

2014 MUNICIPAL DATA SHEET

(Must Accompany 2014 Budget)

MUNICIPALITY: Borough of Paulsboro COUNTY: Gloucester

W. Jeffery Hamilton	12-31-15
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Alfonso Giampola	12-31-14
John A. Giovannitti	12-31-16
Larry Haynes, Sr.	12-31-15
Joe Kidd	12-31-14
Gary Stevenson	12-31-16
Jennifer Turner	12-31-15

Municipal Officials	04/01/93
Kathy VanScoy	Date of Orig. Appt.
Municipal Clerk Barbara A. Sockwell	631
Tax Collector LeeAnn Ruggeri	Cert. No. P1309
Chief Financial Officer Nick L. Petroni, CPA	N/A
Registered Municipal Accountant Michael Angelini, Esq.	Cert. No. 252
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality:

Borough of Paulsboro
1211 Delaware Street
Paulsboro, NJ 08066

Fax #: 856-423-9117

Please attach this to your 2014 Budget and Mail to:

**Director, Division of Local Government Service
Department of Community Affairs
P.O. Box 803
Trenton, NJ 08625**

Division Use Only
Municode: _____
Public Hearing Date: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of _____ Paulsboro _____, County of _____ Gloucester _____ 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 _____ SOUTH JERSEY TIMES _____ in the

issue of _____ June 6 _____, 2014

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

RECORDED VOTE

(Insert last name)

Ayes

- Giampola
- Haynes
- Kidd
- Stevenson

Nays

- Giovannitti
- Turner

Abstained { none

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ Borough Council _____ of the _____ Borough _____ of _____ Paulsboro _____, County of _____ Gloucester _____ on _____ May 14 _____, 2014.

A Hearing on the Budget and Tax Resolution will be held at _____ Municipal Building _____, on _____ June 17 _____, 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)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	6,645,747.69
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	732,153.09
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	732,153.09
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 95.26% Percent of Tax Collections	646,185.76
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2014 - \$ _____ for Schools - State Aid 2013 - \$ _____	8,024,086.54
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,756,686.54
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,130,931.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	136,469.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

1977 APPROPRIATION CAP CALCULATION

Total General Appropriations - 2013	\$8,079,111	
Cap Base Adjustments: Tax Assessor & Zoning Board	(\$28,272)	
	<u>\$8,050,839</u>	
Less: 2013 Exceptions		
Total Other Operations	\$242,230	
Total Interlocal Service Agreements	\$2,185	
Total Public and Private Programs	\$104,418	
Total Capital Improvements	\$215,000	
Total Debt Service	\$410,593	
Total Deferred Charges	\$10,427	
Reserve for Uncollected Taxes	<u>\$729,293</u>	
	<u>\$1,714,146</u>	
Amount on Which .5% Cap is applied	\$6,336,693	
2% Cap for 2014	<u>\$31,683</u>	
Allowable Operating Appropriations before additional exceptions	\$6,368,376	
COLA Ordinance @ 3%	\$190,101	
2012 CAP Bank		
2013 CAP Bank	\$106,329	
Value of New Construction & Improvements		
\$130,700 Local Purpose Tax \$1.272 per Hundred	<u>\$1,663</u>	
Total Allowable Appropriations within CAPS	<u><u>\$6,666,469</u></u>	

2010 TAX LEVY CAP CALCULATION

Chapter 62 of the Laws of 2007, as amended by Chapter 44 Laws of 2013, created several new property tax and local government budgeting initiatives. The law (NJSA 40:4-45.44 through 45.47) establishes a formula that limits increases in the amount to be raised by taxation (tax levy). The budget presented herein is in compliance with this law.

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$5,096,087	
Cap Base Adjustment (+/-)		
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$827	
Less: Prior Year Recycling Tax	\$9,600	
Less: Changes in Service Provideer: Transfer of Service/Function	\$27,487	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	<u>\$5,058,173</u>	
Plus: 2% Cap increase	<u>\$101,163</u>	
Adjusted Tax Levy Prior to Exclusions	<u>\$5,159,336</u>	
Exclusions:		
Allowable Debt Service, Capital Leases increase	18,355	
Recycling Tax Appropriation	<u>9,600</u>	
Add Total Exclusions	<u>\$27,955</u>	
Less: Cancelled or Unexpended Exclusions	<u>\$54</u>	
Adjusted Tax Levy	<u>\$5,187,237</u>	
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$130,700	
Prior Year's Local Municipal Tax Rated (per \$100)	<u>\$1.272</u>	
New Ratable Adjustment to Levy	<u>\$1,663</u>	
Maximum Allowable Amount to be Raised by Taxation	<u>\$5,188,900</u>	
Amount to be Raised by Taxation for Municipal Purpose	<u>\$5,130,931</u>	

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

HEALTH BENEFITS:

The adoption of Chapter 2 of P.L. 2010 implemented requirements for all local units to withhold health care costs from employee salaries, based on the formula in the statute, to offset employer health care costs. The following schedule discloses the value of employee contributions, the reduced municipal costs for health care coverage, and the line items affected:

	Current Fund Budget	Water and Sewer Utility Budget	Construction Code Other Expenses	Combined
Employee Contributions	\$85,384	\$117,217	973	\$203,574
Municipal Share - Budget	\$1,168,951	\$20,548	16,203	\$1,205,702
Total Costs of Coverage	<u>\$1,254,335</u>	<u>\$137,765</u>	<u>\$17,176</u>	<u>\$1,409,276</u>

LIBRARY TAX:

The adoption of Chapter 38 of P.L. 2011 implemented requirements for a dedicated line item on property tax bills to fund municipal and joint free public libraries. It does not result in any increased taxes, but changes the way the minimum library appropriation is displayed to the public. It changes the basis of raising the minimum 1/3 mill of equalized value from a budget appropriation to a tax levy for the same amount. It reduces the municipal tax levy and rate, and creates a new line item on the tax bill for library purposes.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Analysis of Compensated Absence Liability

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
PBA Union	538.20	\$185,657.24	x		
AFSCME Union	356.30	\$61,123.61	x		
Non-Union individuals	319.30	\$77,719.75			x
Totals	Days: 1213.80	\$324,500.60			

Total Funds Reserved as of end of 2013: \$86,329.20
 Total Funds Appropriated in 2014: \$40,000.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	685,471.93	514,930.26	514,930.26
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	685,471.93	514,930.26	514,930.26
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Alcoholic Beverages	08-103	7,000.00	6,000.00	7,388.64
Other	08-104	11,000.00	10,000.00	11,322.83
Fees and Permits	08-105	7,500.00	5,000.00	7,515.93
Fines and Costs:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Municipal Court	08-110	90,000.00	90,000.00	90,778.68
Other	08-109			
Interest and Costs on Taxes	08-112	125,000.00	100,000.00	159,359.72
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	650.00	500.00	660.75
Anticipated Utility Operating Surplus	08-114			
Landlord Licensing Fees	08-115	100,000.00	95,000.00	106,194.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	341,150.00	306,500.00	383,220.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200	123,398.00	126,515.00	126,515.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	438,414.00	435,297.00	435,296.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	561,812.00	561,812.00	561,811.62

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	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):	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	30,000.00	40,000.00	30,649.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	30,000.00	40,000.00	30,649.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Dir. of Local Gov't. Svcs. - Add'l. Revenues Offset with Appr. (N.J.S. 40A:4-45.3h).	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Gov't. Svcs. - Public and Private Revenues Offset with Appropriations	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
N.J. Transportation Trust Fund Authority Act	10-865		175,000.00	175,000.00
Drunk Driving Enforcement Fund	10-770		3,508.72	3,508.72
Recycling Tonnage Grant	10-701		9,132.15	9,132.15
Clean Communities Program	10-702	1,776.97	12,342.74	12,342.74
Municipal Alliance on Alcoholism and Drug Abuse	10-703	18,781.00	10,854.00	10,854.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704		28,633.00	28,633.00
Police Body Armor Grant	10-708		2,440.81	2,440.81
ExxonMobil Summer Work Program	10-709	30,000.00	30,000.00	30,000.00
Municipal Court Alcohol Education	10-702	263.87		
Community Development Block Grant	10-710		45,000.00	45,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Gov't. Svcs. - Public and Private Revenues Offset with Appropriations	XXXXXXXX			
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	50,821.84	316,911.42	316,911.42

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	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):	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	557,430.77	525,926.20	526,324.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
SUMMARY OF REVENUES	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	685,471.93	514,930.26	514,930.26
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	341,150.00	306,500.00	383,220.55
Total Section B: State Aid Without Offsetting Appropriations	09-001	561,812.00	561,812.00	561,811.62
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	30,000.00	40,000.00	30,649.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001			
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	50,821.84	316,911.42	316,911.42
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	557,430.77	525,926.20	526,324.00
Total Miscellaneous Revenues	13-099	1,541,214.61	1,751,149.62	1,818,916.59
4. Receipts from Delinquent Taxes	15-499	530,000.00	610,000.00	653,961.91
5. Subtotal General Revenues (Items 1, 2, 3, and 4)	13-199	2,756,686.54	2,876,079.88	2,987,808.76
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,130,931.00	5,096,087.00	5,207,337.83
(b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxx
(c) Minimum Library Tax	07-192	136,469.00	147,150.00	147,150.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,267,400.00	5,243,237.00	5,354,487.83
7. Total General Revenues	13-299	8,024,086.54	8,119,316.88	8,342,296.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2013	
		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 & Wages	20-100-1	45,200.00	10,000.00		10,000.00	7,500.09	2,499.91
Other Expenses	20-100-2	76,500.00	55,185.00		64,685.00	60,957.80	3,727.20
Grants Consultant							
Other Expenses	20-100-2	15,000.00	15,000.00				
Redevelopment Consultant							
Other Expenses	20-100-2	8,000.00	8,000.00		8,000.00	6,500.92	1,499.08
Mayor and Borough Council							
Salaries & Wages	20-110-1	43,942.00	43,100.00		43,100.00	43,081.56	18.44
Other Expenses	20-110-2	8,000.00	10,000.00		10,000.00	3,193.20	6,806.80
Municipal Clerk							
Salaries & Wages	20-120-1	59,507.00	58,600.00		58,600.00	58,432.55	167.45
Other Expenses	20-120-2	3,000.00	3,000.00		3,000.00	1,987.35	1,012.65
Printing & Legal Advertising	20-120-2	8,000.00	10,000.00		10,000.00	4,304.23	5,695.77
Codification and Revision of Ordinances	20-120-2	5,000.00	5,000.00		5,000.00	3,505.10	1,494.90
Elections							
Other Expenses	20-120-2	4,000.00	4,000.00		5,925.00	5,924.52	0.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Financial Administration							
Salaries & Wages	20-130-1	96,366.00	91,011.00		91,011.00	66,312.71	24,698.29
Other Expenses							
Compilation of Fixed Assets	20-130-2	1,000.00	1,000.00		1,000.00		1,000.00
Miscellaneous Other Expenses	20-130-2	30,000.00	13,500.00		26,000.00	20,364.03	5,635.97
Audit Services							
Other Expenses	20-135-2	41,000.00	41,000.00		41,361.00	41,361.00	
Revenue Administration (Tax Collection)							
Salaries & Wages	20-145-1	48,999.00	47,150.00		48,150.00	48,055.35	94.65
Other Expenses							
Tax Sale Costs	20-145-2	4,500.00	5,200.00		4,200.00	3,860.63	339.37
Computer Service	20-145-2		4,000.00		4,000.00		4,000.00
Miscellaneous Other Expenses	20-145-2	5,000.00	5,000.00		5,000.00	4,416.55	583.45
Liquidation of Tax Title Liens & Foreclosed Property							
Other Expenses	20-145-2	1,000.00	6,000.00		6,000.00	5,479.52	520.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Tax Assessment Administration							
Salaries & Wages	20-150-1		6,425.00		6,425.00	6,420.55	4.45
Other Expenses							
Tax Appeal Fees	20-150-2		25,000.00		18,966.00		18,966.00
Miscellaneous Other Expenses	20-150-2		2,000.00		2,096.00	2,095.60	0.40
Legal Services & Costs							
Other Expenses - Fees	20-155-2	150,000.00	110,000.00		110,000.00	109,781.26	218.74
Engineering Services & Costs							
Other Expenses - Fees	20-165-2	55,000.00	10,000.00		10,000.00	2,296.22	7,703.78
Economic and Neighborhood Development							
Salaries & Wages	20-170-1		48,538.00		36,997.00	32,557.00	4,440.00
Other Expenses	20-170-2	1,000.00	1,000.00		1,000.00	443.21	556.79

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
LAND USE ADMINISTRATION							
(NJSA 40:55D-1)							
Planning Board							
Salaries & Wages	21-180-1	1,690.00	1,800.00		1,800.00	1,655.28	144.72
Other Expenses							
Legal Fees	21-180-2	5,000.00	5,000.00		5,000.00	2,975.00	2,025.00
Miscellaneous Other Expenses	21-180-2	1,000.00	2,500.00		2,500.00	298.95	2,201.05
Zoning Board							
Salaries & Wages	21-185-1		785.00		785.00	783.50	1.50
CODE ENFORCEMENT AND ADMINISTRATION							
Housing Inspector							
Salaries and Wages	22-195-1	45,900.00	12,005.00		17,005.00	10,041.57	6,963.43
Other Expenses	22-195-2	5,500.00	2,000.00		2,000.00	1,326.00	674.00
Municipal Code Enforcement Officer							
Other Expenses	22-195-2						
Inspection of Rental Property							
Salaries and Wages	22-195-1	14,178.00	56,500.00		56,500.00	38,358.06	18,141.94
Other Expenses	22-195-2	1,000.00	1,000.00		1,000.00	508.00	492.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Civil Rights Commission							
Other Expenses	22-200-2	100.00	100.00		100.00		100.00
INSURANCE							
Group Insurance Plan for Employees	23-220	1,168,951.00	1,122,292.00		1,108,392.00	1,099,052.81	9,339.19
Liability Insurance	23-210	116,445.00	116,000.00		121,934.00	117,963.84	3,970.16
Worker Compensation Insurance	23-215	195,000.00	194,385.00		196,544.00	196,544.00	
Health Benefit Waiver	23-221	39,000.00	19,500.00		19,500.00	19,500.00	
Insurance Safety Programs							
Other Expenses	23-215	5,694.00					
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries & Wages	25-240-1	1,709,198.00	1,703,004.00		1,703,004.00	1,586,901.24	116,102.76
Other Expenses							
New Cars	25-240-2	23,762.00	23,775.00		23,775.00		23,775.00
Miscellaneous Other Expenses	25-240-2	80,000.00	80,000.00		80,000.00	76,066.32	3,933.68
Police Reserves							
Other Expenses	25-240-2	1,000.00	1,000.00		1,000.00	1,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency	Total for 2013 As Modified By	Paid or	
(A) Operations - within "CAPS" - (continued)							
Emergency Management Services							
Crossing Guards							
Salaries & Wages	25-240-1	68,000.00	58,288.00		67,188.00	67,064.07	123.93
Other Expenses	25-240-2	2,000.00	1,300.00		2,800.00	2,310.00	490.00
Emergency Management Services							
Other Expenses	25-252-2	3,000.00	3,000.00		3,000.00	2,250.00	750.00
Fire							
Other Expenses							
New Cars	25-265-2	35,592.00	54,000.00		54,000.00	49,600.27	4,399.73
Miscellaneous Other Expenses	25-265-2	54,000.00					
Uniform Fire Safety Act (P.L. 1983, C. 383)							
Salaries and Wages	25-265-1	6,212.00	6,100.00		6,100.00	6,090.00	10.00
Other Expenses	25-265-2	4,500.00	3,719.00		3,719.00	3,124.96	594.04
Prosecutor							
Salaries & Wages	25-275-1	16,927.00	16,850.00		16,850.00	16,594.80	255.20
PUBLIC WORKS FUNCTIONS							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	425,000.00	400,000.00		400,000.00	363,087.76	36,912.24
Other Expenses	26-290-2	90,000.00	90,000.00		90,000.00	55,464.93	34,535.07

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
JIF Safety Program							
Salaries & Wages	26-300-1	4,548.00	4,460.00		4,460.00	3,770.88	689.12
Solid Waste Colleciton							
Other Expenses	26-305-2	246,570.00	156,000.00		156,000.00	156,000.00	
Public Buildings & Grounds							
Other Expenses							
Demolition	26-310-2	10,000.00	10,000.00		8,500.00		8,500.00
Miscellaneous Other Expenses	26-310-2	50,850.00	50,850.00		50,850.00	26,345.60	24,504.40
Vehicle Maintenance							
Other Expenses	26-315-2	60,000.00	58,000.00		58,000.00	38,697.90	19,302.10
HEALTH AND HUMAN SERVICES							
Registrar of Vital Statistics							
Other Expenses	27-330-2	1,000.00	1,000.00		1,000.00	205.00	795.00
Environmental Committee							
Other Expenses	27-335-2	2,000.00	500.00		500.00	350.00	150.00
Dog Regulation							
Other Expenses	27-340-2	1,000.00	2,500.00		2,500.00		2,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
PARK AND RECREATION FUNCTIONS							
Recreation Services and Programs							
Other Expenses	28-370-2	22,300.00	22,300.00		22,300.00	8,185.35	14,114.65
Maintenance of Parks							
Other Expenses	28-375-2	13,400.00	7,000.00		7,000.00	3,420.18	3,579.82
Senior Citizen Transportation							
Other Expenses	28-370-2	200.00	600.00		600.00	245.87	354.13
OTHER COMMON OPERATING FUNCTIONS							
Accumulated Absence Management	30-415-2	40,000.00	40,000.00		40,000.00	40,000.00	
Celebration of Public Event, Anniversary or Holiday							
Other Expenses	30-420-1	8,000.00	8,000.00		8,000.00	3,243.75	4,756.25
UTILITY AND BULK PURCHASES							
Electricity	31-430	45,000.00	34,000.00		34,000.00	18,159.20	15,840.80
Street Lighting	31-435	110,000.00	98,000.00		98,000.00	87,722.64	10,277.36
Telephone	31-440	39,000.00	39,000.00		39,000.00	36,683.61	2,316.39
Gas (Natural or Propane)	31-446	6,000.00	8,000.00		8,000.00	4,419.90	3,580.10
Fuel Oil	31-447	16,000.00	13,000.00		13,000.00	14,237.69	
Gasoline	31-460	100,000.00	115,000.00		115,000.00	90,123.29	24,876.71

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
LANDFILL/SOLID WASTE DISPOSAL COSTS							
Sanitary Landfill							
Other Expenses	32-465-2	283,712.00	256,400.00		256,400.00	251,207.99	5,192.01
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	105,000.00	110,000.00		110,000.00	101,767.46	8,232.54
Other Expenses	43-490-2	20,000.00	20,000.00		20,000.00	14,835.28	5,164.72
Public Defender							
Salaries & Wages	43-495-1	5,444.00	5,350.00		5,350.00	5,336.52	13.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Total Operations {Item 8(A)} within "CAPS"	34-199	6,139,406.00	5,784,822.00		5,784,722.00	5,265,482.49	520,477.20
B. Contingent	35-470			xxxxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	6,139,406.00	5,784,822.00		5,784,722.00	5,265,482.49	520,477.20
Detail: Salaries & Wages	34-201-1	2,761,127.00	2,761,216.00		2,764,575.00	2,541,929.57	222,645.43
Other Expenses (Including Contingent)	34-201-2	3,378,279.00	3,023,606.00		3,020,147.00	2,723,552.92	297,831.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Overexpenditure of Appropriations	46-871	1,237.69	209.16	xxxxxxxxxxxxxx	209.16	209.16	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
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				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	106,670.00	128,221.00		128,221.00	128,221.00	
Social Security System (O.A.S.I.)	36-472	118,000.00	126,000.00		126,000.00	114,508.34	11,491.66
Consolidated Police and Firemen's Pension Fund	36-474						
Police & Firemen's Retirement System of NJ	36-475	272,434.00	309,712.00		309,712.00	309,712.00	
Unemployment Compensation Insurance							
(NJSA 43:21-3 et seq)	23-225	8,000.00	16,000.00		16,000.00	9,921.85	6,078.15
Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"	34-209	506,341.69	580,142.16		580,142.16	562,572.35	17,569.81
(G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,645,747.69	6,364,964.16		6,364,864.16	5,828,054.84	538,047.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
EDUCATION FUNCTIONS							
Maintenance of Free Public Library	29-390	136,469.00	147,150.00		147,150.00	129,741.11	17,408.89
SOLID WASTE DISPOSAL COSTS							
Recycling Tax	32-465	9,600.00	9,600.00		9,600.00	9,600.00	
PUBLIC SAFETY FUNCTIONS							
Length of Service Award Program (P.L. 1977, c.388)	25-265-2	34,000.00	34,000.00		34,000.00		34,000.00
INSURANCE							
Group Insurance	23-220		51,480.00		51,480.00	51,480.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	180,069.00	242,230.00		242,230.00	190,821.11	51,408.89

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Shared Service Agreements	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Township of East Greenwich							
Zoning Officer	42-185	2,973.00	2,185.00		2,185.00	2,184.90	0.10
Construction Code Official	22-195	15,000.00					
Total Shared Service Agreements	42-999	17,973.00	2,185.00		2,185.00	2,184.90	0.10

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Drunk Driving Enforcement Fund	41-745		3,508.72		3,508.72	3,508.72	
Recycling Tonnage Grant	41-701		9,132.15		9,132.15	9,132.15	
Clean Communities Program	41-770	1,776.97	12,342.74		12,342.74	12,342.74	
Municipal Alliance on Alcoholism and Drug Abuse	41-703	23,476.25	13,567.00		13,567.00	13,567.00	
Safe & Secure Communities Program	41-704		28,633.00		28,633.00	28,633.00	
Police Body Armor	41-705		2,440.81		2,440.81	2,440.81	
Municipal Court Alcohol Education Rehabilitation	41-706	263.87					
Community Development Block Grant	41-707		45,000.00		45,000.00	45,000.00	
Exxon-Mobil Oil Summer Program	40-701	30,000.00	30,000.00		30,000.00	30,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Public and Private Programs Offset by Revenues (cont'd)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	55,517.09	144,624.42		144,624.42	144,624.42	
Total Operations - Excluded from "CAPS"	34-305	253,559.09	389,039.42		389,039.42	337,630.43	51,408.99
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	253,559.09	389,039.42		389,039.42	337,630.43	51,408.99

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
NJ DOT Trust Fund Authority Act - Billings Avenue	41-865		175,000.00		175,000.00	175,000.00	
Total Capital Improvements Excluded from "CAPS"	44-999	40,000.00	215,000.00	31,000.00	246,000.00	246,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Payment of Bond Principal	45-920	220,000.00	200,000.00		200,000.00	200,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes	45-925	53,050.00	55,550.00		55,650.00	55,641.46	xxxxxxxxxx
Interest on Bonds	45-930	113,426.00	119,425.00		119,425.00	119,425.00	xxxxxxxxxx
Interest on Notes	45-935	25,100.00	18,200.00		18,200.00	18,154.18	xxxxxxxxxx
Green Trust Loan Program:	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx
Berkadia Loan Repayments for Principal and Interest	45-946	17,418.00	17,418.00		17,418.00	17,418.00	xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Capital Lease Obligations							xxxxxxxxxx
Principal	45-941						xxxxxxxxxx
Interest	45-941						xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Total Municipal Debt Service - Excluded from "CAPS"	45-999	428,994.00	410,593.00		410,693.00	410,638.64	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
(2) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875	9,600.00	9,600.00	xxxxxxxxxxxxxxx	9,600.00	9,600.00	xxxxxxxxxxxxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
Deferred Charges to Future Taxation - Unfunded - Ord. 02-99	46-876		827.00	xxxxxxxxxxxxxxx	827.00	827.00	xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	9,600.00	10,427.00	xxxxxxxxxxxxxxx	10,427.00	10,427.00	xxxxxxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
				xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	732,153.09	1,025,059.42	31,000.00	1,056,159.42	1,004,696.07	51,408.99

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxxxx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409						xxxxxxxxxxxxxx
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	732,153.09	1,025,059.42	31,000.00	1,056,159.42	1,004,696.07	51,408.99
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	7,377,900.78	7,390,023.58	31,000.00	7,421,023.58	6,832,750.91	589,456.00
(M) Reserve for Uncollected Taxes	50-899	646,185.76	729,293.30		729,293.30	729,293.30	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	8,024,086.54	8,119,316.88	31,000.00	8,150,316.88	7,562,044.21	589,456.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,645,747.69	6,364,964.16		6,364,864.16	5,828,054.84	538,047.01
	xxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	180,069.00	242,230.00		242,230.00	190,821.11	51,408.89
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	17,973.00	2,185.00		2,185.00	2,184.90	0.10
Additional Appropriations Offset by Revenues	34-303						
Public and Private Programs Offset by Revs.	40-999	55,517.09	144,624.42		144,624.42	144,624.42	
Total Operations - Excluded from "CAPS"	34-305	253,559.09	389,039.42		389,039.42	337,630.43	51,408.99
(C) Capital Improvements	44-999	40,000.00	215,000.00	31,000.00	246,000.00	246,000.00	
(D) Municipal Debt Service	45-999	428,994.00	410,593.00		410,693.00	410,638.64	xxxxxxxxxxx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	9,600.00	10,427.00	xxxxxxxxxxx	10,427.00	10,427.00	xxxxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit	46-885			xxxxxxxxxxx			xxxxxxxxxxx
(K) Local District School Purposes	24-410						xxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxx			xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	646,185.76	729,293.30	xxxxxxxxxxx	729,293.30	729,293.30	xxxxxxxxxxx
Total General Appropriations	34-499	8,024,086.54	8,119,316.88	31,000.00	8,150,316.88	7,562,044.21	589,456.00

DEDICATED WATER AND SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER AND SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	273,724.49	393,214.00	393,214.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	273,724.49	393,214.00	393,214.00
Water Rents	08-503	740,000.00	710,000.00	742,782.06
Sewer Rents	08-504	785,000.00	740,000.00	790,005.71
Interest on Investments	08-503	1,000.00	1,000.00	1,276.85
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
	08-503			
Deficit (General Budget)	08-549			
Total Water and Sewer Utility Revenues	08-599	1,799,724.49	1,844,214.00	1,927,278.62

Use a separate set of sheets for each separate utility.

DEDICATED WATER AND SEWER UTILITY BUDGET

11. APPROPRIATIONS FOR WATER AND SEWER	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501	466,850.00	400,000.00		497,000.00	485,322.96	11,677.04
Other Expenses	55-502	517,217.00	639,320.00		542,320.00	475,320.43	66,999.57
Sewer Rents - Gloucester County Utilities Authority	55-502	360,000.00	435,000.00		435,000.00	341,797.39	43,202.61
Engineering Fees	55-502	55,000.00	32,100.00		32,100.00	30,300.59	1,799.41
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Capital Improvement Fund	55-511	80,000.00	80,000.00		80,000.00	80,000.00	
Capital Outlay	55-512						
Purchase of a Utility Truck	55-513	60,000.00					
Purchase of a Lawnmower/Trailer	55-514	11,500.00					
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxxxx
Payment of Bond Anticipation Notes & Capital Notes	55-521	17,000.00	17,000.00		17,000.00	17,000.00	xxxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxxx
Interest on Notes	55-523	16,550.00	16,025.00		16,025.00	25,484.63	xxxxxxxxxxxxx
USDA Loan							
Payment of Loan Principal	55-520	59,429.00	58,258.00		58,258.00	58,257.78	
Interest on Loan	55-522	67,786.00	69,000.00		69,000.00	68,914.15	xxxxxxxxxxxxx

DEDICATED WATER AND SEWER UTILITY BUDGET

11. APPROPRIATIONS FOR WATER AND SEWER	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Overexpenditure of Appropriation	55-531	9,459.63	10,000.00	xxxxxxxxxxxxxx	10,000.00	10,000.00	
Overexpenditure of Appropriation Reserve	55-532	763.86		xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	39,454.00	48,011.00		48,011.00	48,011.00	
Social Security System (O.A.S.I.)	55-541	35,715.00	36,500.00		36,500.00	33,498.35	3,001.65
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	3,000.00	3,000.00		3,000.00	1,977.68	1,022.32
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
TOTAL WATER & SEWER UTILITY APPROPRIATIONS	55-599	1,799,724.49	1,844,214.00		1,844,214.00	1,675,884.96	127,702.60

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Dog Licenses, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensak Meadowlands 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 Commission (NJSA 40:12-1 et. seq.); Community Development Block Grant Act of 1974; Parking Offense Adjudication Act (P.L. 1989, chap 137); Self Insurance Programs (NJSA 40A:10-1 et. seq.); Developers Escrow Fund (NJSA40:55D-53.1); Recycling Program (PL1981 c 278 amended by PL1987, c102); Centennial Celebration Donations N.J.S.A. 40A:5-29; Disposal of Forfeited Property (PL 1986, C135); Law Enforcement Trust Fund; Affordable Housing Trust P.L. 1985, c222 and NJAC 5:92-18.1 et. seq.; Accumulated Absences NJAC 5:30-15; Community Events Donations N.J.S.A. 40A:5-29; Uniform Fire Safety Penalty Money (NJSA 52:27D-192 et. seq.) 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 and Investments	1110100	2,812,588.34
Due from State of N.J. (c. 20, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxxxxx	xxxxxxxxxxxxxxxx
Taxes Receivable	1110300	548,313.67
Tax Title Liens Receivable	1110400	186,707.81
Property Acquired by Tax Title Lien Liquidation	1110500	1,009,700.00
Other Receivables	1110600	66,202.18
Deferred Charges Required to be in 2014 Budget	1110700	10,837.69
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	19,200.00
Total Assets	1110900	4,653,549.69
LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	2110100	887,394.40
Reserves for Receivables	2110200	1,810,923.66
Surplus	2110300	1,955,231.63
Total Liabilities, Reserves and Surplus		4,653,549.69
School Tax Levy Unpaid	2220140	
Less: School Tax Deferred	2220200	
* Balance Included in Above "Cash Liabilities"	2220300	

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	1,678,101.92	1,669,995.21
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage Collected: 2013 95.26%, 2012 94.44%)	2310200	12,567,495.06	12,104,735.66
Delinquent Taxes	2310300	653,961.91	580,520.60
Other Revenues and Additions to Income	2310400	2,450,892.74	2,193,367.75
Total Funds	2310500	17,350,451.63	16,548,619.22
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,422,206.91	6,997,439.95
School Taxes (Including Local and Regional)	2310700	5,246,100.00	5,277,976.00
County Taxes (Including Added Tax Amounts)	23310800	2,696,200.53	2,478,304.62
Special District Taxes	2310900		
Other Expenditures & Deductions from Income	2311000	62,950.25	117,005.89
Total Expenditures and Tax Requirements	2311100	15,427,457.69	14,870,726.46
Less: Expenditures to be Raised by Future Taxes	2311200	32,237.69	209.16
Total Adjusted Expenditures and Tax Requirements	2311300	15,395,220.00	14,870,517.30
Surplus Balance - December 31st	2311400	1,955,231.63	1,678,101.92

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	1,955,231.63
Current Surplus Anticipated in 2014 Budget	2311600	685,471.93
Surplus Balance Remaining	2311700	1,269,759.70

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

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 funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

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

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- _____ years. (Exceeding minimum time period).

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The program will provide for capital needs of the municipality identified by the governing body.

CAPITAL BUDGET (Current Year Action)
2014

Local Unit: Borough of Paulsboro

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Amounts Reserved In Prior Years	Planned Funding Services for Current Year - 2014					6 To Be Funded In Future Years
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvement to the Water Treatment Plant		105,000					105,000		
Renovations and Improvements to Gill Memorial Library		473,650					159,623	313,937	
Totals - All Projects		578,650					264,623	313,937	

THREE YEAR CAPITAL PROGRAM - 2014 - 2016
 Anticipated Project Schedule and Funding Requirements

Local Unit: Borough of Paulsboro

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
Improvement to the Water Treatment Plant		105,000	2014	105,000					
Renovations and Improvements to Gill Memorial Library		473,650	2014	473,650					
Totals - All Projects		578,650		578,650					

THREE YEAR CAPITAL PROGRAM - 2014 - 2014
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Borough of Paulsboro

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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvement to the Water Treatment Plant	105,000							105,000		
Renovations and Improvements to Gill										
Memorial Library	473,650					159,623	313,937			
Totals - All Projects	578,650					159,623	313,937	105,000		

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	6,139,406.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	506,341.69
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	253,559.09
(c) Capital Improvements	44-999	40,000.00
(d) Municipal Debt Service	45-999	428,994.00
(e) Deferred Charges - Municipal	46-999	9,600.00
(f) Judgments	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 Tax (Include Other Reserves if Any)	50-899	646,185.76
6 SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	8,024,086.54

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 17th day of June, 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 amendmantes thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2014 _____, Clerk
signature

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

Contracting Unit: Borough of Paulsboro

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.

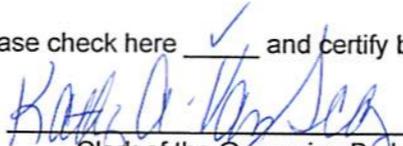
3.

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 required 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.

05/14/2014
Date


Clerk of the Governing Body