

# 2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: BOROUGH OF SOUTH TOMS RIVER COUNTY: OCEAN

Oscar Cradle, Sr. <b>Mayor's Name</b>	12/31/2018 Term Expires
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Municipal Officials	
Joseph A. Kostecki <b>Municipal Clerk</b>	9/1/2013 <b>Date of Orig. Appt.</b> N/A
Stephen O. Gallagher <b>Tax Collector</b>	<b>Cert No.</b> T-1533
Stephen O. Gallagher <b>Chief Financial Officer</b>	<b>Cert No.</b> N-0364
Robert S. Oliwa <b>Registered Municipal Accountant</b>	<b>Cert No.</b> 414
Guy Ryan <b>Municipal Attorney</b>	<b>Lic No.</b>

Governing Body Members	
Name	Term Expires
Gregory Handshy	12/31/2015
Ernest Reevey	12/31/2015
Tanya M. Mosley	12/31/2016
William E. Gleason	12/31/2016
Edward Murray	12/31/2017
Sandford Ross	12/31/2017

**Official Mailing Address of Municipality**

Borough of South Toms River  
 144 Mill Street  
 South Toms River, NJ 08757  
 Fax Number: 732-349-5266

Please attach this to your 2015 Budget and Mail to:  
 Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton, New Jersey 08625

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

2015

MUNICIPAL BUDGET

Municipal Budget of the Borough of South Toms River, County of Ocean, for the Fiscal Year 2015.

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 23rd day of March, 2015 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).

Joseph A. Kostecki
Municipal Clerk
144 Mill Street
South Toms River, NJ 08757
732-349-0403

Signed: [Signature]

Certified by me, this 23rd day of March, 2015

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 23rd day of March, 2015

[Signature]
Robert S. Oliwa
Registered Municipal Accountant
Oliwa & Company, CPAs
3 Broad Street
Freehold, NJ 07728-1742

732-780-5106
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 23rd day of March, 2015

[Signature]
Stephen O. Gallagher
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 is certified with respect to the foregoing only.

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

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

Dated: \_\_\_\_\_ 2015

By: \_\_\_\_\_

Dated: \_\_\_\_\_ 2015

By: \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of South Toms River, County of Ocean for the Fiscal Year 2015

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be It Further Resolved, that said Budget be published in the Asbury Park Press in the issue of March 31, 2015.

The Governing Body of the Borough of South Toms River does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE

(Insert last name)

	{ Gleason	{	ABSTAINED {
	{ Handshy	{	
AYES {	{ Mosley	NAYS {	
	{ Murray	{	ABSENT {
	{ Reevey	{	
	{ Ross	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the BOROUGH OF SOUTH TOMS RIVER, COUNTY OF OCEAN, on March 23, 2015.

A hearing on the Budget and Tax Resolution will be held at the Municipal Building on April 27, 2015 at 7:00 o'clock (p.m.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
GENERAL APPROPRIATIONS FOR: (REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)	XXXXXXXXXXXXXX
1. APPROPRIATION WITHIN "CAPS"-	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}	3,239,147.00
2. APPROPRIATIONS EXCLUDED FROM "CAPS"	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-2, SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}	500,847.67
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K, SHEET 29)	0.00
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)	500,847.67
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M, SHEET 29) - BASED ON ESTIMATED 92.00% OF TAX COLLECTIONS	471,565.67
4. TOTAL GENERAL APPROPRIATIONS (ITEM 9, SHEET 29) BUILDING AID ALLOWANCE FOR SCHOOLS - STATE AID 2015 - \$0.00; 2014 - \$0.00	4,211,560.34
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5, SHEET 11) (i.e.. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)	1,254,189.52
6. DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)	XXXXXXXXXXXXXX
(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a), SHEET 11)	2,957,370.82
(B) ADDITION TO LOCAL DISTRICT SCHOOL TAX (ITEM 6(b), SHEET 11)	0.00
(C) MINIMUM LIBRARY TAX	0.00

**EXPLANATORY STATEMENT - (CONTINUED)**  
**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED**

	GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET	4,115,103.66			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	32,794.74			
EMERGENCY APPROPRIATIONS				
TOTAL APPROPRIATIONS	4,147,898.40			
EXPENDITURES:				
PAID OR CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	3,851,981.37			
RESERVED	272,144.65			
UNEXPENDED BALANCES CANCELLED	23,772.38			
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELLED	4,147,898.40			
OVEREXPENDITURES*	0.00			

\*SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2014 RESERVED."

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

<i>2015 CAP Calculation:</i>		<i>2015 Property Tax Levy CAP:</i>	
Total General Appropriations for 2014	\$4,115,104.00	NJSA 40A: 4-45.44 through 45.47 establishes a formula that limits the increase in each local unit's amount to be raised by taxation for each annual budget. The tax levy cap is in addition to the existing appropriation cap for municipalities. The core of the formula is a two percent increase to the previous year's amount to be raised by taxation. The formula to calculate the tax levy cap is as follows:	
Add CAP base adjustments -	0.00		
	<u>4,115,104.00</u>	<i>2015 Summary Tax Levy CAP Calculation:</i>	
Less Exceptions:		Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$2,880,908.00
Total Other Operations	\$27,028.00	Less:	
Total Additional Appropriations	0.00	Prior Year Recycling Tax	(6,000.00)
Total Public and Private Programs	154,990.00	Deferred Charges to Future Taxation Unfunded	0.00
Total Capital Improvements	25,000.00	Changes in Service Provider: Transfer of Service/Function	<u>0.00</u>
Total Debt Service	253,440.00		
Total Deferred Charges	8,000.00	Net Prior Year Tax Levy for Municipal Purpose	
Reserve for Uncollected Taxes	<u>482,674.00</u>	Tax Cap Calculation	2,874,908.00
Total Exceptions	<u>951,132.00</u>	Add:	
Amount on Which CAP is Applied	3,163,972.00	2% increase	<u>57,498.00</u>
Add:		Adjusted Tax Levy Prior to Exclusions	<u>2,932,406.00</u>
1.50% CAP	47,459.57	Exclusions:	
COLA Rate Ordinance	63,279.44	Allowable Debt Service and Capital Leases Increase	42,712.00
2013 CAP Bank	45,609.25	Allowable Pension Obligations Increase	14,506.00
2014 CAP Bank	93,644.05	Allowable Health Insurance Cost Increase	22,871.00
Assessors Certification of New Construction (40A:4-45.2a)	6,698.00	Current Year Deferred Charges: Emergencies - Net	0.00
Allowable Operating Appropriations Within CAP	<u>3,420,662.31</u>	Allowable Capital Improvements Increase	3,000.00
Total 2015 Operating Appropriations Within CAP	<u>3,239,147.00</u>	Recycling Tax Appropriation	6,000.00
Amount under (over) CAP	<u><u>181,515.31</u></u>	Allowable LOSAP Increase	<u>0.00</u>
		Add Total Exclusions	89,089.00
<i>How the 2015 CAP was calculated:</i>		Less, Cancelled or Unexpended Exclusions	<u>(23,772.00)</u>
Chapter 89, Public Laws of 1990 places limits on certain municipal expenditures by placing a CAP on those expenditures. Starting with the total general appropriations in the 2014 budget, certain official line items are added or subtracted as detailed in the above calculation. The result is multiplied by a cost of living adjustment (COLA) to arrive at the allowable appropriation increase over the 2014 budget.		Adjusted Tax Levy After Exclusions	2,997,723.00
Chapter 70, Public Laws of 2004 also provides that where the cost of living adjustment (COLA) rate is less than 3.5%, the municipality may by ordinance increase the CAP to 3.5%.		Additions:	
		New Ratable Adjustment to Levy	<u>6,698.00</u>
		Maximum Allowable Amount to be Raised by Taxation	3,004,421.00
		Amount to be Raised by Taxation for Municipal Purposes	<u>2,957,371.00</u>
		Amount Under Property Tax Levy Cap	<u><u>47,050.00</u></u>
<i>2015 health insurance costs are as follows:</i>			
Employer Share	492,008.00		
Employee Share	71,647.88		
Total	<u><u>563,655.88</u></u>		

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
			N/A			

**EXPLANATORY STATEMENT - (CONTINUED)**

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absences	Value of Compensated Absences	Approved Labor Agreement	Legal basis for benefit (check applicable items)	
				Local Ordinance	Individual Employment Agreements
Non-Union Employees	289	43,619.79		X	X
Policemen's Benevolent Association	379	69,536.02	X		
Teamsters Union	142	17,644.25	X		
<b>Totals</b>	810	130,800.06			
Total Funds Reserved as of end of 2014:		0.00			
Total Funds Appropriated in 2015:		0.00			



## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
1. SURPLUS ANTICIPATED	08-101	425,000.00	425,000.00	425,000.00
2. SURPLUS ANTIC. WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	425,000.00	425,000.00	425,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
LICENSES:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	4,988.00	4,979.00	4,988.00
OTHER	08-104	26,053.00	17,180.00	26,203.00
FEES AND PERMITS	08-105	15,085.00	11,703.00	15,085.00
FINES AND COSTS	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
MUNICIPAL COURT	08-110	41,819.00	41,678.00	41,819.91
OTHER	08-109	250.00	100.00	250.00
INTEREST AND COSTS ON TAXES	08-112	51,186.00	66,894.00	51,186.00
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113	724.00	1,032.00	724.95
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
<b>TOTAL SECTION A: LOCAL REVENUES</b>	08-001	140,105.00	143,566.00	140,256.86

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS				
TRANSITIONAL AID	09-212	0.00	0.00	0.00
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF ACT	09-200	32,853.00	32,853.00	32,853.00
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	298,142.00	298,142.00	298,142.00
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	330,995.00	330,995.00	330,995.00

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
<b>3. MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES</b>				
<u>OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C. 5:23-4.17)</u>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
<b>SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN</b>				
<u>CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:</u>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ADDITIONAL DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET 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			
<b>TOTAL SECTION C: DEDICATED CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS</b>	08-002	0.00	0.00	0.00

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED				
WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - SHARED	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SHARED SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL SECTION D: SHARED SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	11-001	0.00	0.00	0.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED				
WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
REVENUES OFFSET WITH APPROPRIATIONS (N.J.S. 40A: 4-45.3H):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
IMPOUND YARD FEES	08-200	5,065.00	4,260.00	5,065.00
TOTAL SECTION E: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003	5,065.00	4,260.00	5,065.00

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701	5,011.29	4,963.11	4,963.11
DRUNK DRIVING ENFORCEMENT FUND	10-745	5,000.00	1,512.57	1,512.57
CLEAN COMMUNITIES PROGRAM	10-770	0.00	5,051.89	5,051.89
ALCOHOL EDUCATION AND REHABILITATION FUND	10-702	0.00	0.00	0.00
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	0.00	30,000.00	30,000.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704	30,000.00	30,000.00	30,000.00
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
SMALL CITIES GRANT	10-707			
BODY ARMOR FUND	10-709	1,512.22	0.00	0.00
DELINQUENCY PREVENTION AND PREPAREDNESS	10-715			
966 REIMBURSEMENT PROGRAM	10-710	0.00	9,941.32	9,941.32
BARNEGAT BAY NATIONAL ESTUARY PROGRAM MINI GRANT	10-711			
CLICK IT OR TICKET	10-712			
OVER THE LIMIT UNDER ARREST MOBILIZATION - 2008	10-713			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
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 CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	XXXXXXXX 10-001	XXXXXXXX 41,523.51	XXXXXXXX 81,468.89	XXXXXXXX 81,468.89



## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
UTILITY OPERATING SURPLUS OF PRIOR YEAR	08-116			
UNIFORM FIRE AND SAFETY ACT	08-106			
GENERAL CAPITAL FUND SURPLUS	08-108			
LEASE - LIGHTHOUSE POINT MARINA AND YACHT CLUB	08-109			
O.C.C.D.C. REC. BUILDING RENTAL	08-110			
O.C.C.D.C. UTILITY EXPENSE REIMBURSEMENT	08-111			
CELL TOWER RENTAL	08-112			
MATHIS PLAZA LEASE	08-113			
RESERVE FOR SALE OF MUNICIPAL ASSETS	08-114			
CONTRIBUTION FROM SEWERAGE AUTHORITY	08-116	25,930.00	25,930.00	25,930.00
INSURANCE PROCEEDS	08-117	0.00	20,321.49	20,321.49

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS (CONTINUED):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION G: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXX 08-004	XXXXXXXXXX 25,930.00	XXXXXXXXXX 46,251.49	XXXXXXXXXX 46,251.49

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
<b>SUMMARY OF REVENUES</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	425,000.00	425,000.00	425,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4, #2)	08-102	0.00	0.00	0.00
3. MISCELLANEOUS REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	140,105.00	143,566.00	140,256.86
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	330,995.00	330,995.00	330,995.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	0.00	0.00	0.00
TOTAL SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - SHARED SERVICE AGREEMENTS	11-001	0.00	0.00	0.00
TOTAL SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003	5,065.00	4,260.00	5,065.00
TOTAL SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10-001	41,523.51	81,468.89	81,468.89
TOTAL SECTION G: SPECIAL ITEMS GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	25,930.00	46,251.49	46,251.49
TOTAL MISCELLANEOUS REVENUES	13-099	543,618.51	606,541.38	604,037.24
4. RECEIPTS FROM DELINQUENT TAXES	15-499	285,571.01	235,449.27	228,301.10
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	1,254,189.52	1,266,990.65	1,257,338.34
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	2,957,370.82	2,880,907.75	XXXXXXXXXX
B) ADDITION TO LOCAL DISTRICT SCHOOL TAX	07-191			XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-192			
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	07-199	2,957,370.82	2,880,907.75	3,015,476.57
7. TOTAL GENERAL REVENUES	13-299	4,211,560.34	4,147,898.40	4,272,814.91

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>GENERAL GOVERNMENT FUNCTIONS</b>							
ADMINISTRATIVE & EXECUTIVE:							
MAYOR AND COUNCIL							
Salaries and Wages	20-110-1	11,000.00	10,960.00		10,960.00	10,600.00	360.00
Other Expenses	20-110-2	5,000.00	5,000.00		5,000.00	4,935.29	64.71
BOROUGH CLERK							
Salaries and Wages	20-120-1	98,200.00	92,800.00		93,400.00	93,395.07	4.93
Other Expenses	20-120-2	20,000.00	18,000.00		25,250.00	22,667.22	2,582.78
FINANCIAL ADMINISTRATION							
Salaries and Wages	20-130-1	50,150.00	37,700.00		48,440.00	48,438.00	2.00
Other Expenses	20-130-2	9,000.00	9,000.00		9,000.00	8,893.26	106.74
Audit	20-135-2	20,000.00	28,000.00		28,000.00	8,000.00	20,000.00
COLLECTION OF TAXES							
Salaries and Wages	20-145-1	37,600.00	46,000.00		36,450.00	36,429.78	20.22
Other Expenses	20-145-2	7,000.00	8,000.00		7,000.00	6,322.01	677.99

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ASSESSMENT OF TAXES							
Salaries and Wages	20-150-1	9,950.00	9,656.00		9,706.00	9,703.18	2.82
Other Expenses	20-150-2	1,500.00	1,500.00		1,500.00	1,486.58	13.42
FORECLOSURE OF TAX TITLE LIENS:							
Other Expenses	20-155-2	500.00	500.00		500.00		500.00
DATA PROCESSING							
Other Expenses	20-140-2	25,000.00	20,000.00		25,400.00	24,109.82	1,290.18
LEGAL SERVICES AND COSTS							
Other Expenses	20-155-2	30,000.00	30,000.00		38,800.00	34,558.34	4,241.66
ENGINEERING SERVICES AND COSTS							
Other Expenses	20-165-2	15,000.00	15,000.00		28,750.00	25,431.98	3,318.02
LAND USE ADMINISTRATION:							
PLANNING BOARD							
Salaries and Wages	20-180-1	2,500.00	3,050.00		3,050.00	2,533.82	516.18
Other Expenses	20-180-2	6,000.00	6,000.00		7,400.00	6,571.78	828.22

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED			EXPENDED 2014		
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INSURANCE							
Liability Insurance	23-210-2	62,222.00	59,334.00		59,334.00	59,333.50	0.50
Worker Compensation Insurance	23-215-2	72,506.00	72,766.00		72,766.00	72,765.62	0.38
Group Insurance Plan for Employees	23-220-2	477,608.00	424,241.00		414,211.00	292,818.76	121,392.24
Surety Bond Premiums	23-230-2	1,000.00	1,000.00		1,000.00		1,000.00
Other Insurance Premiums	23-230-2	10,800.00	10,800.00		10,800.00	7,815.46	2,984.54
PUBLIC SAFETY FUNCTIONS:							
POLICE DEPARTMENT							
Salaries and Wages	25-240-1	1,033,873.00	1,027,123.00		1,012,123.00	990,586.74	21,536.26
Other Expenses	25-240-2	63,665.00	57,100.00		58,600.00	58,515.23	84.77
EMERGENCY MANAGEMENT SERVICES							
Salaries and Wages	25-252-1	3,000.00	2,800.00		2,200.00	1,650.00	550.00
Other Expenses	25-252-2	3,200.00	3,500.00		2,000.00	1,066.03	933.97
AID TO MUNICIPAL OR VOLUNTEER FIRE COMPANIES							
IN ADJOINING MUNICIPALITIES	25-255-2	26,500.00	26,500.00		26,500.00	26,500.00	0.00

### CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FIRST AID ORGANIZATION - CONTRIBUTION							
Annual Donation	25-260-2	11,000.00	10,400.00		10,400.00	10,000.00	400.00
FIRE							
Fire Hydrant Service	25-265-2	14,000.00	14,000.00		14,000.00	12,181.73	1,818.27
MUNICIPAL PROSECUTOR							
Other Expenses	25-275-1	6,000.00	6,500.00		6,000.00	6,000.00	0.00
PUBLIC WORKS FUNCTIONS:							
ROAD REPAIRS AND MAINTENANCE							
Other Expenses	26-290-2	7,500.00	7,500.00		7,500.00	1,665.16	5,834.84
SNOW REMOVAL							
Salaries and Wages	26-290-1	10,000.00	10,000.00		6,000.00	5,197.84	802.16
Other Expenses	26-290-2	10,000.00	10,000.00		9,000.00	7,309.98	1,690.02

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SANITATION:							
GARBAGE AND TRASH REMOVAL							
Salaries and Wages	26-305-1	187,000.00	188,175.00		178,175.00	173,384.64	4,790.36
Other Expenses	26-305-2	137,000.00	137,000.00		127,000.00	113,201.89	13,798.11
RECYCLING PROGRAM							
Salaries and Wages	26-305-1	0.00	0.00		0.00		0.00
Other Expenses	26-305-2	1,000.00	1,000.00		1,000.00	104.22	895.78
SANITARY LANDFILL							
Other Expenses	26-306-2	8,500.00	8,360.00		8,360.00	8,359.23	0.77
PUBLIC BUILDINGS AND GROUNDS							
Salaries and Wages	26-310-1	0.00	0.00		0.00		0.00
Other Expenses	26-310-2	20,000.00	38,321.49		46,421.49	42,636.54	3,784.95



## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
VEHICLE MAINTENANCE							
Salaries and Wages	26-315-1	0.00	0.00		0.00		0.00
Other Expenses	26-315-2	52,500.00	45,000.00		75,000.00	64,035.50	10,964.50
BOARD OF HEALTH:							
ANIMAL CONTROL OFFICER							
Salaries and Wages	27-330-1	500.00	500.00		500.00	320.00	180.00
Other Expenses	27-330-2	14,000.00	15,000.00		13,960.00	11,783.65	2,176.35
REGISTRAR							
Salaries and Wages	20-120-1	10.00	1,000.00		10.00		10.00
ADMINISTRATION OF PUBLIC ASSISTANCE							
Other Expenses	27-345-2	10.00	10.00		10.00		10.00

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEMOLITION OF HEALTH HAZARD SITES							
Other Expenses	27-331-2	1,000.00	1,000.00		10.00		10.00
PARKS AND RECREATION FUNCTIONS:							
PARKS AND RECREATION							
Other Expenses	28-270-2	2,000.00	2,000.00		2,000.00	1,108.50	891.50
CELEBRATION OF PUBLIC EVENTS OR HOLIDAYS:							
Other Expenses	30-420-2	7,000.00	7,000.00		6,000.00	5,467.82	532.18
OTHER FUNCTIONS:							
MUNICIPAL COURT							
Salaries and Wages	43-490-1	71,000.00	66,000.00		59,000.00	56,204.63	2,795.37
Other Expenses	43-490-2	8,000.00	6,900.00		8,200.00	7,669.57	530.43
PUBLIC DEFENDER							
Other Expenses	43-495-2	4,500.00	4,500.00		4,500.00		4,500.00
ENVIRONMENTAL COMMISSION							
Other Expenses	30-425-2	1,500.00	1,500.00		500.00	389.24	110.76
HEPATITIS B PROGRAM	23-221-2	0.00	0.00		0.00		0.00

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)	FCOA	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNIFORM CONSTRUCTION CODE -	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
APPROPRIATIONS OFFSET BY DEDICATED	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
REVENUES (N.J.A.C. 5:23-4.17)	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
STATE UNIFORM CONSTRUCTION CODE: (N.J.S.A. 42:27d-120 et.seq.)							
Salaries and Wages	22-195-1	15,800.00	15,600.00		15,600.00	15,374.94	225.06
Other Expenses	22-195-2	1,000.00	1,000.00		1,000.00	245.00	755.00

## CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
<b>UTILITIES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ELECTRICITY	31-430-2	23,000.00	23,000.00		23,000.00	22,987.71	12.29
STREET LIGHTING	31-432-2	60,000.00	58,000.00		50,000.00	49,217.55	782.45
TELEPHONE	31-440-2	26,000.00	26,000.00		26,200.00	24,154.91	2,045.09
WATER	31-445-2	4,000.00	4,000.00		4,000.00	3,627.27	372.73
NATURAL GAS	31-446-2	24,000.00	24,000.00		24,000.00	19,312.95	4,687.05
HEATING OIL	31-447-2	1,000.00	1,000.00		10.00		10.00
GASOLINE	31-460-2	45,000.00	45,000.00		40,000.00	39,054.15	945.85
DIESEL FUEL	31-447-2	20,000.00	20,000.00		21,000.00	17,958.12	3,041.88
CABLE SERVICE	31-449-2	5,000.00	3,300.00		4,800.00	4,720.33	79.67
TOTAL OPERATIONS (ITEM 8(A)) WITHIN "CAPS"	34-199	2,901,594.00	2,828,896.49	0.00	2,831,296.49	2,578,800.54	252,495.95
B. CONTINGENT	35-470-2	150.00	150.00	XXXXXXXXXX	150.00	0.00	150.00
TOTAL OPERATIONS INCLUDING CONTINGENT - WITHIN "CAPS"	34-201	2,901,744.00	2,829,046.49	0.00	2,831,446.49	2,578,800.54	252,645.95
<b>DETAIL:</b>							
SALARIES AND WAGES	34-201-1	1,530,583.00	1,511,364.00	0.00	1,475,614.00	1,443,818.64	31,795.36
OTHER EXPENSES (INCLUDING CONTINGENT)	34-201-2	1,371,161.00	1,317,682.49	0.00	1,355,832.49	1,134,981.90	220,850.59

## CURRENT FUND APPROPRIATIONS

<b>8. GENERAL APPROPRIATIONS</b> (E) DEFERRED CHARGES AND STATUTORY EXPENDITURES MUNICIPAL WITHIN "CAPS"	FCOA	APPROPRIATED				EXPENDED 2014	
		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(I) DEFERRED CHARGES	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
EMERGENCY AUTHORIZATIONS	46-870-2			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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