

**2015
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Pine Beach, 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 13th day of May, 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).

Certified by me, this 13th day of May, 2015

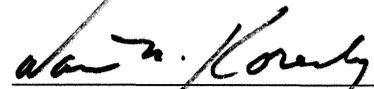
Clerk
599 PENNSYLVANIA AVENUE

Address
PINE BEACH, NEW JERSEY 08741

Address
(732) 349 - 6425

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 the appropriations



Registered Municipal Accountant
SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

Address

Certified by me, this 13th day of May, 2015

908-789-9300

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 the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

Certified by me, this 13th day of May, 2015

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 foregoing 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: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the BOROUGH OF PINE BEACH, 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 year 2015;

Be it Further Resolved,that said Budget be published in the ASBURY PARK PRESS in the issue of June 1st, 2015

The Governing Body of the BOROUGH OF PINE BEACH does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE

(Insert last name)	{	{	ABSTAINED {
	{	{	
	AYES {	NAYS {	
	{	{	ABSENT {
	{	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the BOROUGH COUNCIL of the BOROUGH OF PINE BEACH, COUNTY OF OCEAN, on

May 13th, 2015

A Hearing on the Budget and Tax Resolution will be held at the MUNICIPAL BUILDING, on June 22, 2015 at 8:00 o'clock (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
GENERAL APPROPRIATIONS FOR:(REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)	XXXXXXXXXXXXXX
1. APPROPRIATION WITHIN "CAPS"-	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}	1,716,259.55
2. APPROPRIATIONS EXCLUDED FROM "CAPS"	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSE {(ITEM H-2.SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}	595,253.36
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K,SHEET 29)	0.00
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)	595,253.36
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M,SHEET 29) - BASED ON ESTIMATED 97.13% PERCENT OF TAX COLLECTIONS	150,000.00
4. TOTAL GENERAL APPROPRIATIONS (ITEM9, SHEET 29)	2,461,512.91
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5,SHEET 11) <i>(i.e. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)</i>	762,032.70
<i>, on June 22, 2015 at 8:00 o'clock (p.m.) at which time and place</i>	
6.DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)	XXXXXXXXXXXXXX
(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a),SHEET 11)	1,699,480.21
(C) MINIMUM LIBRARY TAX (ITEM 6(c), SHEET 11)	0.00

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	SEWER UTILITY	
BUDGET APPROPRIATIONS - ADOPTED BUDGET	\$2,423,038.43	250,749.50	\$426,362.86	
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	4,655.93			
EMERGENCY APPROPRIATIONS				
TOTAL APPROPRIATIONS	2,427,694.36	250,749.50	426,362.86	
<u>EXPENDITURES:</u>				
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	2,217,774.94	238,905.59	413,844.23	
RESERVED	194,272.40	11,843.05	12,515.68	
UNEXPENDED BALANCES CANCELED	16,751.39	0.86	2.95	
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	\$2,428,798.73	\$250,749.50	\$426,362.86	
OVEREXPENDITURES*	(1,104.37)			

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 2013 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

EMPLOYEE HEALTH BENEFIT CONTRIBUTIONS

Under the terms of the Borough's various labor contracts employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2015 Budget:

Projected Group Health Insurance Costs - 2015	\$224,000.00
Projected Employee Contributions - 2015	<u>24,000.00</u>
Group Health Insurance Budget Appropriation - 2015	<u><u>\$200,000.00</u></u>

"CAPS" CALCULATIONS

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2015 budget for Total General Appropriations certain 2015 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by the index rate and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2015 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2015 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

EXPLANATORY STATEMENT - (CONTINUED)

BOROUGH OF PINE BEACH

"CAPS" CALCULATIONS

Total General Appropriations for 2014		\$2,423,038.00
Less: Cap Base Adjustment		(96,700.00)
Less Exceptions:		2,326,338.00
Total Other Operations	\$30,000.00	
Total Public & Private Programs	34,374.00	
Total Capital Improvements	10,850.00	
Total Municipal Debt Service	362,859.00	
Deferred Charges to Future Taxation	12,000.00	
Interlocal Services Agreements	13,900.00	
Reserve for Uncollected Taxes	<u>158,400.00</u>	
Total Exceptions		<u>622,383.00</u>
Amount on Which 1.50% is Applied		1,703,955.00
1.50% "CAP"		<u>25,559.33</u>
Allowable Operating Appropriations before Additional Exceptions		
per (N.J.S.A. 40a: 4 - 45.3)		1,729,514.33
Add:		
Increase in Ratables from New Construction & Improvements		8,061.00
Cap Bank		<u>82,849.44</u>
Maximum Allowable Appropriations After Modifications		<u><u>\$1,820,424.77</u></u>

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF PINE BEACH
SUMMARY FY 2015 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$1,612,908.29
CAP BASE ADJUSTMENT (+/-)		
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES		
LESS: PRIOR YEAR RECYCLING TAX		
LESS: CHANGES IN SERVICE PROVIDER: TRANSFER OF SERVICE/ FUNCTION		
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		1,612,908.29
PLUS 2% CAP INCREASE		32,258.00
ADJUSTED TAX LEVY		1,645,166.29
PLUS: ASSUMPTION OF SERVICE/ FUNCTION		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,645,166.29
EXCLUSIONS:		
ALLOWABLE SHARED SERVICE AGREEMENTS INCREASE	\$17,290.00	
ALLOWABLE HEALTH INSURANCE COST INCREASE		
ALLOWABLE PENSION OBLIGATIONS INCREASE	22,268.00	
ALLOWABLE LOSAP INCREASE		
ALLOWABLE CAPITAL IMPROVEMENTS INCREASE	4,150.00	
ALLOWABLE DEBT SERVICE, CAPITAL LEASES AND DEBT SERVICE SHARE OF COST INCREASES	44,181.00	
RECYCLING TAX APPROPRIATION		
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES		
ADD TOTAL EXCLUSIONS		87,889.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		16,751.00
ADJUSTED TAX LEVY		1,716,304.29
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		1,221,300.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		0.660
NEW RATABLE ADJUSTMENT TO LEVY		8,061
CY2011 and CY2012 CAP BANK UTILIZED IN CY 2015		
AMOUNTS APPROVED BY REFERENDUM		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$1,724,365
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES		\$1,699,480

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
1. SURPLUS ANTICIPATED	08-101	225,000.00	286,192.18	286,192.18
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	225,000.00	286,192.18	286,192.18
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	5,000.00	5,000.00	5,150.00
OTHER	08-104	1,000.00	1,000.00	1,210.00
FEES AND PERMITS	08-105			
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	75,000.00	72,500.00	80,759.64
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	20,000.00	18,000.00	20,531.11
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113		100.00	263.97
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			
BOAT SLIP RENTAL	08-115	3,000.00	3,000.00	3,600.00
SALE OF BEACH BADGES	08-119	3,800.00	3,900.00	3,800.00
CABLE TELEVISION FRANCHISE	08-120	8,800.00	8,600.00	8,840.63

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08	116,600.00	112,100.00	124,155.35

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 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)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160	1,200.00	2,400.00	1,299.00
SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	1,200.00	2,400.00	1,299.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701	2,392.40	1,023.18	1,023.18
DRUNK DRIVING ENFORCEMENT FUND	10-745	7,560.04		
CLEAN COMMUNITIES PROGRAM	10-770	5,657.73	4,884.05	4,884.05
ALCOHOL EDUCATION REHABILITATION FUND	10-702			
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	19,750.00	22,000.00	22,000.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704			
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
BODY ARMOR FUND	10-706	1,006.11	1,184.99	1,184.99
OFFICE OF EMERGENCY MANGEMENT GRANT- 966 FUNDS	10-707	1,898.08	6,518.00	6,518.00
COMMUNITY DEVELOPMENT BLOCK GRANT	10-708			
TOURISM GRANT	10-710		920.00	920.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
3. MISCELLANEOUS REVENUES - SECTION G : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UTILITY OPERATING SURPLUS OF PRIOR YEAR	08-116			
UNIFORM FIRE SAFETY ACT	08-106			
LEASE OF CELL TOWER	08-117	29,500.00	28,670.92	29,531.06
RESERVE FOR INSURANCE DAMAGES	08-118	10,000.00		
INTERFUND RECEIVABLE - ANIMAL CONTROL TRUST	08-121		3,121.00	3,121.00
INTERFUND RECEIVABLE - SEWER UTILITY OPERATING	08-122	5,295.34	24,598.75	24,598.75

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2015	2014	CASH IN 2014
SUMMARY OF REVENUES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	225,000.00	286,192.18	286,192.18
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08	116,600.00	112,100.00	124,155.35
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09	207,173.00	207,173.00	207,173.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	1,200.00	2,400.00	1,299.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10,12	38,264.36	36,530.22	36,530.22
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	44,795.34	56,390.67	57,250.81
TOTAL MISCELLANEOUS REVENUES	40004-00	408,032.70	414,593.89	426,408.38
4. RECEIPTS FROM DELINQUENT TAXES	15-499	129,000.00	114,000.00	118,145.96
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	10001-00	762,032.70	814,786.07	830,746.52
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	1,699,480.21	1,612,908.29	XXXXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191			XXXXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	40002-00	1,699,480.21	1,612,908.29	1,654,077.77
7. TOTAL GENERAL REVENUES	40000-00	2,461,512.91	2,427,694.36	2,484,824.29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS-WITHIN "CAPS"		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	47,000.00	37,000.00		37,000.00	34,217.52	2,782.48
Other Expenses	20-100- 2	2,000.00	2,000.00		2,000.00	1,508.93	491.07
BOROUGH CLERK:							
Salaries & Wages	20-120- 1	53,000.00	52,000.00		52,000.00	51,150.00	850.00
Other Expenses	20-120- 2	6,500.00	6,500.00		6,500.00	6,383.87	116.13
FINANCIAL ADMINISTRATION:							
Salaries & Wages	20-130- 1	16,000.00	15,500.00		15,500.00	13,760.16	1,739.84
Other Expenses	20-130- 2	13,000.00	13,000.00		13,000.00	10,737.17	2,262.83
Audit Services	20-135- 2	25,000.00	25,000.00		25,000.00	15,250.00	9,750.00
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	17,500.00	16,650.00		16,650.00	16,600.00	50.00
Other Expenses	20-150- 2	500.00	400.00		400.00	399.04	0.96
INSURANCE :							
General Liability	23-210- 2	33,000.00	31,000.00		31,000.00	30,919.08	80.92
Workers Compensation	23-215- 2	63,000.00	53,000.00		53,000.00	52,751.36	248.64
Employees Group Health	23-220- 2	200,000.00	215,000.00		215,000.00	168,837.85	46,162.15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2014		
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
COLLECTION OF TAXES:								
Salaries and Wages		20-145- 1	13,000.00	12,200.00		12,200.00	12,060.00	140.00
Other Expenses		20-145- 2	4,500.00	4,500.00		4,500.00	3,657.63	842.37
LEGAL SERVICES AND COSTS:								
Salaries & Wages		20-155- 1	100.00	100.00		100.00		100.00
Other Expenses		20-155- 2	21,000.00	20,000.00		21,000.00	20,349.93	650.07
MUNICIPAL COURT:								
Salaries & Wages		43-490- 1	18,500.00	18,000.00		18,000.00	18,411.25	*
Other Expenses		43-490- 2	3,000.00	3,000.00		3,000.00	1,789.25	1,210.75
PLANNING BOARD :								
Salaries and Wages		21-180- 1	900.00	900.00		900.00	900.00	
Other Expenses		21-180- 2	2,500.00	2,500.00		2,500.00	368.10	2,131.90
PUBLIC BUILDINGS AND GROUNDS :								
Other Expenses		26-310- 2	12,000.00	11,000.00		11,000.00	11,118.12	*
ADVERTISING AND PRINTING :								
Other Expenses		20-120- 2	3,500.00	3,200.00		3,700.00	3,440.70	259.30
ENGINEERING:								
Other Expenses		20-165- 2	25,000.00	30,000.00		28,325.00	11,319.86	17,005.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC SAFETY :							
FIRE:							
Aid to Volunteer Fire Company	25-265- 2	1,000.00	1,000.00		1,000.00	60.00	940.00
Other Expenses - Miscellaneous (Insurance Deductibles)	25-265- 2	1,500.00					
POLICE :							
Salaries and Wages	25-240- 1	410,000.00	548,000.00		555,000.00	546,614.92	8,385.08
Other Expenses - Miscellaneous	25-240- 2	28,000.00	28,000.00		35,000.00	34,488.55	511.45
Other Expenses - Lease of Police Vehicles	25-240- 2	25,275.00	18,900.00		18,900.00	14,729.15	4,170.85
Other Expenses - Accreditation	25-240- 2	5,000.00					
SAFETY OFFICER :							
Salaries and Wages	25-240- 2	100.00	100.00		100.00		100.00
EMERGENCY MANAGEMENT SERVICES :							
Salaries and Wages	25-252- 1	3,000.00	3,000.00		3,000.00	3,000.00	
Other Expenses	25-252- 2	750.00	500.00		625.00	621.00	4.00
LIFE GUARDS :							
Salaries and Wages	28-380- 1	8,700.00	8,700.00		8,700.00	6,336.00	2,364.00
Other Expenses	28-380- 2	1,000.00	500.00		500.00	40.08	459.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
STREETS AND ROADS :							
ROAD REPAIRS / MAINTENANCE:							
Other Expenses	26-290- 2	7,800.00	7,800.00		5,300.00	4,294.74	1,005.26
PUBLIC WORKS :							
Salaries and Wages	26-300- 1	107,000.00	104,000.00		106,500.00	105,851.07	648.93
GARBAGE AND TRASH REMOVAL :							
Salaries & Wages	26-305- 1	48,000.00	46,000.00		46,000.00	42,417.80	3,582.20
Other Expenses	26-305- 2	13,000.00	15,000.00		12,500.00	9,318.13	3,181.87
SANITATION :							
Sanitary Landfill Costs:							
Other Expenses	26-305- 2	80,000.00	83,000.00		68,000.00	65,000.00	3,000.00
RECYCLING ACT (CHAPTER 278 P.L. 1981)							
RECYCLING :							
Salaries and Wages	26-305- 1	37,000.00	36,000.00		36,000.00	34,890.75	1,109.25
Other Expenses	26-305- 2	5,000.00	5,000.00		2,500.00	873.22	1,626.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
RECREATION AND EDUCATION :							
BEACH FRONT AND DOCK MAINTENANCE:							
Other Expenses:							
Miscellaneous	28-380- 2	3,000.00	3,000.00		3,000.00	749.00	2,251.00
PARKS AND PLAYGROUNDS :							
Other Expenses	28-375- 2	2,000.00	1,000.00		3,550.00	3,536.83	13.17
CELEBRATION OF PUBLIC EVENTS :							
Other Expenses	30-420- 2	2,500.00	2,500.00		2,500.00	2,424.09	75.91
HEALTH AND WELFARE :							
ENVIRONMENTAL COMMISSION:							
Other Expenses	27-335- 2	100.00	100.00		100.00		100.00
HEALTH AND WELFARE :							
Other Expenses	27-330- 2	50.00	50.00		50.00		50.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
NEW JERSEY EMPLOYEE OCCUPATIONAL SAFETY							
AND HEALTH ACT:							
Other Expenses	27-330- 2	600.00	50.00		50.00	625.00	*
STORMWATER MANAGEMENT:							
Other Expenses	27-331- 2	1,100.00	1,100.00		1,100.00	1,050.00	50.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:							
UTILITIES :							
Gasoline	31-460- 2	20,000.00	20,000.00		20,000.00	15,537.12	4,462.88
Fuel Oil	31-447- 2	17,000.00	17,000.00		17,000.00	12,278.19	4,721.81
Electricity	31-430- 2	17,000.00	17,000.00		17,000.00	12,348.70	4,651.30
Natural Gas	31-446- 2	8,000.00	8,000.00		8,000.00	5,827.16	2,172.84
Street Lighting	31-435- 2	24,500.00	24,500.00		24,500.00	22,289.46	2,210.54
Communications	31-436- 2	13,500.00	13,500.00		13,500.00	12,715.45	784.55
Computer Technology	31-437- 2	4,000.00	4,000.00		4,000.00	3,329.70	670.30
ACCUMULATED LEAVE COMPENSATION	31-415- 2	2,000.00	2,000.00		2,000.00	2,000.00	
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN"CAPS"	32315-00	1,494,175.00	1,607,450.00		1,603,950.00	1,464,556.58	140,497.79
B. CONTINGENT	35-470- 2	50.00	50.00	XXXXXXXXXXXX	50.00		50.00
TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"	30001-00	1,494,225.00	1,607,500.00		1,604,000.00	1,464,556.58	140,547.79
DETAIL:							
SALARIES & WAGES	30001-11	795,700.00	913,550.00		923,050.00	901,526.88	21,934.37
OTHER EXPENSES (INCLUDING CONTINGENT)	30001-99	698,525.00	693,950.00		680,950.00	563,029.70	118,613.42

CURRENT FUND - 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
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			-
OVEREXPENDITURE OF 2013 APPROPRIATION RESERVES	46-871- 2	1,533.18	1,073.75	XXXXXXXXXX	1,073.75	1,073.75	XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
OVEREXPENDITURE OF 2014 APPROPRIATION	46-872- 2	1,104.37	1,027.39	XXXXXXXXXX	1,027.39	1,027.39	XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DOG REGULATION :							
Other Expenses	42-240- 2	2,700.00	2,700.00		2,700.00		2,700.00
BOROUGH OF BEACHWOOD-INTERLOCAL AGREEMENT:							
FIRST AID SERVICES	42-265- 2	13,600.00	11,000.00		11,000.00	4,000.00	7,000.00
TOWNSHIP OF LAKEWOOD-INTERLOCAL AGREEMENT:							
Other Expenses - Vehicle Washing	42-266- 2	100.00	100.00		100.00		100.00
TOWNSHIP OF BERKELEY -INTERLOCAL AGREEMENT:							
Other Expenses - Tree Services	42-267- 2	100.00	100.00		100.00		100.00
BOROUGH OF OCEAN GATE -INTERLOCAL AGREEMENT:							
Salaries & Wages - Police Services	42-268- 2	96,700.00					
TOTAL INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	113,200.00	13,900.00		13,900.00	4,000.00	9,900.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2014	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		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	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES GRANT	41-770- 2	5,657.73	4,884.05		4,884.05	4,884.05	
MUNICIPAL ALLIANCE ON ALCOHOL AND DRUG ABUSE :							
State Share	41-703- 2	19,750.00	22,000.00		22,000.00	22,000.00	
Local Match	41-703- 2	2,500.00	2,500.00		2,500.00	2,500.00	
BODY ARMOR REPLACEMENT FUND	41-708- 2	1,006.11	1,184.99		1,184.99	1,184.99	
RECYCLING TONNAGE GRANT	41-701- 2	2,392.40	1,023.18		1,023.18	1,023.18	
OFFICE OF EMERGENCY MANAGEMENT- 966 FUNDS	41-717- 2	1,898.08	6,518.00		6,518.00	6,518.00	
DRUNK DRIVING ENFORCEMENT FUND	41-718- 2	7,560.04					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "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
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2	6,000.00	12,000.00	XXXXXXXXXX	12,000.00	12,000.00	XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	600024-00	6,000.00	12,000.00	XXXXXXXXXX	12,000.00	12,000.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)	29-405- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	600025-00	595,253.36	468,639.22		468,639.22	401,137.83	50,750.00

CURRENT FUND - 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
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXX
							XXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	600006-00						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS				XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020							XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	60007-00						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	60008-00						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	60010-00	595,253.36	468,639.22		468,639.22	401,137.83	50,750.00
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	30009-00	2,311,512.91	2,269,294.36		2,269,294.36	2,059,374.94	194,272.40
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	150,000.00	158,400.00	XXXXXXXXXX	158,400.00	158,400.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	30000-00	2,461,512.91	2,427,694.36		2,427,694.36	2,217,774.94	194,272.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2014	
SUMMARY OF APPROPRIATIONS		FOR 2015	FOR 2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	30005-00	1,494,225.00	1,607,500.00		1,604,000.00	1,464,556.58	140,547.79
STATUTORY EXPENDITURES	XXXXXX	219,397.00	191,054.00		194,554.00	191,579.39	2,974.61
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	XXXXXX	30,000.00	30,000.00		30,000.00		30,000.00
UNIFORM CONSTRUCTION CODE	XXXXXX						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	113,200.00	13,900.00		13,900.00	4,000.00	9,900.00
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	XXXXXX						
PUBLIC & PRIVATE PROGS. OFFSET BY REVs.	XXXXXX	40,764.36	39,030.22		39,030.22	39,030.22	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	60023-00	183,964.36	82,930.22		82,930.22	43,030.22	39,900.00
(C) CAPITAL IMPROVEMENTS	60002-00	15,000.00	10,850.00		10,850.00		10,850.00
(D) MUNICIPAL DEBT SERVICE	60003-00	390,289.00	362,859.00		362,859.00	346,107.61	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	XXXXXX	8,637.55	14,101.14		14,101.14	14,101.14	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	60008-00						XXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	150,000.00	158,400.00	XXXXXXXXXX	158,400.00	158,400.00	XXXXXXXXXX
TOTAL GENERAL APPROPRIATION	30000-00	2,461,512.91	2,427,694.36		2,427,694.36	2,217,774.94	194,272.40

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2014
		2015	2014	
OPERATING SURPLUS ANTICIPATED	08-501	9,140.00	13,749.50	13,749.50
OPERATING SURPLUS ANTICIPATED with PRIOR WRITTEN CONSENT of the DIRECTOR LOCAL GOVERNMENT SERVICES	08-502			
Total Operating Surplus Anticipated	08-500	9,140.00	13,749.50	13,749.50
RENTS	08-503	226,000.00	237,000.00	226,769.64
Special Items of Revenue Anticipated with Prior Written Consent of Director of Government Services	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
RENTS - additional	08-503	40,000.00		
DEFICIT (GENERAL BUDGET)	08-549			
TOTAL WATER UTILITY REVENUES	91 07-00	275,140.00	250,749.50	240,519.14

*NOTE: Use a separate set of sheets for
each separate Utility.
All other utilities use sheets 33, 34 and 35

DEDICATED WATER UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR WATER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2014	
		2015	2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATING:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501- 1	59,000.00	59,000.00		58,421.00	52,597.96	5,823.04
Other Expenses	55-502- 2	80,000.00	80,000.00		80,000.00	75,162.10	4,837.90
Audit	55-502- 2	7,500.00	7,500.00		7,500.00	7,500.00	
Workers Compensation Insurance	55-502- 2	10,000.00	10,000.00		10,000.00	10,000.00	
CAPITAL IMPROVEMENTS:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	55-510- 2						
Capital Improvement Fund	55-511- 2	2,000.00	2,000.00		2,000.00	2,000.00	
Capital Outlay	55-512- 2						
Purchase of Water Meters	55-512- 2	500.00	500.00		1,079.00	1,078.80	0.20
Purchase of Hydrants	55-512- 2	500.00	500.00		500.00		500.00
DEBT SERVICE:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520- 2	21,580.00	20,414.00		20,414.00	20,413.14	XXXXXXXXXXXXXX
Payment of Bond Anticipation & Capital Notes	55-521- 2	25,000.00					XXXXXXXXXXXXXX
Interest on Bonds	55-522- 2	44,060.00	45,863.00		45,863.00	45,863.00	XXXXXXXXXXXXXX
Interest on Notes	55-523- 2	9,800.00	9,800.00		9,800.00	9,800.00	XXXXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR WATER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2014	
		2015	2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEFERRED CHARGES AND STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	55-530- 2			XXXXXXXXXXXXXX			
Overexpenditure of 2013 Appropriations	55-531- 2		751.17	XXXXXXXXXXXXXX	751.17	751.17	
Overexpenditure of 2012 Appropriations Reserves	55-532- 2		1,721.33	XXXXXXXXXXXXXX	1,721.33	1,721.33	
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540- 2	10,000.00	7,500.00		7,500.00	7,500.00	
Social Security System (O.A.S.I.)	55-541- 2	4,500.00	4,500.00		4,500.00	4,042.06	457.94
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542- 2	700.00	700.00		700.00	476.03	223.97
JUDGMENTS	55-531- 2						
DEFICIT IN OPERATIONS IN PRIOR YEARS	55-532- 2						XXXXXXXXXXXXXX
SURPLUS (GENERAL BUDGET)	55-545- 2						XXXXXXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	92109-00	275,140.00	250,749.50		250,749.50	238,905.59	11,843.05

DEDICATED SEWER UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR SEWER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2014	
		2015	2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATING:	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501- 1	70,000.00	80,000.00		80,000.00	79,564.35	435.65
Other Expenses	55-501- 2	70,000.00	70,000.00		60,470.00	49,865.38	10,604.62
Sewer Treatment	55-504 2	182,000.00	170,000.00		181,290.00	181,289.40	0.60
Audit	55-502- 2	7,500.00	7,500.00		7,500.00	7,500.00	
Workers Compensation Insurance	55-503- 2	10,000.00	25,000.00		19,000.00	18,820.40	179.60
CAPITAL IMPROVEMENTS:	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Capital Improvement Fund	55-511- 2						
Ord. 92-12 Construction Sanitary Sewer	55-512- 2						
Reserve for Replacement Fund	55-513- 2	1,000.00	1,000.00		1,000.00		1,000.00
DEBT SERVICE:	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520- 2	35,104.00	33,415.00		33,415.00	33,412.05	XXXXXXXXXXXXXX
Payment of Bond Anticipation & Capital Notes	55-521- 2						XXXXXXXXXXXXXX
Interest on Bonds	55-522- 2	20,785.00	19,775.00		23,390.00	23,390.00	XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR SEWER UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2014	
		2015	2014	FOR 2014 BY EMERGENCY APPROPRIATION	TOTAL FOR 2014 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEFERRED CHARGES AND STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	55-530- 2			XXXXXXXXXXXXXX			
Overexpenditure of 2013 Appropriations	55-531- 2		422.86	XXXXXXXXXXXXXX	422.86	422.86	
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540- 2	10,500.00	13,000.00		13,000.00	13,000.00	
Social Security System (O.A.S.I.)	55-541- 2	5,800.00	5,600.00		6,225.00	6,094.16	130.84
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542- 2	650.00	650.00		650.00	485.63	164.37
JUDGMENTS	55-531- 2						
DEFICIT IN OPERATIONS IN PRIOR YEARS	55-532- 2						XXXXXXXXXXXXXX
SURPLUS (GENERAL BUDGET)	55-545- 2						XXXXXXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	92109-00	413,339.00	426,362.86		426,362.86	413,844.23	12,515.68

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in CASH IN 2014
	2015	2014	
ASSESSMENT CASH			
DEFICIT (_____ UTILITY BUDGET)			
TOTAL _____ UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2014 Paid or Charged
	2015	2014	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
TOTAL _____ UTILITY ASSESSMENT APPROPRIATIONS			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Accumulated Absences; Affordable Housing Trust; Disposal of Forfeited Property; Housing and Community Development Act of 1974; Escrow Trust Accounts; Construction Code Fees; Municipal Public Defender; Parking Offenses Adjudication Act;

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 and Investments	1110100	\$937,506.36
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	129,704.90
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	13,587.00
Other Receivables	1110600	37,619.11
Deferred Charges Required to be in 2014 Budget	1110700	12,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	8,637.55
TOTAL ASSETS	1110900	\$1,139,054.92
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	\$632,493.02
Reserves for Receivables	2110200	180,911.01
Surplus	2110300	325,650.89
TOTAL LIABILITIES, RESERVES and SURPLUS		\$1,139,054.92

School Tax Levy Unpaid	2220140	\$1,159,974.69
Less: School Tax Deferred	2110200	1,176,797.00
*Balance Included in Above "Other Receivables"	2220300	(\$16,822.31)

		2014	2013
Surplus Balance, January 1st	2310100	\$385,876.59	\$335,222.13
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2014 97.67% 2012 96.94%)	2310200	4,968,331.17	4,797,788.30
Delinquent Taxes	2310300	118,145.96	131,538.76
Other Revenues and Additions to Income	2310400	549,579.88	749,769.62
TOTAL FUNDS	2310500	6,021,933.60	6,014,318.81
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	2,253,647.34	2,235,319.48
School Taxes (including Local and Regional)	2310700	2,322,229.50	2,329,836.26
County Taxes (including Added Tax Amounts)	2310800	1,119,059.40	1,025,717.87
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	2,450.84	38,596.00
Total Expenditures and Tax Requirements	2311100	5,697,387.08	5,629,469.61
LESS: Expenditures to be Raised by Future Taxes	2311200	1,104.37	1,027.39
Total Adjusted Expenditures and Tax Requirements	2311300	5,696,282.71	5,628,442.22
Surplus Balance - December 31st	2311400	\$325,650.89	\$385,876.59

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	\$325,650.89
Current Surplus Anticipated in - 2015 Budget	2311600	225,000.00
Surplus Balance Remaining	2311700	\$100,650.89

**2015
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 numbers 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 a capital improvement program.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

**IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2015 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.**

**CAPITAL BUDGET (CURRENT YEAR ACTION)
2015**

LOCAL UNIT

Borough OF Pine Beach

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 Improve - ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
GENERAL CAPITAL:									
PURCHASE OF EQUIPMENT		30,000.00		1,500.00	1,425.00			27,075.00	
IMPROVEMENT. TO MUNICIPAL PROPERTY		100,000.00		5,700.00	4,715.00			89,585.00	
IMPROVEMENT. TO VARIOUS ROADS		100,000.00		7,500.00	4,625.00			87,875.00	
TOTAL GENERAL CAPITAL		230,000.00		14,700.00	10,765.00			204,535.00	
WATER UTILITY IMPROVEMENTS :									
PURCHASE OF WATER METERS		350,500.00		500.00	17,500.00			332,500.00	
PURCHASE / REPAIR HYDRANTS		500.00		500.00					
IMPROV. TO WATER WELLS		450,000.00			22,500.00			427,500.00	
IMPROV. TO WATER PLANT									
TOTAL WATER UTILITIES		801,000.00		1,000.00	40,000.00			760,000.00	
SEWER UTILITY IMPROVEMENTS									
REHABILITATION SEWER LINES		50,000.00						50,000.00	
REHABILITATION PUMP STATION		75,000.00						75,000.00	
TOTAL SEWER UTILITIES		125,000.00						125,000.00	
TOTALS - ALL PROJECTS		1,156,000.00		15,700.00	50,765.00			1,089,535.00	

3 YEAR CAPITAL PROGRAM - 2015 - 2017
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT

Borough OF Pine Beach

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
GENERAL CAPITAL:									
PURCHASE OF EQUIPMENT		55,000.00		30,000.00	25,000.00				
IMPROVEMENT. TO MUNICIPAL PROPERTY		300,000.00		100,000.00	100,000.00	100,000.00			
IMPROVEMENT. TO VARIOUS ROADS		300,000.00		100,000.00	100,000.00	100,000.00			
TOTAL GENERAL CAPITAL		655,000.00		230,000.00	225,000.00	200,000.00			
WATER UTILITY IMPROVEMENTS :									
PURCHASE OF WATER METERS		350,500.00		350,500.00					
PURCHASE / REPAIR HYDRANTS		28,003.00		500.00	2,500.00	25,003.00			
IMPROV. TO WATER WELLS		675,000.00		450,000.00	225,000.00				
IMPROV. TO WATER PLANT									
TOTAL WATER UTILITIES		1,053,503.00		801,000.00	227,500.00	25,003.00			
SEWER UTILITY IMPROVEMENTS									
REHABILITATION SEWER LINES		175,000.00		50,000.00	125,000.00				
REHABILITATION PUMP STATION		75,000.00		75,000.00					
TOTAL SEWER UTILITIES		250,000.00		125,000.00	125,000.00				
TOTALS - ALL PROJECTS		1,958,503.00		1,156,000.00	577,500.00	225,003.00			

**3 YEAR CAPITAL PROGRAM - 2015 - 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT

Borough of Pine Beach

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
GENERAL CAPITAL:									
PURCHASE OF EQUIPMENT	55,000.00			2,750.00			52,250.00		
IMPROVEMENT. TO MUNICIPAL PROPERTY	300,000.00			15,000.00			285,000.00		
IMPROVEMENT. TO VARIOUS ROADS	300,000.00			15,000.00			285,000.00		
TOTAL GENERAL CAPITAL	655,000.00			32,750.00			622,250.00		
WATER UTILITY IMPROVEMENTS :									
PURCHASE OF WATER METERS	350,500.00								
PURCHASE / REPAIR HYDRANTS	28,003.00						28,003.00		
IMPROV. TO WATER WELLS	675,000.00								
IMPROV. TO WATER PLANT									
TOTAL WATER UTILITIES	1,053,503.00						28,003.00		
SEWER UTILITY IMPROVEMENTS									
REHABILITATION SEWER LINES									
TOTAL SEWER UTILITIES	75,000.00						75,000.00		
TOTAL SEWER UTILITIES	75,000.00						75,000.00		
TOTALS - ALL PROJECTS	1,783,503.00			32,750.00			725,253.00		

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

Contracting Unit: BOROUGH OF PINE BEACH

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 project.

- 1.

- 2.

- 3.

- 4.

For each change order listed above, submit with introduced budget a copy of 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 20 percent threshold for the year indicated above please check here and certify below.

Date

Clerk of Governing Body

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent		1,494,225.00
(e) Deferred Charges and Statutory Expenditures - Municipal		222,034.55
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"		183,964.36
(b) Capital Improvements		15,000.00
(d) Municipal Debt Service		390,289.00
(e) Deferred Charges - Municipal		6,000.00
(f) Judgments		
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		
(g) Cash Deficit		
(k) For Local District School Purposes		
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)		150,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
TOTAL APPROPRIATIONS		\$2,461,512.91

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 22nd day of June, 2015. 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 22nd day of June 2015, _____, Clerk
Signature