Uniform Construction Code | 22-999 | | | | | | |
| Interlocal Municipal Service Agreements | 42-999 | 109,100 | 125,200 | | 125,200 | 87,964 | 37,236 |
| Additional Appropriations Offset by Revenues | 34-303 | | | | | | |
| Public & Private Programs Offset by Revenues | 40-999 | 248,890 | 468,721 | | 496,993 | 486,993 | 10,000 |
| Total Operations - Excluded From "CAPS" | 34-305 | 492,460 | 683,921 | | 712,193 | 574,957 | 137,236 |
| (C) Capital Improvements | 44-999 | 110,000 | 100,000 | | 100,000 | 100,000 | |
| (D) Municipal Debt Service | 45-999 | 2,925,200 | 2,868,200 | | 2,868,200 | 2,864,770 | XXXXXXXX |
| (E) Total Deferred Charges (Sheet 18 +28) | 46-999 | 306,374 | 306,553 | XXXXXXXX | 306,553 | 306,553 | XXXXXXXX |
| (F) Judgements | 37-480 | | | XXXXXXXX | | | XXXXXXXX |
| (G) Cash Deficit | 46-885 | | | | | | |
| (K) Local District School Purposes | 29-410 | | | | | | |
| (N) Transferred to Board of Education | 29-405 | | | | | | |
| (M) Reserve for Uncollected Taxes | 50-899 | 2,410,609 | 1,890,482 | XXXXXXXX | 1,890,482 | 1,890,482 | |
| Total General Appropriations | 34-499 | 20,159,358 | 19,461,232 | | 19,489,504 | 19,000,793 | 485,281 |

SHEETS 31 THROUGH 33 ARE NOT NEEDED

DEDICATED WATER-SEWER UTILITY BUDGET

| 10. DEDICATED REVENUES FROM WATER-SEWER UTILITY | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| Operating Surplus Anticipated | 08-501 | | | |
| Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services | 08-502 | | | |
| Total Operating Surplus Anticipated | 08-500 | | | |
| Rents | 08-503 | 6,050,000 | 6,031,342 | 6,091,268 |
| Interest | 08-504 | 40,000 | 40,000 | 42,954 |
| Miscellaneous | 08-505 | 80,000 | 85,000 | 80,997 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Additional Rents | 08-509 | | | |
| Community Disaster Loan Program | 08-517 | 300,684 | 351,463 | 351,463 |
| Capital Surplus | 08-540 | | | |
| Surcharge | 08-541 | | | |
| Deficit (General Budget) | 08-549 | | | |
| Total Water-Sewer Utility Revenues | 08-599 | 6,470,684 | 6,507,805 | 6,566,682 |

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

| 11. APPROPRIATIONS FOR WATER-SEWER UTILITY | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|---|---|
| Operating: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Salaries & Wages | 55-501 | 1,262,244 | 1,228,113 | | 1,278,113 | 1,151,810 | 126,303 |
| Other Expenses | 55-502 | 1,898,510 | 1,822,835 | | 1,762,835 | 1,641,897 | 120,938 |
| Ocean County Utilities Authority | 55-503 | 2,084,000 | 2,002,500 | | 2,002,500 | 2,000,006 | 2,494 |
| Capital Improvements: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Down Payments on Improvements | 55-510 | 60,000 | 60,000 | | 60,000 | 60,000 | |
| Capital Improvement Fund | 55-511 | | | | | | |
| Capital Outlay | 55-512 | | | | | | |
| Debt Service: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Payment of Bond Principal | 55-520 | 660,000 | 660,000 | | 660,000 | 660,000 | XXXXXXXX |
| Payment of Bond Anticipation Notes and Capital Notes | 55-521 | | | | | | XXXXXXXX |
| Interest on Bonds | 55-522 | 179,680 | 197,000 | | 197,000 | 197,000 | XXXXXXXX |
| Interest on Notes | 55-523 | 21,250 | | | | | XXXXXXXX |
| | | | | | | | XXXXXXXX |

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

| 11. APPROPRIATIONS FOR WATER-SEWER UTILITY | FCOA | Appropriated for 2014 | Appropriated for 2013 | for 2013 By Emergency Appropriation | Total for 2013 As Modified By All Transfers | Expended 2013 Paid or Charged | Reserved |
|---|---|---|---|---|---|---|---|
| Deferred Charges & Statutory Expenditures: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| DEFERRED CHARGES: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Emergency Authorizations | 55-530 | | | XXXXXXXX | | | XXXXXXXX |
| Overexpenditure of Appropriation | | | | XXXXXXXX | | | XXXXXXXX |
| Expenditure without Appropriations | | | | XXXXXXXX | | | XXXXXXXX |
| Payment of Prior Year Expenses | | | | XXXXXXXX | | | XXXXXXXX |
| Overexpenditure of Improvement Authorization | | | | XXXXXXXX | | | |
| | | | | XXXXXXXX | | | |
| STATUTORY EXPENDITURES: | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| Contribution to: | | | | | | | |
| Public Employees' Retirement System | 55-540 | 200,000 | 181,342 | | 191,342 | 191,074 | 268 |
| Social Security System (O.A.S.I.) | 55-541 | 90,000 | 90,000 | | 90,000 | 82,559 | 7,441 |
| Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.) | 55-542 | 15,000 | 15,000 | | 15,000 | 9,425 | 5,575 |
| Judgements | 55-531 | | | | | | |
| Deficit in Operations in Prior Years | 55-532 | | 251,015 | XXXXXXXX | 251,015 | 251,015 | XXXXXXXX |
| Surplus (General Budget) | 55-545 | | | XXXXXXXX | | | XXXXXXXX |
| TOTAL WATER SEWER UTILITY APPROPRIATIONS | 55-599 | 6,470,684 | 6,507,805 | | 6,507,805 | 6,244,786 | 263,019 |

SHEET 37 NOT NEEDED

## DEDICATED ASSESSMENT BUDGET _____ UTILITY

| 14. DEDICATED REVENUES FROM | FCOA | ANTICIPATED 2014 | ANTICIPATED 2013 | REALIZED IN CASH IN 2013 |
|---|---|---|---|---|
| Assessment Cash | 53-101 | | | |
| | | | | |
| Deficit (_____ Utility Budget) | | | | |
| Total _____ Utility Assessment Revenues | 53-885 | | | |

| 15. APPROPRIATIONS FOR ASSESSMENT DEBT | | APPROPRIATED 2014 | APPROPRIATED 2013 | EXPENDED 2013 PAID OR CHARGED |
|---|---|---|---|---|
| Payment of Bond Principal | 53-920 | | | |
| Payment of Bond Anticipation Notes | 53-925 | | | |
| Total _____ Utility Assessment Appropriations | 52-999 | | | |

Dedication by Rider - (N.J.S.40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; ~~Construction Code Fees Due Hackensack Meadowland Development Commission;~~ Outside Employment of Off Duty Municipal Police Officers; Unemployment Compensation Insurance; ~~Reimbursement of Sale of Gasoline to State Automobiles;~~ State Training Fees - Uniform Construction Code Act; ~~Older Americans Act - Program Contributions;~~ Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Board of Recreation Commissioners, Disposal of Forfeited Property, Parking Offense Adjudication Act, Developers' Escrow Fund, Municipal Drug and Alcohol Abuse Prevention Alliance,

Recycling, Municipal Public Defender, Recreation Trust, Environmental Commission, Hurricane Katrina Donations, Open Space Trust

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

# APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

| ASSETS | | |
|---|---|---|
| Cash & Investments | 1110100 | 21,975,217 |
| Due From State of N.J. (c. 20, P.L. 1971) | 1111000 | 29,808 |
| Federal & State Grants Receivable | 1110200 | |
| Receivables with Offsetting Reserves: | xxxxxx | xxxxxx |
| Taxes Receivable | 1110300 | 2,261,703 |
| Tax Title Liens Receivable | 1110400 | 17,634 |
| Property Acquired by Tax Title Lien Liquidation | 1110500 | |
| Other Receivables | 1110600 | 23,252 |
| Deferred Charges Required to be in 2014 Budget | 1110700 | 306,374 |
| Deferred Charges Required to be in Budgets Subsequent to 2014 | 1110800 | 464,509 |
| Total Assets | 1110900 | 25,078,497 |

**LIABILITIES, RESERVES AND SURPLUS**

| | | |
|---|---|---|
| * Cash Liabilities | 2110100 | 21,122,032 |
| Reserves for Receivables | 2110200 | 2,302,588 |
| Surplus | 2110300 | 1,653,877 |
| Total Liabilities, Reserves & Surplus | | 25,078,497 |

| | | |
|---|---|---|
| School Tax Levy Unpaid | 2220140 | 15,822,178 |
| Less: School Tax Deferred | 2220200 | 7,048,707 |
| * Balance Included in Above "Cash Liabilities" | 2220300 | 8,773,471 |

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

| | | YEAR 2014 | YEAR 2013 |
|---|---|---|---|
| Surplus Balance, January 1st | 23110100 | 677,492 | 1,251,473 |
| CURRENT REVENUE ON A CASH BASIS: Current Taxes * (Percentage collected: 2013 96.34%, 2012 96.73% | 2310200 | 55,823,283 | 55,358,784 |
| Delinquent Taxes | 2310300 | 1,415,559 | 1,547,023 |
| Other Revenues & Additions to Income | 2310400 | 5,781,114 | 3,058,721 |
| Total Funds | 2310500 | 63,697,448 | 61,216,001 |
| EXPENDITURES & TAX REQUIREMENTS: Municipal Appropriations | 2310600 | 17,595,593 | 17,473,364 |
| School Taxes (Including Local & Regional) | 2310700 | 31,644,355 | 31,217,201 |
| County Taxes (Including Added Tax Amounts | 2310800 | 12,738,543 | 12,655,975 |
| Special District Taxes | 2310900 | 65,080 | 65,000 |
| Other Expenditure & Deductions from Income | 2311000 | | 160,719 |
| Total Expenditures & Tax Requirements | 2311100 | 62,043,571 | 61,572,259 |
| Less: Expenditures to be Raised by Future Taxes | 2311200 | | 1,033,750 |
| Total Adjusted Expenditures & Tax Requirement | 2311300 | 62,043,571 | 60,538,509 |
| Surplus Balance - December 31st | 2311400 | 1,653,877 | 677,492 |

* Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2014 Budget

| | | |
|---|---|---|
| Surplus Balance December 31, 2013 | 2311500 | 1,653,877 |
| Current Surplus Anticipated in 2014 Budget | 2311600 | 100,000 |
| Surplus Balance Remaining | 2311700 | 1,553,877 |

2014

# CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

**CAPITAL BUDGET** - A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

[ ] Total capital expenditures this year do not exceed $25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

[ ] No bond ordinances are planned this year.

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

[ ] 3 years. (Population under 10,000)

[X] 6 years. (Over 10,000 and all county governments)

[ ] _____years. (Exceeding minimum time period)

[ ] Check if municipality is under 10,000, has not expended more than $25,000 annually for capital purposes in immediately pervious three years, and is not adopting CIP.

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Borough Council has reviewed it's capital needs and presents the following Capital Improvement Program.

# CAPITAL BUDGET (Current Year Action)
## 2014

LOCAL UNIT: POINT PLEASANT BOROUGH

| 1<br>PROJECT TITLE | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2011 | | | | | 6<br>TO BE FUNDED IN FUTURE YEARS |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 5a<br>2014 Budget Appropriations | 5b<br>Capital Improvement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid & Other Funds | 5e<br>Debt Authorized | |
| Purchase of Police Equipment | 1 | 50,820 | | | 2,541 | | | 48,279 | |
| Recreation Equipment & Park Improvements | 2 | 102,235 | | | 5,112 | | | 97,123 | |
| Fire Equipment | 3 | 192,769 | | | 9,638 | | | 183,131 | |
| Road & Storm Drainage Improvement | 4 | 492,000 | | | 24,600 | | | 467,400 | |
| Public Works Equipment | 5 | 530,300 | | | 26,515 | | | 503,785 | |
| Water & Sewer Capital Program | 6 | 1,009,350 | | | | | | 1,009,350 | |
| Emergency First Aid Squad Equipment | 7 | 52,000 | | | 2,600 | | | 49,400 | |
| Office Equipment | 8 | 56,019 | | | 2,801 | | | 53,218 | |
| Emergency Management Equipment | 9 | 9,250 | | | | | | 9,250 | |
| Renovate Municipal Building | 10 | 25,850 | | | 1,293 | | | 24,558 | |
| Code Enforcement Vehicle | 11 | 22,000 | | | 1,100 | | | 20,900 | |
| Construction Inspection Vehicle | 12 | 22,000 | | | 1,100 | | | 20,900 | |
| DPW Overhead Doors | 13 | 38,000 | | | 1,900 | | | 36,100 | |
| Dorsett Dock Bulkhead | 14 | 135,000 | | | 6,750 | | | 128,250 | |
| Recreation Center Roof | 15 | 72,300 | | | 3,615 | | | 68,685 | |
| | 16 | | | | | | | | |
| **TOTALS - ALL PROJECTS** | | 2,809,893 | | | 89,565 | | | 2,720,328 | |

# 6 YEAR CAPITAL PROGRAM - 2014 - 2018

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

LOCAL UNIT: POINT PLEASANT BOROUGH

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 ESTIMATED COMPLETION TIME | FUNDING AMOUNTS PER BUDGET YEAR | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 5a 2014 | 5b 2015 | 5c 2016 | 5d 2017 | 5e 2018 | 5f 2019 |
| Purchase of Police Equipment | 1 | 253,820 | On Going | 50,820 | 15,000 | 98,000 | 30,000 | 30,000 | 30,000 |
| Recreation Equipment & Park Improvements | 2 | 297,235 | On Going | 102,235 | 35,000 | 20,000 | 10,000 | 30,000 | 100,000 |
| Fire Equipment | 3 | 2,317,769 | On Going | 192,769 | 725,000 | 200,000 | 300,000 | 700,000 | 200,000 |
| Road & Storm Drainage Improvement | 4 | 3,107,000 | On Going | 492,000 | 645,000 | 523,000 | 393,000 | 554,000 | 500,000 |
| Public Works Equipment | 5 | 2,670,300 | On Going | 530,300 | 660,000 | 345,000 | 300,000 | 435,000 | 400,000 |
| Water & Sewer Capital Program | 6 | 2,734,350 | On Going | 1,009,350 | 899,200 | 374,000 | 57,200 | 144,600 | 250,000 |
| Emergency First Aid Squad Equipment | 7 | 1,252,000 | On Going | 52,000 | 150,000 | 300,000 | 50,000 | 500,000 | 200,000 |
| Office Equipment | 8 | 182,019 | On Going | 56,019 | 16,000 | 30,000 | 10,000 | 60,000 | 10,000 |
| Emergency Management Equipment | 9 | 64,250 | On Going | 9,250 | 10,000 | 5,000 | 20,000 | 10,000 | 10,000 |
| Renovate Municipal Building | 10 | 25,850 | 1 Year | 25,850 | | | | | |
| Code Enforcement Vehicle | 11 | 22,000 | 1 Year | 22,000 | | | | | |
| Construction Inspection Vehicle | 12 | 22,000 | 1 Year | 22,000 | | | | | |
| DPW Overhead Doors | 13 | 38,000 | 1 Year | 38,000 | | | | | |
| Dorsett Dock Bulkhead | 14 | 135,000 | 1 Year | 135,000 | | | | | |
| Recreation Center Roof | 15 | 72,300 | 1 Year | 72,300 | | | | | |
| | 16 | | 1 Year | | | | | | |
| **TOTALS - ALL PROJECTS** | | 13,193,893 | | 2,809,893 | 3,155,200 | 1,895,000 | 1,170,200 | 2,463,600 | 1,700,000 |

# 6 YEAR CAPITAL PROGRAM - 2014 - 2018

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

LOCAL UNIT: POINT PLEASANT BOROUGH

| 1 PROJECT TITLE | 2 ESTIMATED TOTAL COST | BUDGET APPROPRIATION 3a Current Year 2014 | 3b Future Years | 4 Capital Improvement Fund | 5 Capital Surplus | 6 Grants-In-Aid and Other Funds | BONDS AND NOTES 7a General | 7b Self Liquidating | 7c Assessment | 7d School |
|---|---|---|---|---|---|---|---|---|---|---|
| Purchase of Police | 253,820 | | | 12,691 | | | 241,129 | | | |
| Recreation | 297,235 | | | 14,862 | | | 282,373 | | | |
| Fire Equipment | 2,317,769 | | | 115,888 | | | 2,201,881 | | | |
| Road & Storm | 3,107,000 | | | 155,350 | | | 2,951,650 | | | |
| Public Works | 2,670,300 | | | 133,515 | | | 2,536,785 | | | |
| Water & Sewer | 2,734,350 | | | | | | | 2,734,350 | | |
| Emergency First | 1,252,000 | | | 62,600 | | | 1,189,400 | | | |
| Office Equipment | 182,019 | | | 9,101 | | | 172,918 | | | |
| Emergency | 64,250 | | | 3,213 | | | 61,038 | | | |
| Renovate | 25,850 | | | 1,293 | | | 24,558 | | | |
| Code Enforcement | 22,000 | | | 1,100 | | | 20,900 | | | |
| Construction | 22,000 | | | | | | 22,000 | | | |
| DPW Overhead | 38,000 | | | 1,900 | | | 36,100 | | | |
| Dorsett Dock | 135,000 | | | 6,750 | | | 128,250 | | | |
| Recreation Center | 72,300 | | | 3,615 | | | 68,685 | | | |
| | | | | | | | | | | |
| **TOTALS - ALL PROJECTS** | 13,193,893 | | | 521,877 | | | 9,937,666 | 2,734,350 | | |

## SECTION 2 - UPON ADOPTION FOR YEAR 2014

(Only to be included in the Budget as finally adopted)

## RESOLUTION

Be it resolved by the Borough Council of the Borough of Point Pleasant, County of Ocean that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of :

(a) $13,613,087 (Item 2 below) for municipal purposes and
(b) $ (Item 3 below) for school purposed in Type I School Districts only (N.J.S.18A:9-2) to be raised by taxation and,
(c) $ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
(a) $ 65,002 Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

**RECORDED VOTE**
(Insert Last Name)

| | | | | |
|---|---|---|---|---|
| **Ayes** | Sabosik<br>DePaola<br>Wisniewski<br>Borowsky<br>Furmato | **Nays** | Leitner | **Abstained** |
| | | | | **Absent** |

## SUMMARY OF REVENUES

| | | | |
|---|---|---|---|
| 1. General Revenues | | | |
| Surplus Anticipated | | 08-100 | 100,000 |
| Miscellaneous Revenues Anticipated | | 13-099 | 4,546,271 |
| Receipts From Delinquent Taxes | | 15-499 | 1,900,000 |
| 2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(A), Sheet 11) | | 07-190 | 13,613,087 |
| 3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY: Item 6, Sheet 40 | 07-195 | | |
| Item 6(b), Sheet 10 (N.J.S.40A:4-14) | 07-191 | | |
| Total Amount to be Raised by Taxation for Schools in Type I School Districts Only | | | |
| 4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY: Item 6(b), Sheet 10 (N.J.S.40A:4-14) | | 07-191 | |
| Total Revenues | | 13-299 | 20,159,358 |

## SUMMARY OF APPROPRIATIONS

| | | |
|---|---|---|
| **5. GENERAL APPROPRIATIONS:** | | |
| Within "CAPS" | | |
| (a&b) Operations Including Contingent | 34-201 | 12,399,331 |
| (e) Deferred Charges and Statutory Expenditures - Municipal | 34-209 | 1,515,384 |
| (g) Cash Deficit | 46-885 | |
| Excluded From "CAPS" | ******** | |
| (a) Operations - Total Operations Excluded from "CAPS" | 34-305 | 492,460 |
| (c) Capital Improvements | 44-999 | 110,000 |
| (d) Municipal Debt Service | 45-999 | 2,925,200 |
| (e) Deferred Charges - Municipal | 46-999 | 306,374 |
| (f) Judgements | 37-480 | |
| (n) Transferred to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3) | 29-405 | |
| (g) Cash Deficit | 46-885 | |
| (K) For Local District School Purposes | 29-410 | |
| (m) Reserve for Uncollected Taxes (Include Other Reserves if Any) | 50-899 | 2,410,609 |
| **6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S.40A:4-13)** | 07-195 | |
| Total Appropriations | 34-499 | 20,159,358 |

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 15th day of July 2014.

It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Clerk

Certified by me this 15th day of July 2014

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

| DEDICATED REVENUES FROM TRUST FUND | FCOA | Anticipated 2014 | Anticipated 2013 | Realized in Cash in 2013 |
|---|---|---|---|---|
| **Amount to be Raised by Taxation** | 54-190 | 65,002 | 64,927 | 65,080 |
| | | | | |
| **Interest Income** | 54-113 | | | |
| | | | | |
| **Reserve Funds:** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total Trust Fund Revenues** | | 65,002 | 64,927 | 65,080 |

| APPROPRIATIONS | FCOA | Appropriated for 2014 | Appropriated for 2013 | Expended 2013 Paid or Charged | Expended 2013 Reserved |
|---|---|---|---|---|---|
| **Development of Lands for Recreation & Conservation:** | | xxxxx | xxxxx | xxxxx | xxxxx |
| Salaries & Wages | 54-385-1 | 1,200 | 1,200 | | |
| Other Expenses | 54-385-2 | 28,439 | 28,439 | 12,739 | 15,700 |
| **Maintenance of Lands for Recreation and Conservation:** | | xxxxx | xxxxx | xxxxx | xxxxx |
| Salaries & Wages | 54-375-1 | | | | |
| Other Expenses | 54-375-2 | | | | |
| **Historic Preservation:** | | xxxxx | xxxxx | xxxxx | xxxxx |
| Salaries & Wages | 54-176-1 | | | | |
| Other Expenses | 54-176-2 | | | | |
| | | | | | |
| **Acquisition of Lands for Recreation and Conservation** | 54-915-2 | | | | |
| **Acquisition of Farmland** | 54-916-2 | | | | |
| **Down Payments on Improvements** | 54-902-2 | | | | |
| **Debt Service:** | | xxxxx | xxxxx | xxxxx | xxxxx |
| Payment of Bond Principal | 54-920-2 | | | | xxxxx |
| Payment of Bond Anticipation Notes and Capital Notes | 54-925-2 | | | | xxxxx |
| Interest on Bonds | 54-930-2 | | | | xxxxx |
| Interest on Notes | 54-935-2 | | | | xxxxx |
| Green Acres Loan P & I | | 35,247 | 35,248 | 35,248 | |
| **Reserve for Future Use** | 54-950-2 | 116 | | | |
| **Total Trust Fund Appropriations** | 54-499 | 65,002 | 64,887 | 47,987 | 15,700 |

**Summary of Program**

| | |
|---|---|
| Year Referendum Passed/Implemented: | 2008 (date) |
| Rate Assessed: | 0.002 per $100,000 |
| Total Tax Collected to Date | 412,759 |
| Total Expended to Date: | 241,192 |
| Total Acreage Preserved to Date | (Acres) |
| Recreation Land Preserved in 2013: | (Acres) |
| Farmland Preserved in 2013: | (Acres) |

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

Contracting Unit: Point Pleasant Borough  Year Ending: December 31, 2013

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

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice by N.J.A.C.5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here X and certify below.

June 17, 2014
Date

Clerk of the Governing Body

SHEET 44