

**2014 MUNICIPAL DATA SHEET  
(Must Accompany 2014 Budget)**

MUNICIPALITY: BOROUGH OF PENNS GROVE COUNTY: SALEM

<u>John A. Washington</u> Mayor's Name	<u>12/31/2014</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Bertha N. Burl</u>	<u>12/31/2014</u>
<u>Ulpiano Padilla</u>	<u>12/31/2014</u>
<u>Jeanette Jackson</u>	<u>12/31/2015</u>
<u>Deborah Scott</u>	<u>12/31/2015</u>
<u>Clifford E. Poindexter</u>	<u>12/31/2016</u>
<u>Carl Washington, Jr.</u>	<u>12/31/2016</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Municipal Officials	
<u>Sharon R. Williams</u> Municipal Clerk	<u>11/3/2004</u> Date of Orig. Appt. C-1395 Cert No.
<u>Elizabeth A. Ruhl</u> Tax Collector	<u>T-8318</u> Cert No.
<u>Stephen F. Labb</u> Chief Financial Officer	<u>N-0416</u> Cert No.
<u>Michael J. Welding</u> Registered Municipal Accountant	<u>CR-000461</u> Lic No.
<u>Adam Telsey</u> Municipal Attorney	

Please attach this to your 2014 Budget and Mail to:

Official Mailing Address of Municipality  
Borough of Penns Grove  
PO Box 527  
Penns Grove, New Jersey 08069  
 Fax #: (856) 299-3411

Director, Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton NJ 08625

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

MUNICIPAL BUDGET  
2014

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Penns Grove County of \_\_\_\_\_ Salem \_\_\_\_\_ for the Calendar Year 2014.

It is hereby certified 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

12th day of \_\_\_\_\_ March, 2014, and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this

12th day of \_\_\_\_\_ March, 2014

Address \_\_\_\_\_  
Penns Grove, New Jersey 08069  
Address \_\_\_\_\_  
Phone Number \_\_\_\_\_  
(856) 299-0098

Address \_\_\_\_\_

Address \_\_\_\_\_

PO Box 527

Clerk \_\_\_\_\_

*Sharon F. Williams*

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

Certified by me, this

12th day of \_\_\_\_\_ March, 2014

Registered Municipal Accountant \_\_\_\_\_

Woodbury, New Jersey 08096

Address \_\_\_\_\_

Phone Number \_\_\_\_\_

(856) 853-0440

Address \_\_\_\_\_

6 North Broad Street, Suite 201

Certified by me, this

12th day of \_\_\_\_\_ March, 2014

Chief Financial Officer \_\_\_\_\_

*[Signature]*

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

Certified by me, this

12th day of \_\_\_\_\_ March, 2014

DO NOT USE THESE SPACES


CERTIFICATION OF ADOPTED 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.

Dated: \_\_\_\_\_ 2014

By: \_\_\_\_\_  
Director of the Division of Local Government Services  
Department of Community Affairs  
STATE OF NEW JERSEY

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

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

Dated: \_\_\_\_\_ 2014

By: \_\_\_\_\_  
Director of the Division of Local Government Services  
Department of Community Affairs  
STATE OF NEW JERSEY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Penns Grove, County of Salem for the Calendar 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 April 02, 2014

The Governing Body of the Borough of Penns Grove does hereby approve the following as the Budget for the year 2014.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes	Burl Jackson Padilla Washington, Jr.	Nays		Abstained	
				Absent	Poindexter Scott

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough of Penns Grove, County of Salem, on March 12, 2014

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on April 15, 2014 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

YEAR 2014	xxxxxxxxxxxx	General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)
	xxxxxxxxxxxx	1. Appropriations within "CAPS"
	4,488,527.00	(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}
	xxxxxxxxxxxx	2. Appropriations excluded from "CAPS"
	911,269.51	(a) Municipal Purposes (item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}
	-	(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)
	911,269.51	Total General Appropriations excluded from "CAPS"(item O, sheet 29)
	718,668.23	3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated 90.00% Percent of Tax Collections
		Building Aid Allowance 2014 - \$
		for Schools-State Aid 2013 - \$
	6,118,464.74	4 Total General Appropriations (item 9, Sheet 29)
		5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)
	2,811,782.43	(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)
	xxxxxxxxxxxx	6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)
	3,308,682.31	(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)
	-	(b) Addition to Local District School Tax (item 6(b), Sheet 11)
	-	(c) Minimum Library Tax

EXPLANATORY STATEMENT - (Continued)  
 SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,825,423.13			
Budget Appropriation Added by N.J.S 40A:4-87	4,400.00			
Emergency Appropriations				
<b>Total Appropriations</b>	<b>5,829,823.13</b>	-	-	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	5,702,327.13			
Reserved	127,403.30			
Unexpended Balances Canceled	92.70			
<b>Total Expenditures and Unexpended Balances Canceled</b>	<b>5,829,823.13</b>	-	-	-
Overexpenditures*	-	-	-	-

Explanations of Appropriations for  
 "Other Expenses"

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

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

Materials, supplies and non-bondable  
 equipment;

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

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

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

\*See Budget Appropriation items so marked to the right of column (Expended 2013 Reserved.)

EXPLANATORY STATEMENT - (CONTINUED)

APPROPRIATION CAP CALCULATION (1977 CAP)	
The municipal budget for the calendar year 2014 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly known as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Borough of Penns Grove, is calculated as follows:	
Total General Appropriations for 2013	5,825,423.00
CAP Base Adjustments	
Subtotal	5,825,423.00
Less Exceptions:	
Total Other Operations	
Total Uniform Construction Code (UCC)	
Total Intercapital Service Agreements	
Total Additional Appropriations	580,418.00
Total Public-Private Offset	
Total Capital Improvements	
Total Debt Service	
Total Deferred Charges	116,122.00
Judgments	
Cash Deficit of Preceding Year	2,044.00
Total Appropriation for School Purposes	
Transferred to Board of Education	
Reserve for Uncollected Taxes	16,099.00
Total Exceptions	533,872.00
Amount on which .5% CAP is Applied (carried forward)	1,347,514.00
Amount on which .5% CAP is Applied (brought forward)	4,477,909.00
.5% CAP	22,389.55
Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	4,500,298.55
Additional Exceptions:	
Available from Banking - 2012	256,622.41
Available from Banking - 2013	253,426.62
Assessed Value of New Construction per Assessor's Certification	3,444.34
Additional Increase in CAPS per COLA Ordinance	134,337.27
Total Additional Exceptions	647,830.64
Total Allowable Appropriations Within CAPS for 2014	5,148,129.19
Total Appropriations Within CAPS for 2014	\$ 4,488,527.00

Sheet 3b

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

**Levy CAP Calculation**

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Borough of Penns Grove is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 2,684,619.64	Balance (carried forward)	2,806,271.15
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	44.00	Less - Cancelled or Unexpended Exclusions	93.00
Less: Prior Year Deferred Charges - Emergencies			
Less: Prior Year Recycling Tax		<b>Adjusted Tax Levy After Exclusions</b>	2,806,178.15
Less: Changes in Service Provider - Transfer of Service/ Function			
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	2,684,575.64	<b>Additions:</b>	
Plus: 2% Cap increase	53,691.51	New Ratables - Increased in Valuations	\$ 227,800.00
<b>Adjusted Tax Levy</b>	2,738,267.15	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.512
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	3,444.34
<b>Adjusted Tax Levy Prior to Exclusions</b>	2,738,267.15	CY 2012 Cap Bank Utilized in CY 2014	89.00
		CY 2013 Cap Bank Utilized in CY 2014	-
<b>Exclusions:</b>		Amounts Approved by Referendum	-
Allowable Shared Service Agreements Increase	\$ -		
Allowable Health Insurance Cost Increase	7,688.00	<b>Maximum Allowable Amount to be Raised by Taxation</b>	\$ 2,809,711.49
Allowable Pension Obligations Increase	6,668.00		
Allowable LOSAP Increase	-	<b>Amount to be Raised by Taxation for Municipal Purposes</b>	\$ 3,306,682.31
Allowable Capital Improvements Increase	10,000.00		
Allowable Debt Service and Capital Leases Increase	43,648.00	<b>Unused CY 2014 Tax Levy Available for Banking (CY 2015 - CY 2017)</b>	\$ (496,970.82)
Recycling Tax Appropriation	-		
Deferred Charges to Future Taxation Unfunded	-		
Current Year Deferred Charges - Emergencies	-		
<b>Add Total Exclusions</b>	68,004.00		
Balance (carried forward)	2,806,271.15		

EXPLANATORY STATEMENT (CONTINUED)  
 BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation	Budget Imbalance Categories				
			Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Other
Surplus Anticipated	-	No available surplus to anticipate in the 2014, down \$135,000.00 from last year.	X				
Transitional Aid	450,000.00	Decrease of \$150,000.00 (25.0%) from 2013 budget per LFN.		X			
Receipts from Delinquent Taxes	515,000.00	Decrease of \$35,500.00 from 2013 budget, may foreclose on properties instead of collecting taxes.				X	
Penns Grove Sewerage Authority Debt Service Contribution	31,070.00	Interlocal Service Agreement, revenue depends current BAN interest rate.	X				
Reserve for Uncollected Taxes	718,668.23	Increase of \$184,796.62 from 2013 budget. Will automatically decrease if additional aid is awarded.		X			



EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

**Split Function Appropriations:**

The following appropriation(s) are appropriated inside and outside of the appropriation CAP:

**Health Insurance Appropriation Recap:**

The following is a recap of Health Insurance Costs for the Current Budget Year:

<b>Total Health Insurance Cost</b>	\$ 904,579.00
<b>Less: Employee Contributions</b>	<u>24,178.00</u>
<b>Net Costs Appropriated</b>	<u>\$ 880,401.00</u>
<b>Current Fund Budget Inside CAP</b>	\$ 880,401.00
<b>Current Fund Budget Outside CAP</b>	-
<b>Utility Fund Budget Appropriation</b>	<u>-</u>
	<u>\$ 880,401.00</u>

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
NONE					
<b>Totals</b>	- days	-			
Total Funds Reserved as of end of 2013					
Total Funds Appropriated in 2014					

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
1. Surplus Anticipated	08-101		135,000.00	135,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	-	135,000.00	135,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	3,000.00	4,000.00	3,980.40
Other	08-104	90,000.00	98,000.00	92,870.00
Fees and Permits	08-105	39,000.00	32,000.00	68,578.73
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	85,000.00	85,000.00	113,207.82
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	63,000.00	113,371.34
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Payments in Lieu of Taxes	08-145			
Penns Grove Gardens	08-145	140,000.00	140,000.00	140,000.00
Penn Village	08-145	42,000.00	42,000.00	42,500.00

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section A: Local Revenues				
	08-001	464,000.00	464,000.00	574,508.29

CURRENT FUND- ANTICIPATED REVENUES -(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Transitional Aid	09-212	450,000.00	600,000.00	600,000.00
Consolidated Municipal Property Tax Relief Act	09-200	419,609.00	426,898.00	426,898.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	825,245.00	817,956.00	817,956.16
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,694,854.00	1,844,854.00	1,844,854.16

GENERAL REVENUES		FCOA	2014		2013	
			Anticipated		Realized in Cash in 2013	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction						
	Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & N.J.A.C 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	15,078.97
	Uniform Construction Code Fees	08-160	15,000.00	16,000.00		15,078.97
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations						
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction						
	Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
	Additional Dedicated Uniform Construction Code Fees Offset with	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
	Appropriations (N.J.S 40A:4-45.3h and NJAC 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
	Uniform Construction Code Fees	08-160				
Special Item of General Revenue Anticipated with Prior Written						
Consent of Director of Local Government Services:						
	Additional Dedicated Uniform Construction Code Fees Offset with	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
	Appropriations (N.J.S 40A:4-45.3h and NJAC 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	15,000.00	16,000.00		15,078.97

CURRENT FUND- ANTICIPATED REVENUES -(continued)

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

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES		FCOA	2014	2013	Realized in Cash in 2013
Anticipated					
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With					
Prior Written Consent of Director of Local Government services - Additional					
Revenue Offset with Appropriations (N.J.S. 40A:4-44.3h)					
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written					
Consent of Director of Local Government Services - Additional Revenues					
		08-003			



CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue</b>				
<b>Anticipated with Prior Written Consent of Director of Local Government</b>				
<b>Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	394.25	2,666.13	2,666.13
Drunk Driving Enforcement Fund	10-745	3,412.12		
Clean Communities Program	10-770	-	8,613.69	8,613.69
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
NJS Senior Citizen and Disabled Resident Transportation Assistance Act	10-731	85,953.75	85,953.75	85,953.75
Body Armor Replacement Program	10-732	2,098.31	1,725.92	1,725.92
Drive Sober or Get Pulled Over	10-733		4,400.00	4,400.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
10-001				
Consent of Director of Local Government Services - Public and Private Revenues		91,858.43	103,359.49	103,359.49

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Penns Grove Sewerage Authority Debt Service Contribution	08-121	31,070.00	31,490.00	31,490.00

CURRENT FUND - ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent 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	31,070.00	31,490.00	31,490.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
<b>Summary of Revenues</b>				
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	-	135,000.00	135,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	464,000.00	464,000.00	574,508.29
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,694,854.00	1,844,854.00	1,844,854.16
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	15,000.00	16,000.00	15,078.97
Special items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section D: Director of Local Government Services - Shared Service Agreements</b>	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section E:Director of Local Government Services-Additional Revenues</b>	08-003	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section F:Director of Local Government Services-Public and Private Revenues</b>	10-001	91,858.43	103,359.49	103,359.49
Special items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section G:Director of Local Government Services-Other Special Items</b>	08-004	31,070.00	31,490.00	31,490.00
<b>Total Miscellaneous Revenues</b>	13-099	2,296,782.43	2,459,703.49	2,569,290.91
<b>4. Receipts from Delinquent Taxes</b>	15-499	515,000.00	550,500.00	580,686.27
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	2,811,782.43	3,145,203.49	3,284,977.18
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,306,682.31	2,684,619.64	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	-		
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	3,306,682.31	2,684,619.64	2,430,333.87
<b>7. Total General Revenues</b>	13-299	6,118,464.74	6,829,823.13	5,715,311.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	for 2014		for 2013		for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
		Appropriated	Expended 2013						
(A) Operations - within "CAPS"									
GENERAL GOVERNMENT FUNCTIONS									
Mayor & Council									
Salaries & Wages	20-110-1	27,060.00	27,060.00	27,060.00	27,060.00		27,060.00	26,914.04	145.96
Other Expenses	20-110-2	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00	1,852.75	147.25
Municipal Clerk									
Salaries & Wages	20-120-1	76,000.00	76,000.00	76,000.00	76,000.00		76,000.00	67,402.16	10,597.84
Other Expenses	20-120-2	44,650.00	44,650.00	44,650.00	44,650.00		44,650.00	43,240.15	1,409.85
Financial Administration (Treasury)									
Salaries & Wages	20-130-1	113,000.00	112,000.00	112,000.00	113,000.00		113,000.00	112,754.37	245.63
Other Expenses	20-130-2	35,000.00	15,000.00	15,000.00	15,000.00		15,000.00	14,664.77	335.23
Audit Services	20-135-1	22,000.00	42,000.00	42,000.00	42,000.00		42,000.00	39,255.00	2,745.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - within "CAPS" (Continued)	FCOA	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	15,369.00	15,369.00		15,369.00	15,359.28	9.72
Other Expenses	20-150-2	2,175.00	2,175.00		2,175.00	2,175.00	
Revenue Administration							
Other Expenses	20-145-2	6,375.00	6,375.00		6,375.00	6,361.60	13.40
Liquidation of Tax Title Liens and							
Foreclosed Property							
Other Expenses	20-145-2	15,000.00	7,000.00		2,000.00	1,192.50	807.50
Legal Services and Costs							
Other Expenses	20-155-2	85,000.00	93,000.00		107,000.00	106,184.31	815.69
Economic Development Agencies							
Salaries & Wages	20-170-1						
Other Expenses	20-170-2	22,325.00	22,325.00		22,325.00	18,891.00	3,434.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	(A) Operations - within "CAPS" (continued)	FCOA	Appropriated		Total for 2013 by Agency Appropriation	As Modified By All Transfers	Paid or Charged	Reserved
			for 2014	for 2013				
								Expended 2013
Engineering Services and Costs								
Other Expenses		20-165-2	40,500.00	40,500.00		37,435.00	23,526.37	13,908.63
LAND USE ADMINISTRATION								
Municipal Land Use Law (NJS 40:55D-1)								
Planning Board								
Salaries & Wages		21-180-1	5,465.00	5,465.00		5,465.00	5,463.60	1.40
Other Expenses		21-180-2	8,000.00	9,000.00		3,200.00	1,128.00	2,072.00
INSURANCE								
General Liability		23-210-2	133,393.00	134,846.00		134,846.00	134,846.00	
Workers Compensation		23-215-2	302,643.00	296,154.00		296,154.00	296,154.00	
Employee Group Health		23-220-2	880,401.00	880,401.00		855,601.00	840,118.54	15,482.46
Unemployment Insurance		23-225-2	8,300.00	8,300.00		8,300.00	7,156.00	1,144.00
Health Insurance Waiver		23-220-2	7,806.00	7,806.00		7,806.00	7,806.00	



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
<b>PUBLIC SAFETY</b>							
<b>Fire</b>							
Other Expenses:							
Fire Hydrant Service	25-265-2	32,000.00	32,000.00		35,200.00	35,194.56	5.44
Miscellaneous Other Expenses	25-265-2	32,075.00	28,875.00		28,375.00	28,050.87	324.13
<b>Police</b>							
Salaries & Wages	25-240-1	1,479,309.00	1,479,309.00		1,509,309.00	1,500,329.62	8,979.38
Other Expenses	25-240-2	78,000.00	78,000.00		78,000.00	75,425.56	2,574.44
<b>Aid to Ambulance</b>							
Other Expenses	25-255-2	21,360.00	21,360.00		21,360.00	18,389.85	2,970.15
<b>Aid to YMCA</b>							
Other Expenses	25-255-2	500.00	500.00		500.00	-	500.00



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - within "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Office of Emergency Management							
Other Expenses	25-252-2	500.00	500.00		500.00		500.00
Municipal Prosecutor							
Salaries & Wages	25-275-1	12,460.00	12,460.00		12,460.00	12,455.52	4.48
Municipal Court							
Salaries & Wages	43-490-1	100,000.00	100,000.00		100,000.00	95,438.56	4,561.44
Other Expenses	43-490-2	14,500.00	14,500.00		15,000.00	14,511.60	488.40
Public Defender							
Salaries & Wages	43-495-1	8,870.00	8,870.00		1,170.00	1,167.28	2.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				FCOA	(A) Operations - within "CAPS" (Continued)
	Expended 2013	Total for 2013	for 2013 by Emergency Appropriation	As Modified By All Transfers	Paid or Charged		
<b>PUBLIC WORKS FUNCTIONS</b>							
Public Buildings and Grounds							
Salaries & Wages							
26-310-1							
Other Expenses							
26-310-2							
45,155.00							
45,155.00							
Other Expenses							
26-310-2							
58,155.00							
56,650.70							
1,504.30							
Shade Tree Commission							
Other Expenses							
26-313-2							
3,800.00							
3,800.00							
3,800.00							
2,693.19							
1,106.81							

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
Demolition							
Other Expenses	26-300-2	8,000.00	8,000.00		-	-	
Vehicle Maintenance							
Other Expenses	26-315-2	52,000.00	54,000.00		52,000.00	44,622.16	7,377.84
HEALTH & HUMAN SERVICES							
Board of Health							
Salaries & Wages	27-330-1						
Other Expenses	27-330-2	1,825.00	1,825.00		1,825.00	1,384.00	441.00
Safety Coordinator							
Salaries and Wages	27-355-1	3,000.00	3,000.00		3,000.00	3,000.00	
Other Expenses	27-355-2	1,000.00	1,000.00		1,000.00	998.96	1.04
Animal Control							
Other Expenses	27-340-2	20,200.00	20,200.00		20,200.00	14,702.83	5,497.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated		Expended 2013		
(A) Operations - within "CAPS" (Continued)	FDOA	for 2014	for 2013	Total for 2013	Paid or Charged	Reserved
			Emergency Appropriation	As Modified By All Transfers		
			for 2013 by	Total for 2013		
Senior Citizen Transportation				100.00		
Other Expenses	27-330-2	100.00		100.00		100.00
RECREATION AND EDUCATION						
Recreation Services and Programs						
Other Expenses	28-370-2	10,000.00		10,900.00	10,161.42	738.58
UTILITY EXPENSES AND BULK PURCHASES						
Electricity and Natural Gas	31-435	146,200.00	148,500.00	142,500.00	136,352.53	6,147.47
Telecommunications	31-440	43,300.00	41,000.00	43,300.00	42,796.13	503.87
Water	31-445	3,000.00	3,000.00	3,000.00	1,993.49	1,006.51
Petroleum Products	31-447	46,000.00	46,000.00	43,000.00	37,660.34	5,339.66
Sewage Processing & Disposal	31-455	2,300.00	2,300.00	2,300.00	910.00	1,390.00

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
Uniform Construction Code - Appropriations	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195-1	21,270.00	23,270.00		23,270.00	18,620.40	4,649.60
Other Expenses	22-195-2	4,500.00	4,500.00		4,500.00	4,440.98	59.02
Other Code Enforcement Functions							
Salaries & Wages	22-200-1	30,000.00	32,000.00		32,000.00	22,956.47	9,043.53
Other Expenses	22-200-2	5,125.00	5,125.00		3,725.00	2,667.06	1,057.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)								
UNCLASSIFIED:		xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Appropriated								
Expended 2013								



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - within "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED (CONTINUED):</b>	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Operations (item 8(A)) within "CAPS"</b>	34-199	4,077,811.00	4,078,575.00	-	4,076,210.00	3,956,019.52	120,190.48
<b>B. Contingent</b>	35-470						
<b>Total Operations Including Contingent-within "CAPS"</b>	34-201	4,077,811.00	4,078,575.00	-	4,076,210.00	3,956,019.52	120,190.48
<b>Detail:</b>							
<b>Salaries and Wages</b>	34-201-1	1,890,803.00	1,896,803.00	-	1,920,103.00	1,881,861.30	38,241.70
<b>Other Expenses (Including Contingent)</b>	34-201-2	2,187,008.00	2,181,772.00	-	2,156,107.00	2,074,158.22	81,948.78



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-	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(Z) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	60,648.00	52,922.00		52,922.00	52,922.00	
Social Security System (O.A.S.I.)	36-472	74,315.00	74,315.00		74,315.00	67,551.18	6,763.82
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	273,753.00	272,097.00		272,097.00	272,097.00	
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	2,000.00					
<b>Total Deferred Charges and Statutory</b>							
<b>Expenditures - Municipal within "CAPS"</b>	34-209	410,716.00	399,334.00	-	399,334.00	392,570.18	6,763.82
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
<b>Purposes within "Caps"</b>	34-299	4,488,527.00	4,477,909.00	-	4,475,544.00	4,348,589.70	126,954.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	for 2014	for 2013	Appropriation for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"								
	Insurance (N.J.S.A. 40A:4-45.3(00))							
	General Liability		23-210-2					
	Workers Compensation		23-215-2					
	Employee Group Health		23-220-2					
	Aid to Library		29-390-2	-				
	Tax Appeal - Verizon		30-426-2	30,000.08				
	Expended 2013							

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
(A) Operations - Excluded from "CAPS" (Continued)							
<b>Total Other Operations - Excluded from "CAPS"</b>	34-300	30,000.08	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Revenue Administration (Tax Collection)							
Other Expenses	42-145-2	53,167.00	49,144.00		49,144.00	49,144.00	
Public Work Function: Other Costs							
Other Expenses	42-300-2	549,588.00	531,274.00		532,274.00	531,825.00	449.00
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>602,755.00</b>	<b>580,418.00</b>	<b>-</b>	<b>581,418.00</b>	<b>580,969.00</b>	<b>449.00</b>

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014		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	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	Revenues (N.J.S. 40A:4-45.3h)	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Additional Appropriations Offset by									
Revenues (N.J.S. 40A:4-45.3h)									
	34-303								



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
NJ Senior Citizen and Disabled Resident Transportation Act	41-731	85,953.75	85,953.75		85,953.75	85,953.75	
Recycling Tonnage Grant	41-701	394.25	2,666.13		2,666.13	2,666.13	
Clean Communities	41-770		8,613.69		8,613.69	8,613.69	
Drunk Driving Enforcement Fund	41-745	3,412.12					
Alcohol Education and Rehabilitation Fund	41-702						
Municipal Alliance on Alcoholism and Drug Abuse	41-703						
Body Armor Replacement	41-732	2,098.31	1,725.92		1,725.92	1,725.92	
Drive Sober or Get Pulled Over	41-733		4,400.00		4,400.00	4,400.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
(Continued)							
Total Public and Private Programs Offset	40-999	91,858.43	103,359.49	-	103,359.49	103,359.49	-
by Revenues							
Total Operations - Excluded from "CAPS"	34-305	724,613.51	683,777.49	-	684,777.49	684,328.49	449.00
Detail:							
Salaries & Wages	34-305-1	3,412.12	-	-	-	-	-
Other Expenses	34-305-2	721,201.39	683,777.49	-	684,777.49	684,328.49	449.00

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
(C) Capital Improvements - Excluded from "CAPS"							
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	10,000.00	-				

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	for 2014	for 2013	Emergency for 2013 by	Appropriation	Total for 2013	As Modified By	All Transfers	Paid or	Reserved
(C) Capital Improvements - Excluded from "CAPS"											
(Continued)											
Public and Private Programs Offset by Revenues:		xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
New Jersey DOT Trust Fund Authority Act		41-865									
Total Capital Improvements Excluded from "CAPS"		44-999	10,000.00								

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						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	112,700.00	67,000.00		67,000.00	67,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	5,500.00	6,700.00		8,065.00	7,973.85	XXXXXXXXXX
Green Trust Loan Program:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	42,422.00	42,422.00		42,422.00	42,420.45	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>160,622.00</b>	<b>116,122.00</b>	<b>-</b>	<b>117,487.00</b>	<b>117,394.30</b>	<b>XXXXXXXXXX</b>

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(E) Deferred Charges - Municipal	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxx			xxxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxxx			xxxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875	-	2,000.00	xxxxxxxxxxxx	2,000.00	2,000.00	xxxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxxx			xxxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxx			xxxxxxxxxxxx
Deferred Charges to Future Taxation:				xxxxxxxxxxxx			xxxxxxxxxxxx
Ordinance No. 07-12		-	44.00	xxxxxxxxxxxx	44.00	44.00	xxxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxxx			xxxxxxxxxxxx
Excluded from "CAPS"	46-999	-	2,044.00	xxxxxxxxxxxx	2,044.00	2,044.00	xxxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3(c))	37-480			xxxxxxxxxxxx			xxxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxxx			xxxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	16,034.00	16,099.00	xxxxxxxxxxxx	16,099.00	16,099.00	xxxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxxx			xxxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxx			xxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxxx			xxxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	911,269.51	818,042.49	-	820,407.49	819,865.79	449.00

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
<b>For Local District School Purposes-Excluded from "CAPS"</b>	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	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
<b>Total of Type 1 District School Debt Service</b>							
<b>-Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures-</b>							
<b>Local School - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"</b>	29-409	-	-	-	-	-	XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {(item (1) and (j))- Excluded from "CAPS"}</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	911,269.51	818,042.49	-	820,407.49	819,865.79	449.00
<b>(L) Subtotal General Appropriations (items (H-1) and (O))</b>	34-400	5,399,796.51	5,295,951.49	-	5,295,951.49	5,168,455.49	127,403.30
<b>(M) Reserve for Uncollected Taxes</b>	50-899	718,668.23	533,871.64	XXXXXXXXXX	533,871.64	533,871.64	XXXXXXXXXX
<b>3. Total General Appropriations</b>	34-499	6,118,464.74	5,829,823.13	-	5,829,823.13	5,702,327.13	127,403.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
Summary of Appropriations	FCOA	for 2013 by	Emergency	Appropriation	Total for 2013	As Modified By	All Transfers
		for 2013	for 2013	for 2014	for 2013	for 2013	for 2013
(H-1) Total General Appropriations for		4,477,909.00	-	4,475,544.00	4,348,589.70		
Municipal Purposes within "CAPS"							
(A) Operations - Excluded from "CAPS"	xxxxxxx						
Other Operations	34-300	30,000.08	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	602,755.00	580,418.00	581,418.00	580,969.00	449.00	
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	91,858.43	103,359.49	103,359.49	103,359.49	-	
Total Operations - Excluded from "CAPS"	34-305	724,613.51	683,777.49	684,777.49	684,328.49	449.00	
Capital Improvements	44-999	10,000.00	-	-	-	-	-
(D) Municipal Debt Service	45-999	160,622.00	116,122.00	117,487.00	117,394.30	xxxxxxx	xxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	-	2,044.00	2,044.00	2,044.00	xxxxxxx	xxxxxxx
(F) Judgements	37-480	-	-	-	-	xxxxxxx	xxxxxxx
(G) Cash Deficit	46-885	-	-	-	-	xxxxxxx	xxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	xxxxxxx	xxxxxxx
(N) Transferred to Board of Education	29-405	16,034.00	16,099.00	16,099.00	16,099.00	xxxxxxx	xxxxxxx
(M) Reserve for Uncollected Taxes	50-899	718,668.23	533,871.64	533,871.64	533,871.64	xxxxxxx	xxxxxxx
Total General Appropriations	34-499	6,118,464.74	5,829,823.13	5,829,823.13	5,702,327.13	127,403.30	



DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>	-	-	-

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>	-	-	-

DEDICATED ASSESSMENT BUDGET				
UTILITY				
14. DEDICATED REVENUE FROM	FCOA	2014	2013	Realized in Cash 2013
Assessment Cash	53-101			
Deficit ( )	53-885			
Total	Assessment Revenues	53-899	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2014	2013	Expended 2013
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	Assessment Appropriations	53-999	-	-

Dedication by Rider - (N.J.S. 40A:4-39) The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Request, Escheat, Federal Grant; Construction Code Fees Due Hackensack 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;

Housing and Community Act of 1974; Developer's Escrow Fund; Recycling Program; Municipal Public Defender; Neighborhood Preservation Program; Disposal of Forfeited Property; Accumulated Absences; Snow Removal Trust Fund; Outside Employment of Off-Duty Police Officer; Uniform Fire Safety Act Penalty Monies; Parking Offenses Adjudication Act; Borough Recreational Events Donations;

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	626,221.11
Due from State of N.J.(c20,P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxxx
Taxes Receivable	1110300	527,194.22
Tax Title Liens Receivable	1110400	556,572.44
Property Acquired by Tax Title Lien Liquidation	1110500	143,100.00
Other Receivables	1110600	31,260.49
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>1,884,348.26</b>

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	578,909.18
Reserves for Receivables	2110200	1,258,127.15
Surplus	2110300	47,311.93
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,884,348.26</b>

School Tax Levy Unpaid	2220110	
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	139,449.85	316,047.06
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes			
*(Percentage collected: 2013-87.82%, 2012-90.08%)	2310200	5,726,921.63	5,815,934.51
Delinquent Taxes	2310300	580,686.27	446,609.20
Other Revenues and Additions to Income	2310400	2,749,424.31	2,810,170.08
<b>Total Funds</b>	<b>2310500</b>	<b>9,196,482.06</b>	<b>9,388,760.85</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	5,295,858.79	5,412,303.92
School Taxes (Including Local and Regional)	2310700	2,152,277.00	2,131,856.74
County Taxes(Including Added Tax Amounts)	2310800	1,678,182.40	1,697,850.34
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	22,851.94	7,300.00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>9,149,170.13</b>	<b>9,249,311.00</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>9,149,170.13</b>	<b>9,249,311.00</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>47,311.93</b>	<b>139,449.85</b>

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	47,311.93
Current Surplus Anticipated in 2014 Budget	2311600	-
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>47,311.93</b>

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

2014 CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM	<p>This section is included with the Annual Budget pursuant to N.J.S.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 the budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.</p> <p style="text-align: right;"><b>CAPITAL BUDGET</b></p> <p>- A plan for all capital expenditures for the current fiscal year.                  If no Capital Budget is included, check the reason why:</p> <p><input type="checkbox"/> Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund,                  Capital Line Items and Down Payments on Improvements.</p> <p><input type="checkbox"/> No bond ordinances are planned this year.</p> <p style="text-align: right;"><b>CAPITAL IMPROVEMENT PROGRAM</b></p> <p>- A multi-year list of planned capital projects, including the current year.                  Check appropriate box for number of years covered, including current year:</p> <p><input checked="" type="checkbox"/> 3 years. (Population under 10,000)</p> <p><input type="checkbox"/> 6 years. (Over 10,000 and all county governments)</p> <p><input type="checkbox"/> _____ years. (Exceeding minimum time period)</p> <p><input type="checkbox"/> 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.</p>
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NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Borough Council of the Borough of Penns Grove has set forth the attached Capital Improvement Program.

This program is provided to inform the Borough residents of the anticipated capital improvements to be undertaken by the Borough Council within the next three years.









SECTION 2 - UPON ADOPTION FOR YEAR 2014  
 (Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the Borough Council of the Borough of Penns Grove,  
 County of Salem, that the budget hereinbefore set forth is hereby adopted and  
 shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a)\$ 3,306,682.31 (Item 2 below) for municipal purposes, and
- (b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c)\$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
 Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
 the following summary of general revenues and appropriations.
- (d)\$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e)\$ - (Item 5 below) Minimum Library Tax

RECORDED VOTE

Ayes { \_\_\_\_\_ } Nays { \_\_\_\_\_ } Abstained { \_\_\_\_\_ }

(Insert last name)

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated		08-100	-
Miscellaneous Revenues Anticipated		13-099	2,296,782.43
Receipts from Delinquent Taxes		15-499	515,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>		07-190	3,306,682.31
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 42	07-195	-	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-	
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	-
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>		07-192	-
<b>Total Revenues</b>		13-299	6,118,464.74

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS		XXXXXXX	XXXXXXX
Within "CAPS"		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
(a&b) Operations including Contingent		\$ 34-201	4,077,811.00
(e) Deferred Charges and Statutory Expenditures - Municipal		\$ 34-209	410,716.00
(g) Cash Deficit		\$ 46-885	-
Excluded from "CAPS"		XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		\$ 34-305	724,613.51
(c) Capital Improvements		\$ 44-999	10,000.00
(d) Municipal Debt Service		\$ 45-999	160,622.00
(e) Deferred Charges - Municipal		\$ 46-999	-
(f) Judgments		\$ 37-480	-
(m) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		\$ 29-405	16,034.00
(g) Cash Deficit		\$ 46-885	-
(k) For Local District School Purposes		\$ 29-410	-
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)		\$ 50-899	718,668.23
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		\$ 07-195	-
Total Appropriations		\$ 34-499	6,118,464.74

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

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 Penns Grove

Year Ending: 12/31/2013

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.

3/12/2014  
Date

Sharon R. Williams  
Clerk of the Governing Body

