

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: POINT PLEASANT BOROUGH

COUNTY: OCEAN

ROBERT A. SABOSIK	12/31/2018
MAYOR'S NAME	TERM EXPIRES

MUNICIPAL OFFICIALS	
DAVID A. MAFFEI	1/95
MUNICIPAL CLERK	DATE OF ORIG. APPT. CO880
JENNIFER P. BURR	CERT. NO. T-8296
ACTING TAX COLLECTOR	CERT. NO.
HIMANSHU SHAH	0-0562
CHIEF FINANCIAL OFFICER	CERT. NO.
KEVIN FRENIA	CR435
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
PAMELA SNYDER	12/31/2017
MICHAEL THULEN JR	12/31/2015
JOHN WISNIEWSKI	12/31/2017
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 2015 BUDGET AND MAIL TO:

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

<u>Division Use Only</u>	
Municipal Code:	_____
Public Hearing Date:	_____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of POINT PLEASANT, 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 21st day of April 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).

Veronica Thwing
Clerk
2233 BRIDGE AVENUE, POINT PLEASANT, NJ 08742
Address
(732)-892-3434
Phone Number

Certified by me, this 21st day of April 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 21st day of April 2015.

John P. ...
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 21st day of April 2015.

Lawrence R. ...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(DO NOT ADVERTISE THIS CERTIFICATION FORM)

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____ 2015

By: _____

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

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

Dated: _____ 2015

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 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 Ocean Star in the issue of May 8, 2015.

The Governing Body of the Borough of Point Pleasant does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE
(Insert last name)

AYES

DePaola
Wisniewski
Borowsky
Furmato
Snyder
Thulen

NAYS

ABSTAINED

ABSENT

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 April 21, 2015.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on May 26, 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)	XXXXXXXXXX
1. Appropriations Within "CAPS" -	XXXXXXXXXX
(a) Municipal Purposes (Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)	14,654,729
2. Appropriations Excluded from "CAPS":	XXXXXXXXXX
(a) Municipal Purposes (Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)	3,037,617
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded From "CAPS" (Item O, Sheet 29)	3,037,617
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.00 % Percent of Tax Collections	1,720,905
4. Total General Appropriations (Item 9, Sheet 29)	19,413,251
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,611,707
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	XXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	13,801,544
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

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

	GENERAL BUDGET	WATER/SEWER UTILITY	UTILITIES	
			UTILITY	UTILITY
Budget Appropriations - Adopted Budget	20,159,358	6,470,684		
Budget Appropriations Added by N.J.S.40A:4-87	40,585			
Emergency Appropriations		122,500		
Total Appropriations	20,199,943	6,593,184		
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	19,777,104	6,343,504		
Reserved	409,829	249,680		
Unexpended Balances Cancelled	13,010			
Total Expenditures and Unexpended Balances Cancelled	20,199,943	6,593,184		
Overexpenditures *				

Explanations of Appropriations for
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

* See Budget Appropriation Items so marked to the right of column "Expended 2014 - Reserved."

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 2014 budget for Total General Appropriations, various 2014 budget figures are subtracted. The result of this gives you the 2015 "CAPS" base. The "CAPS" base is then multiplied by the allowable rate to determine the increase over the 2014 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 2014		\$20,159,358
Less:		
Interlocal Service Agreements	\$109,100	
Judgments		
Total Public & Private Programs Excluded From "CAPS"	248,890	
Total Municipal Debt Service	2,925,200	
Total Other Operations	134,470	
Capital Improvements	110,000	
Deferred Charges	306,374	
Reserve for Uncollected Taxes	2,410,609	6,244,643
Amount on which 1.5 % "CAP" is Applied		13,914,715
1.5% "CAP"		208,721
Added Assessments		57,803
2013 Bank		193,290
2014 Bank		408,362
Allowable Operating Appropriations Before Additional Exceptions per (N.J.S.40A:45.3)		<u>\$14,782,891</u>

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	13,613,087
Less: One Year Waivers	
Less: Prior Year Capital Improvement Fund & Down Payments	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Changes in Service Provider (+/-)	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	13,613,087
Plus: 2% Cap Increase	272,262
Plus: Prior Year Extraordinary Aid Award	-
Adjusted Tax Levy Prior to Exclusions	13,885,349
Exclusions:	
Change in Debt Service & Existing County Leases (+/-)	
Offsets to State Formula Aid Loss	
Allowable LOSAP Increases	
Allowable Increase in Reserve for Uncollected Taxes	
Allowable Increase in Healthcare Costs	90,920
Allowable Pension Increase	54,093
Capital Improvement Fund &/or Down Payment on Improvements	
Deferred Charges to Future Taxation Unfunded	
Add Total Exclusions	145,013
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	
Less Prior Year Extraordinary Aid Award (complete after EA is awarded)	-
Adjusted Tax Levy	14,030,362
Additions:	
New Ratables - Increase in Valuations (New Construction & Additions)	13,632,700
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.424
New Ratable Adjustment to Levy	57,803
LFB Approved Statewide Blanket Waiver	-
Maximum Allowable Amount to be Raised by Taxation	14,088,164
Amount to be Raised by Taxation for Municipal Purposes	13,801,544

III. GENERAL BUDGET HEARING

On May 26, 2015 at 7:00pm in the Borough Hall a hearing on the 2015 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 \$ 2,283,963 for the Township for fiscal year 2015. The estimated employee contributions that represent the employee salary deferrals are estimated at \$ 423,963. The net amount budgeted for health insurance premiums is \$ 1,860,000.

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 - (continued)
BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

ORGANIZATION/INDIVIDUALS ELIGIBLE FOR BENEFIT	GROSS DAYS OF ACCUMULATED ABSENCE	VALUE OF COMPENSATED ABSENCES	APPROVED LABOR AGREEMENTS	LOCAL ORDINANCE	INDIVIDUAL EMPLOYMENT AGREEMENTS
Salaried Employees		\$1,417,851			
	6,197	Days			
Total Funds Reserved as of end of 2014:					
Total Funds Appropriated in 2015:					

BOROUGH OF POINT PLEASANT
CURRENT FUNDS - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
1. Surplus Anticipated	08-101	2,200,000	100,000	100,000
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,200,000	100,000	100,000
3. Miscellaneous Revenues Section A: Local Revenues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	13,000	13,000	13,512
Other	08-104			
Fees & Permits	08-105	35,000	35,000	41,364
Fines & Costs:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	140,000	130,000	168,082
Other	08-109			
Interest & Costs on Taxes	08-112	250,000	250,000	357,860
Interest & Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments & Deposits	08-113	10,000	5,000	21,578
Anticipated Utility Operating Surplus	08-114			

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
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	25,083	31,256	25,083
Energy Receipts Tax (P.L.1997, Chapters 162 & 167)	09-202	1,202,493	1,196,320	1,202,493
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	2,140,055
FEMA Reimbursement	09-208	206,750	206,750	206,750
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,434,326	3,574,381	3,574,381

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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	400,000	300,000	475,719
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			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	400,000	300,000	475,719

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority	10-865			
Recycling Tonnage Grant	10-701		34,244	34,244
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		34,986	34,986
Alcohol Education & Rehabilitation Fund	10-702	1,772	950	950
Municipal Alliance on Alcoholism & Drug Abuse	10-703			
Cops in Shops	10-704		2,400	2,400
Neighborhood Preservation - Balance Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
2013 NJ DOT Municipal Aid			200,000	200,000
Pedestrian Safety Education & Enforcement		4,628		
Body Armor Replacement Fund			6,895	6,895
Over the Limit Grant		4,377		
CDBG CT-939-11				
CDBG CT-884-09				

CURRENT FUNDS - ANTICIPATED REVENUES - (continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
SUMMARY OF REVENUES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1. Surplus Anticipated (Sheet 4,#1)	08-101	2,200,000	100,000	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	448,000	433,000	602,396
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,434,326	3,574,381	3,574,381
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	400,000	300,000	475,719
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	10,777	279,475	279,475
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	18,604		
Total Miscellaneous Revenues	13-099	2,311,707	4,586,856	4,931,971
4. Receipts from Delinquent Taxes	15-499	1,100,000	1,900,000	1,890,918
5. Subtotal General Revenues (Items 1,2,3,& 4)	13-199	5,611,707	6,586,856	6,922,889
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	13,801,544	13,613,087	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	13,801,544	13,613,087	14,620,089
7. Total General Revenues	13-299	19,413,251	20,199,943	21,542,978

CURRENT FUNDS - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration:							
Salaries and Wages:	20-100-1	61,475	27,396		27,396	26,289	1,107
Other Expenses:	20-100-2	163,500	143,500		153,500	132,308	21,192
Mayor & Council:							
Salaries and Wages:	20-110-1	14,040	14,040		14,040	12,120	1,920
Municipal Clerk:							
Salaries and Wages:	20-120-1	135,756	177,999		180,399	179,740	659
Other Expenses:	20-120-2	12,100	13,350		14,050	13,966	84

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - within "CAPS"							
Financial Administration (Treasury):							
Salaries and Wages	20-130-1	86,174	76,398		76,398	72,980	3,418
Other Expenses:	20-130-2	10,500	8,500		8,500	5,120	3,380
Audit Services:							
Other Expenses	20-135-2	55,000	55,000		55,000	55,000	
Revenue Administration (Tax Collection):							
Salaries and Wages	20-145-1	63,262	80,296		75,296	69,902	5,394
Other Expenses	20-145-2	26,000	14,650		14,650	8,602	6,048
Tax Assessment Administration:							
Salaries and Wages	20-150-1	153,366	148,543		152,543	151,781	762
Other Expenses	20-150-2	5,244	7,338		7,338	5,986	1,352
Cost of Tax Appeals	20-150-2	3,000					

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - within "CAPS"							
Legal Services:							
Other Expenses	20-155-2	175,000	155,000		167,000	156,500	10,500
Engineering Services:							
Other Expenses	20-165-2	100,000	135,000		130,000	84,230	45,770
LAND USE ADMINISTRATION:							
Planning Board:							
Salaries and Wages	21-180-1	8,500	8,500		8,500	8,500	
Other Expenses	21-180-2	15,550	39,460		15,060	13,378	1,682
Zoning Board Of Adjustment:							
Salaries and Wages	21-185-1	8,500	8,500		8,500	8,500	
Other Expenses	21-185-2	8,570	4,200		4,200	2,904	1,296

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated			Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Zoning Officer:							
Salaries and Wages	21-186-1	105,463	82,500		86,500	86,002	498
Other Expenses	21-186-2	3,600	1,000		1,000	970	30
INSURANCE:							
General Liability	23-210	187,000	186,358		183,358	182,283	1,075
Workers' Compensation	23-215	217,161	212,900		212,900	212,811	89
Employee Group Insurance	23-220	1,860,000	1,735,530		1,644,230	1,614,380	29,850
Unemployment Insurance	23-225	60,000	60,000		60,000	60,000	
Group Health Waivers		8,500	8,500		9,500	5,887	3,613
PUBLIC SAFETY FUNCTIONS:							
Police Department:							
Salaries and Wages	25-240-1	4,447,624	3,964,018		4,074,018	4,065,695	8,323
Other Expenses	25-240-2	328,572	256,558		291,558	288,323	3,235
Purchase of Police Vehicles		12,000					

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - within "CAPS"							
Office of Emergency Management:							
Salaries and Wages	25-252-1	3,500	3,350		3,550	3,500	50
Other Expenses	25-252-2	4,250	6,950		6,950	2,436	4,514
Aid to Volunteer Fire Companies:							
Fire Station No. 75	25-255-2	152,785	156,985		156,985	156,000	985
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	28,543		28,543	28,543	
Other Expenses	25-252-2	8,050	8,000		8,000	951	7,049
Public Defender:							
Other Expenses	25-252-2	8,000	8,000		8,000	3,700	4,300

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated			Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION:							
Streets & Road Maintenance:							
Salaries and Wages	26-290-1	1,170,498	1,132,641		1,122,641	1,110,981	11,660
Other Expenses	26-290-2	179,200	159,400		159,400	155,133	4,267
Other Public Works Functions:							
Recycling:							
Salaries and Wages	26-301-1	4,500	5,500		5,500	4,327	1,173
Other Expenses	26-301-2	228,000	228,000		228,000	227,996	4
Solid Waste Collection:							
Contractual	26-305-2	545,000	540,000		540,000	540,000	
Buildings & Grounds:							
Other Expenses	26-310-2	26,500	29,100		29,100	27,430	1,670
Condominium Services Act (P.L. 1993, Ch. 6)	26-335-2	135,000	110,000		137,000	135,974	1,026

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - within "CAPS" - (continued):							
HEALTH & HUMAN SERVICES:							
Public Health Services (Board of Health):							
Salaries and Wages	27-330-1	63,982	61,800		61,800	61,740	60
Other Expenses	27-330-2	2,145	2,145		2,145	1,759	386
Environmental Commission:							
Salaries and Wages	27-335-1	1,200	1,200		1,200	1,200	
Other Expenses	27-335-2	1,170	1,170		1,170	1,076	94
Animal Control Services:							
Other Expenses	27-3402	34,000	29,000		30,600	26,949	3,651

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - within "CAPS" - (continued):							
PARK & RECREATION FUNCTIONS:							
Recreation Services & Programs:							
Salaries and Wages	28-370-1	267,292	257,760		249,760	250,069	(309)
Other Expenses	28-370-2	22,095	10,795		10,795	7,222	3,573
UTILITY EXPENSES & BULK PURCHASES:							
Electricity	31-430	110,000	105,000		93,000	89,249	3,751
Street Lighting	31-435	145,000	145,000		140,000	137,122	2,878
Telephone	31-440	40,000	40,000		38,000	34,990	3,010
Natural Gas	31-460	14,000	18,000		18,000	14,201	3,799
Gasoline	31-446	140,000	150,000		150,000	93,477	56,523
LANDFILL/SOLID WASTE DISPOSAL COSTS:							
Landfill Dumping Fees	32-465	630,000	650,000		650,000	650,000	

CURRENT FUNDS - APPROPRIATIONS - (continued)

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
OTHER COMMON OPERATING FUNCTIONS (UNCLASSIFIED)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salary and Wage Adjustments	30-422-1	40,000	8,000				
Sick Pay Payouts	30-421-2	147,810	370,000		338,000	337,168	832
Blood Borne Pathogens-Hepatitis B:							
Other Expenses	30-417-2						
Prior Year Bills	30-410-2	63,842					
Judgements		100					
Total Operations (Item 8(A)) within "CAPS"	34-199	13,086,048	12,398,331		12,398,531	12,108,832	289,699
B. Contingent	35-470	1,000	1,000	XXXXXXXX	1,000		1,000
Total Operations Including Contingent - within "CAPS"	34-201	13,087,048	12,399,331		12,399,531	12,108,832	290,699
Detail:							
Salaries and Wages	34-201-1	7,244,614	6,467,349		6,585,492	6,528,118	57,374
Other Expenses (Including Contingent)	34-201-2	5,842,434	5,931,982		5,814,039	5,580,714	233,325

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(I) 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				XXXXXXXX			XXXXXXXX
Expenditure without an Appropriation				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	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	252,434	243,048		243,048	243,048	
Social Security System (O.A.S.I.)	36-472	530,000	530,000		529,800	491,528	38,272
Consolidated Police & Firemen's Pension Fund	36-474						
Police & Firemen's Retirement System of NJ	36-475	783,247	740,336		740,336	719,293	21,043
Unemployment Insurance	36-225						
Defined Contribution Retirement Program	36-477	2,000	2,000		2,000	1,655	345
Total Deferred Charges & Statutory Expenditures within "CAPS"	34-209	1,567,681	1,515,384		1,515,184	1,455,524	59,660
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	14,654,729	13,914,715		13,914,715	13,564,356	350,359

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(A) Operations - Excluded from "CAPS" - (continued):							
Total Other Operations - Excluded From "CAPS"	34-300	95,000	134,470		134,470	95,000	39,470

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (continued):	FCOA	Appropriated			Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Matching Funds for Grants							
Drunk Driving Enforcement							
Clean Communities Grant- Ch. 159			34,986		34,986	34,986	
Recycling Tonnage Grant			34,244		34,244	34,244	
Body Armor Replacement- Ch.159			6,895		6,895	6,895	
Over the Limit Grant		4,377					
Alcohol Education Rehabilitation Fund		1,772	950		950	950	
Pedestrian Safety Grant		4,628					
COPS in Shops			2,400		2,400	2,400	
Municipal Alliance to Prevent Alcoholism & Drug Abuse							
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							

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	1,880,000	2,310,000		2,310,000	2,310,000	XXXXXXXXXX
Payment of Bond Anticipation Notes & Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930	420,466	495,200		495,200	495,200	XXXXXXXXXX
Interest on Notes	45-935	60,000	120,000		120,000	106,990	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
Green Acres Loan Program:							XXXXXXXXXX
Payment of Principal	45-941						XXXXXXXXXX
Payment of Interest	45-942						XXXXXXXXXX
Capital Lease Obligations Approved Prior To 7/1/2007:							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007:							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	2,360,466	2,925,200		2,925,200	2,912,190	XXXXXXXXXX

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from CAPS	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	306,374	XXXXXXXX	306,374	306,374	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	306,374	XXXXXXXX	306,374	306,374	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	3,037,617	3,874,619		3,874,619	3,802,139	59,470

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(1) 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	3,037,617	3,874,619		3,874,619	3,802,139	59,470
(L) Subtotal General Appropriations Items (H1) & (O)	34-400	17,692,346	17,789,334		17,789,334	17,366,495	409,829
(M) Reserve for Uncollected Taxes	50-899	1,720,905	2,410,609	XXXXXXXX	2,410,609	2,410,609	
9. TOTAL GENERAL APPROPRIATIONS	34-499	19,413,251	20,199,943		20,199,943	19,777,104	409,829

CURRENT FUNDS - APPROPRIATIONS - (continued)

8. GENERAL APPROPRIATIONS	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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	14,654,729	13,914,715		13,914,715	13,564,356	350,359
(a) Operations - Excluded From "CAPS"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Operations	34-300	95,000	134,470		134,470	95,000	39,470
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	145,000	109,100		109,100	99,100	10,000
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	20,777	289,475		289,475	279,475	10,000
Total Operations - Excluded From "CAPS"	34-305	260,777	533,045		533,045	473,575	59,470
(C) Capital Improvements	44-999	110,000	110,000		110,000	110,000	
(D) Municipal Debt Service	45-999	2,360,466	2,925,200		2,925,200	2,912,190	XXXXXXXX
(E) Total Deferred Charges (Sheet 18 +28)	46-999	306,374	306,374	XXXXXXXX	306,374	306,374	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	1,720,905	2,410,609	XXXXXXXX	2,410,609	2,410,609	
Total General Appropriations	34-499	19,413,251	20,199,943		20,199,943	19,777,104	409,829

SHEETS 31 THROUGH 33 ARE NOT NEEDED

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	721,226		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	721,226		
Rents	08-503	6,240,000	6,050,000	6,242,660
Interest	08-504	40,000	40,000	47,780
Miscellaneous	08-505	70,000	80,000	59,749
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents	08-509			
Community Disaster Loan Program	08-517		300,684	300,684
Capital Surplus	08-540			
Surcharge	08-541			
Deficit (General Budget)	08-549			
Total Water-Sewer Utility Revenues	08-599	7,071,226	6,470,684	6,650,873

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	55-501	1,353,648	1,262,244		1,262,244	1,180,811	81,433
Other Expenses	55-502	1,943,106	1,898,510	122,500	1,996,010	1,866,150	129,860
Ocean County Utilities Authority	55-503	2,624,138	2,084,000		2,084,000	2,053,966	30,034
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	380,000	660,000		685,000	685,000	XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXX
Interest on Bonds	55-522	156,400	179,680		179,680	179,680	XXXXXXXX
Interest on Notes	55-523	17,500	21,250		21,250	21,250	XXXXXXXX
NJIT Loan	55-524	56,500					XXXXXXXX

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	Appropriated				Expended 2014		
	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	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	122,500		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	252,434	200,000		200,000	194,695	5,305
Social Security System (O.A.S.I.)	55-541	90,000	90,000		90,000	86,952	3,048
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	15,000	15,000		15,000	15,000	
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXX			XXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXX			XXXXXXXX
TOTAL WATER SEWER UTILITY APPROPRIATIONS	55-599	7,071,226	6,470,684	122,500	6,593,184	6,343,504	249,680

SHEET 37 NOT NEEDED

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	FCOA	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
Assessment Cash	53-101			
Deficit (Utility Budget)				
Total Utility Assessment Revenues	53-885			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		APPROPRIATED		EXPENDED
		2015	2014	2014 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 2015 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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash & Investments	1110100	15,008,055
Due From State of N.J. (c. 20, P.L. 1971)	1111000	26,358
Federal & State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx
Taxes Receivable	1110300	1,305,199
Tax Title Liens Receivable	1110400	19,260
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	3,923,843
Deferred Charges Required to be in 2015 Budget	1110700	306,374
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	158,135
Total Assets	1110900	20,747,224

LIABILITIES, RESERVES AND SURPLUS

* Cash Liabilities	2110100	11,831,450
Reserves for Receivables	2110200	5,248,302
Surplus	2110300	3,667,472
Total Liabilities, Reserves & Surplus		20,747,224

School Tax Levy Unpaid	2220150	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.)

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	23110100	1,623,939	677,493
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
* (Percentage collected: 2014 96.34%, 2013 96.73%)	2310200	58,694,307	55,828,445
Delinquent Taxes	2310300	1,890,918	1,364,563
Other Revenues & Additions to Income	2310400	5,818,066	5,812,524
Total Funds	2310500	68,027,230	63,683,025
EXPENDITURES & TAX REQUIREMENTS:			
Municipal Appropriations	2310600	17,776,324	17,595,593
School Taxes (Including Local & Regional)	2310700	33,175,062	31,644,355
County Taxes (Including Added Tax Amounts)	2310800	13,244,623	12,754,058
Special District Taxes	2310900	65,142	65,080
Other Expenditure & Deductions from Income	2311000	98,607	
Total Expenditures & Tax Requirements	2311100	64,359,758	62,059,086
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures & Tax Requirements	2311300	64,359,758	62,059,086
Surplus Balance - December 31st	2311400	3,667,472	1,623,939

* Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	3,667,472
Current Surplus Anticipated in 2015 Budget	2311600	2,200,000
Surplus Balance Remaining	2311700	1,467,472

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)

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)
2015**

LOCAL UNIT: POINT PLEASANT BOROUGH

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid & Other Funds	5e Debt Authorized	
Purchase of Police Equipment	1	15,000			750			14,250	
Recreation Equipment & Park Improvements	2	35,000			1,750			33,250	
Fire Equipment	3	725,000			36,250			688,750	
Road & Storm Drainage Improvement	4	645,000			32,250			612,750	
Public Works Equipment	5	660,000			33,000			627,000	
Water & Sewer Capital Program	6	899,200						899,200	
Emergency First Aid Squad Equipment	7	150,000			7,500			142,500	
Office Equipment	8	16,000			800			15,200	
Emergency Management Equipment	9	10,000			500			9,500	
TOTALS - ALL PROJECTS		3,155,200				112,800		3,042,400	

6 **YEAR CAPITAL PROGRAM - 2015 - 2020**
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 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Purchase of Police Equipment	1	233,000	On Going	15,000	98,000	30,000	30,000	30,000	30,000
Recreation Equipment & Park Improvements	2	295,000	On Going	35,000	20,000	10,000	30,000	100,000	100,000
Fire Equipment	3	2,325,000	On Going	725,000	200,000	300,000	700,000	200,000	200,000
Road & Storm Drainage Improvement	4	3,115,000	On Going	645,000	523,000	393,000	554,000	500,000	500,000
Public Works Equipment	5	2,540,000	On Going	660,000	345,000	300,000	435,000	400,000	400,000
Water & Sewer Capital Program	6	1,975,000	On Going	899,200	374,000	57,200	144,600	250,000	250,000
Emergency First Aid Squad Equipment	7	1,400,000	On Going	150,000	300,000	50,000	500,000	200,000	200,000
Office Equipment	8	136,000	On Going	16,000	30,000	10,000	60,000	10,000	10,000
Emergency Management Equipment	9	65,000	On Going	10,000	5,000	20,000	10,000	10,000	10,000
TOTALS - ALL PROJECTS		12,084,000		3,155,200	1,895,000	1,170,200	2,463,600	1,700,000	1,700,000

6 **YEAR CAPITAL PROGRAM - 2015 - 2020**
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

LOCAL UNIT: POINT PLEASANT BOROUGH

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Police	233,000			11,650			221,350			
Recreation	295,000			14,750			280,250			
Fire Equipment	2,325,000			116,250			2,208,750			
Road & Storm	3,115,000			155,750			2,959,250			
Public Works	2,540,000			127,000			2,413,000			
Water & Sewer	1,975,000							1,975,000		
Emergency First	1,400,000			70,000			1,330,000			
Office Equipment	136,000			6,800			129,200			
Emergency	65,000			3,250			61,750			
TOTALS - ALL PROJECTS	12,084,000			505,450			9,603,550	1,975,000		

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190	64,224	64,927	65,080	Development of Lands for Recreation & Conservation:		XXXXX	XXXXX	XXXXX	XXXXX
					Salaries & Wages	54-385-1	1,200	1,200		
Interest Income	54-113				Other Expenses	54-385-2	28,439	28,439	12,739	15,700
					Maintenance of Lands for Recreation and Conservation:		XXXXX	XXXXX	XXXXX	XXXXX
Reserve Funds:					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				
Total Trust Fund Revenues		64,224	64,927	65,080	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented:			2008		Debt Service:		XXXXX	XXXXX	XXXXX	XXXXX
Rate Assessed:			(date)		Payment of Bond Principal	54-920-2				XXXXX
			0.002 per \$100,000		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXX
Total Tax Collected to Date			412,759		Interest on Bonds	54-930-2				XXXXX
Total Expended to Date:			241,192		Interest on Notes	54-935-2				XXXXX
Total Acreage Preserved to Date			(Acres)		Green Acres Loan P & I		35,247	35,248	35,248	
Recreation Land Preserved in 2014:			(Acres)		Reserve for Future Use	54-950-2	116			
Farmland Preserved in 2014:			(Acres)		Total Trust Fund Appropriations	54-499	65,002	64,887	47,987	15,700

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

Contracting Unit: _____

Year Ending: December 31, 2014

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.

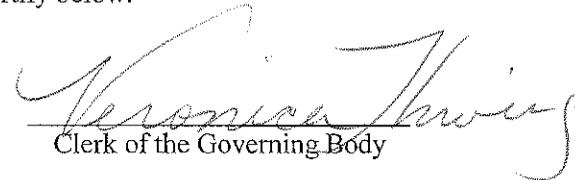
4.

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 _____ and certify below.

4/21/15

Date


Clerk of the Governing Body