

2014 MUNICIPAL DATA SHEET

CAP

MUNICIPALITY: Borough of Avon-by-the-Sea
 (Must accompany 2014 budget)

COUNTY: Monmouth

Robert Mahon	12/31/16
Mayor's Name	Term Expires

Municipal Officials	
Timothy M. Gallagher	06/08/98
Municipal Clerk	Date of Orig. Appt.
Kerry McGuigan	C-1163
Tax Collector	Cert No.
John Antonides	T-8050
Chief Financial Officer	Cert No.
Robert A. Hulsart	0-0098
Registered Municipal Accountant	Cert No.
Barry Cooke	158
Municipal Attorney	Lic No.

Official Mailing Address of Municipality

Borough of Avon-by-the-Sea
 301 Main Street
 Avon-by-the-Sea, NJ 07717
 Fax #: 732-774-0605

Governing Body Members	
Name	Term Expires
Francis Gorman	12/31/16
Robert P. McGovern	12/31/16
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Please attach this to your 2014 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

2014 MUNICIPAL BUDGET

Municipal Budget of the Borough of Avon-by-the-Sea, County of Monmouth for the Year 2014.

It is hereby certified that the Budget and Capital budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

10th 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 10th day of March, 2014

Clerk
301 Main Street
Address

Address
Avon-by-the-Sea, NJ 07717

Phone Number
732-502-4510

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, 2014

2807 Hurley Pond Road

Registered Municipal Accountant
Wall, NJ 07719 Address
732-681-4990 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, 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

Chief Financial Officer

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

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

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget

Borough of Avon-by-the-Sea, County of Monmouth

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Avon-by-the-Sea, County of Monmouth 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 Coast Star

In the issue of March 20th, 2014.

The Governing Body of the Borough of Avon-by-the-Sea, does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)

Ayes



Nays



Abstained



Absent



Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Avon-by-the-Sea, County of Monmouth, on March 10th, 2014. A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 14th, 2014 at

7:30 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2014
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxx.xx
1. Appropriations within "CAPS"	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	3,301,068.00
2. Appropriations excluded from "CAPS"	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	2,618,131.52
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	2,618,131.52
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated	97.00% Percent of Tax Collections
4. Total General Appropriations (Item 9, Sheet 29)	306,030.10
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)	Building Aid Allowance 2014 - \$ _____ 0.00
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	for Schools-State Aid 2013 - \$ _____ 0.00
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	2,427,229.62
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	xxxxxxxxxx.xx
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	3,466,438.00
(c) Minimum Library Tax	0.00
	331,562.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water-Sewer Utility	Beach Utility	Fourth Utility
Budget Appropriations - Adopted Budget	7,139,180.20	0.00	1,463,509.00	1,638,362.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
Total Appropriations	7,139,180.20	0.00	1,463,509.00	1,638,362.00	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	6,990,298.11	0.00	1,367,658.67	1,617,523.16	0.00
Reserved	148,882.09	0.00	95,850.33	20,838.84	0.00
Unexpended Balances Cancelled	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	7,139,180.20	0.00	1,463,509.00	1,638,362.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

Comparison of Tax Amounts and Rates

	Estimated 2014		Actual 2013	
	Amount	Rate	Amount	Rate
Municipal Purposes	\$ 3,466,438.00	-	\$ 3,302,464.00	\$ 0.340
Library Tax	\$ 331,562.00	-	\$ 329,575.00	\$ 0.034
Total	\$ 3,798,000.00	-	\$ 3,632,039.00	\$ 0.374

* - Revaluation by County not completed

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Appropriation CAPS

P.L. 2004 C. 74 (S-1702/A-98) places limits on municipal expenditures. Commonly referred to as the "CAP" law, it is actually calculated by a method established by law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the figure in the 2013 Budget for Total General Appropriations, the following 2013 Budget figures are subtracted: State and Federal Programs, Capital Expenditures, Emergency Appropriations up to 3%, Debt Service, Cash Deficit (if approved by the Local Finance Board), Reserve for Uncollected Taxes, Maintenance of a Free Public Library, Joint Library, or Public Library, Funds from the Sale of Municipal Assets under certain circumstances, Type I School District Debt Service, Public Assistance State Aid Agreement, Interlocal Service Agreements, P.E.R.S. and P.F.R.S Pension Liability and certain other expenses exempted by Statute. Take the resulting figure and multiply it by 2.5% and this gives you the basic "CAP", or the amount of appropriation increase allowed over the 2013 Total General Appropriations. When the COLA (cost of living adjustment) is less than or equal to 2.5%, the municipality may by ordinance increase the CAP to the COLA percentage (3.5% for 2014).

In addition to the increases allowed above, other increases are allowed:

- (A) Expenditures of amounts derived from new or increased construction, housing, health to fire safety inspection or other service fees imposed by State law, rule or regulation or by local ordinance
- (B) From new or increased service fees
- (C) Any amount approved by referendum
- (D) Expenditures mandated by State or Federal Law after 1/1/91

- (E) Payments required to be made pursuant to any contract with respect to use, services or provision of any project facility or public improvements for water-sewer solid waste, parking or any similar purpose or payments on account of debt service therefore between a municipality, county, school or other instrumentality, public corporation, body corporate and public subdivision of this state. Appropriations for items subtracted in the above paragraph may be set at any necessary level and are not subject to the "CAP"
- (F) Federal, State, County or Private Grants including required matching funds
- (G) If the COLA Index exceeds 2.5% a municipality may by ordinance increase the CAP up to the COLA percentage
- (H) Amounts appropriated for expenditures resulting from the impact of a hazardous waste facility as described in subsection c. of section 32 of P.L. 1981, c. 279 (C13:1E-80)
- (I) Amounts expended in preparing and implementing a housing element and fair share plan pursuant to the provisions of P.L. 1985, Chapter 222 and any amounts received by a municipality under a regional contribution agreement pursuant to Section 12 of that act. Under certain circumstances if approved by the Board:
 - (1) Mandated expenditures as a result of a natural disaster, civil disturbance or other emergencies authorized by the President or Governor.
 - (2) Extraordinary expense, approved by the Local Finance Board required for the implementation of an interlocal services agreement
 - (3) Any local unit which is determined to be experiencing fiscal distress pursuant to the provisions of P.L. 1987, C 75 (C.52.27D-118.24 et seq.), whether or not a local unit is an "Eligible Municipality" as defined in section 3 of P.L. 1987, C. 75 (C52.27D-118.26 et seq.).

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b

- 1. HOW THE "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

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

CAP CALCULATION

Total General Appropriations for 2013	\$	6,867,936.00
Less:		
Other Operations	\$	329,575.00
Interlocal Service Agreements		71,000.00
Deferred Charges		1,200,000.00
Public-Private Offset		458,779.00
Capital Improvements		200,000.00
Debt Service		996,960.00
Reserve for Uncollected Taxes		<u>331,649.00</u>
		3,587,963.00

Amount on which .5% CAP is applied	\$	3,279,973.00
.5% Cap		16,399.87
3% CAP by Ordinance		98,399.19
2013 Bank		68,343.32
New Ratables (\$10,334,500 X \$0.34 (Prior Year Rate))		<u>35,137.30</u>
Total General Appropriations for Municipal Purposes within CAP	\$	<u>3,498,252.68</u>

TAX LEVY CALCULATION

Prior Year Amount to be raised by Taxation	\$	3,632,039.00
Plus: Cap Base Adjustments		1,017,478.00
Less: Prior Year Deferred Charges - Emergencies		<u>1,200,000.00</u>
Net Prior Year Tax Levy		3,449,517.00
2% CAP Increase		68,990.34
Adjusted Tax Levy prior to Exclusions		<u>3,518,507.34</u>
Exclusions:		-
Allowable Increase in Health Care Costs		-
Current Year Deferred Charges: Emergencies		1,200,000.00
Allowable Debt Service Increases		-
Allowable Pension Increases		60.00
Capital Improvement Fund		<u>-</u>
Less: Cancelled or Unexpended Exclusions		1,200,060.00
Adjusted Tax Levy		4,718,567.34
Additions:		-
CY 2013 Cap Bank Utilized in CY 2014		68,343.00
New Ratables (\$10,334,500 X \$0.34 (Prior Year Rate))		<u>35,137.30</u>
Maximum Allowable Amount to be Raised by Taxation	\$	<u>4,822,047.64</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b_i

[Extra Sheet]

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

2% TAX LEVY CAP

This provides that a municipal budget may not contain an amount to be raised by taxation that is more than 2% over the prior year tax levy after adjustments have been made.

The Following Steps need to be completed:

- 1 Start with the Prior Years Amount to be Raised by Taxation
- 2 Deductions from Prior Years
 One Year Waivers
 Prior Year Capital Improvement Fund and Down Payments
 Prior Year Deferred Charges Unfunded
- 3 Multiply the balance by 2% and add prior year extraordinary aid if applicable
- 4 To this amount add the following exclusions:
 Changes in Debt Service and Existing County Leases
 Offset to State Formula Aid
 Allowable Pension Increases
 Allowable Increase in Reserve for Uncollected Taxes
 Allowable Increase in Health Care Costs
 Recycling Tax Appropriation
 Capital Improvement Fund and/or Down Payments on Improvements
 Deferred Charges to Future Taxation - Unfunded
- 5 Deduction the following if applicable:
 Cancelled or Unexpended Waivers or Exclusions
 Prior Year Extraordinary Aid

- 6 Add the following items if applicable:
 New Ratables Multiplied by the Prior Year Municipal Tax Rate
 Local Finance Board Approved Statewide Blanket Waiver
 Amounts Approved by Referendum
 Waiver Application Amounts Approved

7 The net result is the maximum allowable amount to be raised by taxation

Group Insurance for Employees Appropriation Calculations:

Total Appropriation for:	
Group Insurance	\$ 620,000.00
Less: Employee Contributions	<u>30,000.00</u>
Net Employee Group Insurance	<u>\$ 590,000.00</u>
Appropriation Charged to:	
Current Fund Budget	\$ 430,000.00
Beach Utility Fund Budget	<u>160,000.00</u>
	<u>\$ 590,000.00</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b_i

[Extra Sheet]

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
 (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES

	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	571,000.00	169,550.00	169,550.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	571,000.00	169,550.00	169,550.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Alcoholic Beverages	08-103	4,425.00	4,425.00	4,425.00
Other	08-104	4,000.00	4,000.00	4,020.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Municipal Court	08-110	59,000.00	0.00	59,155.92
Other	08-109			
Interest and Costs on Taxes	08-112	30,000.00	0.00	34,242.14
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Pool Revenues	08-116	70,000.00	0.00	72,008.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

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:	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
Public Health Priority Funding - 1987	10-785	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
N.J. Transportation Trust Fund Authority Act	10-865	0.00	165,000.00	165,000.00
Recycling Tommange Grant	10-701	4,644.70	4,405.05	4,405.05
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	0.00	11,297.26	11,297.26
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			
Body Armor	10-711	1,755.82	1,463.22	1,463.22
Mommouth County Historical Commission Grant	10-720			
N.J. D.O.T. I-Boat Grant	10-721			
Assistance to Firefighters - FEMA - Fire Truck	10-725			
Assistance to Firefighters - FEMA	10-726			
Community Development Block Grant	10-730			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES

	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
SUMMARY OF REVENUES				
1. Surplus Anticipated (Sheet 4, #1)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	08-101	571,000.00	169,550.00	169,550.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	167,425.00	8,425.00	173,851.06
Total Section B: State Aid Without Offsetting Appropriations	09-001	146,125.00	146,125.00	146,125.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	0.00	114,727.22
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	11-001	0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
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	6,400.52	895,563.20	895,563.20
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,296,279.10	2,217,478.00	2,468,767.74
Total Miscellaneous Revenues	13-099	1,706,229.62	3,267,591.20	3,799,034.22
4. Receipts from Delinquent Taxes	15-499	150,000.00	70,000.00	136,517.79
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,427,229.62	3,507,141.20	4,105,102.01
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	331,562.00	329,575.00	xxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxx.xx
c) Minimum Library Tax	07-192	3,466,438.00	3,302,464.00	xxxxxxx.xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,798,000.00	3,632,039.00	3,782,853.16
7. Total General Revenues	13-299	6,225,229.62	7,139,180.20	7,887,955.17

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
DEPARTMENT OF REVENUE AND FINANCE								
Clerk and Financial Administration								
Salaries and Wages	20-120-1	70,400.00	69,005.00		69,005.00	69,005.00	0.00	
Other Expenses	20-120-2	21,000.00	21,000.00		21,000.00	20,832.35	167.65	
Other Expenses - Auditing & Accounting	20-135-2	10,500.00	10,500.00		10,500.00	10,500.00	0.00	
Other Expenses - Registrar of Bonds	20-120-2	500.00	500.00		500.00	500.00	0.00	
Collection of Taxes								
Salaries and Wages	20-145-1	44,479.00	43,827.00		43,827.00	43,827.00	0.00	
Other Expenses	20-145-2	6,000.00	6,000.00		6,000.00	5,239.06	760.94	
Tax Sale								
Other Expenses	20-145-2							
Assessment of Taxes								
Salaries and Wages	20-150-1	8,400.00	8,400.00		8,400.00	8,400.00	0.00	
Other Expenses	20-150-2	2,000.00	2,000.00		2,000.00	1,935.75	64.25	
Dues in Municipal Association	20-130-2	800.00	800.00		800.00	279.00	521.00	
Engineering								
Other Expenses	20-165-2	2,000.00	2,000.00		2,000.00	1,742.67	257.33	
Municipal Court								
Salaries and Wages	43-490-1	19,750.00	29,500.00		29,500.00	26,627.35	2,872.65	
Other Expenses	43-490-2	41,950.00	34,250.00		34,250.00	33,749.61	500.39	
N.J. Bloodborne Pathogens	27-330-2							

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

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
DEPARTMENT OF PUBLIC WORKS, PARKS AND PUBLIC PROPERTY								
Public Buildings and Grounds								
Other Expenses	26-310-2	26,750.00	26,300.00		28,100.00	28,100.00	0.00	
Other Expenses - Misc.	26-310-2	19,000.00	19,000.00		19,000.00	18,411.50	588.50	
Streets and Roads								
Salaries and Wages	26-290-1	203,529.00	200,999.00		200,999.00	200,999.00	0.00	
Other Expenses	26-290-2	35,000.00	33,250.00		33,250.00	31,911.58	1,338.42	
Recreation								
Salaries and Wages	28-370-1	18,000.00	18,000.00		18,000.00	18,000.00	0.00	
Other Expenses	28-370-2	12,500.00	12,500.00		12,500.00	12,433.55	66.45	
Other Expenses - Playground	28-370-2							
Sanitation								
Salaries and Wages	26-305-1	153,212.00	149,692.00		149,692.00	149,692.00	0.00	
Other Expenses	26-305-2	22,000.00	21,250.00		21,250.00	21,236.59	13.41	
Property Maintenance								
Other Expenses	26-300-2	13,500.00	15,000.00		15,000.00	11,085.00	3,915.00	
WebSite Maintenance								
Other Expenses	26-300-2	1,800.00	2,120.00		2,120.00	1,770.00	350.00	

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
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Community Development Block Grant							
Other Expenses	41-710-1						
Body Armor							
Other Expenses	41-720-2	1,755.82	1,463.22		1,463.22	1,463.22	0.00
Mommouth County Open Space							
Other Expenses	41-730-2		100,000.00		100,000.00	100,000.00	0.00
N.J. D.O.T. I-Boat Grant							
Other Expenses	41-750-1						
Recycling Tonnage Grant							
Other Expenses	41-760-2	4,644.70	4,405.05		4,405.05	4,405.05	0.00
National Emergency Grant							
Other Expenses	41-765-2		69,367.67		69,367.67	69,367.67	0.00
N.C.C.S. Grant							
Other Expenses	41-770-2		294,030.00		294,030.00	294,030.00	0.00
Drunk Driving Enforcement Fund							
Other Expenses	41-775-2						
Clean Communities							
Salaries and Wages	41-780-1						
Other Expenses	41-780-2		11,297.26		11,297.26	11,297.26	0.00
Mommouth County Marina Grant							
Other Expenses	41-785-2		250,000.00		250,000.00	250,000.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS

(A) Operations - Excluded from "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
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Over The Limit							
Other Expenses	41-740-2						
Assistance to Firefighters - FEMA							
Other Expenses - Fire Truck	41-745-2						
State of NJ - Hazardous Discharge Site Remediation							
Other Expenses	41-755-2						
NJDEP Green Acres Program							
Other Expenses	41-756-2						
Monmouth Conservation Foundation Grant							
Other Expenses	41-757-2						
Assistance to Firefighters - FEMA							
Other Expenses	41-758-2						
Total Public and Private Programs Offset by Revenue	40-999	6,400.52	730,563.20	0.00	730,563.20	730,563.20	0.00
Total Operations - Excluded from "CAPS"	34-305	408,962.52	1,136,238.20	0.00	1,136,238.20	1,051,378.72	84,859.48
Detail:							
Salaries & Wages	34-305-1	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	34-305-2	408,962.52	1,136,238.20	0.00	1,136,238.20	1,051,378.72	84,859.48

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						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXXXX
Interest on Notes	45-935	8,788.00	5,985.00		5,985.00	5,985.00	XXXXXXXXXXXX
Green Trust Loan Program:	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXXXX
Mommouth County Improvement Authority							XXXXXXXXXXXX
Bond Principal	45-950	797,037.00	774,038.00		774,038.00	774,038.00	XXXXXXXXXXXX
Interest on Bonds	45-955	132,556.00	162,937.00		162,937.00	162,937.00	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Emergency Notes							XXXXXXXXXXXX
Interest	45-935	40,788.00	54,000.00		54,000.00	54,000.00	XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXXXX
Principal	45-941						XXXXXXXXXXXX
Interest	45-941						XXXXXXXXXXXX
Total Municipal Debt Service - Excluded from "CAPS"	45-999	979,169.00	996,960.00	0.00	996,960.00	996,960.00	XXXXXXXXXXXX

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx.xx			xxxxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxx.xx
Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,618,131.52	3,533,198.20	0.00	3,533,198.20	3,448,338.72	84,859.48
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	5,919,199.52	6,807,531.20	0.00	6,807,531.20	6,658,649.11	148,882.09
(M) Reserve for Uncollected Taxes	50-899	306,030.10	331,649.00	xxxxxxxxxx.xx	331,649.00	331,649.00	xxxxxxxxxx.xx
9. Total General Appropriations	34-499	6,225,229.62	7,139,180.20	0.00	7,139,180.20	6,990,298.11	148,882.09

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	
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,301,068.00	3,274,333.00	0.00	3,274,333.00	3,210,310.39	64,022.61	
	xxxxxx							
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	
Other Operations	34-300	331,562.00	334,675.00	0.00	334,675.00	250,815.52	83,859.48	
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00	
Shared Service Agreements	42-999	71,000.00	71,000.00	0.00	71,000.00	70,000.00	1,000.00	
Additional Appropriations Offset by Revs.	34-303	0.00	0.00	0.00	0.00	0.00	0.00	
Public & Private Progs Offset by Revs.	40-999	6,400.52	730,563.20	0.00	730,563.20	730,563.20	0.00	
Total Operations - Excluded from "CAPS"	34-305	408,962.52	1,136,238.20	0.00	1,136,238.20	1,051,378.72	84,859.48	
(C) Capital Improvements	44-999	30,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	
(D) Municipal Debt Service	45-999	979,169.00	996,960.00	0.00	996,960.00	996,960.00	xxxxxxx.xx	
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	1,200,000.00	1,200,000.00	xxxxxxxx.xx	1,200,000.00	1,200,000.00	xxxxxxxx.xx	
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00	
(G) Cash Deficit	46-885	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx	
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx	
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx	
(M) Reserve for Uncollected Taxes	50-899	306,030.10	331,649.00	xxxxxxxx.xx	331,649.00	331,649.00	xxxxxxxx.xx	
Total General Appropriations	34-499	6,225,229.62	7,139,180.20	0.00	7,139,180.20	6,990,298.11	148,882.09	

SHEETS 31-33 N/A

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Salaries & Wages	55-501	263,280.00	254,000.00		254,000.00	224,204.84	29,795.16
Other Expenses	55-502	257,400.00	257,000.00		257,000.00	242,599.11	14,400.89
Neptune Sewerage Authority	55-503	368,000.00	398,000.00		398,000.00	358,101.50	39,898.50
Other Expenses - Purchase of Water	55-504	165,000.00	160,000.00		160,000.00	150,740.05	9,259.95
Other Expenses - Audit	55-505	9,000.00	9,000.00		9,000.00	9,000.00	0.00
Capital Improvements:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511	20,000.00	25,000.00	xxxxxxxxxx.xx	25,000.00	25,000.00	0.00
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Payment of Bond Principal	55-520	263,216.00	256,216.00		256,216.00	256,216.00	xxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-521	0.00	0.00		0.00	0.00	xxxxxx.xx
Interest on Bonds	55-522	51,468.00	61,583.00		61,583.00	61,583.00	xxxxxx.xx
Interest on Notes	55-523	1,710.00	1,710.00		1,710.00	1,710.00	xxxxxx.xx
							xxxxxx.xx
							xxxxxx.xx

DEDICATED WATER-SEWER UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
DEFERRED CHARGES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
STATUTORY EXPENDITURES:							
Contribution To:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Public Employees' Retirement System	55-540	18,500.00	18,000.00		18,000.00	18,000.00	0.00
Social Security System (O.A.S.I.)	55-541	23,000.00	23,000.00		23,000.00	20,504.17	2,495.83
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532	0.00	0.00	XXXXXXXXXX.XX	0.00	0.00	XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
TOTAL WATER-SEWER UTILITY APPROPRIATIONS	55-599	1,440,574.00	1,463,509.00	0.00	1,463,509.00	1,367,658.67	95,850.33

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR BEACH UTILITY	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	
Beachfront Maintenance								
Salaries and Wages								
Lifeguards	55-501-1	199,950.00	199,950.00		199,950.00	199,950.00	0.00	
Gatenders	55-502-1	54,835.00	52,841.00		52,841.00	52,841.00	0.00	
Other Expenses								
Lifeguards	55-501-2	12,300.00	12,300.00		12,300.00	12,300.00	0.00	
Gatenders	55-502-2	1,000.00	1,000.00		1,000.00	906.00	94.00	
Beachfront Operations								
Salaries and Wages	55-503-1	111,482.00	110,600.00		110,600.00	108,813.78	1,786.22	
Other Expenses	55-503-2	16,500.00	16,500.00		16,500.00	16,409.32	90.68	
Beachfront Cleaning								
Salaries and Wages	55-504-1	82,369.00	80,104.00		80,104.00	80,002.31	101.69	
Other Expenses	55-504-2	12,800.00	9,760.00		9,760.00	9,760.00	0.00	
Sanitation								
Salaries and Wages	55-505-1	109,593.00	106,943.00		106,943.00	106,943.00	0.00	
Other Expenses	55-505-2	7,450.00	7,360.00		7,360.00	7,360.00	0.00	
Other Expenses - Landfill	55-505-2	23,000.00	23,000.00		23,000.00	22,607.14	392.86	
Public Buildings - Pavillions - Restrooms								
Salaries and Wages	55-506-1	22,600.00	22,000.00		22,000.00	19,996.00	2,004.00	
Other Expenses	55-506-2	11,150.00	10,200.00		10,200.00	10,197.73	2.27	

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR BEACH UTILITY	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	
Police								
Salaries and Wages	55-507-1	151,000.00	139,000.00		139,000.00	131,893.22	7,106.78	
Other Expenses	55-507-2	12,300.00	12,300.00		12,300.00	12,300.00	0.00	
Legal								
Other Expenses	55-508-2	2,000.00	2,000.00		2,000.00	1,022.38	977.62	
Clerk and Financial								
Salaries and Wages	55-509-1	14,904.00	14,612.00		14,612.00	14,050.41	561.59	
Other Expenses	55-509-2	6,500.00	6,500.00		6,500.00	6,500.00	0.00	
Insurance								
Workmen's Compensation	55-510	35,000.00	35,000.00		35,000.00	30,000.00	5,000.00	
Other Insurance	55-510	32,000.00	32,000.00		32,000.00	31,471.00	529.00	
Hospitalization	55-510	160,000.00	160,000.00		160,000.00	158,892.87	1,107.13	
Engineering								
Other Expenses	55-511-2	500.00	500.00		500.00	0.00	500.00	
Commissioners								
Salaries and Wages	55-512-1	1,200.00	1,200.00		1,200.00	1,200.00	0.00	
Other Expenses	55-512-2	500.00	500.00		500.00	500.00	0.00	
Streets and Boardwalk Maintenance								
Salaries and Wages	55-513-1	132,647.00	129,256.00		129,256.00	129,256.00	0.00	
Other Expenses	55-513-2	16,650.00	16,630.00		16,630.00	16,620.60	9.40	

DEDICATED BEACH UTILITY BUDGET - (Continued)

* Note: Use sheet 32 for Water Utility only.

	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
Gasoline	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
55-514	55-514	12,000.00	11,000.00		11,000.00	10,698.83	301.17
Diesel Fuel	55-514	12,000.00	11,000.00		11,000.00	10,947.79	52.21
Telephone	55-514	2,500.00	2,500.00		2,500.00	2,415.46	84.54
Boardwalk Lighting	55-514	0.00	0.00		0.00	0.00	
Recreation - Salaries and Wages	55-516-2	4,000.00	4,000.00		4,000.00	3,862.32	137.68
Capital Improvements:							
Down Payment on Improvements	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
55-520	55-520						
Capital Improvement Fund	55-521	5,000.00	9,000.00	xxxxxxxxxx.xx	9,000.00	9,000.00	0.00
Capital Outlay	55-522						
Debt Service:							
Payment of Bond Principal	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
55-525	55-525	257,747.00	250,746.00		250,746.00	250,746.00	xxxxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	55-526	0.00	0.00		0.00	0.00	xxxxxxxxxx.xx
Interest on Bonds	55-527	27,215.00	36,521.00		36,521.00	36,521.00	xxxxxxxxxx.xx
Interest on Notes	55-528	1,539.00	1,539.00		1,539.00	1,539.00	xxxxxxxxxx.xx
							xxxxxxxxxx.xx
							xxxxxxxxxx.xx

DEDICATED BEACH UTILITY BUDGET - (Continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified By All All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
DEFERRED CHARGES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations	55-530			XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
				XXXXXXXXXX.XX			XXXXXXXXXX.XX
STATUTORY EXPENDITURES:	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Contribution To:							
Public Employees' Retirement System	55-540	20,000.00	20,000.00		20,000.00	20,000.00	0.00
Social Security System (O.A.S.I.)	55-541	52,000.00	50,000.00		50,000.00	50,000.00	0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
Police and Firemen's Retirement System of NJ	55-543	40,000.00	40,000.00		40,000.00	40,000.00	0.00
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Surplus (General Budget)	55-545			XXXXXXXXXX.XX			XXXXXXXXXX.XX
TOTAL BEACH UTILITY APPROPRIATIONS	55-599	1,664,231.00	1,638,362.00	0.00	1,638,362.00	1,617,523.16	20,838.84

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	0.00	0.00	0.00

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	0.00	0.00	0.00

DEDICATED ASSESSMENT BUDGET WATER-SEWER UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
Assessment Cash	53-101			
Deficit (Water-Sewer Utility Budget)	53-885			
Total Water-Sewer Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
Payment of Bond Principal	53-920	2014	2013	
Payment of Bond Anticipation Notes	53-925			
Total Water-Sewer Utility Assessment Appropriations	53-999	0.00	0.00	0.00

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, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowslands 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; Recreation Commission; Unused Sick Leave; Recycling Funds (P.L. 1981 Ch. 278); Disposal of Forfeited Property (P.L. 1986 Ch. 135); Fees for Public Defender Services as per P.L. 1997 Ch. 256; Snow Removal Reserve (P.L. 2001 Ch. 138 per NJSA 40A:4.62.1); Accumulated Absences (NJAC 5:30-15 per NJSA 40A:4-39); Parking Offenses Adjudication Act (P.L. 1989 Ch. 137); Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et Seq.); Community Development Block Grant of 1974; Scholarship Donations N.J.S.A. 40A:5-29 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 STATEMENTS
COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT SURPLUS
CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS			
Cash and Investments	1110100	6,828,610.05	
Due from State of N.J. (c. 20, P.L. 1971)	1111000	0.00	
Federal and State Grants Receivable	1110200	827,686.71	
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX	
Taxes Receivable	1110300	151,347.73	
Tax Title Liens Receivable	1110400	967.34	
Property Acquired by Tax Title Lien Liquidation	1110500	3,875.00	
Other Receivables	1110600	268,000.00	
Deferred Charges Required to be in 2014 Budget	1110700	1,200,000.00	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	3,332,000.00	
Total Assets	1110900	12,612,486.83	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	11,563,818.16	
Reserves for Receivables	2110200	424,190.07	
Surplus	2110300	624,478.60	
Total Liabilities, Reserves and Surplus		12,612,486.83	

School Tax Levy Unpaid	2220120	2,075,705.09
Less: School Tax Deferred	2220200	1,773,730.70
*Balance Included in Above "Cash Liabilities"	2220300	301,974.39

	YEAR 2013	YEAR 2012	
Surplus Balance, January 1st	2310100	374,382.99	472,694.43
CURRENT REVENUE ON A CASH BASIS			
Current Taxes	2310200	9,863,249.03	9,931,356.29
*(Percentage collected: 2013 97.9 %, 2012 98.3 %)			
Delinquent Taxes	2310300	136,517.79	116,777.89
Other Revenues and Additions to Income	2310400	3,650,870.51	1,298,546.74
Total Funds	2310500	14,025,020.32	11,819,375.35
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	6,807,531.20	5,064,084.27
School Taxes (Including Local and Regional)	2310700	3,558,345.00	3,555,654.00
County Taxes (Including Added Tax Amounts)	2310800	2,853,699.87	2,825,254.09
Special District Taxes	2310900	0.00	0.00
Other Expenditures and Deductions from Income	2311000	180,965.65	0.00
Total Expenditures and Tax Requirements	2311100	13,400,541.72	11,444,992.36
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	0.00
Total Adjusted Expenditures and Tax Requirements	2311300	13,400,541.72	11,444,992.36
Surplus Balance - December 31st	2311400	624,478.60	374,382.99

* Nearest even percent may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	624,478.60
Current Surplus Anticipated in 2014 Budget	2311600	571,000.00
Surplus Balance Remaining	2311700	53,478.60

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

2014
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

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

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Borough of Avon-by-the-Sea's 2014 Capital Budget has been carefully prepared to meet the known needs of the community.

**CAPITAL BUDGET (Current Year Action)
2014**

Local Unit: Borough of Avon-by-the-Sea

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Bucket Truck		30,000.00			1,500.00			28,500.00	0.00
DPW Remediation		30,000.00			1,500.00			28,500.00	0.00
V-Box Sander		13,000.00			650.00			12,350.00	0.00
BobCat Attachments		3,000.00			150.00			2,850.00	0.00
Marina Construction & Development		74,000.00			3,700.00			70,300.00	0.00
Improvements to Water Distribution System		300,000.00			15,000.00			285,000.00	0.00
Beach Pagers		3,000.00			150.00			2,850.00	0.00
Various Lifeguard Equipment		17,000.00			850.00			16,150.00	0.00
Cushman		35,000.00			1,750.00			33,250.00	0.00
Beach Trash Receptacles		5,000.00			250.00			4,750.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
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		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
		0.00			0.00			0.00	0.00
TOTALS - ALL PROJECTS	33-199	510,000.00	0.00	0.00	25,500.00	0.00	0.00	484,500.00	0.00

3 YEAR CAPITAL PROGRAM 2014 - 2016
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Borough of Avon-by-the-Sea

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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Bucket Truck	30,000.00	...		1,500.00			28,500.00				
DPW Remediation	30,000.00	...		1,500.00			28,500.00				
V-Box Sander	13,000.00	...		650.00			12,350.00				
BobCat Attachments	3,000.00	...		150.00			2,850.00				
Marina Construction & Development	74,000.00	...		3,700.00			70,300.00				
Improvements to Water Distribution System	300,000.00	...		15,000.00			285,000.00				
Beach Pagers	3,000.00	...		150.00				2,850.00			
Various Lifeguard Equipment	17,000.00	...		850.00				16,150.00			
Cushman	35,000.00	...		1,750.00				33,250.00			
Beach Trash Receptacles	5,000.00	...		250.00				4,750.00			
		...									
		...									
		...									
		...									
		...									
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		...									
		...									
		...									
		...									
TOTALS - ALL PROJECTS	510,000.00	0.00	0.00	25,500.00	0.00	0.00	427,500.00	57,000.00	0.00	0.00	

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

Be it Resolved by the Borough Commissioners of the Borough of Avon-by-the-Sea, County of Monmouth, 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) \$ 3,466,438.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ 0.00 (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) \$ 0.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 331,562.00 (Item 5 below) Minimum Library Tax

RECORDED VOTE (Insert last name)	Ayes	}	Nays	}	Abstained	}	Absent	}
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SUMMARY OF REVENUES

1. General Revenues					
Surplus Anticipated		08-100	\$	571,000.00	
Miscellaneous Revenues Anticipated		13-099	\$	1,706,229.62	
Receipts from Delinquent Taxes		15-499	\$	150,000.00	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$	3,466,438.00	
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
Item 6, Sheet 42		07-195	\$	0.00	
Item 6(b), sheet 11 (N.J.S. 40A:4-14)		07-191	\$	0.00	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				0.00	
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	\$	331,562.00	
Total Revenues		13-299	\$	6,225,229.62	

SUMMARY OF APPROPRIATIONS

2014

5. GENERAL APPROPRIATIONS		xxxxxxx	xxxxxxxxxx.xx
<u>Within "CAPS"</u>		xxxxxxx	xxxxxxxxxx.xx
(a&b) Operations Including Contingent		34-201	\$ 2,900,068.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 401,000.00
(g) Cash Deficit		46-885	\$ 0.00
<u>Excluded from "CAPS"</u>		xxxxxxx	xxxxxxxxxx.xx
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 408,962.52
(c) Capital Improvements		44-999	\$ 30,000.00
(d) Municipal Debt Service		45-999	\$ 979,169.00
(e) Deferred Charges - Municipal		46-999	\$ 1,200,000.00
(f) Judgements		37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		29-405	\$ 0.00
(g) Cash Deficit		46-885	\$ 0.00
(k) For Local District School Purposes		29-410	\$ 0.00
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		50-899	\$ 306,030.10
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		07-195	\$ 0.00
Total Appropriations		34-499	\$ 6,225,229.62

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 14th day of April, 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 14th day of April, 2014, Clerk.

Signature

MUNICIPALITY: BOROUGH of AVON-BY-THE-SEA MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues	54-299	0.00	0.00	0.00	Down Payments on Improvements	54-906-2				
<p align="center">Summary of Program</p> <p>Year Referendum Passed / Implemented</p> <p>Rate Assessed: \$ _____ MM/DD/YY (Date)</p> <p>Total Tax Collected to date \$ _____</p> <p>Total Expended to date: \$ _____</p> <p>Total Acreage Preserved to date _____ (Acres)</p> <p>Recreation land preserved in 2013: _____ (Acres)</p> <p>Farmland preserved in 2013: _____ (Acres)</p>					Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Payment of Bond Anticipation Notes and Capital Notes	54-920-2				
					Interest on Bonds	54-925-2				
					Interest on Notes	54-930-2				
					Reserve for Future Use	54-935-2				
					Total Trust Fund Appropriations:	54-950-2				
						54-499	0.00	0.00	0.00	0.00

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

Contracting Unit: Borough of Avon-by-the-Sea

Year Ending: December 31, 2013

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

- 1.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here

and certify below.

Date

Clerk of the Governing Body