

2014 Budget
Camden County
Borough of Pine
Valley

2014 MUNICIPAL DATA SHEET
(Must Accompany 2014 Budget)

MUNICIPALITY: BOROUGH OF PINE VALLEY COUNTY: CAMDEN

<u>Michael Kennedy</u> Mayor's Name	<u>2014</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Deborah Kennedy</u>	<u>2014</u>
<u>Jane Bromley</u>	<u>2014</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Municipal Officials	
<u>Dawn T. Amadio</u> Municipal Clerk	<u> </u> Date of Orig. Appt. <u>C-1244</u>
<u>Patricia A. McCunney</u> Tax Collector	<u> </u> Cert No. <u>T0487</u>
<u>Patricia A. McCunney</u> Chief Financial Officer	<u> </u> Cert No. <u>0431</u>
<u>Joseph J. Hoffmann</u> Registered Municipal Accountant	<u> </u> Lic No. <u>CR00384</u>
<u>Joseph Betley, Esq.</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Pine Valley

One Club Drive

Pine Valley, New Jersey 08021

Fax #: 856-783-0694

Please attach this to your 2014 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:	_____

2014

MUNICIPAL BUDGET

Municipal Budget of the Borough **of** Pine Valley **County of** Camden **for the Calendar Year 2014.**

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

Twenty-eighth day of February, 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 Twenty-eighth day of February, 2014

Deanna Squadri
Clerk

Clerk
One Club Drive

Address
Pine Valley, New Jersey 08021

Address
856-783-7078

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 28th day of February, 2014

Registered Municipal Accountant
Voorhees, New Jersey 08043
Address

601 White Horse Road
Address
(856) 435-6200
Phone Number

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

Certified by me, this 28th day of February, 2014

Patricia A. McConney
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

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

(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.

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

Dated: 2014 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Pine Valley, County of Camden 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 Central Record / Record Breeze

in the issue of March 13, 2014

The Governing Body of the Borough of Pine Valley does hereby approve the following as the Budget for the year 2012.

RECORDED VOTE
(INSERT LAST NAME)

Ayes	[Kennedy, D. Kennedy, M.]	Nays	[]	Abstained	[]
				Absent	[Bromley, J.]

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Commissioners of the Borough of Pine Valley, County of Camden, on February 28, 2014

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on March 31, 2014 at 9:00 o'clock (A.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)				xxxxxxxxxxx
1. Appropriations within "CAPS"-				xxxxxxxxxxx
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}				428,165.33
2. Appropriations excluded from "CAPS"				xxxxxxxxxxx
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}				37,926.67
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS"(item O, sheet 29)				37,926.67
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated		100.00%	Percent of Tax Collections	-
4 Total General Appropriations (item 9, Sheet 29)		Building Aid Allowance 2014 - \$		466,092.00
		for Schools-State Aid 2013 - \$		
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)				122,570.41
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				xxxxxxxxxxx
(a) Local Tax for Municipal Purposes including Reserve for Uncollected Taxes (item 6(a), Sheet 11)				343,521.59
(b) Addition to Local District School Tax (item 6(b), Sheet 11)				-
(c) Minimum Library Tax				-

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

	General Budget	Water Utility	Electric Utility	Golf Course Utility
Budget Appropriations - Adopted Budget	467,706.00			
Budget Appropriation Added by N.J.S 40A:4-87				
Emergency Appropriations				
Total Appropriations	467,706.00	-	-	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	439,521.40			
Reserved	28,184.60			
Unexpended Balances Canceled				
Total Expenditures and Unexpended Balances Cancelled	467,706.00	-	-	-
Overexpenditures*	-	-	-	-

Explanations of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

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

EXPLANATORY STATEMENT - (CONTINUED)					
BUDGET MESSAGE					
Appropriation CAP Calculation (1977 Cap)					
The municipal budget for the calendar year 2014 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the Borough of Pine Valley, is Calculated as follows:					
Total General Appropriations for 2013	\$	467,706.00	Amount on which .5% CAP is Applied (brought forward)	\$	435,639.00
CAP Base Adjustments			.5% CAP		2,178.20
Reductions due to new Inter-local Agreement		(23,000.00)	Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		437,817.20
Subtotal		444,706.00			
Less Exceptions:			Additional Exceptions:		
Total Other Operations			Available from Banking - 2012		
Total Uniform Construction Code (UCC)			Available from Banking - 2013	\$	32,660.55
Total Interlocal Service Agreements			Assessed Value of New Construction per Assessor's Certification		
Total Additional Appropriations			Additional Increase in CAPS per COLA Ordinance	13,069.17	
Total Public-Private Offset	\$	1,067.00	Total Additional Exceptions		45,729.72
Total Capital Improvements		8,000.00	Total Allowable Appropriations Within CAPS for 2014	\$	483,546.92
Total Debt Service			Total Appropriations Within CAPS for 2014	\$	428,165.33
Total Deferred Charges					
Judgments					
Cash Deficit of Preceding Year					
Total Appropriation for School Purposes					
Transferred to Board of Education					
Reserve for Uncollected Taxes					
Total Exceptions		9,067.00			
Amount on which .5% CAP is Applied (carried forward)		435,639.00			
NOTE:					

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
(e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (CONTINUED)					
BUDGET MESSAGE					
Levy CAP Calculation					
Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the Borough of Pine Valley is calculated as follows:					
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$	344,812.62	Balance (carried forward)	\$	356,369.87
Cap Base Adjustment (+/-)					
Less: Prior Year Deferred Charges to Future Taxation Unfunded			Less - Cancelled or Unexpended Exclusions		
Less: Prior Year Deferred Charges - Emergencies					
Less: Prior Year Recycling Tax			Adjusted Tax Levy After Exclusions		356,369.87
Less: Changes in Service Provider - Transfer of Service/ Function					
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		344,812.62	Additions:		
Plus: 2% Cap increase		6,896.25	New Ratables - Increased in Valuations		
Adjusted Tax Levy		351,708.87	Prior Year's Local Municipal Purpose Tax Rate (per \$100)		
Plus: Assumption of Service/ Function			Net Ratable Adjustment to Levy		-
Adjusted Tax Levy Prior to Exclusions		351,708.87	CY 2011 Cap Bank Utilized in CY 2014		5,728.00
			CY 2013 Cap Bank Utilized in CY 2014		20,623.00
Exclusions:			Amounts Approved by Referendum		
Allowable Shared Service Agreements Increase					
Allowable Health Insurance Cost Increase			Maximum Allowable Amount to be Raised by Taxation	\$	382,720.87
Allowable Pension Obligations Increase	\$	661.00			
Allowable LOSAP Increase			Amount to be Raised by Taxation for Municipal Purposes	\$	343,521.59
Allowable Capital Improvements Increase		4,000.00			
Allowable Debt Service and Capital Leases Increase			Unused CY 2014 Tax Levy Available for Banking (CY 2015 - CY 2017)	\$	39,199.28
Recycling Tax Appropriation					
Deferred Charges to Future Taxation Unfunded					
Current Year Deferred Charges - Emergencies					
Add Total Exclusions		4,661.00			
Balance (carried forward)		356,369.87			

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Split Function Appropriations:

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

Health Insurance Appropriation Recap:

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

Total Health Insurance Cost	\$	36,888.00
Less: Employee Contributions		<u>2,388.00</u>
Net Costs Appropriated	\$	<u>34,500.00</u>
Current Fund Budget Inside CAP	\$	34,500.00
Current Fund Budget Outside CAP		
Utility Fund Budget Appropriation		<u></u>
	\$	<u>34,500.00</u>

Explanatory Statement - (Continued)
Budget Message

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police Department	98.00	\$ 21,405.24	x		
Totals	98.00 days	\$ 21,405.24			
Total Funds Reserved as of end of 2013		-			
Total Funds Appropriated in 2014		-			

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	17,000.00	17,000.00	17,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	17,000.00	17,000.00	17,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	55.00	55.00	55.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Service Agreement -- Police Services	08-116	100,235.00	100,235.00	100,235.00
Uniform Fire Safty Act Fees	08-106	900.00	900.00	941.52

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	2,136.00	2,136.00	2,136.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,136.00	2,136.00	2,136.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction				
Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & N.J.A.C 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	1,000.00	1,500.00	2,997.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,000.00	1,500.00	2,997.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

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

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With				
Prior Written Consent of Director of Local Government services - Additional				
Revenue Offset with Appropriations (N.J.S. 40A:4-445.3h)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND- ANTICIPATED REVENUES-(continued)

[illegible]

CURRENT FUND- ANTICIPATED REVENUES-(continued)

CURRENT FUNDS- ANTICIPATED REVENUES-(continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,244.41	1,067.38	1,067.38

CURRENT FUND- ANTICIPATED REVENUES-(continued)

[illegible]

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	17,000.00	17,000.00	17,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	101,190.00	101,190.00	101,231.52
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,136.00	2,136.00	2,136.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,000.00	1,500.00	2,997.00
Special items of General Revenue Anticipated with Prior Written Consent of	11-001	-	-	-
Total Section D: Director of Local Government Services - Shared Service Agreements				
Special items of General Revenue Anticipated with Prior Written Consent of	08-003	-	-	-
Total Section E:Director of Local Government Services-Additional Revenues				
Special items of General Revenue Anticipated with Prior Written Consent of	10-001	1,244.41	1,067.38	1,067.38
Total Section F:Director of Local Government Services-Public and Private Revenues				
Special items of General Revenue Anticipated with Prior Written Consent of	08-004	-	-	-
Total Section G:Director of Local Government Services-Other Special Items				
Total Miscellaneous Revenues	13-099	105,570.41	105,893.38	107,431.90
4. Receipts from Delinquent Taxes	15-499			
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	122,570.41	122,893.38	124,431.90
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	343,521.59	344,812.62	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	-		
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	343,521.59	344,812.62	344,895.41
7. Total General Revenues	13-299	466,092.00	467,706.00	469,327.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
General Government							
Department of Public Affairs and Public Safety:							
Administrative and Executive							
Salaries and Wages	20-120-1	15,000.00	30,300.00		30,300.00	29,781.43	518.57
Other Expenses	20-120-2	6,500.00	6,500.00		8,870.00	8,869.02	0.98
Elections							
Other Expenses	20-120-2	300.00	300.00		300.00	110.00	190.00
Legal Services and Costs							
Other Expenses	20-155-2	2,000.00	4,500.00		5,052.00	4,051.23	1,000.77
Police							
Salaries and Wages	25-240-1	210,000.00	217,000.00		210,983.60	195,855.24	15,128.36
Leasing of Vehicle	25-240-2		6,268.00		6,286.40	6,286.40	
Miscellaneous Other Expenses	25-240-2	9,000.00	8,400.00		8,400.00	6,694.34	1,705.66
Office of Emergency Management							
Salaries and Wages	25-252-1	1,000.00	1,000.00		1,000.00	994.04	5.96
Other Expenses	25-252-2	125.00	125.00		125.00	50.00	75.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
				for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)	FCOA	for 2014	for 2013				
General Government (Cont'd)							
Department of Public Affairs and Public Safety (Cont'd):							
Aid to Volunteer Fire Companies in Adjoining							
Municipalities	25-255-2	300.00	300.00		300.00	300.00	
First Aid Organization -- Contribution	25-260-2	200.00	200.00		200.00	200.00	
Uniform Fire Safety Act (P.L. 1983, C. 383)							
Fire Official							
Salaries and Wages	25-265-1	1,000.00	1,000.00		1,000.00	994.04	5.96
Other Expenses	25-265-2	100.00	100.00		100.00		100.00
Insurance							
Unemployment Compensation	23-225-2	1,880.00	1,880.00		1,880.00	1,550.30	329.70
Liability	23-210-2	11,307.30	10,925.00		10,940.00	10,939.87	0.13
Workers Compensation	23-215-2	9,053.08	9,162.00		9,162.00	9,032.12	129.88
Group Insurance	23-220-2	34,500.00	41,500.00		41,500.00	40,531.02	968.98
Municipal Court							
Salaries and Wages	43-490-1	800.00	800.00		800.00	793.43	6.57
Other Expenses	43-490-2	50.00	50.00		50.00		50.00

CURRENT FUND - APPROPRIATIONS

[illegible]

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
General Government (Cont'd)							
Department of Revenue and Finance:							
Assessment of Taxes							
Salaries and Wages	20-150-1	2,400.00	2,400.00		2,400.00	2,381.69	18.31
Other Expenses	20-150-2	250.00	150.00		237.00	215.88	21.12
Collection of Taxes							
Salaries and Wages	20-145-1	6,500.00	6,500.00		6,500.00	6,477.51	22.49
Other Expenses	20-145-2	850.00	850.00		850.00	627.49	222.51
Financial Administration							
Salaries and Wages	20-130-1	6,500.00	6,500.00		6,500.00	6,477.47	22.53
Other Expenses	20-130-2	1,850.00	1,850.00		4,824.00	4,823.68	0.32
Audit Services -- Contractual	20-135-2	4,000.00	3,900.00		3,900.00	3,900.00	

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
				for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)	FCOA	for 2014	for 2013				
General Government (Cont'd)							
Department of Public Works and Property:							
Public Buildings and Grounds							
Rental	26-310-2	1.00	1,200.00		1,200.00	1,001.00	199.00
Miscellaneous Other Expenses	26-310-2	2,000.00	2,000.00		2,000.00	1,349.48	650.52
Garbage and Trash Removal							
Other Expenses	26-305-2	3,600.00	3,600.00		3,600.00	3,600.00	
Maintenance of Vehicles							
Other Expenses	26-315-2	6,000.00	3,000.00		3,000.00	1,748.95	1,251.05

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	7,192.00	6,403.00		6,403.00	6,403.00	
Social Security System (O.A.S.I)	36-472	21,500.95	21,500.62		21,500.62	20,088.30	1,412.32
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	18,956.00	25,925.00		25,925.00	25,925.00	
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477						
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	47,648.95	53,828.62	-	53,828.62	52,416.30	1,412.32
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	428,165.33	458,638.62	-	458,638.62	430,454.02	28,184.60

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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
Shared Service Agreements	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Borough Clerk Services							
Borough of Laurel Springs	42-001-2	24,682.26					
Total Shared Service Agreements	42-999	24,682.26	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
				for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (Continued)		for 2014	for 2013				
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Body Armor Grant	41-720	956.66	850.26		850.26	850.26	
Recycling Grant	41-710	287.75	217.12		217.12	217.12	
Total Public and Private Programs Offset							
by Revenues	40-999	1,244.41	1,067.38	-	1,067.38	1,067.38	-
							-
Total Operations - Excluded from "CAPS"	34-305	25,926.67	1,067.38	-	1,067.38	1,067.38	-
Detail:							
Salaries & Wages	34-305-1	-	-	-	-	-	-
Other Expenses	34-305-2	25,926.67	1,067.38	-	1,067.38	1,067.38	-

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(C) Capital Improvements - Excluded from "CAPS" (Continued)		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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	12,000.00	8,000.00	-	8,000.00	8,000.00	-

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
(D)Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						XXXXXXXXXX
Green Trust Loan Program:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	-	-	-	-	-	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxx			xxxxxxxxxxx
Excluded from "CAPS"	46-999	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxx			xxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxx			xxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxx			xxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	37,926.67	9,067.38	-	9,067.38	9,067.38	-

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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(1) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxx
Total of Type 1 District School Debt Service							
-Excluded from "CAPS"	48-999	-	-	-	-	-	xxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures-							
Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxx			xxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"	29-409	-	-	-	-	-	xxxxxxxxxxx
(K) Total Municipal Appropriations for Local District School							
Purposes {(item (1) and (j))- Excluded from "CAPS"	29-410	-	-	-	-	-	xxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	37,926.67	9,067.38	-	9,067.38	9,067.38	-
(L) Subtotal General Appropriations {items (H-1) and (O)}	34-400	466,092.00	467,706.00	-	467,706.00	439,521.40	28,184.60
(M) Reserve for Uncollected Taxes	50-899	-		xxxxxxxxxxx			xxxxxxxxxxx
9. Total General Appropriations	34-499	466,092.00	467,706.00	-	467,706.00	439,521.40	28,184.60

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
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	428,165.33	458,638.62	-	458,638.62	430,454.02	28,184.60
	xxxxxxx						
(A) Operations- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	24,682.26	-	-	-	-	-
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	1,244.41	1,067.38	-	1,067.38	1,067.38	-
Total Operations- Excluded from "CAPS"	34-305	25,926.67	1,067.38	-	1,067.38	1,067.38	-
(C) Capital Improvements	44-999	12,000.00	8,000.00	-	8,000.00	8,000.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(F) Judgements	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
Total General Appropriations	34-499	466,092.00	467,706.00	-	467,706.00	439,521.40	28,184.60

DEDICATED WATER UTILITY BUDGET

DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	-	-	-

* Note:Use pages 31, 32 and 33 for
water utility only

All other utilities use sheets 34, 35
and 36

DEDICATED WATER UTILITY BUDGET - (CONTINUED) * Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER 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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and							
Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (CONTINUED) * Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER 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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I)	55-541						
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 Water Utility Appropriations	55-599	-	-	-	-	-	-

DEDICATED ELECTRIC UTILITY BUDGET

10. DEDICATED REVENUES FROM ELECTRIC UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deficit(General Budget)	08-549			
Total Electric Utility Revenues	08-599	-	-	-

Use a separate set of sheets for
each separate Utility.

DEDICATED ELECTRIC UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR ELECTRIC 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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxx			
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						xxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxx
							xxxxxxxxxx

DEDICATED ELECTRIC UTILITY BUDGET - (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
11. APPROPRIATIONS FOR ELECTRIC UTILITY							
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus(General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Electric Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
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	-	-	-

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and Investments	1110100	115,820.16
Due from State of N.J.(c20,P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxxx
Taxes Receivable	1110300	
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien		
Liquidation	1110500	
Other Receivables	1110600	113.55
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets		
Subsequent to 2014	1110800	
Total Assets	1110900	115,933.71

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	57,793.57
Reserves for Receivables	2110200	113.55
Surplus	2110300	58,026.59
Total Liabilities, Reserves and Surplus		115,933.71

School Tax Levy Unpaid	2220110	None
Less School Tax Deferred	2220200	None
*Balance Included in Above		
"Cash Liabilities"	2220300	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	58,734.67	60,530.38
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2013 100%, 2012 100%)	2310200	712,197.20	664,045.87
Delinquent Taxes	2310300		
Other Revenues and Additions to Income	2310400	122,216.06	128,408.42
Total Funds	2310500	893,147.93	852,984.67
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	467,706.00	464,510.00
School Taxes (Including Local and Regional)	2310700		
County Taxes(Including Added Tax Amounts)	2310800	367,301.79	329,740.00
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	113.55	
Total Expenditures and Tax Requirements	2311100	835,121.34	794,250.00
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	835,121.34	794,250.00
Surplus Balance - December 31st	2311400	58,026.59	58,734.67

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	58,026.59
Current Surplus Anticipated in 2014 Budget	2311600	17,000.00
Surplus Balance Remaining	2311700	41,026.59

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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 Pine Valley,
County of Camden, 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)\$ 343,521.59 (Item 2 below) for municipal purposes, and
(b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and,
(c)\$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
(d)\$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e)\$ - (Item 5 below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes { *Kennedy, M.*
Kennedy, D

Nays {

Abstained {

Absent {

Bromley J.

SUMMARY OF REVENUES


1. General Revenues

Surplus Anticipated	08-100	17,000.00
Miscellaneous Revenues Anticipated	13-099	105,570.41
Receipts from Delinquent Taxes	15-499	-
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	343,521.59
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		-
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	-
Total Revenues	13-299	466,092.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 380,516.38
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 47,648.95
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 25,926.67
(c) Capital Improvements	44-999	\$ 12,000.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ -
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 466,092.00

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 thirty-first day of March , 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 31st day of March, 2014  Clerk
signature

LOCAL UNIT Borough of Pine Valley COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013	2013			2014	2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	-			Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				-
					Other Expenses	54-375-2				-
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation:	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented: _____</div> <div>Rate Assessed: _____</div> <div>Total Tax Collected to date _____</div> <div>Total Expended to date: _____</div> <div>Total Acreage Preserved to date _____</div> <div>Recreation land preserved in 2011: _____</div> <div>Farmland preserved in 2011: _____</div>					Down Payments on Improvements	54-906-2				-
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: Borough of Pine Valley

Year Ending: 12/31/2013

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

1

2

3

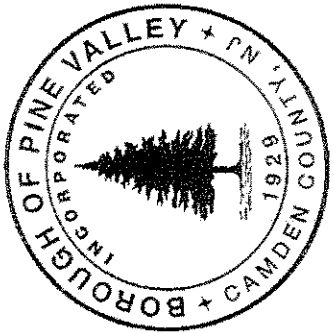
4

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

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

2/28/14
Date


Clerk of the Governing Body



BOROUGH OF PINE VALLEY

#1 Club Road
Pine Valley, NJ 08021

Phone – 856-783-7078
Fax – 856-783-0694

March 31, 2014

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

2014 ADOPTED BUDGET

Enclosed please find the above captioned which is being forwarded to you subsequent to the Public Hearing and Adoption of the 2014 Municipal Budget. Also enclosed is Resolution #027-2014 for Local Examination of the Budget, which includes the Chief Financial Officer's Certification of Approved Budget, as well as the adopted COLA Ordinance.

Should you require anything further, please do not hesitate to contact me.

Sincerely,

Dawn T. Amadio, RMC
Municipal Clerk

RESOLUTION OF THE BOROUGH OF PINE VALLEY

#027-2014

FOR LOCAL EXAMINATION OF THE BUDGET

WHEREAS, N.J.S.A. 40A:4-78b has authorized the Local Finance Board to adopt rules that permit municipalities in sound fiscal condition to assume the responsibility, normally granted to the Director of the Division of Local Government Services, of conducting the annual budget examination; and

WHEREAS, N.J.A.C. 5:30-7 was adopted by the Local Finance Board on February 11, 1997; and

WHEREAS, pursuant to N.J.A.C., 5:30-7.2 through 7.5, the Borough of Pine Valley has been declared eligible to participate in the program by the Division of Local Government Services, and the Chief Financial Officer has determined that the local government meets the necessary conditions to participate in the programs for the 2014 budget year:

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Borough of Pine Valley, County of Camden, State of New Jersey that in accordance with N.J.A.C., 5:30-7.6a and 7.6b and based upon the Chief Financial Officer's certification, the governing body has found the budget has met the following requirements:

1. That with reference to the following items, the amounts have been calculated pursuant to law and appropriated as such in the budget:
 - a. Payment of interest and debt redemption charges
 - b. Deferred charges and statutory expenditures
 - c. Cash deficit of preceding year
 - d. Reserve for uncollected taxes
 - e. Other reserves and non-disbursement items
 - f. Any inclusions of amounts required for school purposes

2. That the provisions relating to limitation on increases of appropriations pursuant to N.J.S.A. 40A:4-45.2 and appropriations for exceptions to limits on appropriations found at N.J.S.A. 40a:4-45.3 et. seq., are fully met.

3. That the budget is in such form, arrangement, and content as required by the Local Budget Law and N.J.A.C. 5:30-4 and 5:30-5.

4. That pursuant to the Local Budget Law:

- a. All estimates of revenue are reasonable, accurate and correctly stated.
- b. Items of appropriation are properly set forth.
- c. In itemization, form, arrangement an content, the budget will permit the exercise of the comptroller function within the municipality.

5. The budget and associated amendments have been introduced and publicly advertised in accordance with the relevant provisions of the Local Budget Law, except that failure to meet the deadlines of N.J.S.A. 40A:4-5 shall not prevent such certification.

6. That all other applicable statutory requirements have been fulfilled.


RESOLUTION OF THE BOROUGH OF PINE VALLEY
#027-2014
FOR LOCAL EXAMINATION OF THE BUDGET

BE IT FURTHER RESOLVED, that a copy of this resolution will be forwarded to the Director of the Division of Local Government Services upon adoption.

ATTEST: 
Dawn T. Amadio, RMC, Municipal Clerk


Michael B. Kennedy, Mayor

I hereby certify that the foregoing Resolution was adopted by Mayor and Council of the Borough of Laurel Springs, County of Camden, and State of New Jersey at their Meeting of March 31, 2014.


Dawn T. Amadio, RMC
Municipal Clerk

Certification of Approved Budget

It is hereby certified that the Approved Budget complies with the requirements of law and approval is given pursuant to N.J.S.A. 40:4-78(b) and N.J.A.C. 5:30-7.

It is further certified that the municipality has met the eligibility requirements of N.J.A.C. 5:30-7.4 and 7.5 and that I, as Chief Financial Officer have completed the local examination in compliance with N.J.A.C. 5:30-7.6.

Dated March 31, 2014 
Patricia A. McCunney, Chief Financial Officer

BOROUGH OF PINE VALLEY
AN ORDINANCE TO EXCEED THE MUNICIPAL BUDGET COST OF LIVING ALLOWANCE AND
TO ESTABLISH A CAP BANK WHEN THE COLA IS EQUAL TO OR GREATER THAN 2.5 PERCENT
(N.J.S.A.40A:4-45.14)
#2014-02

WHEREAS, the Local Government Cap Law , N.J.S.A. 40A:4-45.1 et.seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget to .5% unless authorize by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and

WHEREAS, N.J.S.A.40A:4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriations and the 3.5% percentage rate as an exception to its final appropriations in either of the next twp succeeding years; and

WHEREAS, the Mayor and Commissioners of the Borough of Pine Valley in the County of Camden find it advisable and necessary to increase its CY 2014 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the Mayor and Commissioners hereby determines that a 3.5% increase in the budget for said year, amounting to \$13,069.17 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and;

WHEREAS, the Mayor and Commissioners hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to the final appropriation in either of the next two succeeding years:

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Commissioners of the Borough of Pine Valley, County of Camden, State of New Jersey, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2014 budget year, the final appropriations of the Borough of Pine Valley shall, in accordance with this ordinance and N.J.S.A. 40A:4-45.14, be increased by 3.5% amounting to \$15,247.37, and that the CY 2014 municipal budget for the Borough of Pine Valley be approved and adopted in accordance with this ordinance; and

BE IT FURTHER ORDAINED, that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and

BE IT FURTHER ORDAINED that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

Attest:

BOROUGH OF PINE VALLEY



Dawn T. Amadio, RMC, Municipal Clerk


Michael B. Kennedy, Mayor

I hereby certify the above to be a true and correct copy of an Ordinance introduced by the Governing Body of the Borough of Pine Valley, County of Camden, State of New Jersey at their Meeting of Friday, February 28, 2014. The Ordinance will be further considered for adoption after second reading and Public Hearing at a meeting to be held on Monday, March 31, 2014 at 9:00 am in the Borough Hall, #1 Club Road, Pine Valley, NJ.


Dawn T. Amadio, RMC, Municipal Clerk

The foregoing Ordinance was passed and adopted on second and final reading after public hearing thereon at a meeting of Mayor and Commissioners of the Borough of Pine Valley in the County of Camden, State of New Jersey held on March 31, 2014.


Dawn T. Amadio, RMC, Municipal Clerk