

2015 MUNICIPAL DATA SHEET
(Must Accompany 2015 Budget)

MUNICIPALITY: BOROUGH OF PENNS GROVE COUNTY: SALEM

LOCAL GOVT SERVICES

BPP-Yes
ols-No

<u>John A. Washington</u> Mayor's Name	<u>12/31/2018</u> Term Expires
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Governing Body Members	
Name	Term Expires
<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>
<u>Bertha N. Burl</u>	<u>12/31/2017</u>
<u>Mark Oliver</u>	<u>12/31/2017</u>

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Municipal Officials	
<u>Sharon R. Williams</u> Municipal Clerk	<u>11/3/2004</u> Date of Orig. Appt. C-1395
<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	

Official Mailing Address of Municipality

Borough of Penns Grove

PO Box 527

Penns Grove, New Jersey 08069

Fax #: (856) 299-3411

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only	
Municode:	<u>1707</u>
Public Hearing Date:	<u>4-21-15</u>

2015


MUNICIPAL BUDGET

Municipal Budget of the Borough of Penns Grove County of Salem for the Calendar Year 2015.

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

 10th day of March, 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 10th day of March, 2015


Clerk

PO Box 527

Address

Penns Grove, New Jersey 08069

Address

(856) 299-0098

Phone Number

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

Certified by me, this 10th day of March, 2015


Registered Municipal Accountant

Woodbury, New Jersey 08096

Address

6 North Broad Street, Suite 201

Address

(856) 853-0440

Phone Number

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 10th day of March, 2015


Chief Financial Officer

Amended prior. no changes 8/28/15

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET
(Do not advertise this Certification form)
It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.
STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
Dated: 2015
By:

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.
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 Penns Grove, County of Salem for the Calendar Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2015

Be it Further Resolved, that said Budget be published in the South Jersey Times

in the issue of April 6, 2015 *e 10 dur7*

The Governing Body of the Borough of Penns Grove does hereby approve the following as the Budget for the year 2015.

RECORDED VOTE
(INSERT LAST NAME)

Ayes	Bertha Berl Jeannette Jackson Debbie Scott Clifford Poinexter Carl Washington	Nays	
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Abstained

Absent *mark Oliver*

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 10, 2015

A Hearing on the Budget and Tax Resolution will be held at Borough, on April 21, 2015 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

31
10
21
27
42

e 18 dur7

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

	General Budget	Water Utility	- Utility	- Utility
Budget Appropriations - Adopted Budget	6,020,147.64			
Budget Appropriation Added by N.J.S 40A:4-87				
Emergency Appropriations				
Total Appropriations	6,020,147.64	-	-	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	5,896,889.69			
Reserved	123,213.40			
Unexpended Balances Canceled	44.55			
Total Expenditures and Unexpended Balances Cancelled	6,020,147.64	-	-	-
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.,

*See Budget Appropriation items so marked to the right of column (Expended 2014 Reserved.)

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.

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2015 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know 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 2014	\$ 6,020,147.64	Amount on which 1.5% CAP is Applied (brought forward)	\$ 4,471,424.00
CAP Base Adjustments		1.5% CAP	67,071.36
		Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	4,538,495.36
Subtotal	<u>6,020,147.64</u>		
Less Exceptions:		Additional Exceptions:	
Total Other Operations		Available from Banking - 2013	\$ 253,426.62
Total Uniform Construction Code (UCC)		Available from Banking - 2014	166,656.16
Total Interlocal Service Agreements	602,755.00	Assessed Value of New Construction per Assessor's Certification	3,360.00
Total Additional Appropriations		Additional Increase in CAPS per COLA Ordinance	<u>89,428.48</u>
Total Public-Private Offset	103,408.88	Total Additional Exceptions	<u>512,871.26</u>
Total Capital Improvements	10,000.00	Total Allowable Appropriations Within CAPS for 2015	<u>\$ 5,051,366.62</u>
Total Debt Service	160,622.00	Total Appropriations Within CAPS for 2015	<u>\$ 4,617,384.29</u>
Total Deferred Charges	6,500.00		
Judgments			
Cash Deficit of Preceding Year			
Total Appropriation for School Purposes			
Transferred to Board of Education	16,034.00		
Reserve for Uncollected Taxes	649,403.76		
Total Exceptions	<u>1,548,723.64</u>		
Amount on which 1.5% CAP is Applied (carried forward)	4,471,424.00		

NOTE: 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	\$ 2,809,414.76	Balance (carried forward)	2,908,257.06
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	6,500.00	Less - Cancelled or Unexpended Exclusions	45.00
Less: Prior Year Deferred Charges - Emergencies			
Less: Prior Year Recycling Tax		Adjusted Tax Levy After Exclusions	2,908,212.06
Less: Changes in Service Provider - Transfer of Service/ Function			
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	2,802,914.76	Additions:	
Plus: 2% Cap increase	56,058.30	New Ratables - Increased in Valuations	\$ 210,000.00
Adjusted Tax Levy	2,858,973.06	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	<u>1.600</u>
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	3,360.00
Adjusted Tax Levy Prior to Exclusions	2,858,973.06	CY 2013 Cap Bank Utilized in CY 2015	89.00
		CY 2014 Cap Bank Utilized in CY 2015	-
Exclusions:		Amounts Approved by Referendum	<u>961.00</u>
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Cost Increase		Maximum Allowable Amount to be Raised by Taxation	\$ 2,912,622.06
Allowable Pension Obligations Increase	25,038.00		
Allowable LOSAP Increase	5,000.00	Amount to be Raised by Taxation for Municipal Purposes	\$ 3,564,226.67
Allowable Capital Improvements Increase			
Allowable Debt Service and Capital Leases Increase	6,365.00	Unused CY 2015 Tax Levy Available for Banking (CY 2016 - CY 2018)	\$ (651,604.62)
Recycling Tax Appropriation			
Deferred Charges to Future Taxation Unfunded	12,881.00		
Current Year Deferred Charges - Emergencies			
Add Total Exclusions	49,284.00		
Balance (carried forward)	2,908,257.06		

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:

Total Health Insurance Cost	\$ 910,225.00
Less: Employee Contributions	<u>56,225.00</u>
Net Costs Appropriated	<u><u>\$ 854,000.00</u></u>
Current Fund Budget Inside CAP	\$ 854,000.00
Current Fund Budget Outside CAP	
Utility Fund Budget Appropriation	<u> </u>
	<u><u>\$ 854,000.00</u></u>

EXPLANATORY STATEMENT (CONTINUED)
 BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increases Structural Imbalance Offsets				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Surplus Anticipated	-	No available surplus to anticipate in the 2015, down \$85,000.00 from last year.
X				Transitional Aid	600,000.00	Annual State appropriation.
X				Receipts from Delinquent Taxes	425,000.00	Decrease of \$116,000.00 from 2014 budget.
	X			Deficit in Operations	123,223.19	
	X			deferred Charges to Future Taxation	12,880.92	Ordinance No. 97-03
		X		Reserve for Uncollected Taxes	956,720.46	Increase of \$307,316.70 from 2014 budget. Will automatically decrease if additional aid is awarded.

**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)					
Totals	- 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
		2015	2014	in 2014
1. Surplus Anticipated <i>Available</i> <i>Ⓟ</i>	08-101	-	85,000.00	85,000.00 <i>3</i>
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	-	85,000.00	85,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103		3,000.00	
Other <i>Ⓟ</i>	08-104	90,000.00	90,000.00	95,754.00
Fees and Permits <i>Ⓟ</i>	08-105	40,000.00	60,000.00	44,636.02
Fines and Costs:	xxxxxxx			
Municipal Court <i>Ⓟ</i>	08-110	97,000.00	108,000.00	106,201.67
Other	08-109			
Interest and Costs on Taxes <i>Ⓟ</i>	08-112	87,000.00	108,000.00	92,530.86
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 <i>Ⓟ</i>	08-145	160,000.00	140,000.00	160,514.00
Penn Village <i>Ⓟ</i>	08-145	42,000.00	42,000.00	42,500.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	516,000.00	551,000.00	542,136.55

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
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)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160		15,000.00	42,512.76
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	15,000.00	42,512.76

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Shared Service Agreements Offset with Appropriations	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
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:4-445.3h)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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
		2015	2014	in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations:	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	120.98	394.25	394.25
Drunk Driving Enforcement Fund	10-745		3,412.12	3,412.12
Clean Communities Program	10-770		8,077.81	8,077.81
Alcohol Education and Rehabilitation Fund	10-702		472.64	472.64
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	1,680.92	2,098.31	2,098.31
Drive Sober or Get Pulled Over	10-733			
Salem County Safe Roadways Project	10-734		3,000.00	3,000.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	87,755.65	103,408.88	103,408.88

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
with Prior Written Consent of Director of Local Government Services - Other Special Items	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	30,800.00	31,070.00	31,070.00
Liquidation of Interfund Receivable - Trust Other Fund	08-122	-	14,400.00	14,400.00
Cancellation of Capital Reserve	08-123	-	25,000.00	25,000.00

*A.R.
Pending Verification = No*

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
3. Miscellaneous Revenues - Section G: Special Items of General				
Revenue Anticipated with Prior Written Consent of Director of Local				
Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Other Special Items	08-004	30,800.00	70,470.00	70,470.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	- 9	85,000.00	85,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	516,000.00	551,000.00	542,136.55
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,844,854.00	1,844,854.00	1,844,854.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	15,000.00	42,512.76
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E: Director of Local Government Services-Additional Revenues	08-003	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section F: Director of Local Government Services-Public and Private Revenues	10-001	87,755.65	103,408.88	103,408.88
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services-Other Special Items	08-004	30,800.00	70,470.00	70,470.00
Total Miscellaneous Revenues	13-099	2,479,409.65	2,584,732.88	2,603,382.19
4. Receipts from Delinquent Taxes	15-499	425,000.00	541,000.00	443,415.18
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,904,409.65	3,210,732.88	3,131,797.37
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,564,226.67	2,809,414.76	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	-		
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,564,226.67	2,809,414.76	2,670,752.71
7. Total General Revenues	13-299	6,468,636.32	6,020,147.64	5,802,550.08

Max = 589,845.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
Mayor & Council							
Salaries & Wages	20-110-1	27,060.00	27,060.00		27,060.00	25,684.14	1,375.86
Other Expenses	20-110-2	2,000.00	2,000.00		2,000.00	610.00	1,390.00
Municipal Clerk							
Salaries & Wages	20-120-1	75,000.00	75,000.00		70,000.00	67,270.21	2,729.79
Other Expenses	20-120-2	44,650.00	44,650.00		42,150.00	24,049.52	18,100.48
Financial Administration (Treasury)							
Salaries & Wages	20-130-1	113,000.00	113,000.00		113,000.00	112,798.51	201.49
Other Expenses	20-130-2	35,000.00	35,000.00		35,000.00	34,262.14	737.86
Audit Services	20-135-1	22,000.00	22,000.00		22,000.00	22,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
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	2,142.49	32.51
Revenue Administration							
Other Expenses	20-145-2	6,375.00	6,375.00		8,875.00	8,692.21	182.79
Liquidation of Tax Title Liens and							
Foreclosed Property							
Other Expenses	20-145-2	15,000.00	15,000.00		15,000.00	14,999.50	0.50
Legal Services and Costs							
Other Expenses	20-155-2	85,000.00	85,000.00		95,000.00	93,103.07	1,896.93
Economic Development Agencies							
Salaries & Wages	20-170-1						
Other Expenses	20-170-2	22,325.00	22,325.00		34,539.00	34,538.63	0.37

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
Engineering Services and Costs							
✓ Other Expenses	20-165-2	40,500.00	40,500.00		40,500.00	36,668.55	3,831.45
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	8,000.00		5,000.00	827.50	4,172.50
INSURANCE							
✓ General Liability	23-210-2	145,837.00	138,593.00		138,593.00	138,593.00	
Workers Compensation	23-215-2	291,660.00	302,643.00		302,643.00	302,544.00	99.00
Employee Group Health	23-220-2	854,000.00	880,401.00		871,851.00	853,505.26	18,345.74
Unemployment Insurance	23-225-2	8,300.00	8,300.00		8,300.00	5,765.32	2,534.68
Health Insurance Waiver	23-220-2	12,806.00	7,806.00		7,806.00	7,806.00	

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
PUBLIC SAFETY							
✓ Fire							
Other Expenses:							
Fire Hydrant Service	25-265-2	29,075.00	32,000.00		35,200.00	35,194.56	5.44
Miscellaneous Other Expenses	25-265-2	35,200.00	32,075.00		30,281.00	28,699.42	1,581.58
✓ Police							
Salaries & Wages	25-240-1	1,520,000.00	1,479,309.00		1,484,309.00	1,483,492.49	816.51
Other Expenses	25-240-2	78,000.00	78,000.00		76,000.00	71,827.21	4,172.79
✓ Aid to Ambulance							
Other Expenses	25-255-2	21,360.00	21,360.00		21,360.00	19,357.57	2,002.43
✓ Aid to YMCA							
Other Expenses	25-255-2	500.00	500.00		500.00		500.00

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
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	95,626.20	4,373.80
Other Expenses	43-490-2	14,500.00	14,500.00		16,000.00	15,958.25	41.75
Public Defender							
Salaries & Wages	43-495-1		8,870.00		8,870.00	8,867.28	2.72
Other Expenses	43-495-2	8,870.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
<input checked="" type="checkbox"/> Public Buildings and Grounds							
Salaries & Wages	26-310-1						
Other Expenses	26-310-2	45,155.00	45,155.00		45,155.00	35,505.16	9,649.84
<input checked="" type="checkbox"/> Shade Tree Commission							
Other Expenses	26-313-2	3,800.00	3,800.00		3,800.00	3,799.02	0.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" (Continued)		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Demolition							
Other Expenses	26-300-2	8,000.00	8,000.00				
Vehicle Maintenance							
Other Expenses	26-315-2	52,000.00	52,000.00		49,500.00	44,456.26	5,043.74
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	487.26	1,337.74
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	289.52	710.48
Animal Control							
Other Expenses	27-340-2	20,200.00	20,200.00		20,200.00	16,999.49	3,200.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Senior Citizen Transportation							
Other Expenses	27-330-2	100.00	100.00		100.00		100.00
RECREATION AND EDUCATION							
Recreation Services and Programs							
Other Expenses	28-370-2	10,000.00	10,000.00		10,000.00	9,311.08	688.92
UTILITY EXPENSES AND BULK PURCHASES							
Electricity and Natural Gas	31-435	146,200.00	146,200.00		146,200.00	141,813.62	4,386.38
Telecommunications	31-440	43,300.00	43,300.00		43,300.00	43,273.25	26.75
Water	31-445	3,000.00	3,000.00		3,000.00	1,618.47	1,381.53
Petroleum Products	31-447	46,000.00	46,000.00		42,000.00	36,154.41	5,845.59
Sewage Processing & Disposal	31-455	2,300.00	2,300.00		2,300.00	1,430.00	870.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	600.00	21,270.00		21,270.00	17,824.32	3,445.68
Other Expenses	22-195-2	300.00	4,500.00		4,500.00	3,381.85	1,118.15
Other Code Enforcement Functions							
Salaries & Wages	22-200-1	30,000.00	30,000.00		28,000.00	24,159.56	3,840.44
Other Expenses	22-200-2	5,125.00	5,125.00		4,125.00	2,019.44	2,105.56

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 (CONTINUED):	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Operations (item 8(A)) within "CAPS"	34-199	4,073,892.00	4,083,011.00	-	4,077,081.00	3,963,684.14	113,396.86
B. Contingent	35-470						
Total Operations Including Contingent-within "CAPS"	34-201	4,073,892.00	4,083,011.00	-	4,077,081.00	3,963,684.14	113,396.86
Detail:							
Salaries and Wages	34-201-1	1,901,954.00	1,890,803.00	-	1,888,803.00	1,872,001.11	16,801.89
Other Expenses (Including Contingent)	34-201-2	2,171,938.00	2,192,208.00	-	2,188,278.00	2,091,683.03	96,594.97

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-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Deficit in Operations		123,223.19		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

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-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System <i>57,149</i>	36-471	57,240.50	54,901.00		54,901.00	54,901.00	
Social Security System (O.A.S.I)	36-472	74,315.00	74,315.00		74,315.00	64,498.97	9,816.03
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J. <i>285</i>	36-475	286,713.60	257,197.00		257,197.00	257,197.00	
Unemployment Insurance <i>286</i>	23-225						
Defined Contribution Retirement Program	36-477	2,000.00	2,000.00		2,000.00	2,000.00	
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	543,492.29	388,413.00	-	388,413.00	378,596.97	9,816.03
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	4,617,384.29	4,471,424.00	-	4,465,494.00	4,342,281.11	123,212.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
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						
LOSAP	43-496	5,000.00					

*Nelson Silver
approved
E. Kelly
s/b 8,400.*

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	5,000.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Increased Fee Revenues (NJAC 5:23-4.17)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenue Administration (Tax Collection)							
Other Expenses	42-145-2	60,000.00	53,167.00		53,167.00	53,167.00	
Public Work Function: Other Costs							
Other Expenses	42-300-2	532,755.00	549,588.00		549,588.00	549,587.49	0.51
Total Shared Service Agreements	42-999	592,755.00	602,755.00	-	602,755.00	602,754.49	0.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	120.98	394.25		394.25	394.25	
Clean Communities	41-770		8,077.81		8,077.81	8,077.81	
Drunk Driving Enforcement Fund	41-745		3,412.12		3,412.12	3,412.12	
Alcohol Education and Rehabilitation Fund	41-702		472.64		472.64	472.64	
Municipal Alliance on Alcoholism and Drug Abuse	41-703				2,580.00	2,580.00	
Body Armor Replacement	41-732	1,680.92	2,098.31		2,098.31	2,098.31	
Drive Sober or Get Pulled Over	41-733						
Salem County Safe Roadways Project	41-734		3,000.00		3,000.00	3,000.00	

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	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset							
by Revenues	40-999	87,755.65	103,408.88	-	105,988.88	105,988.88	-
							-
Total Operations - Excluded from "CAPS"	34-305	685,510.65	706,163.88	-	708,743.88	708,743.37	0.51
Detail:							
Salaries & Wages	34-305-1	-	6,884.76	-	6,884.76	6,884.76	-
Other Expenses	34-305-2	685,510.65	699,279.12	-	701,859.12	701,858.61	0.51

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(C) Capital Improvements - Excluded from "CAPS" (Continued)	FCOA	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:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	10,000.00	10,000.00	-	10,000.00	10,000.00	-

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
(D)Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	121,100.00	112,700.00		112,700.00	112,700.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	6,500.00	5,500.00		8,850.00	8,807.00	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
Total Municipal Debt Service-Excluded from "CAPS"	45-999	170,022.00	160,622.00	-	163,972.00	163,927.45	XXXXXXXXXX

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 - Municipal Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charges to Future Taxation:				xxxxxxxxxxx			xxxxxxxxxxx
Ordinance No. 97-03		12,880.92	6,500.00	xxxxxxxxxxx	6,500.00	6,500.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxx			xxxxxxxxxxx
Excluded from "CAPS"	46-999	12,880.92	6,500.00	xxxxxxxxxxx	6,500.00	6,500.00	xxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxx			xxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	16,118.00	16,034.00	xxxxxxxxxxx	16,034.00	16,034.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxx			xxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxx			xxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	894,531.57	899,319.88	-	905,249.88	905,204.82	0.51

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	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
Total of Type 1 District School Debt Service							
-Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures-							
Local School - Excluded from "CAPS"	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
Total of Deferred Charges and Statutory Expend-							
itures- Local School- Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School							
Purposes {(item (1) and (j)- Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	894,531.57	899,319.88	-	905,249.88	905,204.82	0.51
(L) Subtotal General Appropriations {items (H-1) and (O)}	34-400	5,511,915.86	5,370,743.88	-	5,370,743.88	5,247,485.93	123,213.40
(M) Reserve for Uncollected Taxes	50-899	956,720.46	649,403.76	XXXXXXXXXX	649,403.76	649,403.76	XXXXXXXXXX
9. Total General Appropriations	34-499	6,468,636.32	6,020,147.64	-	6,020,147.64	5,896,889.69	123,213.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	4,617,384.29	4,471,424.00	-	4,465,494.00	4,342,281.11	123,212.89
	xxxxxxx						
(A) Operations- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	5,000.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	592,755.00	602,755.00	-	602,755.00	602,754.49	0.51
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	87,755.65	103,408.88	-	105,988.88	105,988.88	-
Total Operations- Excluded from "CAPS"	34-305	685,510.65	706,163.88	-	708,743.88	708,743.37	0.51
(C) Capital Improvements	44-999	10,000.00	10,000.00	-	10,000.00	10,000.00	-
(D) Municipal Debt Service	45-999	170,022.00	160,622.00	-	163,972.00	163,927.45	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	12,880.92	6,500.00	xxxxxxxxxxx	6,500.00	6,500.00	xxxxxxxxxxx
(F) Judgements	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	16,118.00	16,034.00	xxxxxxxxxxx	16,034.00	16,034.00	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	956,720.46	649,403.76	xxxxxxxxxxx	649,403.76	649,403.76	xxxxxxxxxxx
Total General Appropriations	34-499	6,468,636.32	6,020,147.64	-	6,020,147.64	5,896,889.69	123,213.40

DEDICATED ASSESSMENT BUDGET		UTILITY		
14. DEDICATED REVENUE FROM	FCOA	2015	2014	Realized in Cash 2014
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899	-	-	-
				Expended 2014
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2015	2014	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility				
Assessment Appropriations	53-999	-	-	-

Dedication by Rider- (N.J.S. 40a:4-39) The dedicated revenues anticipated during the year 2015 from Animal Control; State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

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, 2014

ASSETS		
Cash and Investments	1110100	506,466.09
Due from State of N.J.(c20,P.L. 1971)	1111000	950.40
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxxxxx
Taxes Receivable	1110300	490,684.65
Tax Title Liens Receivable	1110400	950,990.27
Property Acquired by Tax Title Lien		
Liquidation	1110500	143,100.00
Other Receivables	1110600	19,400.84
Deferred Charges Required to be in 2015 Budget	1110700	123,223.19
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	2,234,815.44

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	624,248.71
Reserves for Receivables	2110200	1,604,175.76
Surplus	2110300	6,390.97
Total Liabilities, Reserves and Surplus		2,234,815.44

School Tax Levy Unpaid	2220110	266,072.94
Less School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	266,072.94

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	91,390.97	139,449.85
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 - 87.67%, 2013 - 87.81%)	2310200	5,693,177.21	5,725,674.86
Delinquent Taxes	2310300	443,415.18	584,525.82
Other Revenues and Additions to Income	2310400	2,701,828.61	2,790,428.83
Total Funds	2310500	8,929,811.97	9,240,079.36
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	5,370,699.33	5,295,858.79
School Taxes (Including Local and Regional)	2310700	2,151,701.00	2,152,277.00
County Taxes(Including Added Tax Amounts)	2310800	1,520,127.26	1,678,182.40
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	4,116.60	22,370.20
Total Expenditures and Tax Requirements	2311100	9,046,644.19	9,148,688.39
Less: Expenditures to be Raised by Future Taxes	2311200	123,223.19	
Total Adjusted Expenditures and Tax Requirements	2311300	8,923,421.00	9,148,688.39
Surplus Balance - December 31st	2311400	6,390.97	91,390.97

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	6,390.97
Current Surplus Anticipated in 2015 Budget	2311600	-
Surplus Balance Remaining	2311700	6,390.97

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

2015

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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 this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 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.

CAPITAL BUDGET (Current Year Action)

Local Unit

Borough of Penns Grove

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Mill Street Stormwater Improvements	2015-1	415,000.00			20,003.00		394,997.00		
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TOTAL - ALL PROJECTS	33-199	415,000.00	-	-	20,003.00	-	394,997.00	-	-

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

Local Unit Borough of Penns Grove

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME	Local Unit					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
		-							
Mill Street Stormwater Improvements	2015-1	415,000.00	2015	415,000.00					
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		-							
TOTAL - ALL PROJECTS	33-299	415,000.00		415,000.00	-	-	-	-	-

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

Local Unit

Borough of Penns Grove

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-									
Mill Street Stormwater Improvements	415,000.00			20,003.00		394,997.00				
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TOTAL - ALL PROJECTS 33-399	415,000.00	-	-	20,003.00	-	394,997.00	-	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2015
(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)\$ 3,564,226.67 (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)

Absent {

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	-
Miscellaneous Revenues Anticipated	13-099	2,479,409.65
Receipts from Delinquent Taxes	15-499	425,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	3,564,226.67
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		-
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	-
Total Revenues	13-299	6,468,636.32

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 4,073,892.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 543,492.29
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 685,510.65
(c) Capital Improvements	44-999	\$ 10,000.00
(d) Municipal Debt Service	45-999	\$ 170,022.00
(e) Deferred Charges - Municipal	46-999	\$ 12,880.92
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &17.3)	29-405	\$ 16,118.00
(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	\$ 956,720.46
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 6,468,636.32

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 _____, 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 _____ day of _____, 2015 _____, 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: 12/31/2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1

2

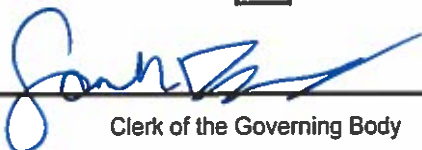
3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice 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.

3-10-15
Date


Clerk of the Governing Body