

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

ADOPTED COPY

MUNICIPALITY: BOROUGH OF NEPTUNE CITY COUNTY: MONMOUTH

Robert Brown	12/31/2015
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
John More	12/31/2016
Lawrence Cross	12/31/2015
Joseph Zajack	12/31/2016
Pamela Renee	12/31/2017
Linda Brady	12/31/2015
Richard Pryor	12/31/2015

Municipal Officials	
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center; font-weight: bold;">LOCAL FINANCE BOARD</p> <p>Mary Sapp</p> <p style="text-align: center; font-weight: bold;">Municipal Clerk</p> <p style="text-align: center;">JUN 29 2015</p> <p>Mary Sapp</p> <p style="text-align: center; font-weight: bold;">Tax Collector</p> </div>	1/1/2009
	Date of Orig. Appt.
	C-1151
	Cert No.
	T-8148
	Cert No.
William Folk	N-0170
Chief Financial Officer	Cert No.
Robert Hulsart	158
Registered Municipal Accountant	Lic No.
Mark Aikins	
Municipal Attorney	

Official Mailing Address of Municipality

Borough Hall
 106 W. Sylvania Avenue
 Neptune City, NJ 07753
 Fax #: (732) 776-8906

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: _____
Public Hearing Date: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the Borough of Neptune City, County of Monmouth for the Fiscal Year 2015.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 18th day of May, 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 18th day of May, 2015

Mary Sapp Clerk Mary Sapp
106 W. Sylvania Avenue
 Address
Neptune City, NJ 07753
 Address
(732) 776 - 7224
 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 18th day of May, 2015
Robert Hulsart Robert Hulsart 2807 Hurley Pond Road
 Registered Municipal Accountant Address
Wall Township, NJ (732) 749-3900
 Address 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 18th day of May, 2015
William Folk William Folk
 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.

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

Dated: 7/11 2015 By: C.M. Zappala

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part of 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:

COMMENTS OR CHANGES 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 _____ Neptune City _____, County of _____ Monmouth _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Neptune City, County of Monmouth for the Fiscal 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 Coaster

in the issue of June 11th, 2015

The Governing Body of the Borough of Neptune City does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE
(Insert last name)

Ayes { Pryor
Cross
Zapata
Brady

Nays { Renee

Abstained { None

Absent { More

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Neptune City, County of Monmouth, on May 18th, 2015.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on June 22nd, 2015 at 6:00 (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
Total General Appropriations for 2015	XXXXXXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"-	XXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	5,626,167.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	860,802.72
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	860,802.72
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>94.5</u> Percent of Tax Collections	719,218.01
<div style="display: flex; justify-content: space-between;"> Building Aid Allowance 2007- \$ _____ </div> <div style="display: flex; justify-content: space-between;"> for Schools-State Aid 2006 - \$ _____ </div>	7,206,187.73
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,179,496.72
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,026,691.01
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	6,764,172.55		1,153,000.00	
Budget Appropriations Added by N.J.S. 40A:4-87	-		-	
Emergency Appropriations	125,000.00		-	
Total Appropriations	6,889,172.55		1,153,000.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	6,482,576.99		874,424.56	
Reserved	403,694.28		277,737.92	
Unexpended Balanced Cancelled	2,901.28		837.52	
Total Expenditures and Unexpended Balances Cancelled	6,889,172.55		1,153,000.00	
Overexpenditures*	-		-	

*See Budget Appropriation Items so marked to the right of column "Expended 2014 Reserved."

Explanations of Appropriations for
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

The Budget "Cap" for 2015 was calculated as follows:

Total General Appropriations for 2014	6,764,173.00
"CAP" Base Adjustment	-
Public Assistance Program	(17,325.00)
	<hr/>
Sub-Total	6,746,848.00
Less: Exceptions:	
Total Interlocal Service Agreement	200,000.00
Total Capital Improvements	30,000.00
Total Municipal Debt Service	319,600.00
Total Public & Private Programs	131,678.00
Reserve for Uncollected Taxes	470,184.00
Deferred Charges	64,190.00
Other Operations	49,558.00
	<hr/>
Total Exceptions	1,265,210.00
Amount on Which 1.5% "CAP" is Applied	5,481,638.00
1.5% "CAP"	82,224.57
Increase to 3.5% per Ordinance	<hr/>
Allowable Operating Appropriations Before Additional Modifications	5,563,862.57
Assessed Value of New Construction 3,193,200.00 x 1.121 Per \$100.00	<hr/>
	35,795.77
Allowable Operating Appropriations After Modifications	5,599,658.34
Utilized from 2014 Bank	<hr/>
	26,508.66
Total Allowable Appropriations Within "Caps"	<u>\$ 5,626,167.00</u>
Total General Appropriations Within "Caps" (Sheet 19)	<u>\$ 5,626,167.00</u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

The Levy "Cap" for 2015 was calculated as follows:		Group Insurance for Employees Appropriation Calculations:	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	4,838,239	Total Appropriation For:	
Less:		Group Insurance	1,033,190
Prior Year Recycling Tax	3,672	Less: Employee/Retiree Contribution	<u>192,690</u>
Prior Year Deferred Charges: Emergencies	15,141	Net Employee Group Insurance	<u>840,500</u>
Change in Service Provider: Transfer of Service	<u>17,325</u>		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	4,802,101	Appropriation Charged to:	
Plus 2% Cap Increase	<u>96,042</u>	Current Fund Budget	760,500
Adjusted Tax Levy Prior to Exclusions	4,898,143	Sewer Operating Fund Budget	<u>80,000</u>
Exclusions:			<u>840,500</u>
Allowable Debt Service and Capital Lease Increase	0	Inside "CAP"	
Allowable Pension Obligations Increase	7,679	Current Fund	<u>759,200</u>
Allowable Health Insurance Cost Increase	15,900		
Allowable LOSAP Increase	0	Outside "CAP"	
Recycling Tax Appropriation	3,672	Current Fund	<u>1,300</u>
Allowable Capital Improvements Increase	0		
Current Year Deferred Charges - Emergencies	<u>50,000</u>		
Add Total Exclusions	77,251		
Less Cancelled Exclusions	<u>2,901</u>		
Adjusted Tax Levy	4,972,493		
Additions:			
New Ratables-Increase in Valuations	3,193,200		
Prior Year's Local Municipal Tax Rate (per \$100)	<u>1.12</u>		
New Ratable Adjustment to Levy	<u>35,796</u>		
Capped Bank Utilized in CY 2015	18,402		
Maximum Allowable Amount to be Raised by Taxation	<u>5,026,691</u>		
Amount to be Raised by Taxation for Municipal Purposes	<u>5,026,691</u>		

NOTE:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
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.)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	270,000.00	275,141.09	275,141.09
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	270,000.00	275,141.09	275,141.09
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Alcoholic Beverages	08-103	9,000.00	9,000.00	9,440.00
Other	08-104	14,400.00	14,500.00	14,410.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Municipal Court	08-110	325,000.00	280,000.00	342,212.41
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	55,000.00	75,079.28
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Trailer Park Licenses	08-104	14,400.00	13,200.00	14,400.00
Payment in Lieu of Taxes	08-117	60,000.00	55,000.00	60,000.00

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 the 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			
Drunk Driving Enforcement Fund - Reserved	10-745	3,075.70	3,887.13	3,887.13
Clean Communities Program	10-770			
Clean Communities Program - Reserved	10-771	8,971.05		
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	60,000.00	60,000.00	60,000.00
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Body Armor Replacement Fund - Reserved	10-708	1,933.97	2,590.81	2,590.81
Body Armor Replacement Fund	10-709			
Drive Sober or Get Pulled Over	10-710			
NJ Cops IN Crosswalks	10-711			
Cops In Shops	10-712	1,600.00	1,200.00	1,200.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Click It or Ticket 2014	10-713		4,000.00	4,000.00
Firefighters Grant FY 2013	10-714	59,850.00	-	
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	135,430.72	71,677.94	71,677.94

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, # 1)	08-101	270,000.00	275,141.09	275,141.09
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	606,600.00	537,200.00	646,535.38
Total Section B: State Aid Without Offsetting Appropriations	09-001	477,866.00	477,866.00	477,866.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	80,000.00	70,000.00	91,472.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	135,430.72	71,677.94	71,677.94
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	69,600.00	119,048.77	118,681.81
Total Miscellaneous Revenues	13-099	1,369,496.72	1,275,792.71	1,406,233.13
4. Receipts from Delinquent Taxes	15-499	540,000.00	375,000.00	399,275.95
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,179,496.72	1,925,933.80	2,080,650.17
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,026,691.01	4,838,238.75	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,026,691.01	4,838,238.75	4,718,218.85
7. Total General Revenues	13-299	7,206,187.73	6,764,172.55	6,798,869.02

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							
Administrator's Office							
Salaries and Wages	20-100-1	56,900.00	55,025.00		55,025.00	51,125.81	3,899.19
Other Expenses	20-100-2	19,150.00	19,100.00		19,100.00	15,335.63	3,764.37
Mayor and Council							
Salaries and Wages	20-110-1	38,000.00	37,500.00		37,500.00	35,509.99	1,990.01
Other Expenses	20-110-2	1,600.00	1,600.00		1,600.00	908.00	692.00
Municipal Clerk's Office							
Salaries and Wages	20-120-1	26,000.00	24,000.00		26,000.00	25,964.67	35.33
Other Expenses	20-120-2	3,300.00	3,300.00		3,300.00	1,685.78	1,614.22
Financial Administration							
Salaries and Wages	20-130-1	23,000.00	23,000.00		23,000.00	20,636.62	2,363.38
Other Expenses	20-130-2	900.00	900.00		900.00	530.00	370.00
Audit Services							
Other Expenses	20-135-2	12,000.00	11,750.00		11,750.00	-	11,750.00

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
Assessment of Taxes							
Salaries and Wages	20-150-1	22,500.00	25,800.00		25,800.00	21,631.99	4,168.01
Other Expenses	20-150-2	6,750.00	5,250.00	125,000.00	130,250.00	127,382.93	2,867.07
Collection of Taxes							
Salaries and Wages	20-145-1	42,800.00	36,825.00		36,825.00	35,144.63	1,680.37
Other Expenses	20-145-2	9,200.00	10,600.00		10,600.00	5,549.66	5,050.34
Legal Services							
Salaries and Wages	20-155-2	-	-		-		-
Other Expenses	20-155-2	42,000.00	42,000.00		32,000.00	23,086.50	8,913.50
Municipal Court							
Salaries and Wages	43-490-1	126,500.00	130,500.00		135,500.00	135,347.04	152.96
Other Expenses	43-490-2	12,550.00	12,550.00		12,550.00	10,535.26	2,014.74
Public Defender							
Salaries and Wages	43-495-1	11,000.00	1,500.00		2,000.00	1,931.29	68.71
Other Expenses	43-495-2	-	300.00		300.00	-	300.00
Engineering Services and Costs							
Other Expenses	20-165-2	7,000.00	7,000.00	-	7,000.00	4,395.00	2,605.00
		<u>461,150.00</u>	<u>448,500.00</u>	<u>125,000.00</u>	<u>571,000.00</u>	<u>516,700.80</u>	<u>54,299.20</u>

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified by All Transfers	Paid or Charged	Reserved
Land Use Board							
Salaries and Wages	21-180-1	11,000.00	10,800.00		10,800.00	10,509.87	290.13
Other Expenses	21-180-2	9,550.00	10,750.00		10,750.00	896.63	9,853.37
		20,550.00	21,550.00		21,550.00	11,406.50	10,143.50
CODE ENFORCEMENT ADMINISTRATION							
Code Enforcement Office							
Salaries and Wages	22-195-1	21,000.00	20,000.00		20,000.00	15,709.78	4,290.22
Other Expenses	22-195-2	500.00	500.00		500.00	472.30	27.70
		21,500.00	20,500.00		20,500.00	16,182.08	4,317.92
INSURANCE							
General Liability	23-210-2	80,000.00	80,000.00		80,000.00	78,897.00	1,103.00
Workers Compensation	23-215-2	80,000.00	80,000.00		80,000.00	80,000.00	-
Employees Group Health	23-220-2	759,200.00	714,114.00		714,114.00	714,114.00	-
Health Benefit Waiver	23-221-2	17,800.00	16,400.00		16,400.00	-	16,400.00
		937,000.00	890,514.00		890,514.00	873,011.00	17,503.00

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 SAFETY							
Fire							
Other Expenses							
Fire Hydrant Service	25-265-2	45,000.00	44,000.00		44,000.00	39,806.80	4,193.20
Miscellaneous Other Expenses	25-265-2	34,450.00	21,850.00		21,850.00	14,306.82	7,543.18
Police							
Salaries and Wages	25-240-1	1,785,000.00	1,745,500.00		1,745,500.00	1,743,063.77	2,436.23
Other Expenses	25-240-2	109,850.00	113,750.00		113,750.00	94,884.45	18,865.55
First Aid Organization							
Other Expenses	25-260-2	1,000.00	1,000.00		1,000.00	1,000.00	-
Aid Volunteer Ambulance Company	25-260-2	7,800.00	7,800.00		7,800.00	7,800.00	-
Fire Prevention Bureau							
Salaries and Wages	25-265-1	13,500.00	13,200.00		13,200.00	13,112.42	87.58
Other Expenses	25-265-2	1,940.00	1,940.00		1,940.00	1,360.29	579.71

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
Emergency Management							
Salaries and Wages	25-252-1	1,800.00	1,800.00		1,800.00	881.28	918.72
Other Expenses	25-252-2	6,900.00	6,850.00		6,850.00	4,893.65	1,956.35
Municipal Prosecutor							
Salaries and Wages	25-275-1	32,000.00	32,000.00		32,000.00	29,594.27	2,405.73
Other Expenses	25-275-2	1,200.00	1,200.00		1,200.00	600.00	600.00
		<u>2,040,440.00</u>	<u>1,990,890.00</u>		<u>1,990,890.00</u>	<u>1,951,303.75</u>	<u>39,586.25</u>
PUBLIC WORKS FUNCTIONS (STREETS & ROADS)							
Road Repair and Maintenance							
Salaries and Wages	26-290-1	476,200.00	470,200.00		470,200.00	468,364.80	1,835.20
Other Expenses	26-290-2	30,545.00	28,520.00		28,520.00	13,559.58	14,960.42

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
Other Public Works Functions							
Traffic Lights	26-300-2	4,000.00	4,000.00		4,000.00	2,294.94	1,705.06
Solid Waste Collection							
Salaries and Wages	26-305-1	4,800.00	4,500.00		4,500.00	4,438.51	61.49
Other Expenses	26-305-2	361,800.00	337,300.00		337,300.00	286,707.09	50,592.91
Public Buildings and Grounds							
Salaries and Wages	26-310-1	24,000.00	23,700.00		23,700.00	20,600.70	3,099.30
Other Expenses	26-310-2	45,500.00	44,200.00		44,200.00	36,503.04	7,696.96
Maintenance of Borough Vehicles							
Other Expenses	26-315-2	46,700.00	46,700.00		46,700.00	45,632.52	1,067.48
Maintenance of Abandoned Properties							
Other Expenses	26-310-2	900.00	900.00		900.00	114.09	785.91
		<u>994,445.00</u>	<u>960,020.00</u>		<u>960,020.00</u>	<u>878,215.27</u>	<u>81,804.73</u>

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
HEALTH AND WELFARE							
Administration of Public Assistance							
Salaries and Wages	27-345-1	-	17,000.00		17,000.00	16,678.02	321.98
Other Expenses	27-345-2	-	325.00		325.00	20.00	305.00
Animal Control							
Other Expenses	27-340-2	7,000.00	7,000.00		7,000.00	6,145.00	855.00
		7,000.00	24,325.00		24,325.00	22,843.02	1,481.98
RECREATION AND EDUCATION							
Board of Recreation							
Salaries and Wages	28-370-1	-	-		-	-	-
Other Expenses	28-370-2	3,800.00	1,800.00		1,800.00	300.00	1,500.00
Parks and Playgrounds							
Other Expenses	28-375-2	9,400.00	9,400.00		9,400.00	6,995.90	2,404.10
Community Center							
Salaries and Wages	28-375-1	100,000.00	100,000.00		100,000.00	97,099.59	2,900.41
Other Expenses	28-375-2	13,125.00	12,700.00		12,700.00	7,405.37	5,294.63
		126,325.00	123,900.00		123,900.00	111,800.86	12,099.14

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
EDUCATION							
Expenses of Participation in Free County Library							
Salaries and Wages	29-390-1	49,000.00	46,000.00		48,500.00	48,440.37	59.63
Other Expenses	29-390-2	3,650.00	3,000.00		3,000.00	2,979.10	20.90
		<u>52,650.00</u>	<u>49,000.00</u>		<u>51,500.00</u>	<u>51,419.47</u>	<u>80.53</u>

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	Expended 2014	Reserved
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Construction Official							
Salaries and Wages	22-195-1	29,200.00	28,525.00		28,525.00	23,808.96	4,716.04
Other Expenses	22-195-2	2,750.00	1,250.00		1,250.00	596.50	653.50
Sub-Code Officials							
Building Inspector							
Salaries and Wages	22-195-1	8,000.00	8,000.00		8,000.00	7,428.32	571.68
Other Expenses	22-195-2	100.00	100.00		100.00	50.00	50.00
Plumbing Inspector							
Salaries and Wages	22-195-1	6,400.00	6,400.00		6,400.00	6,031.61	368.39
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
Electrical Inspector							
Salaries and Wages	22-195-1	6,600.00	6,400.00		6,400.00	5,602.62	797.38
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
Fire Inspector							
Salaries and Wages	22-195-1	9,000.00	8,800.00		8,800.00	7,606.77	1,193.23
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
		62,350.00	59,775.00		59,775.00	51,124.78	8,650.22

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
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulation of Unused Sick Time	30-415-2	60,000.00	80,000.00		80,000.00	32,458.80	47,541.20
Interest on Tax Appeals	30-421-2	400.00	400.00		400.00	-	400.00
Celebration of Public Events	30-420-2	4,000.00	4,000.00		4,000.00	3,792.30	207.70
UTILITY EXPENSES							
Electric	31-430-2	50,000.00	57,000.00		57,000.00	31,568.14	25,431.86
Street Lighting	31-435-2	40,000.00	44,000.00		44,000.00	25,863.61	18,136.39
Telephone	31-440-2	29,200.00	24,500.00		24,500.00	24,179.11	320.89
Water	31-445-2	2,600.00	2,600.00		2,600.00	2,005.00	595.00
Natural Gas	31-446-2	23,000.00	23,000.00		23,000.00	14,469.00	8,531.00
Gasoline	31-460-2	59,000.00	59,000.00		59,000.00	41,729.73	17,270.27
Landfill / Solid Waste Disposal Costs	32-465-2	2,250.00	2,250.00		2,250.00	98.94	2,151.06
Total Operations {Item 8(A)} within "CAPS"	32315-00	4,993,860.00	4,885,724.00	125,000.00	5,010,724.00	4,660,172.16	350,551.84
B. Contingent	35-470	3,500.00	3,500.00	xxxxxxxxxx	3,500.00	3,240.39	259.61
Total Operations Including Contingent - within "CAPS"	34-299	4,997,360.00	4,889,224.00	125,000.00	5,014,224.00	4,663,412.55	350,811.45
Detail:							
Salaries & Wages	34-299-1	2,924,200.00	2,876,975.00	-	2,886,975.00	2,846,263.70	40,711.30
Other Expenses (Including Contingent)	34-299-2	2,073,160.00	2,012,249.00	125,000.00	2,127,249.00	1,817,148.85	310,100.15

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) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXXXX
Overexpenditure of Appropriation	46-871			XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified by All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX
Contribution to: Public Employee's Retirement System	36-471	125,000.00	115,021.00		115,021.00	115,021.00	-
Social Security System (O.A.S.I.)	36-472	140,000.00	135,000.00		135,000.00	126,944.98	8,055.02
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	363,807.00	359,718.00		359,718.00	359,718.00	-
Unemployment Insurance	23-225						
Defined Contribution Retirement Plan	36-477						
Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"	34-209	628,807.00	609,739.00		609,739.00	601,683.98	8,055.02
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	5,626,167.00	5,498,963.00	125,000.00	5,623,963.00	5,265,096.53	358,866.47

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
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX
Length of Service Awards Program	42-800-2	30,000.00	30,000.00		30,000.00	-	30,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified by All Transfers	Paid or Charged	Reserved
Recycling Tax	32-465-2	3,672.00	3,672.00		3,672.00	3,672.00	-
Group Health Insurance		1,300.00	15,886.00		15,886.00	11,058.19	4,827.81
Total Other Operations - Excluded from "CAPS"	34-300	34,972.00	49,558.00	-	49,558.00	14,730.19	34,827.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified by All Transfers
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXX
	XXXXXXX	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999						

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
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Township of Neptune 911 System/Police Dispatch	42-250-2	207,000.00	200,000.00		200,000.00	200,000.00	-
Total Shared Service Agreements	42-999	207,000.00	200,000.00	-	200,000.00	200,000.00	-

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
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	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"	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
<u>Public and Private Programs Offset by Revenues</u>							
Matching Funds for Grants	41-899-2	-	-		-	-	-
Drunk Driving Enforcement Fund (P.L. 1984 Chapter 4) - Res.	41-745-2	3,075.70	3,887.13		3,887.13	3,887.13	-
Alliance to Prevent Alcohol and Drug Abuse	41-703-2	-	-		-	-	-
Supplemental Safe and Secure - State Share	41-704-2	60,000.00	60,000.00		60,000.00	60,000.00	-
Supplemental Safe and Secure - Municipal Share	41-704-2	60,000.00	60,000.00		60,000.00	60,000.00	-
Clean Communities Grant - Reserved	41-770-2	8,971.05	-		-	-	-
Alcohol Education and Rehabilitation Fund - Reserved	41-702-2	-	-		-	-	-
Body Armor Replacement Fund	41-708-2	1,933.97	2,590.81		2,590.81	2,590.81	-
Drive Sober or Get Pulled Over	41-709-2	-	-		-	-	-
	41-710-2						
Clean Communities Grant	41-771-2	-	-		-	-	-
Cops in Crosswalks	41-772-2	-	-		-	-	-
Cops In Shops	41-773-2	1,600.00	1,200.00		1,200.00	1,200.00	-
Click It or Ticket 2014	41-774-2	-	4,000.00		4,000.00	4,000.00	-
Firefighters Grant FY 2013	41-775-2	59,850.00	-		-	-	-
Firefighters Grant FY 2013 - Municipal Share	41-775-2	3,150.00	-		-	-	-

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
Public and Private Programs Offset by Revenues (continued)	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Total Public and Private programs Offset by Revenues	40-999	198,580.72	131,677.94	-	131,677.94	131,677.94	-
Total Operations - Excluded from "CAPS"	34-305	440,552.72	381,235.94	-	381,235.94	346,408.13	34,827.81
Detail:							
Salaries & Wages	34-305-1	30,000.00	30,000.00	-	30,000.00	-	30,000.00
Other Expenses	34-305-2	410,552.72	351,235.94	-	351,235.94	346,408.13	4,827.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
New Jersey Transportation Trust Fund Authority Act	41-865	-	-	-	-	-	-
Total Capital Improvements Excluded from "CAPS"	44-999	30,000.00	30,000.00	-	30,000.00	20,000.00	10,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (U) Municipal Debt Service-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
Payment of Bond Principal	45-920	-	-		-	-	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925-2	302,250.00	304,599.80		304,599.80	304,599.80	XXXXXXXXXX
Interest on Bonds	45-930	-	-		-	-	XXXXXXXXXX
Interest on Notes	45-935-2	8,000.00	10,000.00		10,000.00	7,104.91	XXXXXXXXXX
Green Trust Loan Program:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940	-	-		-	-	XXXXXXXXXX
							XXXXXXXXXX
Interest on Special Emergency Note		5,000.00	5,000.00		5,000.00	4,993.81	XXXXXXXXXX
Capital Lease Obligations	45-941	-	-		-	-	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	315,250.00	319,599.80		319,599.80	316,698.52	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
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX			XXXXXXXXXX			XXXXXXXXXX
Payment of Bond Principal	48-920			XXXXXXXXXX			XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925			XXXXXXXXXX			XXXXXXXXXX
Interest on Bonds	48-930			XXXXXXXXXX			XXXXXXXXXX
Interest on Notes	48-935			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999			XXXXXXXXXX			XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX			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			XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409			XXXXXXXXXX			XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	860,802.72	795,025.60	XXXXXXXXXX	795,025.60	747,296.51	44,827.81
				XXXXXXXXXX			XXXXXXXXXX
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	6,486,969.72	6,293,988.60	XXXXXXXXXX	6,418,988.60	6,012,393.04	403,694.28
(M) Reserve for Uncollected Taxes	50-899	719,218.01	470,183.95	XXXXXXXXXX	470,183.95	470,183.95	XXXXXXXXXX
9. Total General Appropriations	34-499	7,206,187.73	6,764,172.55	125,000.00	6,889,172.55	6,482,576.99	403,694.28

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
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	4,997,360.00	4,889,224.00	125,000.00	5,014,224.00	4,663,412.55	350,811.45
Statutory Expenditures	xxxxxx	628,807.00	609,739.00	-	609,739.00	601,683.98	8,055.02
(a) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	34,972.00	49,558.00	-	49,558.00	14,730.19	34,827.81
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	207,000.00	200,000.00	-	200,000.00	200,000.00	-
Additional Appropriations Offset by Revs.	34-303	-	-		-	-	-
Public & Private Progs Offset by Revs.	40-999	198,580.72	131,677.94	-	131,677.94	131,677.94	-
Total Operations - Excluded from "CAPS"	34-305	440,552.72	381,235.94	-	381,235.94	346,408.13	34,827.81
(C) Capital Improvements	44-999	30,000.00	30,000.00	-	30,000.00	20,000.00	10,000.00
(D) Municipal Debt Service	45-999	315,250.00	319,599.80	-	319,599.80	316,698.52	xxxxxxxxxx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	75,000.00	64,189.86	-	64,189.86	64,189.86	xxxxxxxxxx
(F) Judgments	37-480						
(G) Cash Deficit	46-885						xxxxxxxxxx
(K) Local District School Purposes	24-410						xxxxxxxxxx
(N) Transferred to Board of Education	29-405						xxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	719,218.01	470,183.95	-	470,183.95	470,183.95	xxxxxxxxxx
Total General Appropriations	34-499	7,206,187.73	6,764,172.55	125,000.00	6,889,172.55	6,482,576.99	403,694.28

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY		Anticipated		Realized in
		for 2015	for 2014	2014
Operating Surplus Anticipated	08-501	40,000.00	40,000.00	40,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	40,000.00	40,000.00	40,000.00
Rents	08-505	1,161,370.00	1,113,000.00	1,185,414.13
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total SEWER Utility Revenues	08-599	1,201,370.00	1,153,000.00	1,225,414.13

Use a separate set of sheets for each separate Utility.

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	163,000.00	155,000.00		155,000.00	136,167.58	18,832.42
Other Expenses	55-502	941,800.00	905,000.00		905,000.00	651,677.69	253,322.31
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510	-	-		-	-	-
Capital Improvement Fund	55-511	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	-
Capital Outlay	55-512	-	-		-	-	-
Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	-	-		-	-	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	60,000.00	60,000.00		60,000.00	60,000.00	XXXXXXXXXX
Interest on Bonds	55-522	-	-		-	-	XXXXXXXXXX
Interest on Notes	55-523	2,000.00	2,000.00		2,000.00	1,162.48	XXXXXXXXXX
							XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530	-	-	XXXXXXXXXX	-	-	XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
	55-535-2			XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540	13,570.00	10,000.00		10,000.00	10,000.00	-
Social Security System (O.A.S.I)	55-541	16,000.00	16,000.00		16,000.00	10,416.81	5,583.19
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	-	-		-	-	-
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,201,370.00	1,153,000.00		1,153,000.00	874,424.56	277,737.92

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cashed in 2014
	2015	2014	
Assessment Cash			
Deficit (_____ Utility Budget)			
Total _____ Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2014 Paid or Charged
	2015	2014	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total _____ Utilities Assessment Appropriations			

Dedicated 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 for Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission ; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Board of _____ Recreation Commission, Housing and Development Act of 1974, Parking Offense Adjudication Act (Ch. 14 P.L. 1985), Deferred Sick Leave _____ Developers Escrow Fund, Recycling Program, Emergency Management Cost of Hazardous Materials (Ch. 85 P.L. 1991), Uniform Fire Safety Act Penalty Monies, Public Defender Trust and Disposal of Forfeited Property _____ are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENTS OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	3,104,826.14
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	433,887.24
Receivable with Offsetting Reserves:	xxxxxx	
Taxes Receivable	1110300	641,804.90
Tax Title Liens Receivable	1110400	311,872.78
Property Acquired by Tax Title Lien Liquidation	1110500	53,213.00
Other Receivables	1110600	643,224.48
Deferred Charges Required to be in 2015 Budget	1110700	75,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	136,876.10
Total Assets	1110900	5,400,704.64
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,650,367.91
Reserves for Receivables	2110200	1,650,115.16
Surplus	2110300	1,100,221.57
Total Liabilities, Reserves and Surplus		5,400,704.64

School Tax Levy Unpaid	2220100	3,149,804.88
Less: School Tax Deferred	2220200	1,675,000.00
*Balance Included in Above		
Cash Liabilities	2220300	1,474,804.88

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

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,157,966.68	756,471.75
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 95 %, 2013 96 %)	2310200	11,880,434.11	11,758,123.73
Delinquent Taxes	2310300	399,275.95	469,654.33
Other Revenues and Additions to Income	2310400	1,682,525.55	1,939,857.07
Total Funds	2310500	15,120,202.29	14,924,106.88
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	6,416,087.32	6,248,588.10
School Taxes (Including Local and Regional	2310700	6,101,619.00	5,891,628.00
County Taxes (Including Added Tax Amounts)	2310800	1,530,780.21	1,552,644.39
Special District Taxes	2310900		
Other Expenditures and Tax Requirements	2311000	96,494.19	73,279.71
Total Expenditures and Tax Requirements	2311000	14,144,980.72	13,766,140.20
Less: Expenditures to be Raised by Future Taxes	2311200	125,000.00	-
Total Adjusted Expenditures and Tax Requirements	2311300	14,019,980.72	13,766,140.20
Surplus Balance - December 31st	2311400	1,100,221.57	1,157,966.68

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,100,221.57
Current Surplus Anticipated in 2015 Budget	2311600	270,000.00
Surplus Balance Remaining	2311700	830,221.57

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 expand 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 Lines 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 years:

- 3 years. (Populations 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 Mayor and Council have reviewed the long-range program of capital improvements which involved the identification of needs and estimating the financial requirements over a three-year period. This review included the projects which are underway at the present time and for which the legal appropriation for funds has already been provided. The capital items in the additional program for 2016 through 2018 is the result of the review of the status of the present property conditions and the relative urgency of each of the projects as outlined in the accompanying capital budget.

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit Borough of Neptune City

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 Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Fire Safety Equipment	1	5,000.00		5,000.00					
Purchase of Office Equipment	2	5,000.00		5,000.00					
Purchase of Tractor	3	70,000.00			3,500.00			66,500.00	
Reconstruction of Roads	4	125,000.00			6,250.00			118,750.00	
Construction of Boardwalk	5	250,000.00			12,500.00			237,500.00	
Purchase of Generators	6	175,000.00			8,750.00			166,250.00	
Sewer Capital									
Rehabilitation of Sewer Lines	7	30,000.00			1,500.00			28,500.00	
TOTALS - ALL PROJECTS		660,000.00		10,000.00	32,500.00		-	617,500.00	

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

Local Unit Borough of Neptune City

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Purchase of Fire Safety Equipment	1	15,000.00	Spring Each Year	5,000.00	5,000.00	5,000.00			
Purchase of Office Equipment	2	15,000.00	Summer Each Year	5,000.00	5,000.00	5,000.00			
Purchase of Tractor	3	70,000.00	Fall 2015	70,000.00					
Reconstruction of Roads	4	375,000.00	End of Each Year	125,000.00	125,000.00	125,000.00			
Construction of Boardwalk	5	250,000.00	End of 2015	250,000.00					
Purchase of Generators	6	175,000.00	Fall 2015	175,000.00					
Sewer Capital									
Rehabilitation of Sewer Lines	7	90,000.00	Fall Each Year	30,000.00	30,000.00	30,000.00			
TOTALS - ALL PROJECTS		990,000.00		660,000.00	165,000.00	165,000.00			

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

Local Unit Borough of Neptune City

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Fire Safety Equipment	15,000.00	5,000.00	10,000.00							
Purchase of Office Equipment	15,000.00	5,000.00	10,000.00							
Purchase of Tractor	70,000.00			3,500.00			66,500.00			
Reconstruction of Roads	375,000.00			18,750.00			356,250.00			
Construction of Boardwalk	250,000.00			12,500.00			237,500.00			
Purchase of Generators	175,000.00			8,750.00			166,250.00			
Sewer Capital										
Rehabilitation of Sewer Lines	90,000.00			4,500.00				85,500.00		
TOTALS - ALL PROJECTS	990,000.00	10,000.00	20,000.00	48,000.00		-	826,500.00	85,500.00		

SECTION 2 - UPON ADOPTION FOR YEAR 2015

(Only to be included in the Budget as Finally Adopted)

RESOLUTION

Be It Resolved by the _____ Mayor and Council _____ of the _____ Borough _____ of _____ Neptune City _____, 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) \$5,026,691.01 _____ (Item 2 below) for municipal purposes, and
- (b) \$ _____ (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) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation and 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.

RECORDED VOTE

(Insert last name)

Ayes

*Pryor
Cross
Zupack
More*

Nays

*Rence
Brady*

Abstained

None

Absent

None

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$	270,000.00
Miscellaneous Revenues Anticipated	40004-10	\$	1,369,496.72
Receipts from Delinquent Taxes	15-499	\$	540,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	5,026,691.01
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			\$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	\$	0.00
Total Revenues	40000-10	\$	7,206,187.73

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent		\$ 4,997,360.00
(e) Deferred Charges and Statutory Expenditures - Municipal		\$ 628,807.00
(g) Cash Deficit		\$ -
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operation Excluded from "CAPS"		\$ 440,552.72
(c) Capital Improvements		\$ 30,000.00
(d) Municipal Debt Service		\$ 315,250.00
(e) Deferred Charges - Municipal		\$ 75,000.00
(f) Judgments		\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		\$ -
(g) Cash Deficit		\$ -
(k) For Local District School Purposes		\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		\$ 719,218.01
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		\$
Total Appropriations		\$ 7,206,187.73

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 22nd day of June, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 22nd day of June, 2015  Mary Sapp, Clerk.
Signature

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

Contracting Unit: Borough of Neptune City

Year Ending: **December 31, 2014**

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of 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. 5:30-111.9(d). (Affidavit must include a copy of the newspaper notice.)

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

6/22/15
Date

Mary Sapp
Clerk of the Governing Body